

Sen. Carson, Dist 14
Sen. Birdsell, Dist 19
Sen. Gray, Dist 6
Sen. Lang, Dist 2
Sen. Abbas, Dist 22
June 26, 2025
2025-2895s
06/09

Floor Amendment to HB 282-FN

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT increasing the maximum benefits for first responders critically injured in the line of
4 duty, relative to the determination of education adequacy grants and calculation of
5 certain group II benefits within the retirement system.
6

7 Amend the bill by replacing all after section 1 with the following:

8

9 2 Education; Adequate Education; Education Trust Fund; Determination of Education Grants;
10 July 2026 Change. Amend RSA 198:41, I(a)-(c) to read as follows:

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

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

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

17 **(d) Add the municipality's fiscal capacity disparity aid grant pursuant to RSA**
18 **198:40-g.**

19 3 Education; Adequate Education; Education Trust Fund; Determination of Education Grants;
20 July 2027 Change. Amend RSA 198:41, I(a)-(d) to read as follows:

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

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

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

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

29 **(e) For municipalities with a total ADMR of 5,000 or more, subtract the amount**
30 **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.

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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	[(1) Less than 4 years	24 age	49	2.1%
4	(2) At least 4 years	23 age	48	2.2%
5	but less than 6 years			
6	(3) At least 6 years	22 age	47	2.3%
7	but less than 8 years			
8	(4) At least 8 years	21 age	46	2.4%
9	but less than 10 years]			
10	(1) Less than 1 year	24	age 49	2.1%*
11	(2) At least 1 years	24	age 49	2.1%*
12	but less than 2 years			
13	(3) At least 2 years but	24	age 49	2.1%*
14	less than 3 years			
15	(4) At least 3 years but	24	age 49	2.1%*
16	less than 4 years			
17	(5) At least 4 years	23	age 48	2.2%*
18	but less than 5 years			
19	(6) At least 5 years	23	age 48	2.2%*
20	but less than 6 years			
21	(7) At least 6 years but	22	age 47	2.3%*
22	less than 7 years			
23	(8) At least 7 years but	22	age 47	2.3%*
24	less than 8 years			
25	(9) At least 8 years but	21	age 46	2.4%*
26	less than 9 years			

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.

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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:

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1 VIII. Any vested deferred state retiree may receive medical and surgical benefits under this
2 section if the vested deferred state retiree is eligible. To be eligible, a group I vested deferred state
3 retiree shall have at least 10 years of creditable service with the state if the employee's service began
4 prior to July 1, 2003, or 20 years of creditable service with the state if the employee's service began
5 on or after July 1, 2003, and a group II vested deferred state retiree shall have at least 20 years of
6 creditable service with the state if the employee's service with the state began on or after July 1,
7 2010. In addition, if the vested deferred state retiree is a member of group I, such retiree shall be at
8 least 60 years of age to be eligible. If the vested deferred state retiree is a member of group II who is
9 in vested status before January 1, 2012, such retiree shall not be eligible until 20 years from the date
10 of becoming a member of group II and shall be at least 45 years of age, and any group II member
11 who commenced service on or after July 1, 2011, shall not be eligible until 25 years from the date of
12 becoming a member of group II and shall be at least 52.5 years of age~~[- and group II members who~~
13 ~~have not attained vested status prior to January 1, 2012 shall be as provided in the transition~~
14 ~~provisions in RSA 100-A:5, II(d)].~~

15 27 Definitions; 2034 Change. Amend RSA 100-A:1, XVII(d)(1) to read as follows:

16 (d)(1) For group II members ~~[who have not attained vested status prior to January 1,~~
17 ~~2021]~~ **who commenced service on or after July 1, 2011**, the full base rate of compensation paid,
18 as determined by the employer, plus compensation over base pay. Compensation over base pay shall
19 include, as applicable and subject to subparagraphs (2) and (3), any overtime pay, cost of living
20 bonus, annual attendance stipend or bonus, annual longevity pay, compensation for extra and
21 special duty, and any military differential pay, plus the fair market value of non-cash compensation
22 paid to or on behalf of the member for meals or living quarters if subject to federal income tax, but
23 excluding other compensation except supplemental pay paid by the employer while the member is
24 receiving workers' compensation that is not part of the contracted annual salary.

25 28 Definitions; 2034 Change. Amend RSA 100-A:1, XXXVII(b)(1) through (3) to read as follows:

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

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

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

35 29 Service Retirement Benefits; 2034 Change. Amend RSA 100-A:5, II(a) to read as follows:

36 (a) Any group II member in service, ~~[who is in vested status before January 1,~~
37 ~~2021]~~ **who commenced service prior to July 1, 2011**, who has attained age 45 and completed 20

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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:

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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 on or after July 1, 2009, and prior to July 1, 2011, and have not attained vested***
11 ***status prior to January 1, 2012, a member's maximum retirement benefit granted under the***
12 ***provisions of RSA 100-A:5 or RSA 100-A:6 shall not exceed the lesser of 100 percent of the***
13 ***member's average final 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.]~~

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

14 43 Repeal. RSA 100-A:5, II(d)(9), relative to group II service retirement benefits.

15 44 Repeal. RSA 100-A:5, II(d)(8), relative to group II service retirement benefits.

16 45 Repeal. RSA 100-A:5, II(d)(7), relative to group II service retirement benefits.

17 46 Repeal. RSA 100-A:5, II(d)(6), relative to group II service retirement benefits.

18 47 Repeal. RSA 100-A:5, II(d)(5), relative to group II service retirement benefits.

19 48 Repeal. RSA 100-A:5, II(d)(4), relative to group II service retirement benefits.

20 49 Repeal. RSA 100-A:5, II(d)(3), relative to group II service retirement benefits.

21 50 Repeal. RSA 100-A:5, II(d)(2), relative to group II service retirement benefits.

22 51 Repeal. RSA 100-A:5, II(d), relative to group II service retirement benefits.

23 52 Repeal. RSA 100-A:1, XXXVII(d)(1) relative to group II service retirement definition.

24 53 Effective Date.

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

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

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

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

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

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

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

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

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

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

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

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

2025-2895s

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.