

LEGISLATIVE COMMITTEE MINUTES

SB363

Bill as
Introduced

SB 363-FN - AS INTRODUCED

2022 SESSION

22-2868

10/04

SENATE BILL **363-FN**

AN ACT relative to service credit for certain group II retirement eligibility.

SPONSORS: Sen. D'Allesandro, Dist 20; Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Rep. Goley, Hills. 8; Rep. Umberger, Carr. 2; Rep. Wall, Straf. 6

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill allows certain retirement system members to purchase nonqualified service time as group II creditable service in order to reduce certain transition provision requirements for retirement.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Two

AN ACT relative to service credit for certain group II retirement eligibility.

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

1 1 New Paragraph; Retirement System; Creditable Service. Amend RSA 100-A:4 by inserting
2 after paragraph VIII the following new paragraph:

3 IX. Notwithstanding any provision of this section, a member in active service in the
4 retirement system who commenced group II service between January 1, 2001 and December 31,
5 2011, shall be entitled to receive credit for not less than one year nor more than 4 years of
6 nonqualified service credit within the meaning of section 415 of the United States Internal Revenue
7 Code of 1986, as amended, upon payment by the member of the full actuarial costs of such credit and
8 upon approval of the board, subject to the following:

9 (a) Credit shall not be granted until the active member has fully paid for the
10 nonqualified service in a lump sum or by installment payments as permitted by the board. The
11 actuarial cost shall be the product of the member's annual rate of compensation at the time of buy-
12 in, multiplied by the sum of the member and employer contribution rates in effect with respect to the
13 member at the time of buy-in, multiplied by the number of years of nonqualified service credit
14 bought. The member's payment shall be credited to the member annuity savings fund.

15 (b) Nonqualified service credit" means time that is not otherwise purchasable under this
16 chapter.

17 (c) Requests concerning the purchase of nonqualified service credit pursuant to this
18 paragraph shall be limited to 2 such requests per member per calendar year.

19 (d) Members may only purchase as many years as designated for them under RSA 100-
20 A:5, II(d), which will reduce the minimum age for a regular service retirement to the previous
21 minimum age of 45, but only reduced based on the number of years purchased.

22 2 New Subparagraph; Service Retirement Benefits; Group II Transition Provisions. Amend
23 RSA 100-A:5, II by inserting after subparagraph (d) the following new subparagraph:

24 (e) Notwithstanding the transition provisions of subparagraph (d), the member may
25 replace the additional years of service required for minimum retirement age with the years of service
26 that are purchased under RSA 100-A:4, IX. Therefore, allowing the member to retire between the
27 age of 45 and 49 depending upon the years of service purchased. The purchased years under RSA
28 100-A:4, IX shall have an annual multiplier of 2.5 percent regardless of the percentage listed in
29 subparagraph (d).

30 3 State Employee Benefits; Vested Deferred Retirees. Amend RSA 21-I:30, VIII to read as
31 follows:

1 VIII.(a) Any vested deferred state retiree may receive medical and surgical benefits under
2 this section if the vested deferred state retiree is eligible. To be eligible, a group I vested deferred
3 state retiree shall have at least 10 years of creditable service with the state if the employee's service
4 began prior to July 1, 2003 or 20 years of creditable service with the state if the employee's service
5 began on or after July 1, 2003 and a group II vested deferred state retiree shall have at least 20
6 years of creditable service with the state if the employee's service with the state began on or after
7 July 1, 2010. In addition, if the vested deferred state retiree is a member of group I, such retiree
8 shall be at least 60 years of age to be eligible.

9 (b) If the vested deferred state retiree is a member of group II who is in vested status
10 before January 1, 2012, such retiree shall not be eligible until 20 years from the date of becoming a
11 member of group II and shall be at least 45 years of age, and any group II member who commenced
12 service on or after July 1, 2011 shall not be eligible until 25 years from the date of becoming a
13 member of group II and shall be at least 52.5 years of age, and group II members who have not
14 attained vested status prior to January 1, 2012 shall be as provided in the transition provisions in
15 RSA 100-A:5, II(d).

