

HB 282-FN - AS AMENDED BY THE SENATE

06/26/2025 2895s

06/26/2025 2898s

2025 SESSION

25-0585

06/05

HOUSE BILL **282-FN**

AN ACT increasing the maximum benefits for first responders critically injured in the line of duty, relative to the determination of education adequacy grants and calculation of certain group II benefits within the retirement system.

SPONSORS: Rep. Trottier, Belk. 8; Rep. Bordes, Belk. 5; Rep. Doucette, Rock. 25; Rep. S. Pearson, Rock. 13; Rep. Proulx, Hills. 15; Rep. Soucy, Merr. 21; Sen. Prentiss, Dist 5; Sen. Rosenwald, Dist 13

COMMITTEE: Labor, Industrial and Rehabilitative Services

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AMENDED ANALYSIS

This bill:

I. Revises the calculation of adequacy grants based on average daily membership in residence (ADMR) beginning in fiscal year 2028.

II. Makes significant changes to the NH retirement system, including modifying the maximum retirement benefits for certain public employees, adjusting the dates and percentages related to the calculation of retirement benefit, and adjusting the definition of "earnable compensation."

III. Increases the maximum total compensation paid to all claimants for first responder's critical injury benefits from \$500,000 to \$1,000,000 per biennium.

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Explanation: Matter added to current law appears in ***bold italics***.  
Matter removed from current law appears ~~[in brackets and struckthrough.]~~  
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT increasing the maximum benefits for first responders critically injured in the line of duty, relative to the determination of education adequacy grants and calculation of certain group II benefits within the retirement system.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1 1 Workers' Compensation; First Responder's Critical Injury Benefit. Amend RSA 281-A:32-a, II  
2 to read as follows:

3 II. Payments awarded under this section shall be subject to all other provisions of RSA 281-  
4 A. Total compensation payments for all additional compensation claims paid under this section shall  
5 not exceed \$125,000 per claimant. Benefits paid under this section for all claimants shall not exceed  
6 ~~[\$500,000]~~ **\$1,000,000** per biennium.

7 2 Education; Adequate Education; Education Trust Fund; Determination of Education Grants;  
8 July 2026 Change. Amend RSA 198:41, I(a)-(c) to read as follows:

9 (a) Add the per pupil cost of providing the opportunity for an adequate education for  
10 which each pupil is eligible pursuant to RSA 198:40-a, I-III, and from such amount;

11 (b) Subtract the amount of the education tax warrant to be issued by the commissioner  
12 of revenue administration for such municipality reported pursuant to RSA 76:8 for the next tax year;  
13 ~~[and]~~

14 (c) Add the municipality's extraordinary need grant pursuant to RSA 198:40-f[-]; **and**  
15 **(d) Add the municipality's fiscal capacity disparity aid grant pursuant to RSA**  
16 **198:40-g.**

17 3 Education; Adequate Education; Education Trust Fund; Determination of Education Grants;  
18 July 2027 Change. Amend RSA 198:41, I(a)-(d) to read as follows:

19 (a) Add the per pupil cost of providing the opportunity for an adequate education for  
20 which each pupil is eligible pursuant to RSA 198:40-a, I-III, and from such amount;

21 (b) Subtract the amount of the education tax warrant to be issued by the commissioner  
22 of revenue administration for such municipality reported pursuant to RSA 76:8 for the next tax year;  
23 ~~[and]~~

24 (c) Add the municipality's extraordinary need grant pursuant to RSA 198:40-f; ~~[and]~~

25 (d) Add the municipality's fiscal capacity disparity aid grant pursuant to RSA 198:40-  
26 g[-]; **and**

27 **(e) For municipalities with a total ADMR of 5,000 or more, subtract the amount**  
28 **necessary to limit the total additional targeted aid to \$3,750 per pupil in the municipality's**

1 *ADMR. For the purpose of this paragraph, additional targeted aid shall be the sum of a*  
2 *municipality's extraordinary needs grant and fiscal capacity disparity aid grant.*

3 4 Earnable Compensation; 2026 Change. Amend RSA 100-A:1, XVII to read as follows:

4 XVII. "Earnable compensation" shall mean:

5 (a) For **group I** members who have attained vested status prior to January 1, 2012, the  
6 full base rate of compensation paid, as determined by the employer, plus any overtime pay, holiday  
7 and vacation pay, sick pay, longevity or severance pay, cost of living bonus, annual attendance  
8 stipend or bonus, additional pay for extracurricular and instructional activities for full-time teachers  
9 and full-time employees who are employed in paraprofessional or support position, additional pay for  
10 instructional activities of full-time faculty of the community college system, and any military  
11 differential pay, plus the fair market value of non-cash compensation paid to, or on behalf of, the  
12 member for meals or living quarters if subject to federal income tax, but excluding other  
13 compensation except cash incentives paid by an employer to encourage members to retire,  
14 supplemental pay paid by the employer while the member is receiving workers' compensation, and  
15 teacher development pay that is not part of the contracted annual salary. ~~[Compensation for extra~~  
16 ~~and special duty, as reported by the employer, shall be included but limited during the highest 3~~  
17 ~~years of creditable service as provided in paragraph XVIII.]~~ However, earnable compensation in the  
18 final 12 months of creditable service prior to termination of employment shall be limited to 1-1/2  
19 times the higher of the earnable compensation in the 12-month period preceding the final 12 months  
20 or the highest compensation year as determined for the purpose of calculating average final  
21 compensation, but excluding the final 12 months. Any compensation received in the final 12 months  
22 of employment in excess of such limit shall not be subject to member or employer contributions to  
23 the retirement system and shall not be considered in the computation of average final compensation.  
24 Provided that, the annual compensation limit for members of governmental defined benefit pension  
25 plans under section 401(a)(17) of the United States Internal Revenue Code of 1986, as amended,  
26 shall apply to earnable compensation for all employees~~[,~~ **and** teachers~~[, permanent firemen, and~~  
27 ~~permanent policemen]~~ who first become eligible for membership in the system on or after July 1,  
28 1996. Earnable compensation shall not include compensation in any form paid later than 120 days  
29 after the member's termination of employment from a retirement eligible position, with the limited  
30 exceptions of disability related severance pay paid to a member or retiree no later than 120 days  
31 after a decision by the board of trustees granting the member or retiree disability retirement  
32 benefits pursuant to RSA 100-A:6 and of severance pay which a member was entitled to be paid  
33 within 120 days after termination but which, without the consent of the member and not through  
34 any fault of the member, was paid more than 120 days after the member's termination. The member  
35 shall have the burden of proving to the board of trustees that any severance payment paid later than  
36 120 days after the member's termination of employment is earnable compensation and meets the  
37 requirements of an asserted exception to the 120-day post-termination payment requirement.

