

**Testimony of Beth White**  
**Maine Service Employees Association, SEIU Local 1989**  
**Before the Joint Standing Committee on Appropriations and Financial Affairs**  
**and the Joint Standing Committee on Judiciary**  
**10am Monday, February 23, 2026, State House Room 228 and Electronically**

**On LD 2212, An Act Making Supplemental Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of State Government and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2026 and June 30, 2027" (Emergency) (Governor's Bill), sponsored by Representative Drew Gattine**

Senator Rotundo, Representative Gattine, members of the Appropriations Committee, Senator Carney, Representative Kuhn, members of the Judiciary Committee, I'm Beth White, Director of Politics and Legislation for the Maine Service Employees Association, Local 1989 of the Service Employees International Union. We are a labor union representing over 13,000 Maine workers, including workers in the Judicial Branch of Maine State Government, Maine Department of Attorney General, the Maine Commission on Public Defense Services, and the Maine Office of the Chief Medical Examiner.

While we're here today to testify neither for nor against LD 2212, the Governor's proposed Supplemental Budget, we do see some positive investments included in it. We'd also like to make recommendations for a fair supplemental budget that ensures quality public services for all Maine people and provides state workers with the respect they have earned but long been denied.

We support the proposal to include \$25.4 million in one-time funding to help pay for indigent legal representational services through Maine's public defender system. We also support the creation of new positions, including those to establish the Maine Commission on Public Defense Services Cumberland County Office. These proposals will help ensure that the State of Maine will respect the constitutional rights of indigent Mainers are respected. Our members who work for Maine Commission on Public Defense Services have been dealing with especially large caseloads given the backlog of indigent cases. Our members who work for the commission end up with the cases that private attorneys don't take – cases that are complex and especially time-consuming.

We ask that you include, in LD 2212, funding for LD 137, An Act to Expand the 1998 Special Retirement Plan to Include Employees Who Work for the Office of Chief Medical Examiner, sponsored by Senator Hickman. The workers in the Office of Chief Medical Examiner do exceedingly difficult work in their service to all Maine people. The job of these workers is to work with the bodies of death victims and to be in contact with their families. This is traumatic work that impacts not only their professional lives, but their personal lives as well. As many of you know, in the 2024 short session of the 131<sup>st</sup> Maine Legislature, the Appropriations Committee funded, through the Special Appropriations Table, the inclusion of OCME workers in the 1988 Special Plan (LD 610). That funding was then approved by the Senate, but the legislation died in the House on veto day. It's past time for the workers at the Office of the Chief Medical Examiner to become eligible for the Special Plan. The inclusion of funding for LD 137 would be appropriate for the proposed budget and respectfully ask for it to be included.

We also would like to remind you that just last year, the 132<sup>nd</sup> Maine Legislature and the Mills administration diverted \$56 million away from the State's Salary Plan, which pays wages of Maine State Government workers, and used that money for other priorities. This raid on the Salary Plan wasn't a one-time occurrence. Throughout the entirety of the Mills administration, the Maine Legislature has diverted money away from the Salary Plan under the veil of raising the attrition rate for state workers, as well as allocating funds from vacancy savings for capital improvements. Members of MSEA-SEIU Local 1989 who work for the Executive Branch of Maine State Government have had enough of hearing that there is no funding to solve the persistent recruitment and retention challenges or to address the state employee pay gap, while at the same time seeing the funding from the vacancies used to solve other problems. The overwhelming reason for these vacancies is the lack of competitive compensation compared to comparable jobs in municipalities, other state governments in New England, and the private sector. The consequence of these vacancies is more pressure on our members left doing all of the work. That is why our members are calling on you and your colleagues in the 132<sup>nd</sup> Maine Legislature to immediately restore the \$56 million taken from it last year, and to do so as part of the budget deliberations on LD 2212.

Thank you and I would be glad to answer any questions.



# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 137

S.P. 73

In Senate, January 8, 2025

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**An Act to Expand the 1998 Special Retirement Plan to Include  
Employees Who Work for the Office of Chief Medical Examiner**

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Reference to the Committee on Labor suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator HICKMAN of Kennebec.  
Cosponsored by Representative HASENFUS of Readfield and  
Senator: TIPPING of Penobscot, Representative: ROEDER of Bangor.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 5 MRSA §17851-A, sub-§1, ¶P**, as amended by PL 2021, c. 474, §4, is  
3 further amended to read:

4 P. Detectives in the employment of the Office of the Attorney General on July 1, 2020  
5 who elect to participate in the 1998 Special Plan or hired thereafter; ~~and~~

6 **Sec. 2. 5 MRSA §17851-A, sub-§1, ¶Q**, as amended by PL 2023, c. 412, Pt. III,  
7 §1, is further amended to read:

8 Q. Until July 31, 2024, civilian employees whose job responsibilities include the  
9 handling, examination or analysis of digital or physical evidence in the employment of  
10 the Department of Public Safety, Maine State Police Crime Laboratory or computer  
11 crimes unit on October 1, 2021 or hired thereafter; and

12 **Sec. 3. 5 MRSA §17851-A, sub-§1, ¶R** is enacted to read:

13 R. Employees of the Office of Chief Medical Examiner within the Department of the  
14 Attorney General on October 1, 2025 or hired thereafter.

15 **Sec. 4. 5 MRSA §17851-A, sub-§2**, as amended by PL 2021, c. 474, §6, is further  
16 amended to read:

17 **2. Qualification for benefits.** A member employed in any one or a combination of  
18 the capacities specified in subsection 1 after June 30, 1998 and before September 1, 2002  
19 for employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for  
20 employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for  
21 employees identified in subsection 1, paragraphs I to K; any employee identified in  
22 subsection 1, paragraph M; after June 30, 2020 for employees identified in subsection 1,  
23 paragraphs N to P; after September 30, 2021 for employees identified in subsection 1,  
24 paragraph Q; any employee identified in subsection 1, paragraph R; and any employee  
25 identified in subsection 1, paragraph L, qualifies for a service retirement benefit if that  
26 member either:

27 A. Is at least 55 years of age and has completed at least 10 years of creditable service  
28 under the 1998 Special Plan in any one or a combination of the capacities; or

29 B. Has completed at least 25 years of creditable service in any one or a combination  
30 of the capacities specified in subsection 1, whether or not the creditable service  
31 included in determining that the 25-year requirement has been met was earned under  
32 the 1998 Special Plan or prior to its establishment.

33 **Sec. 5. 5 MRSA §17851-A, sub-§3, ¶A**, as amended by PL 2021, c. 474, §7, is  
34 further amended by amending subparagraph (1) to read:

35 (1) Service credit purchased by repayment of an earlier refund of accumulated  
36 contributions following termination of service is included only to the extent that  
37 time to which the refund relates was served after June 30, 1998 and before  
38 September 1, 2002 for employees identified in subsection 1, paragraphs A and B;  
39 after June 30, 1998 for employees identified in subsection 1, paragraphs C to H;  
40 after December 31, 1999 for employees identified in subsection 1, paragraphs I to  
41 K; after June 30, 2020 for employees identified in subsection 1, paragraphs N to P;  
42 and after September 30, 2021 for employees identified in subsection 1, paragraph

1 Q in any one or a combination of the capacities specified in subsection 1. Service  
2 credit may be purchased for service by an employee identified in subsection 1,  
3 paragraphs L ~~and~~ M and R regardless of when performed; and

4 **Sec. 6. 5 MRSA §17851-A, sub-§4, ¶A**, as amended by PL 2021, c. 474, §8, is  
5 further amended to read:

6 A. If all of the member's creditable service in any one or a combination of the  
7 capacities specified in subsection 1 was earned after June 30, 1998 and before  
8 September 1, 2002 for employees identified in subsection 1, paragraphs A and B; after  
9 June 30, 1998 for employees identified in subsection 1, paragraphs C to H; after  
10 December 31, 1999 for employees identified in subsection 1, paragraphs I to K; after  
11 December 31, 2001 for employees identified in subsection 1, paragraph L; after June  
12 30, 2002 for employees identified in subsection 1, paragraph M; after June 30, 2020  
13 for employees identified in subsection 1, paragraphs N to P; ~~and~~ after September 30,  
14 2021 for employees identified in subsection 1, paragraph Q; and after September 30,  
15 2025 for employees identified in subsection 1, paragraph R; if service credit was  
16 purchased by repayment of an earlier refund of accumulated contributions for service  
17 in any one or a combination of the capacities specified in subsection 1 after June 30,  
18 1998 and before September 1, 2002 for employees identified in subsection 1,  
19 paragraphs A and B; after June 30, 1998 for employees identified in subsection 1,  
20 paragraphs C to H; after December 31, 1999 for employees identified in subsection 1,  
21 paragraphs I to K; after December 31, 2001 for employees identified in subsection 1,  
22 paragraph L; after June 30, 2002 for employees identified in subsection 1, paragraph  
23 M; after June 30, 2020 for employees identified in subsection 1, paragraphs N to P; ~~and~~  
24 after September 30, 2021 for employees identified in subsection 1, paragraph Q; and  
25 after September 30, 2025 for employees identified in subsection 1, paragraph R; or if  
26 service credit was purchased by other than the repayment of an earlier refund and  
27 eligibility to make the purchase of the service credit, including, but not limited to,  
28 service credit for military service, was achieved after June 30, 1998 and before  
29 September 1, 2002 for employees identified in subsection 1, paragraphs A and B; after  
30 June 30, 1998 for employees identified in subsection 1, paragraphs C to H; after  
31 December 31, 1999 for employees identified in subsection 1, paragraphs I to K; after  
32 December 31, 2001 for employees identified in subsection 1, paragraph L; after June  
33 30, 2002 for employees identified in subsection 1, paragraph M; after June 30, 2020  
34 for employees identified in subsection 1, paragraphs N to P; ~~and~~ after September 30,  
35 2021 for employees identified in subsection 1, paragraph Q; and after September 30,  
36 2025 for employees identified in subsection 1, paragraph R, the benefit must be  
37 computed as provided in section 17852, subsection 1, paragraph A.

38 (1) If the member had 10 years of creditable service on July 1, 1993, the benefit  
39 under subsection 2, paragraph B must be reduced as provided in section 17852,  
40 subsection 3, paragraphs A and B.

41 (2) If the member had fewer than 10 years of creditable service on July 1, 1993,  
42 the benefit under subsection 2, paragraph B must be reduced by 6% for each year  
43 that the member's age precedes 55 years of age.

44 **Sec. 7. 5 MRSA §17851-A, sub-§4, ¶B**, as amended by PL 2021, c. 474, §9, is  
45 further amended to read:

1 B. Except as provided in paragraphs D, E ~~and~~ F and G, if some part of the member's  
2 creditable service in any one or a combination of the capacities specified in subsection  
3 1 was earned before July 1, 1998 for employees identified in subsection 1, paragraphs  
4 A to H; before January 1, 2000 for employees identified in subsection 1, paragraphs I  
5 to K; before January 1, 2002 for employees identified in subsection 1, paragraph L;  
6 before July 1, 2002 for employees identified in subsection 1, paragraph M; before July  
7 1, 2020 for employees identified in subsection 1, paragraphs N to P; ~~and~~ before October  
8 1, 2021 for employees identified in subsection 1, paragraph Q; and before October 1,  
9 2025 for employees identified in subsection 1, paragraph R and some part of the  
10 member's creditable service in any one or a combination of the capacities specified in  
11 subsection 1 was earned after June 30, 1998 and before September 1, 2002 for  
12 employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for  
13 employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for  
14 employees identified in subsection 1, paragraphs I to K; after December 31, 2001 for  
15 employees identified in subsection 1, paragraph L; after June 30, 2002 for employees  
16 identified in subsection 1, paragraph M; after June 30, 2020 for employees identified  
17 in subsection 1, paragraphs N to P; ~~and~~ after September 30, 2021 for employees  
18 identified in subsection 1, paragraph Q; and after September 30, 2025 for employees  
19 identified in subsection 1, paragraph R, then the member's service retirement benefit  
20 must be computed in segments and the amount of the member's service retirement  
21 benefit is the sum of the segments. The segments must be computed as follows:

22 (1) The segment or, if the member served in more than one of the capacities  
23 specified in subsection 1 and the benefits related to the capacities are not  
24 interchangeable under section 17856, segments that reflect creditable service  
25 earned before July 1, 1998 for employees identified in subsection 1, paragraphs A  
26 to H; before January 1, 2000 for employees identified in subsection 1, paragraphs  
27 I to K; before January 1, 2002 for employees identified in subsection 1, paragraph  
28 L; before July 1, 2002 for employees identified in subsection 1, paragraph M;  
29 before July 1, 2020 for employees identified in subsection 1, paragraphs N to P;  
30 ~~and~~ before October 1, 2021 for employees identified in subsection 1, paragraph Q;  
31 and before October 1, 2025 for employees identified in subsection 1, paragraph R  
32 or purchased by repayment of an earlier refund of accumulated contributions for  
33 service before July 1, 1998, for employees identified in subsection 1, paragraphs  
34 A to H; before January 1, 2000 for employees identified in subsection 1, paragraphs  
35 I to K; before January 1, 2002 for employees identified in subsection 1, paragraph  
36 L; before July 1, 2002 for employees identified in subsection 1, paragraph M;  
37 before July 1, 2020 for employees identified in subsection 1, paragraphs N to P;  
38 ~~and~~ before October 1, 2021 for employees identified in subsection 1, paragraph Q;  
39 and before October 1, 2025 for employees identified in subsection 1, paragraph R  
40 in a capacity or capacities specified in subsection 1 or purchased by other than the  
41 repayment of a refund and eligibility to make the purchase of the service credit,  
42 including, but not limited to, service credit for military service, was achieved  
43 before July 1, 1998 for employees identified in subsection 1, paragraphs A to H;  
44 before January 1, 2000 for employees identified in subsection 1, paragraphs I to K;  
45 before January 1, 2002 for employees identified in subsection 1, paragraph L;  
46 before July 1, 2002 for employees identified in subsection 1, paragraph M; before  
47 July 1, 2020 for employees identified in subsection 1, paragraphs N to P; ~~and~~ before

1           October 1, 2021 for employees identified in subsection 1, paragraph Q; and before  
2           October 1, 2025 for employees identified in subsection 1, paragraph R must be  
3           computed under section 17852, subsection 1, paragraph A. If the member is  
4           qualified under subsection 2, paragraph B and:

5           (a) Had 10 years of creditable service on July 1, 1993, the amount of the  
6           segment or segments must be reduced as provided in section 17852, subsection  
7           3, paragraphs A and B; or

8           (b) Had fewer than 10 years of creditable service on July 1, 1993, the amount  
9           of the segment or segments must be reduced as provided in section 17852,  
10          subsection 3-A; and

11          (2) The segment that reflects creditable service earned after June 30, 1998 and  
12          before September 1, 2002 for employees identified in subsection 1, paragraphs A  
13          and B; after June 30, 1998 for employees identified in subsection 1, paragraphs C  
14          to H; after December 31, 1999 for employees identified in subsection 1, paragraphs  
15          I to K; after December 31, 2001 for employees identified in subsection 1, paragraph  
16          L; after June 30, 2002 for employees identified in subsection 1, paragraph M; after  
17          June 30, 2020 for employees identified in subsection 1, paragraphs N to P; ~~and~~  
18          after September 30, 2021 for employees identified in subsection 1, paragraph Q;  
19          and after September 30, 2025 for employees identified in subsection 1, paragraph  
20          R or purchased by repayment of an earlier refund of accumulated contributions for  
21          service after June 30, 1998 and before September 1, 2002 for employees identified  
22          in subsection 1, paragraphs A and B; after June 30, 1998 for employees identified  
23          in subsection 1, paragraphs C to H; after December 31, 1999 for employees  
24          identified in subsection 1, paragraphs I to K; after December 31, 2001 for  
25          employees identified in subsection 1, paragraph L; after June 30, 2002 for  
26          employees identified in subsection 1, paragraph M; after June 30, 2020 for  
27          employees identified in subsection 1, paragraphs N to P; ~~and~~ after September 30,  
28          2021 for employees identified in subsection 1, paragraph Q; and after September  
29          30, 2025 for employees identified in subsection 1, paragraph R in any one or a  
30          combination of the capacities specified in subsection 1, or purchased by other than  
31          the repayment of a refund and eligibility to make the purchase of the service credit,  
32          including, but not limited to, service credit for military service, was achieved after  
33          June 30, 1998 and before September 1, 2002 for employees identified in subsection  
34          1, paragraphs A and B; after June 30, 1998 for employees identified in subsection  
35          1, paragraphs C to H; after December 31, 1999 for employees identified in  
36          subsection 1, paragraphs I to K; after December 31, 2001 for employees identified  
37          in subsection 1, paragraph L; after June 30, 2002 for employees identified in  
38          subsection 1, paragraph M; after June 30, 2020 for employees identified in  
39          subsection 1, paragraphs N to P; ~~and~~ after September 30, 2021 for employees  
40          identified in subsection 1, paragraph Q; and after September 30, 2025 for  
41          employees identified in subsection 1, paragraph R must be computed under section  
42          17852, subsection 1, paragraph A. If the member is qualified under subsection 2,  
43          paragraph B and:

44          (a) Had 10 years of creditable service on July 1, 1993, the segment amount  
45          must be reduced in the manner provided in section 17852, subsection 3,

1 paragraphs A and B for each year that the member's age precedes 55 years of  
2 age; or

3 (b) Had fewer than 10 years of creditable service on July 1, 1993, the segment  
4 amount must be reduced by 6% for each year that the member's age precedes  
5 55 years of age.

6 **Sec. 8. 5 MRSA §17851-A, sub-§4, ¶G** is enacted to read:

7 G. The service retirement benefit of a member to whom subsection 1, paragraph R  
8 applies and who qualifies for service retirement benefits under subsection 2 must be  
9 computed under section 17852, subsection 1, paragraph A on the basis of all of the  
10 member's creditable service in the capacity specified in subsection 1, paragraph R,  
11 regardless of when that creditable service was earned, except that for a member  
12 qualifying under subsection 2, paragraph B:

13 (1) If the member had 10 years of service on July 1, 1993, the benefit must be  
14 reduced as provided in section 17852, subsection 3, paragraphs A and B for each  
15 year the member's age precedes 55 years of age; or

16 (2) If the member had fewer than 10 years of creditable service on July 1, 1993,  
17 the benefit must be reduced by 6% for each year that the member's age precedes  
18 55 years of age.

19 **Sec. 9. 5 MRSA §17851-A, sub-§5**, as amended by PL 2021, c. 474, §10, is further  
20 amended to read:

21 **5. Contributions.** Notwithstanding any other provision of subchapter 3, after June  
22 30, 1998 and before September 1, 2002 for employees identified in subsection 1,  
23 paragraphs A and B; after June 30, 1998 for employees identified in subsection 1,  
24 paragraphs C to H; after December 31, 1999 for employees identified in subsection 1,  
25 paragraphs I to K; after December 31, 2001 for employees identified in subsection 1,  
26 paragraph L; after June 30, 2002 for employees identified in subsection 1, paragraph M;  
27 after June 30, 2020 for employees identified in subsection 1, paragraphs N to P; and after  
28 September 30, 2021 for employees identified in subsection 1, paragraph Q; and after  
29 September 30, 2025 for employees identified in subsection 1, paragraph R, a member in  
30 the capacities specified in subsection 1 must contribute to the State Employee and Teacher  
31 Retirement Program or have pick-up contributions made at the rate of 8.65% of earnable  
32 compensation until the member has completed 25 years of creditable service as provided  
33 in this section and at the rate of 7.65% thereafter.

34 **SUMMARY**

35 This bill provides that the 1998 Special Retirement Plan of the Maine Public  
36 Employees Retirement System applies to employees in the employment of the Office of  
37 Chief Medical Examiner within the Department of the Attorney General. Under that plan,  
38 a person may retire at 55 years of age with 10 years of creditable service or may retire  
39 before 55 years of age with 25 years of creditable service. It also provides that the service  
40 retirement benefit for an employee in the office must be computed on the basis of all of the  
41 member's creditable service, regardless of when that service was earned.