16 (c) *Notwithstanding subparagraph (b), any group II members who have not*
17 *attained vested status prior to January 1, 2012 shall be eligible prior to 25 years from the*
18 *date of becoming a member of group II, but after at least 20 years of service in group II, and*
19 *be at least 45 years of age provided that the member purchased years of service credit*
20 *pursuant to RSA 100-A:4 equal to the amount of years that the member is required to work*
21 *under RSA 100-A:5, II(d).*

22 4 Effective Date. This act shall take effect 60 days after its passage.

**SB 363-FN- FISCAL NOTE -
AS INTRODUCED**

AN ACT relative to service credit for certain group II retirement eligibility.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
	FY 2022	FY 2023	FY 2024	FY 2025
Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$30,000	\$30,000
<i>Funding Source:</i>	<input checked="" type="checkbox"/> General Funds	<input checked="" type="checkbox"/> Education	<input checked="" type="checkbox"/> Highway	<input checked="" type="checkbox"/> Other - Various

**POLITICAL
SUBDIVISIONS:**

Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$210,000	\$210,000

*The New Hampshire Retirement System states it is not able to separate the fiscal impact of this legislation between county and local government, therefore the fiscal impact is shown together as political subdivisions.

METHODOLOGY:

This bill allows Group II New Hampshire Retirement System (NHRS) members who commenced service between January 1, 2001 and December 31, 2011 to be entitled to receive credit for not less than one year and not more than four years of non-qualified service. The new provisions are as follows:

- A member's purchase of the service credit is limited to the amount which will reduce the minimum age of retirement to the previous minimum age of 45.
- Years purchased are to have an annuity multiplier of 2.5%.
- The member is to pay a sum equal to their annual rate of compensation multiplied by the sum of the member and employer contribution rates in effect with respect to the member at the time of buy-in multiplied by the number of years of non-qualified service credit purchased.

The NHRS's actuary assumed of the 1,824 Group II members eligible to purchase non-qualified service that only 5% of those eligible would make the maximum purchase available to them. Using the June 30, 2019 actuarial valuation assumptions of an annual rate of return of 6.75 percent, wage inflation at 2.75 percent a year (2.25% for Teachers), and using the entry-age actuarial cost valuation method, the NHRS's actuary determined the following increases:

State

Employer Pension Rates as a Percent of Payroll				
	Current 2022-2023 Rates	Impact of Proposal	Proposed 2022-2023 Rates	
Employees	13.75%	0.00%	13.75%	
Police	30.67%	0.30%	30.70%	
Fire	29.78%	0.08%	29.86%	
Expected Employer Dollar Increase (Decrease) Due to Proposal				
	FY 2022	FY 2023	FY 2024	FY 2025
Employees	-	-	\$0	\$0
Police	-	-	\$30,000	\$30,000
Fire	-	-	\$0	\$0
TOTAL	-	-	\$30,000	\$30,000

Political Subdivisions

Employer Pension Rates as a Percent of Payroll				
	Current 2022-2023 Rates	Impact of Proposal	Proposed 2022-2023 Rates	
Employees	13.75%	0.00%	13.75%	
Teachers	19.48%	0.00%	19.48%	
Police	30.67%	0.24%	30.91%	
Fire	29.78%	0.22%	30.00%	
Expected Employer Dollar Increase (Decrease) Due to Proposal				
	FY 2022	FY 2023	FY 2024	FY 2025
Employees	-	-	\$0	\$0
Teachers	-	-	\$0	\$0
Police	-	-	\$90,000	\$90,000
Fire	-	-	\$120,000	\$120,000
TOTAL	-	-	\$210,000	\$210,000

The NHRS actuary projects an increase in the actuarial accrued liability of \$12.4 million based on the provisions in the bill. They also note there may be administrative challenges associated with implementing these purchases. Lastly, the NHRS's actuary states there will be additional impact to FY 2025 and there will be an unknown cost to make changes to the NHRS pension software program.