1 (b)(1) For **group I** members who have not attained vested status prior to January 1,  
 2 2012, the full base rate of compensation paid, as determined by the employer, plus compensation  
 3 over base pay. Compensation over base pay shall include as applicable, subject to subparagraphs  
 4 (2)~~[(3), and (4),]~~ **and (3)**, any overtime pay, cost of living bonus, annual attendance stipend or  
 5 bonus, annual longevity pay, additional pay for extracurricular and instructional activities for full-  
 6 time teachers and full-time employees who are employed in paraprofessional or support position,  
 7 additional pay for instructional activities of full-time faculty of the community college system~~;~~  
 8 ~~compensation for extra and special duty,~~ and any military differential pay, plus the fair market  
 9 value of non-cash compensation paid to, or on behalf of, the member for meals or living quarters if  
 10 subject to federal income tax, but excluding other compensation except supplemental pay paid by the  
 11 employer while the member is receiving workers' compensation and teacher development pay that is  
 12 not part of the contracted annual salary.

13 (2) Compensation over base pay shall be limited during the highest 5 years of  
 14 creditable service as provided in paragraph XVIII.

15 ~~[(3) Earnable compensation shall not include compensation for extra and special  
 16 duty for members who commence service on and after July 1, 2011.]~~

17 ~~[(4) (3) Earnable compensation shall not include incentives to encourage members  
 18 to retire, severance pay or end-of-career additional longevity payments, and pay for unused sick or  
 19 vacation time. Earnable compensation in the final 12 months of creditable service prior to  
 20 termination of employment shall be limited to 11/2 times the higher of the earnable compensation in  
 21 the 12-month period preceding the final 12 months or the highest compensation year as determined  
 22 for the purpose of calculating average final compensation, but excluding the final 12 months. Any  
 23 compensation received in the final 12 months of employment in excess of such limit shall not be  
 24 subject to member or employer contributions to the retirement system and shall not be considered in  
 25 the computation of average final compensation. Provided that, the annual compensation limit for  
 26 members of governmental defined benefit pension plans under section 401(a)(17) of the United  
 27 States Internal Revenue Code of 1986, as amended, shall apply to earnable compensation for all  
 28 employees~~;~~ **and** teachers~~;~~ ~~permanent firemen, and permanent policemen]~~ who first become eligible  
 29 for membership in the system on or after July 1, 1996. Earnable compensation shall not include  
 30 compensation in any form paid later than 120 days after the member's termination of employment  
 31 from a retirement eligible position.~~

32 (c)(1) **For group II members who attained vested status prior to January 1,**  
 33 **2012, the full base rate of compensation paid, as determined by the employer, plus any**  
 34 **overtime pay, holiday and vacation pay, sick pay, longevity or severance pay, cost of living**  
 35 **bonus, annual attendance stipend or bonus, additional pay for instructional activities,**  
 36 **and any military differential pay, plus the fair market value of non-cash compensation**  
 37 **paid to, or on behalf of, the member for meals or living quarters if subject to federal income**

1 *tax, but excluding other compensation except cash incentives paid by an employer to*  
2 *encourage members to retire, supplemental pay paid by the employer while the member is*  
3 *receiving workers' compensation. Compensation for extra and special duty, as reported by*  
4 *the employer, shall be included but limited during the highest 3 years of creditable service*  
5 *as provided in paragraph XVIII. However, earnable compensation in the final 12 months*  
6 *of creditable service prior to termination of employment shall be limited to 1-1/2 times the*  
7 *higher of the earnable compensation in the 12-month period preceding the final 12 months*  
8 *or the highest compensation year as determined for the purpose of calculating average*  
9 *final compensation, but excluding the final 12 months. Any compensation received in the*  
10 *final 12 months of employment in excess of such limit shall not be subject to member or*  
11 *employer contributions to the retirement system and shall not be considered in the*  
12 *computation of average final compensation. Provided that, the annual compensation limit*  
13 *for members of governmental defined benefit pension plans under section 401(a)(17) of the*  
14 *United States Internal Revenue Code of 1986, as amended, shall apply to earnable*  
15 *compensation for all permanent firemen and permanent policemen who first become*  
16 *eligible for membership in the system on or after July 1, 1996. Earnable compensation*  
17 *shall not include compensation in any form paid later than 120 days after the member's*  
18 *termination of employment from a retirement-eligible position, with the limited exceptions*  
19 *of disability-related severance pay paid to a member or retiree no later than 120 days after*  
20 *a decision by the board of trustees granting the member or retiree disability retirement*  
21 *benefits pursuant to RSA 100-A:6 and of severance pay which a member was entitled to be*  
22 *paid within 120 days after termination but which, without the consent of the member and*  
23 *not through any fault of the member, was paid more than 120 days after the member's*  
24 *termination. The member shall have the burden of proving to the board of trustees that*  
25 *any severance payment paid later than 120 days after the member's termination of*  
26 *employment is earnable compensation and meets the requirements of an asserted exception*  
27 *to the 120-day post-termination payment requirement.*

28 (2) *For group II members who commenced service prior to July 1, 2011, who*  
29 *have attained vested status prior to January 1, 2013, the full base rate of compensation*  
30 *paid, as determined by the employer, plus any overtime pay, holiday and vacation pay,*  
31 *longevity or severance pay, cost of living bonus, annual attendance stipend or bonus,*  
32 *additional pay for instructional activities, and any military differential pay, plus the fair*  
33 *market value of non-cash compensation paid to, or on behalf of, the member for meals or*  
34 *living quarters if subject to federal income tax, but excluding other compensation except*  
35 *cash incentives paid by an employer to encourage members to retire, supplemental pay*  
36 *paid by the employer while the member is receiving workers' compensation. Compensation*  
37 *for extra and special duty, as reported by the employer, shall be included but limited*

