



132nd MAINE LEGISLATURE

LD 579

LR 1673(07)

An Act to Include Certain Mental Health Workers Under the 1998 Special Plan for Retirement

Fiscal Note for Bill as Engrossed with:

C "A" (S-344)

H "A" (H-1053) to C "A" (S-344)

Committee: Labor

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$0	\$1,629	\$1,692
Appropriations/Allocations				
General Fund	\$0	\$4,311,605	\$1,629	\$1,692
Other Special Revenue Funds	\$0	\$216,358	\$224,795	\$233,563
Transfers				
General Fund	\$0	\$4,311,605	\$0	\$0

Fiscal Detail and Notes

This bill adds Nurse I, Nurse III, Hospital Nurse II, Hospital Nurse III, Hospital Nurse IV and Licensed Practice Nurse positions in the Department of Health and Human Services (DHHS) to the 1998 Special Plan effective October 1, 2026 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 a one-time General Fund appropriation of \$4,310,037 in fiscal year 2026-27 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. A General Fund appropriation of \$1,568 and Other Special Revenue Funds allocations of \$216,358 in fiscal year 2026-27 are provided to various programs within DHHS for the increase in the employer's retirement contributions on a prospective basis.

Additionally, this bill provides authorization for a one-time transfer of \$4,311,605 in fiscal year 2026-27 from the Maine Budget Stabilization Fund to the unappropriated surplus of the General Fund; General Fund.