AGENCIES CONTACTED:

New Hampshire Retirement System

**SB 363-FN FISCAL NOTE
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Revenue	\$0	\$0	\$0	\$0
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Funding Source:	<input checked="" type="checkbox"/> General Various Funds	<input checked="" type="checkbox"/> Education	<input checked="" type="checkbox"/> Highway	<input checked="" type="checkbox"/> Other -

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New Hampshire Retirement System

SB 363-FN - AS AMENDED BY THE SENATE

03/17/2022 1112s

2022 SESSION

22-2868

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3 IX. Notwithstanding any provision of this section, a member in active service in the
4 retirement system who commenced group II service between January 1, 2002 and June 30, 2011,
5 shall be entitled to receive credit for not less than one year nor more than 4 years of nonqualified
6 service credit within the meaning of section 415 of the United States Internal Revenue Code of 1986,
7 as amended, upon payment by the member of the full actuarial costs of such credit and upon
8 approval of the board, subject to the following:

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10 nonqualified service in a lump sum or by installment payments as permitted by the board. The
11 member's payment shall be credited to the member annuity savings fund. The actuary's statement
12 shall be the full actuarial cost of service credit determined by the actuary based on methods and
13 assumptions recommended by the actuary and approved by the board of trustees.

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15 chapter.

16 (c) Requests concerning the purchase of nonqualified service credit pursuant to this
17 paragraph shall be limited to 2 such requests per member per calendar year.

18 (d) Members may only purchase as many years as designated for them under RSA 100-
19 A:5, II(d), which will reduce the minimum age for a regular service retirement to the previous
20 minimum age of 45, but only reduced based on the number of years purchased.

21 (e) Additional creditable service purchased under this paragraph shall not be used as
22 creditable service for the purpose determining eligibility for medical and surgical benefits as a
23 retired employee under RSA 21-I:30, RSA 100-A:52, RSA 100-A:52-a, or RSA 100-A:52-b.

24 2 New Subparagraph; Service Retirement Benefits; Group II Transition Provisions. Amend
25 RSA 100-A:5, II by inserting after subparagraph (d) the following new subparagraph:

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28 that are purchased under RSA 100-A:4, IX. Therefore, allowing the member to retire between the
29 age of 45 and 49 depending upon the years of service purchased. The purchased years under RSA
30 100-A:4, IX shall have an annual multiplier of 2.5 percent regardless of the percentage listed in
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18 July 1, 2010. In addition, if the vested deferred state retiree is a member of group I, such retiree
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20 (b) If the vested deferred state retiree is a member of group II who is in vested status
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22 member of group II and shall be at least 45 years of age, and any group II member who commenced
23 service on or after July 1, 2011 shall not be eligible until 25 years from the date of becoming a
24 member of group II and shall be at least 52.5 years of age, and group II members who have not
25 attained vested status prior to January 1, 2012 shall be as provided in the transition provisions in
26 RSA 100-A:5, II(d).

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SB 363-FN- FISCAL NOTE
AS AMENDED BY THE SENATE (AMENDMENT #2022-1112s)

AN ACT relative to service credit for certain group II retirement eligibility.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
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Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	De Minimis	De Minimis
Funding Source:	<input checked="" type="checkbox"/> General Agency Funds	<input type="checkbox"/> Education	<input type="checkbox"/> Highway	<input checked="" type="checkbox"/> Other - All

POLITICAL SUBDIVISIONS:

Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	De Minimis	De Minimis

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- Years purchased are to have an annuity multiplier of 2.5%.
- The member is to pay the full actuarial cost of service credit determined by the actuary based on methods and assumptions recommended by the actuary and approved by the NHRS board of trustees.

The NHRS's actuary stated as of June 30, 2021 there were 1,824 Group II members eligible to purchase non-qualified service. Given the potential magnitude of the service purchase, there is a potential deterrent to purchase except for those who are more likely to benefit most. To the extent the assumptions used are not realized, the System may experience gains or losses because of the service purchase, however, those are expected to be minimal. The cost to the System to implement this bill is expected to be less than 0.01% of active covered payroll.

The NHRS's actuary notes there may be administrative challenges associated with implementing the purchases of service credits. They estimate a cost to the NHRS of \$20,000 to develop a calculator needed for the NHRS to determine the full actuarial cost for each eligible member who wishes to purchase the service credits. They also estimate an additional \$20,000 for NHRS pension administrative software.