1 *during the highest 5 years of creditable service as provided in paragraph XVIII. Earnable*  
 2 *compensation shall not include incentives to encourage members to retire, end-of-career*  
 3 *additional longevity payments, or pay for unused sick; no contributions under RSA 100-A:*  
 4 *16, I(a) and III shall be assessed on this compensation. However, earnable compensation in*  
 5 *the final 12 months of creditable service prior to termination of employment shall be*  
 6 *limited to 1-1/2 times the higher of the earnable compensation in the 12-month period*  
 7 *preceding the final 12 months or the highest compensation year as determined for the*  
 8 *purpose of calculating average final compensation, but excluding the final 12 months. Any*  
 9 *compensation received in the final 12 months of employment in excess of such limit shall*  
 10 *not be subject to member or employer contributions to the retirement system and shall not*  
 11 *be considered in the computation of average final compensation. Provided that, the*  
 12 *annual compensation limit for members of governmental defined benefit pension plans*  
 13 *under section 401(a)(17) of the United States Internal Revenue Code of 1986, as amended,*  
 14 *shall apply to earnable compensation for all permanent firemen and permanent policemen*  
 15 *who first become eligible for membership in the system on or after July 1, 1996. Earnable*  
 16 *compensation shall not include compensation in any form paid later than 120 days after*  
 17 *the member's termination of employment from a retirement-eligible position, with the*  
 18 *limited exceptions of disability-related severance pay paid to a member or retiree no later*  
 19 *than 120 days after a decision by the board of trustees granting the member or retiree*  
 20 *disability retirement benefits pursuant to RSA 100-A:6 and of severance pay which a*  
 21 *member was entitled to be paid within 120 days after termination but which, without the*  
 22 *consent of the member and not through any fault of the member, was paid more than 120*  
 23 *days after the member's termination. The member shall have the burden of proving to the*  
 24 *board of trustees that any severance payment paid later than 120 days after the member's*  
 25 *termination of employment is earnable compensation and meets the requirements of an*  
 26 *asserted exception to the 120-day post-termination payment requirement.*

27 *(d)(1) For group II members who have not attained vested status prior to*  
 28 *January 1, 2013, the full base rate of compensation paid, as determined by the employer,*  
 29 *plus compensation over base pay. Compensation over base pay shall include, as applicable*  
 30 *and subject to subparagraphs (2) and (3), any overtime pay, cost of living bonus, annual*  
 31 *attendance stipend or bonus, annual longevity pay, compensation for extra and special*  
 32 *duty, and any military differential pay, plus the fair market value of non-cash*  
 33 *compensation paid to or on behalf of the member for meals or living quarters if subject to*  
 34 *federal income tax, but excluding other compensation except supplemental pay paid by the*  
 35 *employer while the member is receiving workers' compensation that is not part of the*  
 36 *contracted annual salary.*

1           (2) *Earnable compensation shall not include compensation for extra and*  
 2 *special duty for members who began service on or after July 1, 2011.*

3           (3) *Earnable compensation shall not include incentives to encourage*  
 4 *members to retire, severance pay, end-of-career additional longevity payments, or pay for*  
 5 *unused sick or vacation time. Earnable compensation in the final 12 months of creditable*  
 6 *service prior to termination of employment shall be limited to 1 1/2 times the higher of the*  
 7 *earnable compensation in the 12-month period preceding the final 12 months or the*  
 8 *highest compensation year as determined for the purpose of calculating average final*  
 9 *compensation, but excluding the final 12 months. Any compensation received in the final*  
 10 *12 months of employment in excess of such limit shall not be subject to member or employer*  
 11 *contributions to the retirement system and shall not be considered in the computation of*  
 12 *average final compensation. Provided that, the annual compensation limit for members of*  
 13 *governmental defined benefit pension plans under section 401(a)(17) of the United States*  
 14 *Internal Revenue Code of 1986, as amended, shall apply to earnable compensation for all*  
 15 *permanent firemen and permanent policemen who first become eligible for membership in*  
 16 *the system on or after July 1, 1996. Earnable compensation shall not include compensation*  
 17 *in any form paid later than 120 days after the member's termination of employment from a*  
 18 *retirement-eligible position.*

19           5 Group II Service Retirement Benefits; 2026 Change. Amend RSA 100-A:5, II(a) to read as  
 20 follows:

21           II. Group II Members.

22           (a) Any group II member in service, who is in vested status before [~~January 1,~~  
 23 ~~2012~~] **January 1, 2013**, who has attained age 45 and completed 20 years of creditable service, and  
 24 any group II member who commenced service on or after July 1, 2011, who has attained age 50 and  
 25 completed 25 years of creditable service, and group II members who have not attained vested status  
 26 prior to [~~January 1, 2012~~] **January 1, 2013**, as provided in the transition provisions in RSA 100-A:5,  
 27 II(d), or any group II member in service who has attained age 60 regardless of the number of years of  
 28 creditable service, may retire on a service retirement allowance upon written application to the  
 29 board of trustees setting forth at what time not less than 30 days nor more than 90 days subsequent  
 30 to the filing thereof the member desires to be retired, notwithstanding that during such period of  
 31 notification the member may have separated from service. Provided, however, that a group II  
 32 member who commenced service on or after July 1, 2011, shall not receive a service retirement  
 33 allowance until attaining the age of 52.5; but may receive a reduced allowance after age 50 if the  
 34 member has at least 25 years of creditable service where the allowance shall be reduced, for each  
 35 month by which the date on which benefits commence precedes the month after which the member  
 36 attains 52.5 years of age, by 1/4 of one percent.

1           6 Group II Service Retirement Benefits; 2026 Change. Amend RSA 100-A:5, II(b)(2) to read as  
2 follows:

3                   (2) For members who are in vested status before [~~January 1, 2012~~] **January 1,**  
4 **2013**, a state annuity which, together with his or her member annuity, shall be equal to 2-1/2  
5 percent of his or her average final compensation multiplied by the number of years of his or her  
6 creditable service not in excess of 40 years, or for members who commenced service on or after July  
7 1, 2011, a state annuity which, together with his or her member annuity, shall be equal to 2 percent  
8 of his or her average final compensation multiplied by the number of years of his or her creditable  
9 service not in excess of 42.5 years, and group II members who have not attained vested status prior  
10 to [~~January 1, 2012~~] **January 1, 2013**, shall be as provided in the transition provisions in RSA 100-  
11 A:5, II(d) with the maximum number of years of creditable service not in excess of the limits under  
12 RSA 100-A:6-a, but only for group II members in service who have attained age 60 regardless of the  
13 number of years of creditable service, or who work up to their full age and service requirements and  
14 retire under service retirement. If a member retires prior to reaching full age and service  
15 requirements, then their annuity multiplier remains the same as their first 15 years of creditable  
16 service.