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Date: (Filing No. S- )

**LABOR**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
132ND LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 73, L.D. 137, “An Act to Expand the 1998 Special Retirement Plan to Include Employees Who Work for the Office of Chief Medical Examiner”

Amend the bill by inserting after section 9 the following:

**Sec. 10. Appropriations and allocations.** The following appropriations and allocations are made.

**ATTORNEY GENERAL, DEPARTMENT OF THE  
Chief Medical Examiner - Office of 0412**

Initiative: Provides funds for the prospective costs for employees in the employment of the Office of Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan effective October 1, 2025.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
Personal Services	\$23,604	\$34,051
	\$23,604	\$34,051
<b>GENERAL FUND TOTAL</b>		

**Chief Medical Examiner - Office of 0412**

Initiative: Allocates funds for the prospective costs for employees in the employment of the Office of Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan effective October 1, 2025.

<b>FEDERAL EXPENDITURES FUND</b>	<b>2025-26</b>	<b>2026-27</b>
Personal Services	\$761	\$1,064
	\$761	\$1,064
<b>FEDERAL EXPENDITURES FUND TOTAL</b>		

<b>ATTORNEY GENERAL, DEPARTMENT OF THE DEPARTMENT TOTALS</b>	<b>2025-26</b>	<b>2026-27</b>
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**COMMITTEE AMENDMENT**

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<b>GENERAL FUND</b>	<b>\$23,604</b>	<b>\$34,051</b>
<b>FEDERAL EXPENDITURES FUND</b>	<b>\$761</b>	<b>\$1,064</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$24,365</b>	<b>\$35,115</b>
<b>RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES</b>		
<b>Retirement System - Retirement Allowance Fund 0085</b>		
Initiative: Provides one-time funds for the increase in the unfunded actuarial liability as a result of allowing service retirement benefits for employees employed in the Office of Chief Medical Examiner within the Department of the Attorney General earned under the regular state employee and teacher plan to be calculated under the 1998 Special Plan.		
<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
All Other	\$483,270	\$0
<b>GENERAL FUND TOTAL</b>	<b>\$483,270</b>	<b>\$0</b>
<b>RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES</b>		
<b>DEPARTMENT TOTALS</b>	<b>2025-26</b>	<b>2026-27</b>
<b>GENERAL FUND</b>	<b>\$483,270</b>	<b>\$0</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$483,270</b>	<b>\$0</b>
<b>SECTION TOTALS</b>		
<b>GENERAL FUND</b>	<b>\$506,874</b>	<b>\$34,051</b>
<b>FEDERAL EXPENDITURES FUND</b>	<b>\$761</b>	<b>\$1,064</b>
<b>SECTION TOTAL - ALL FUNDS</b>	<b>\$507,635</b>	<b>\$35,115</b>

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment is the majority report of the committee. The amendment adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**  
(See attached)

**COMMITTEE AMENDMENT**



# 132nd MAINE LEGISLATURE

LD 137

LR 49(02)

## An Act to Expand the 1998 Special Retirement Plan to Include Employees Who Work for the Office of Chief Medical Examiner

**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
<b>Net Cost (Savings)</b>				
General Fund	\$506,874	\$34,051	\$35,379	\$36,759
<b>Appropriations/Allocations</b>				
General Fund	\$506,874	\$34,051	\$35,379	\$36,759
Federal Expenditures Fund	\$761	\$1,064	\$1,105	\$1,149

### Fiscal Detail and Notes

This bill includes General Fund appropriations totaling \$506,874 in fiscal year 2025-26 and \$34,051 in fiscal year 2026-27 and Federal Expenditures Fund allocations of \$761 in fiscal year 2025-26 and \$1,064 in fiscal year 2026-27 for the cost of allowing employees in the Office of the Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan. Of these amounts, a one-time General Fund appropriation of \$483,270 in fiscal year 2025-26 to the Retirement System - Retirement Allowance Fund within the Maine Public Employees Retirement System is included for the unfunded actuarial liability created as a result of allowing service retirement benefits for these employees earned under the regular state employee and teacher plan to be calculated under the 1998 Special Plan. Additionally, ongoing General Fund appropriations of \$23,604 and \$34,051 and Federal Expenditures Fund allocations of \$761 and \$1,064 in fiscal years 2025-26 and 2026-27, respectively, to the Office of Chief Medical Examiner are included for the prospective costs of moving the positions to the 1998 Special Plan effective October 1, 2025.