AGENCIES CONTACTED:

New Hampshire Retirement System

SENATE BILL

363-FN

AN ACT

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SB 363-FN - AS AMENDED BY THE SENATE

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New Hampshire Retirement System

**SB 363-FN FISCAL NOTE
AS AMENDED BY THE SENATE (AMENDMENT #2022-1112s)**

AN ACT relative to service credit for certain group II retirement eligibility.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
	FY 2022	FY 2023	FY 2024	FY 2025
Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	De Minimis	De Minimis
<i>Funding Source:</i>	<input checked="" type="checkbox"/> General Agency Funds	<input type="checkbox"/> Education	<input type="checkbox"/> Highway	<input checked="" type="checkbox"/> Other - All

**POLITICAL
SUBDIVISIONS:**

Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	De Minimis	De Minimis

*The New Hampshire Retirement System states it is not able to separate the fiscal impact of this legislation between county and local government, therefore the fiscal impact is shown together as political subdivisions.

METHODOLOGY:

This bill allows Group II New Hampshire Retirement System (NHRS) members who commenced service between January 1, 2002 and June 30, 2011 to be entitled to receive credit for not less than one year and not more than four years of non-qualified service. The new provisions are as follows:

- A member's purchase of the service credit is limited to the amount which will reduce the minimum age of retirement to the previous minimum age of 45.
- Years purchased are to have an annuity multiplier of 2.5%.
- The member is to pay the full actuarial cost of service credit determined by the actuary based on methods and assumptions recommended by the actuary and approved by the NHRS board of trustees.

The NHRS's actuary stated as of June 30, 2021 there were 1,824 Group II members eligible to purchase non-qualified service. Given the potential magnitude of the service purchase, there is a potential deterrent to purchase except for those who are more likely to benefit most. To the

extent the assumptions used are not realized, the System may experience gains or losses because of the service purchase, however, those are expected to be minimal. The cost to the System to implement this bill is expected to be less than 0.01% of active covered payroll.

The NHRS's actuary notes there may be administrative challenges associated with implementing the purchases of service credits. They estimate a cost to the NHRS of \$20,000 to develop a calculator needed for the NHRS to determine the full actuarial cost for each eligible member who wishes to purchase the service credits. They also estimate an additional \$20,000 for NHRS pension administrative software.

AGENCIES CONTACTED:

New Hampshire Retirement System

SB 363-FN - AS AMENDED BY THE SENATE

03/17/2022 1112s

03/31/2022 1265s

2022 SESSION

22-2868

10/04

SENATE BILL **363-FN**

AN ACT relative to service credit for certain group II retirement eligibility.

SPONSORS: Sen. D'Allesandro, Dist 20; Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Rep. Goley, Hills. 8; Rep. Umberger, Carr. 2; Rep. Wall, Straf. 6

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill allows certain retirement system members to purchase nonqualified service time as group II creditable service in order to reduce certain transition provision requirements for retirement.

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

SB 363-FN - AS AMENDED BY THE SENATE

03/17/2022 1112s
03/31/2022 1265s

22-2868
10/04

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Two

AN ACT relative to service credit for certain group II retirement eligibility.

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

1 1 New Paragraph; Retirement System; Creditable Service. Amend RSA 100-A:4 by inserting
2 after paragraph VIII the following new paragraph:

3 IX. Notwithstanding any provision of this section, a member in active service in the
4 retirement system who commenced group II service between January 1, 2002 and June 30, 2011,
5 shall be entitled to receive credit for not less than one year nor more than 4 years of nonqualified
6 service credit within the meaning of section 415 of the United States Internal Revenue Code of 1986,
7 as amended, upon payment by the member of the full actuarial costs of such credit and upon
8 approval of the board, subject to the following:

9 (a) Credit shall not be granted until the active member has fully paid for the
10 nonqualified service in a lump sum or by installment payments as permitted by the board. The
11 member's payment shall be credited to the member annuity savings fund. The actuary's statement
12 shall be the full actuarial cost of service credit determined by the actuary based on methods and
13 assumptions recommended by the actuary and approved by the board of trustees.

14 (b) "Nonqualified service credit" means time that is not otherwise purchasable under
15 this chapter.