17           7 Group II Service Retirement Benefits; 2026 Change. Amend RSA 100-A:5, II(c)(1) to read as  
18 follows:

19                   (c)(1) Notwithstanding any provision of RSA 100-A to the contrary, any group II member  
20 who is in vested status before [~~January 1, 2012~~] **January 1, 2013**, and has retired on or after the  
21 effective date of this subparagraph after attaining the age of 45 with at least 20 years of creditable  
22 service, and any group II member who commenced service on or after July 1, 2011, and retires after  
23 the effective date of this subparagraph after attaining the age of 50 with at least 25 years of  
24 creditable service, and group II members who have not attained vested status prior to [~~January 1,~~  
25 ~~2012~~] **January 1, 2013**, who qualify as provided in the transition provisions in RSA 100-A:5, II(d),  
26 shall receive a minimum annual service retirement allowance of \$10,000. If such group II member  
27 has elected to convert the retirement allowance into an optional allowance for the surviving spouse  
28 under RSA 100-A:13, the surviving spouse shall be entitled to a proportional share of the \$10,000.

29           8 Group II Service Retirement Benefits; 2026 Change. Amend RSA 100-A:5, II(d) to read as  
30 follows:

31                   (d) Active group II members who commenced service prior to July 1, 2011, and who have  
32 not attained vested status prior to January 1, [~~2012~~] **2013**, shall be subject to the following  
33 transition provisions for years of service required for regular service retirement, the minimum age  
34 for regular service retirement, and for the first 15 years of creditable service, the multiplier used to  
35 calculate the retirement annuity [~~which shall be applicable on, or after January 1, 2012~~] according  
36 to the following table:

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1	Creditable service on	Minimum years	Minimum	Annuity
2	January 1, 2012	of service	age attained	multiplier
3	<del>[(1) Less than 4 years</del>	<del>24 age</del>	<del>49</del>	<del>2.1%</del>
4	<del>(2) At least 4 years</del>	<del>23 age</del>	<del>48</del>	<del>2.2%</del>
5	<del>but less than 6 years</del>			
6	<del>(3) At least 6 years</del>	<del>22 age</del>	<del>47</del>	<del>2.3%</del>
7	<del>but less than 8 years</del>			
8	<del>(4) At least 8 years</del>	<del>21 age</del>	<del>46</del>	<del>2.4%</del>
9	<del>but less than 10 years]</del>			
10	<b>(1) Less than 1 year</b>	<b>24</b>	<b>age 49</b>	<b>2.1%*</b>
11	<b>(2) At least 1 years</b>	<b>24</b>	<b>age 49</b>	<b>2.1%*</b>
12	<b>but less than 2 years</b>			
13	<b>(3) At least 2 years but</b>	<b>24</b>	<b>age 49</b>	<b>2.1%*</b>
14	<b>less than 3 years</b>			
15	<b>(4) At least 3 years but</b>	<b>24</b>	<b>age 49</b>	<b>2.1%*</b>
16	<b>less than 4 years</b>			
17	<b>(5) At least 4 years</b>	<b>23</b>	<b>age 48</b>	<b>2.2%*</b>
18	<b>but less than 5 years</b>			
19	<b>(6) At least 5 years</b>	<b>23</b>	<b>age 48</b>	<b>2.2%*</b>
20	<b>but less than 6 years</b>			
21	<b>(7) At least 6 years but</b>	<b>22</b>	<b>age 47</b>	<b>2.3%*</b>
22	<b>less than 7 years</b>			
23	<b>(8) At least 7 years but</b>	<b>22</b>	<b>age 47</b>	<b>2.3%*</b>
24	<b>less than 8 years</b>			
25	<b>(9) At least 8 years but</b>	<b>21</b>	<b>age 46</b>	<b>2.4%*</b>
26	<b>less than 9 years</b>			

27 \* The annuity multiplier applied to creditable service earned beyond 15 years of creditable service,  
28 shall be 2.5 percent, but only for group II members in service who have attained age 60 regardless of  
29 the number of years of creditable service, or who work up to their full age and service requirements  
30 and retire under service retirement. If a member retires prior to reaching full age and service  
31 requirements, then their annuity multiplier remains the same as their first 15 years of creditable  
32 service.

33 9 Retirement System; 2026 Change; Group II; Date Change for Application of Retirement  
34 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
35 replacing "January 1, 2012" with "January 1, 2013": 21-I:30, VIII; 100-A:1, XXXVII(b)(1) and (3);  
36 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table heading); 100-A:6, II(b);  
37 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a) and (c); and 100-A:19-d.

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1       10 Retirement System; 2026 Change; Group II; Date Change for Application of Retirement  
2 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
3 replacing "January 1, 2013" with "January 1, 2014": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
4 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
5 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
6 and (c); and 100-A:19-d.

7       11 Retirement System; 2027 Change; Group II; Date Change for Application of Retirement  
8 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
9 replacing "January 1, 2014" with "January 1, 2015": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
10 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
11 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
12 and (c); and 100-A:19-d.

13       12 Retirement System; 2028 Change; Group II; Date Change for Application of Retirement  
14 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
15 replacing "January 1, 2015" with "January 1, 2016": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
16 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
17 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
18 and (c); and 100-A:19-d.

19       13 Retirement System; 2029 Change; Group II; Date Change for Application of Retirement  
20 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
21 replacing "January 1, 2016" with "January 1, 2017": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
22 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
23 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
24 and (c); and 100-A:19-d.

25       14 Retirement System; 2030 Change; Group II; Date Change for Application of Retirement  
26 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
27 replacing "January 1, 2017" with "January 1, 2018": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
28 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
29 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
30 and (c); and 100-A:19-d.

31       15 Retirement System; 2031 Change; Group II; Date Change for Application of Retirement  
32 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
33 replacing "January 1, 2018" with "January 1, 2019": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
34 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
35 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
36 and (c); and 100-A:19-d.

