

**132nd MAINE LEGISLATURE****LD 579****LR 1673(02)****An Act to Include Certain Mental Health Workers Under the 1998 Special Plan for Retirement****Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Labor****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$2,856,290	\$779	\$809	\$840
Appropriations/Allocations				
General Fund	\$2,856,290	\$779	\$809	\$840
Other Special Revenue Funds	\$59,364	\$80,735	\$83,884	\$87,155

Fiscal Detail and Notes

This bill adds Mental Health Worker I, Mental Health Worker II, Mental Health Worker III and Mental Health Worker IV positions in the Department of Health and Human Services (DHHS) to the 1998 Special Plan effective October 1, 2025 and allows the service retirement benefits already earned by those employees under the State Employee and Teacher program to be calculated under the 1998 Special Plan.

This bill includes one-time General Fund appropriation of \$2,855,717 in fiscal year 2025-26 to the Retirement Allowance Fund within the Maine Public Employees Retirement System for the increase in the unfunded actuarial liability created as a result of the retroactive provisions in this bill. Pursuant to the Constitution of Maine, Article IX, Section 18-A, unfunded liabilities may not be created except those that result from experience losses. General Fund appropriations of \$573 and \$779 and Other Special Revenue Funds allocations of \$59,364 and \$80,735 in fiscal years 2025-26 and 2026-27, respectively, are provided to various programs within DHHS for the increase in the employer's retirement contributions on a prospective basis.