16 (c) Requests concerning the purchase of nonqualified service credit pursuant to this
17 paragraph shall be limited to 2 such requests per member per calendar year.

18 (d) Members may only purchase as many years as designated for them under RSA 100-
19 A:5, II(d), which will reduce the minimum age or creditable service for a regular service retirement
20 to the previous minimum age of 45 with a minimum of 20 years of creditable service, but only
21 reduced based on the number of years purchased.

22 (e) Additional creditable service purchased under this paragraph shall not be used as
23 creditable service for the purpose determining eligibility for medical and surgical benefits as a
24 retired employee under RSA 21-I:30, RSA 100-A:52, RSA 100-A:52-a, or RSA 100-A:52-b.

25 2 New Subparagraph; Service Retirement Benefits; Group II Transition Provisions. Amend
26 RSA 100-A:5, II by inserting after subparagraph (d) the following new subparagraph:

27 (e) Notwithstanding the transition provisions of subparagraph (d), the member may
28 replace the additional years of service required for minimum retirement age with the years of service
29 that are purchased under RSA 100-A:4, IX. Therefore, allowing the member to retire between the
30 age of 45 and 49 depending upon the years of service purchased. The purchased years under RSA

SB 363-FN - AS AMENDED BY THE SENATE

- Page 2 -

- 1 100-A:4, IX shall have an annual multiplier of 2.5 percent regardless of the percentage listed in
- 2 subparagraph (d).
- 3 3 Effective Date. This act shall take effect 60 days after its passage.

SB 363-FN- FISCAL NOTE
AS AMENDED BY THE SENATE (AMENDMENT #2022-1265s)

AN ACT relative to service credit for certain group II retirement eligibility.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
	FY 2022	FY 2023	FY 2024	FY 2025
Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	De Minimis	De Minimis
Funding Source:	<input checked="" type="checkbox"/> General Agency Funds	<input type="checkbox"/> Education	<input checked="" type="checkbox"/> Highway	<input checked="" type="checkbox"/> Other - All

LOCAL:

Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	De Minimis	De Minimis

*The New Hampshire Retirement System states it is not able to separate the fiscal impact of this legislation between county and local government, therefore the fiscal impact is shown together as political subdivisions.

METHODOLOGY:

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The NHRS's actuary notes there may be administrative challenges associated with implementing the purchases of service credits. They estimate a cost to the NHRS of \$20,000 to develop a calculator needed for the NHRS to determine the full actuarial cost for each eligible member who wishes to purchase the service credits. They also estimate an additional \$20,000 for NHRS pension administrative software.

AGENCIES CONTACTED:

New Hampshire Retirement System

CHAPTER 171
SB 363-FN - FINAL VERSION

03/17/2022 1112s
03/31/2022 1265s

2022 SESSION

22-2868
10/04

SENATE BILL **363-FN**

AN ACT relative to service credit for certain group II retirement eligibility.

SPONSORS: Sen. D'Allesandro, Dist 20; Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Rep. Goley, Hills. 8; Rep. Umberger, Carr. 2; Rep. Wall, Straf. 6

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill allows certain retirement system members to purchase nonqualified service time as group II creditable service in order to reduce certain transition provision requirements for retirement.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through~~].
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CHAPTER 171
SB 363-FN - FINAL VERSION

03/17/2022 1112s
03/31/2022 1265s

22-2868
10/04

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Two

AN ACT relative to service credit for certain group II retirement eligibility.

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

1 171:1 New Paragraph; Retirement System; Creditable Service. Amend RSA 100-A:4 by
2 inserting after paragraph VIII the following new paragraph:

3 IX. Notwithstanding any provision of this section, a member in active service in the
4 retirement system who commenced group II service between January 1, 2002 and June 30, 2011,
5 shall be entitled to receive credit for not less than one year nor more than 4 years of nonqualified
6 service credit within the meaning of section 415 of the United States Internal Revenue Code of 1986,
7 as amended, upon payment by the member of the full actuarial costs of such credit and upon
8 approval of the board, subject to the following:

9 (a) Credit shall not be granted until the active member has fully paid for the
10 nonqualified service in a lump sum or by installment payments as permitted by the board. The
11 member's payment shall be credited to the member annuity savings fund. The actuary's statement
12 shall be the full actuarial cost of service credit determined by the actuary based on methods and
13 assumptions recommended by the actuary and approved by the board of trustees.