**HB 282-FN - AS AMENDED BY THE SENATE**

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1       16 Retirement System; 2032 Change; Group II; Date Change for Application of Retirement  
2 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
3 replacing "January 1, 2019" with "January 1, 2020": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
4 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
5 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
6 and (c); and 100-A:19-d.

7       17 Retirement System; 2033 Change; Group II; Date Change for Application of Retirement  
8 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
9 replacing "January 1, 2020" with "January 1, 2021": 21-I:30, VIII; 100-A:1, XVII(c)(2); 100-A:1,  
10 XXXVII(b)(1) and (3); 100-A:5, II(a); 100-A:5, II(b)(2); 100-A:5, II(c)(1); 100-A:5, II(d) (except table  
11 heading); 100-A:6, II(b); 100-A:6, II(d)(1) and (3); 100-A:10, II(b); 100-A:16, I(aa); 100-A:19-b, II(a)  
12 and (c); and 100-A:19-d.

13       18 Retirement System; 2026 Change; Group II; Date Change for Application of Retirement  
14 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provisions by  
15 replacing "January 1, 2013" with "January 1, 2014": 100-A:1, XVII(d)(1).

16       19 Retirement System; 2027 Change; Group II; Date Change for Application of Retirement  
17 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provision by  
18 replacing "January 1, 2014" with "January 1, 2015": 100-A:1, XVII(d)(1).

19       20 Retirement System; 2028 Change; Group II; Date Change for Application of Retirement  
20 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provision by  
21 replacing "January 1, 2015" with "January 1, 2016": 100-A:1, XVII(d)(1).

22       21 Retirement System; 2029 Change; Group II; Date Change for Application of Retirement  
23 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provision by  
24 replacing "January 1, 2016" with "January 1, 2017": 100-A:1, XVII(d)(1).

25       22 Retirement System; 2030 Change; Group II; Date Change for Application of Retirement  
26 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provision by  
27 replacing "January 1, 2017" with "January 1, 2018": 100-A:1, XVII(d)(1).

28       23 Retirement System; 2031 Change; Group II; Date Change for Application of Retirement  
29 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provision by  
30 replacing "January 1, 2018" with "January 1, 2019": 100-A:1, XVII(d)(1).

31       24 Retirement System; 2032 Change; Group II; Date Change for Application of Retirement  
32 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provision by  
33 replacing "January 1, 2019" with "January 1, 2020": 100-A:1, XVII(d)(1).

34       25 Retirement System; 2033 Change; Group II; Date Change for Application of Retirement  
35 Provisions Adopted in 2011 to Members in Vested Status. Amend the following RSA provision by  
36 replacing "January 1, 2020" with "January 1, 2021": 100-A:1, XVII(d)(1).

37       26 Medical and Surgical Benefits; 2034 Change. Amend RSA 21-I:30, VIII to read as follows:

VIII. Any vested deferred state retiree may receive medical and surgical benefits under this section if the vested deferred state retiree is eligible. To be eligible, a group I vested deferred state retiree shall have at least 10 years of creditable service with the state if the employee's service began prior to July 1, 2003, or 20 years of creditable service with the state if the employee's service began on or after July 1, 2003, and a group II vested deferred state retiree shall have at least 20 years of creditable service with the state if the employee's service with the state began on or after July 1, 2010. In addition, if the vested deferred state retiree is a member of group I, such retiree shall be at least 60 years of age to be eligible. If the vested deferred state retiree is a member of group II who is in vested status before January 1, 2012, such retiree shall not be eligible until 20 years from the date of becoming a member of group II and shall be at least 45 years of age, and any group II member who commenced service on or after July 1, 2011, shall not be eligible until 25 years from the date of becoming a member of group II and shall be at least 52.5 years of age~~[-and group II members who have not attained vested status prior to January 1, 2012 shall be as provided in the transition provisions in RSA 100-A:5, II(d)].~~

27 Definitions; 2034 Change. Amend RSA 100-A:1, XVII(d)(1) to read as follows:

(d)(1) For group II members ~~[who have not attained vested status prior to January 1, 2021]~~ **who commenced service on or after July 1, 2011**, the full base rate of compensation paid, as determined by the employer, plus compensation over base pay. Compensation over base pay shall include, as applicable and subject to subparagraphs (2) and (3), any overtime pay, cost of living bonus, annual attendance stipend or bonus, annual longevity pay, compensation for extra and special duty, and any military differential pay, plus the fair market value of non-cash compensation paid to or on behalf of the member for meals or living quarters if subject to federal income tax, but excluding other compensation except supplemental pay paid by the employer while the member is receiving workers' compensation that is not part of the contracted annual salary.

28 Definitions; 2034 Change. Amend RSA 100-A:1, XXXVII(b)(1) through (3) to read as follows:

(b)(1) For a group II member who is ~~[in vested status before January 1, 2012]~~ **who commenced service prior to July 1, 2011**, the later of the date that the member has both attained age 45 and completed 20 years of creditable service; **or**

(2) For a group II member who commenced service on or after July 1, 2011, the later of the date that the member has both attained age 52.5 and completed 25 years of creditable service.~~;~~

~~[(3) For a group II member who commenced service prior to July 1, 2011, and who has not attained vested status prior to January 1, 2012, as provided in the transition provisions in RSA 100-A:5, II(d); or]~~

29 Service Retirement Benefits; 2034 Change. Amend RSA 100-A:5, II(a) to read as follows:

(a) Any group II member in service, ~~[who is in vested status before January 1, 2021]~~ **who commenced service prior to July 1, 2011**, who has attained age 45 and completed 20

1 years of creditable service, and any group II member who commenced service on or after July 1,  
 2 2011, who has attained age 50 and completed 25 years of creditable service~~[-and group II members  
 3 who have not attained vested status prior to January 1, 2021, as provided in the transition  
 4 provisions in RSA 100-A:5, II(d)],~~ or any group II member in service who has attained age 60  
 5 regardless of the number of years of creditable service, may retire on a service retirement allowance  
 6 upon written application to the board of trustees setting forth at what time not less than 30 days nor  
 7 more than 90 days subsequent to the filing thereof the member desires to be retired,  
 8 notwithstanding that during such period of notification the member may have separated from  
 9 service. Provided, however, that a group II member who commenced service on or after July 1, 2011,  
 10 shall not receive a service retirement allowance until attaining the age of 52.5; but may receive a  
 11 reduced allowance after age 50 if the member has at least 25 years of creditable service where the  
 12 allowance shall be reduced, for each month by which the date on which benefits commence precedes  
 13 the month after which the member attains 52.5 years of age, by 1/4 of one percent.