14 (b) "Nonqualified service credit" means time that is not otherwise purchasable under
15 this chapter.

16 (c) Requests concerning the purchase of nonqualified service credit pursuant to this
17 paragraph shall be limited to 2 such requests per member per calendar year.

18 (d) Members may only purchase as many years as designated for them under RSA 100-
19 A:5, II(d), which will reduce the minimum age or creditable service for a regular service retirement
20 to the previous minimum age of 45 with a minimum of 20 years of creditable service, but only
21 reduced based on the number of years purchased.

22 (e) Additional creditable service purchased under this paragraph shall not be used as
23 creditable service for the purpose determining eligibility for medical and surgical benefits as a
24 retired employee under RSA 21-I:30, RSA 100-A:52, RSA 100-A:52-a, or RSA 100-A:52-b.

25 171:2 New Subparagraph; Service Retirement Benefits; Group II Transition Provisions. Amend
26 RSA 100-A:5, II by inserting after subparagraph (d) the following new subparagraph:

27 (e) Notwithstanding the transition provisions of subparagraph (d), the member may
28 replace the additional years of service required for minimum retirement age with the years of service
29 that are purchased under RSA 100-A:4, IX. Therefore, allowing the member to retire between the
30 age of 45 and 49 depending upon the years of service purchased. The purchased years under RSA

CHAPTER 171
SB 363-FN - FINAL VERSION
- Page 2 -

- 1 100-A:4, IX shall have an annual multiplier of 2.5 percent regardless of the percentage listed in
- 2 subparagraph (d).
- 3 171:3 Effective Date. This act shall take effect 60 days after its passage.

Approved: June 07, 2022
Effective Date: August 06, 2022

Amendments

Amendment to SB 363-FN

1 Amend the bill by replacing section 1 with the following:

2

3 1 New Paragraph; Retirement System; Creditable Service. Amend RSA 100-A:4 by inserting
4 after paragraph VIII the following new paragraph:

5 IX. Notwithstanding any provision of this section, a member in active service in the
6 retirement system who commenced group II service between January 1, 2001 and December 31,
7 2011, shall be entitled to receive credit for not less than one year nor more than 4 years of
8 nonqualified service credit within the meaning of section 415 of the United States Internal Revenue
9 Code of 1986, as amended, upon payment by the member of the full actuarial costs of such credit and
10 upon approval of the board, subject to the following:

11 (a) Credit shall not be granted until the active member has fully paid for the
12 nonqualified service in a lump sum or by installment payments as permitted by the board. The
13 actuarial cost shall be the product of the member's annual rate of compensation at the time of buy-
14 in, multiplied by the sum of the member and employer contribution rates in effect with respect to the
15 member at the time of buy-in, multiplied by the number of years of nonqualified service credit
16 bought. The member's payment shall be credited to the member annuity savings fund.

17 (b) "Nonqualified service credit" means time that is not otherwise purchasable under
18 this chapter.

19 (c) Requests concerning the purchase of nonqualified service credit pursuant to this
20 paragraph shall be limited to 2 such requests per member per calendar year.

21 (d) Members may only purchase as many years as designated for them under RSA 100-
22 A:5, II(d), which will reduce the minimum age for a regular service retirement to the previous
23 minimum age of 45, but only reduced based on the number of years purchased.

24 (e) Additional creditable service purchased under this paragraph shall not be used as
25 creditable service for the purpose of determining eligibility for medical and surgical benefits as a
26 retired employee under RSA 21-I:30, RSA 100-A:52, RSA 100-A:52-a, or RSA 100-A:52-b.

Amendment to SB 363-FN

1 Amend the bill by replacing section 1 with the following:

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3 1 New Paragraph; Retirement System; Creditable Service. Amend RSA 100-A:4 by inserting
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7 2011, shall be entitled to receive credit for not less than one year nor more than 4 years of
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9 Code of 1986, as amended, upon payment by the member of the full actuarial costs of such credit and
10 upon approval of the board, subject to the following:

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12 nonqualified service in a lump sum or by installment payments as permitted by the board. The
13 actuarial cost shall be the product of the member's annual rate of compensation at the time of buy-
14 in, multiplied by the sum of the member and employer contribution rates in effect with respect to the
15 member at the time of buy-in, multiplied by the number of years of nonqualified service credit
16 bought. The member's payment shall be credited to the member annuity savings fund.