14 30 Service Retirement Benefits; 2034 Change. Amend RSA 100-A:5, II(b)(2) to read as follows:

15 (2) For members ~~[who are in vested status before January 1, 2021]~~ **who**  
 16 **commenced service prior to July 1, 2011**, a state annuity which, together with his or her member  
 17 annuity, shall be equal to 2- 1/2 percent of his or her average final compensation multiplied by the  
 18 number of years of his or her creditable service not in excess of 40 years, or for members who  
 19 commenced service on or after July 1, 2011, a state annuity which, together with his or her member  
 20 annuity, shall be equal to 2 percent of his or her average final compensation multiplied by the  
 21 number of years of his or her creditable service not in excess of 42.5 years~~[-and group II members  
 22 who have not attained vested status prior to January 1, 2021 shall be as provided in the transition  
 23 provisions in RSA 100-A:5, II(d) with the maximum number of years of creditable service not in  
 24 excess of 40.5 years].~~

25 31 Service Retirement Benefits; 2034 Change. Amend RSA 100-A:5, II(c)(1) to read as follows:

26 (c)(1) Notwithstanding any provision of RSA 100-A to the contrary, any group II member  
 27 who ~~[is in vested status before January 1, 2021 and]~~ **commenced service prior to July 1,**  
 28 **2011**, has retired on or after the effective date of this subparagraph after attaining the age of 45  
 29 with at least 20 years of creditable service, and any group II member who commenced service on or  
 30 after July 1, 2011, and retires after the effective date of this subparagraph after attaining the age of  
 31 50 with at least 25 years of creditable service, ~~[and group II members who have not attained vested  
 32 status prior to January 1, 2021 who qualify as provided in the transition provisions in RSA 100-A:5,  
 33 II(d),]~~ shall receive a minimum annual service retirement allowance of \$10,000. If such group II  
 34 member has elected to convert the retirement allowance into an optional allowance for the surviving  
 35 spouse under RSA 100-A:13, the surviving spouse shall be entitled to a proportional share of the  
 36 \$10,000.

37 32 Disability Retirement Benefit; 2034 Changes. Amend RSA 100-A:6, II(b) to read as follows:

1 (b) Upon ordinary disability retirement, the group II member shall receive an ordinary  
 2 disability retirement allowance which shall consist of: a member annuity which shall be the  
 3 actuarial equivalent of his or her accumulated contributions at the time of his or her ordinary  
 4 disability retirement; and a state annuity which, together with his or her member annuity, for  
 5 members who ~~[are in vested status before January 1, 2012]~~ **commenced service before July 1,**  
 6 **2011**, shall be equal to 2 1/2 percent of his or her average final compensation at the time of ordinary  
 7 disability retirement multiplied by the number of years of his or her creditable service not in excess  
 8 of 40 at the time of ordinary disability retirement, or for members who commenced service on or  
 9 after July 1, 2011, shall be equal to 2 percent of his or her average final compensation at the time of  
 10 ordinary disability retirement multiplied by the number of years of his or her creditable service not  
 11 in excess of 42.5 at the time of ordinary disability retirement, ~~[and group II members who have not~~  
 12 ~~attained vested status prior to January 1, 2012, shall be as provided in the transition provisions in~~  
 13 ~~RSA 100-A:5, II(d) with the maximum number of years of creditable service not in excess of the~~  
 14 ~~limits under RSA 100-A:6-a provided]~~, however, that such allowance shall not be less than 25  
 15 percent of the member's final compensation at the time of his or her disability retirement. Members  
 16 who retire upon ordinary disability or qualify for accidental death benefits as outlined in RSA 100-  
 17 A:8 shall not be subject to the full age and service requirements listed under RSA 100-A:5, II(d).

18 33 Disability Retirement Benefits; 2034 Change. Amend RSA 100-A:6, II(d)(1) through (3) to  
 19 read as follows:

20 (1) For members ~~[who are in vested status before January 1, 2021]~~ **who**  
 21 **commenced service before July 1, 2011**, any group II member who has more than 262/3 years of  
 22 service, a supplemental disability retirement allowance shall be paid. Such supplement shall be  
 23 equal to 21/2 percent of his or her average final compensation multiplied by the number of years of  
 24 his or her creditable service in excess of 262/3 but not in excess of 40 years.

25 (2) For members who commenced service on or after July 1, 2011, any group II  
 26 member who has more than 331/3 years of service, a supplemental disability retirement allowance  
 27 shall be paid. Such supplement shall be equal to 2 percent of his or her average final compensation  
 28 multiplied by the number of years of his or her creditable service in excess of 331/3 but not in excess  
 29 of 42.5 years.

30 ~~[(3) For group II members who have not attained vested status prior to January 1,~~  
 31 ~~2012, calculation of the supplemental allowance shall use the percentage multipliers for the~~  
 32 ~~corresponding years of creditable service on January 1, 2012 in the transition provisions in RSA 100-~~  
 33 ~~A:5, II(d) with the range for the number of excess years for the supplement adjusted proportionally.]~~

34 34 New Section; Maximum Retirement Benefit. Amend RSA 100-A:6-a to read as follows:

35 100-A:6-a Maximum Retirement Benefit.

36 (a) Notwithstanding any other provision of this chapter to the contrary, for members  
 37 who commenced service before July 1, 2009, or have attained vested status prior to January 1, 2012,

1 a member's initial calculation of the retirement benefit granted under the provisions of RSA 100-A:5  
 2 or RSA 100-A:6 shall not exceed 100 percent of the member's highest year of earnable compensation.  
 3 For members who commenced service on or after July 1, 2009, and have not attained vested status  
 4 prior to January 1, 2012, a member's maximum retirement benefit granted under the provisions of  
 5 RSA 100-A:5 or RSA 100-A:6 shall not exceed the lesser of 85 percent of the member's average final  
 6 compensation or \$120,000. Nothing in this section shall affect the ability of a member to receive  
 7 disability benefits pursuant to RSA 100-A:6, II(b) and (c) or RSA 100-A:6, II(e) and (f). This  
 8 provision shall not limit the application of supplemental allowances.

9 ***(b) Notwithstanding subparagraph (a), for group II members who commenced***  
 10 ***service prior to July 1, 2011, and have not attained vested status prior to January 1, 2012, a***  
 11 ***member's maximum retirement benefit granted under the provisions of RSA 100-A:5 or RSA***  
 12 ***100-A:6 shall not exceed the lesser of 100 percent of the member's average final***  
 13 ***compensation or \$145,000.***

14 35 Vested Deferred Retirement Benefit; 2034 Change. Amend RSA 100-A:10, II(b) to read as  
 15 follows:

16 (b) For members [~~who are in vested status before January 1, 2021~~] ***who commenced***  
 17 ***service before July 1, 2011***, upon the member's attainment of age 45, provided the member would  
 18 then have completed 20 years of creditable service, otherwise the subsequent date on which such 20  
 19 years would have been completed, or for members who commenced service on or after July 1, 2011,  
 20 upon the member's attainment of age 50, provided the member would then have completed 25 years  
 21 of creditable service, otherwise the subsequent date on which such 25 years would have been  
 22 completed, [~~and group II members who have not attained vested status prior to January 1, 2012~~  
 23 ~~shall be as provided in the transition provisions in RSA 100-A:5, II(d),]~~ or at any time after age 60, a  
 24 group II member who meets the requirement of subparagraph (a) may make application on a form  
 25 prescribed by the board of trustees and receive a vested deferred retirement allowance which shall  
 26 consist of: (1) A member annuity which shall be the actuarial equivalent of accumulated  
 27 contributions on the date the member's retirement allowance commences; and (2) A state annuity  
 28 which, together with the member annuity, shall be equal to a service retirement allowance based on  
 29 the member's average final compensation and creditable service at the time the member's service is  
 30 terminated. Provided, however, that a group II member who commenced service on or after July 1,  
 31 2011, shall not receive a vested deferred retirement allowance until attaining the age of 52.5; but  
 32 may receive a reduced allowance after age 50 if the member has at least 25 years of creditable  
 33 service where the allowance shall be reduced, for each month by which the date on which benefits  
 34 commence precedes the month after which the member attains 52.5 years of age, by 1/4 of one  
 35 percent.

36 36 Method of Financing; 2034 Change. Amend RSA 100-A:16, I(aa) to read as follows:

1 (aa) The board of trustees shall certify to the proper authority or officer responsible for  
 2 making up the payroll of each employer, and such authority or officer shall cause to be deducted  
 3 from the compensation of each member, except group II members who are in vested status before  
 4 January 1, 2012, with creditable service in excess of 40 years, and group II members who  
 5 commenced service on or after July 1, 2011, or who have not attained vested status prior to January  
 6 1, 2012, with creditable service in excess of 42.5 years as provided in RSA 100-A:5, II(b) and RSA  
 7 100-A:6, II(b), on each and every payroll of such employer for each and every payroll period, the  
 8 percentage of earnable compensation applicable to such member. No deduction from earnable  
 9 compensation under this paragraph shall apply to any group II member [~~who is in vested status~~  
 10 ~~before January 1, 2021~~] **who commenced service prior to July 1, 2011**, with creditable service in  
 11 excess of 40 years, and any group II member who commenced service on or after July 1, 2011, or who  
 12 have not attained vested status prior to January 1, 2012, with creditable service in excess of 42.5  
 13 years as provided in RSA 100-A:5, II(b) and RSA 100-A:6, II(b), and this provision for such members  
 14 shall not affect the method of determining average final compensation as provided in RSA 100-A:1,  
 15 XVIII. In determining the amount earnable by a member in a payroll period, the board may consider  
 16 the rate of compensation payable to such member on the first day of a payroll period as continuing  
 17 throughout the payroll period and it may omit deduction from compensation for any period less than  
 18 a full payroll period if such person was not a member on the first day of the payroll period, and to  
 19 facilitate the making of deductions it may modify the deduction required of any member by such an  
 20 amount as shall not exceed 1/10 of one percent of the annual earnable compensation upon the basis  
 21 of which such deduction is made. The amounts deducted shall be reported to the board of trustees.  
 22 Each of such amounts, when deducted, shall be paid to the retirement system at such times as may  
 23 be designated by the board of trustees and credited to the individual account, in the member annuity  
 24 savings fund, of the member from whose compensation the deduction was made.

25 37 Minimum Age; 2034 Change. Amend RSA 100-A:19-b, II to read as follows:

26 II.(a) For a member [~~who is in vested status before January 1, 2021~~] **who commenced**  
 27 **service prior to July 1, 2011**, and, who has completed 20 or more years of combined creditable  
 28 service, one year shall be deducted from age 60 for each year of creditable group II service, provided  
 29 that the age shall not be less than 45 years.

30 (b) For a member who commenced service on or after July 1, 2011, and who has  
 31 completed 25 or more years of combined creditable service, one year shall be deducted from age 60  
 32 for each year of creditable group II service, provided that the age shall not be less than 50 years, and  
 33 provided that a the member shall not be eligible to receive a retirement allowance until attaining the  
 34 age of 52.5.

35 [~~(c) For members who have not attained vested status prior to January 1, 2012,~~  
 36 ~~minimum age shall be as provided in the transition provisions in RSA 100-A:5, II(d) with one year~~  
 37 ~~deducted from age 60 to not less than the adjusted minimum age.]~~

1 38 Reduced Early Retirement; 2034 Change. Amend RSA 100-A:19-d to read as follows:

2 100-A:19-d Reduced Early Retirement. Notwithstanding any other provision of law, any  
3 retirement system member who has creditable service in both group I and group II with at least 10  
4 years combined creditable service, and who has attained an age which is at least 45 [~~for members~~  
5 ~~who are in vested status with group II service before January 1, 2012~~] **for members who**  
6 **commenced service before July 1, 2011**, or at least 50 for members who commenced group II  
7 service on or after July 1, 2011, and group II members who have not attained vested status prior to  
8 January 1, 2012, shall be as provided in the transition provisions in RSA 100-A:5, II(d), and is within  
9 10 years of the minimum age set forth in RSA 100-A:19-b, may elect to retire and have benefits  
10 commence immediately as a reduced split-benefit service retirement allowance. Application shall be  
11 as provided in RSA 100-A:5, I(c). The allowance shall be determined as a split-benefit service  
12 retirement allowance in accordance with RSA 100-A:19-c, and the total combined split-benefit  
13 service allowance shall be reduced by the percentages shown in RSA 100-A:5, I(c), based on the total  
14 combined length of creditable service, for each month by which the date on which benefits commence  
15 precedes the month after which the member attains the minimum age set forth in RSA 100-A:19-b.

16 39 New Section; Re-retiring. Amend RSA 100-A by inserting after section 7-b the following new  
17 section:

18 100-A:7-c Re-retiring. Notwithstanding any other provisions of RSA 100-A to the contrary, any  
19 retiree who returns to active service shall only retain eligibility for the benefits applicable to their  
20 initial retirement and the calculation of average final compensation. The calculation of other  
21 benefits resulting from the return to active service under RSA 100-A shall not apply.

22 40 Public Officers and Employees; Method of Financing; 2027 Change. Amend RSA 100-A:16,  
23 II(b) to read as follows:

24 (b) The contributions of each employer for benefits under the retirement system on  
25 account of group II members shall consist of a percentage of the earnable compensation of its  
26 members to be known as the "normal contribution," and an additional amount to be known as the  
27 "accrued liability contribution;" provided that beginning with state fiscal year [~~2013~~] **2028** and for  
28 each state fiscal year thereafter, **the state shall pay the normal contribution and accrued**  
29 **liability contributions attributable to this act, and** any employer [~~shall pay the full amount of~~  
30 ~~such total contributions~~] **other than the state, shall pay the remaining percentage, thereof;**  
31 **and provided further that, in the case of group II members employed by the state, the state**  
32 **shall pay both normal and accrued liability contributions.** The rate percent of such normal  
33 contribution, including contributions on behalf of group II members whose group II creditable service  
34 is in excess of 40 years, in each instance shall be fixed on the basis of the liabilities of the system  
35 with respect to the particular members of the various member classifications as shown by actuarial  
36 valuations, except as provided in subparagraph (i). **The board of trustees of the retirement**  
37 **system shall certify the amount required for each such state payment and each biennium**

1 *thereafter, and the total amount of the state grants, to the treasurer. The governor is*  
2 *authorized to draw a warrant for said sum out of any money in the treasury not otherwise*  
3 *appropriated.*

4 41 Funding; Appropriations. The sum of \$14,500,000 for fiscal year ending June 30, 2026, and  
5 \$27,500,000 per state fiscal year every year thereafter is hereby appropriated to the retirement  
6 system to fund the cost of benefits under this act. Such sums shall be transferred on July 1 each  
7 year until 2034. The governor is authorized to draw a warrant for said sums out of any money in the  
8 treasury not otherwise appropriated.

9 42 Contingency.

10 I. If HB 2, 2025 becomes law, sections 441-452 of HB 2, 2025 shall not take effect.

11 II. If HB 2, 2025 becomes law, section 226 of HB 2, 2025 shall not take effect.

12 III. If HB 2, 2025 becomes law, section 344 and 345 of HB 2, 2025 shall not take effect.

13  
14 IV. If HB 2, 2025 does not become law, this act shall not take effect.

15 43 Repeal. RSA 100-A:5, II(d)(9), relative to group II service retirement benefits.

16 44 Repeal. RSA 100-A:5, II(d)(8), relative to group II service retirement benefits.

17 45 Repeal. RSA 100-A:5, II(d)(7), relative to group II service retirement benefits.

18 46 Repeal. RSA 100-A:5, II(d)(6), relative to group II service retirement benefits.

19 47 Repeal. RSA 100-A:5, II(d)(5), relative to group II service retirement benefits.

20 48 Repeal. RSA 100-A:5, II(d)(4), relative to group II service retirement benefits.

21 49 Repeal. RSA 100-A:5, II(d)(3), relative to group II service retirement benefits.

22 50 Repeal. RSA 100-A:5, II(d)(2), relative to group II service retirement benefits.

23 51 Repeal. RSA 100-A:5, II(d), relative to group II service retirement benefits.

24 52 Repeal. RSA 100-A:1, XXXVII(d)(1) relative to group II service retirement definition.

25 53 Effective Date.

26 I. Sections 4, 8, 9, and 43 of this act shall take effect January 1, 2026.

27 II. Sections 2, 10, 18, and 44 of this act shall take effect July 1, 2026.

28 III. Sections 3, 11, 19, 40, and 45 of this act shall take effect July 1, 2027.

29 IV. Sections 12, 20, and 46 of this act shall take effect July 1, 2028.

30 V. Sections 13, 21, and 47 of this act shall take effect July 1, 2029.

31 VI. Sections 14, 22, and 48 of this act shall take effect July 1, 2030.

32 VII. Sections 15, 23, and 49 of this act shall take effect July 1, 2031.

33 VIII. Sections 16, 24, and 50 of this act shall take effect July 1, 2032.

34 IX. Sections 17, 25, 27, and 51 of this act shall take effect July 1, 2033.

35 X. Sections 26, 27 through 33, 35 through 38, and 52 of this act shall take effect July 1,  
36 2034.

37 XI. Section 1 of this act shall take effect 60 days after its passage.

38 XII. The remainder of this act shall take effect July 1, 2025.

**HB 282-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT increasing the maximum benefits for first responders critically injured in the line of duty.

**FISCAL IMPACT: This bill does not provide funding.**

Estimated State Impact				
	FY 2025	FY 2026	FY 2027	FY 2028
<b>Revenue</b>	\$0	\$0	\$0	\$0
<i>Revenue Fund(s)</i>	None			
<b>Expenditures*</b>	\$0	Indeterminable Increase \$0 to \$500,000		Indeterminable Increase \$0 to \$500,000
<i>Funding Source(s)</i>	General Fund			
<b>Appropriations*</b>	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			

\*Expenditure = Cost of bill

\*Appropriation = Authorized funding to cover cost of bill

**METHODOLOGY:**

This bill increases the maximum total compensation paid to all claimants for first responders critical injury benefits from \$500,000 to \$1,000,000 per biennium. The Department of Labor states increasing the maximum compensation paid could result in a maximum increase of \$500,000 over a biennium from General Funds. The Department states the highest payout from the program was \$350,000 for the 2022 to 2023 biennium.

It is assumed the fiscal impact will not occur until FY 2026.

**AGENCIES CONTACTED:**

Department of Labor