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18 this chapter.

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20 paragraph shall be limited to 2 such requests per member per calendar year.

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22 A:5, II(d), which will reduce the minimum age for a regular service retirement to the previous
23 minimum age of 45, but only reduced based on the number of years purchased.

24 (e) Additional creditable service purchased under this paragraph shall not be used as
25 creditable service for the purpose of determining eligibility for medical and surgical benefits as a
26 retired employee under RSA 21-I:30, RSA 100-A:52, RSA 100-A:52-a, or RSA 100-A:52-b.

27 (f) The state and political subdivision costs associated with this paragraph shall be
28 determined by the actuary and certified by the board of trustees of the retirement system, and shall
29 be funded biennially from the general fund.

Sen. Carson, Dist 14
Sen. Bradley, Dist 3
Sen. D'Allesandro, Dist 20
March 15, 2022
2022-1112s
10/08

Floor Amendment to SB 363-FN

1 Amend the bill by replacing section 1 with the following:

2

3 1 New Paragraph; Retirement System; Creditable Service. Amend RSA 100-A:4 by inserting
4 after paragraph VIII the following new paragraph:

5 IX. Notwithstanding any provision of this section, a member in active service in the
6 retirement system who commenced group II service between January 1, 2002 and June 30, 2011,
7 shall be entitled to receive credit for not less than one year nor more than 4 years of nonqualified
8 service credit within the meaning of section 415 of the United States Internal Revenue Code of 1986,
9 as amended, upon payment by the member of the full actuarial costs of such credit and upon
10 approval of the board, subject to the following:

11 (a) Credit shall not be granted until the active member has fully paid for the
12 nonqualified service in a lump sum or by installment payments as permitted by the board. The
13 member's payment shall be credited to the member annuity savings fund. The actuary's statement
14 shall be the full actuarial cost of service credit determined by the actuary based on methods and
15 assumptions recommended by the actuary and approved by the board of trustees.

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17 chapter.

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19 paragraph shall be limited to 2 such requests per member per calendar year.

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22 minimum age of 45, but only reduced based on the number of years purchased.

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24 creditable service for the purpose determining eligibility for medical and surgical benefits as a
25 retired employee under RSA 21-I:30, RSA 100-A:52, RSA 100-A:52-a, or RSA 100-A:52-b.

26 2 New Subparagraph; Service Retirement Benefits; Group II Transition Provisions. Amend
27 RSA 100-A:5, II by inserting after subparagraph (d) the following new subparagraph:

28 (e) Notwithstanding the transition provisions of subparagraph (d), the member may
29 replace the additional years of service required for minimum retirement age with the years of service
30 that are purchased under RSA 100-A:4, IX. Therefore, allowing the member to retire between the

Floor Amendment to SB 363-FN

- Page 2 -

1 age of 45 and 49 depending upon the years of service purchased. The purchased years under RSA
2 100-A:4, IX shall have an annual multiplier of 2.5 percent regardless of the percentage listed in
3 subparagraph (d).

4 3 Effective Date. This act shall take effect 60 days after its passage.

Sen. Carson, Dist 14
Sen. Bradley, Dist 3
Sen. D'Allesandro, Dist 20
March 21, 2022
2022-1167s
10/08

Amendment to SB 363-FN

1 Amend the bill by replacing all after the enacting clause with the following:

2

3 1 New Paragraph; Retirement System; Creditable Service. Amend RSA 100-A:4 by inserting
4 after paragraph VIII the following new paragraph:

5 IX. Notwithstanding any provision of this section, a member in active service in the
6 retirement system who commenced group II service between January 1, 2002 and June 30, 2011,
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Amendment to SB 363-FN

- Page 2 -

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2 100-A:4, IX shall have an annual multiplier of 2.5 percent regardless of the percentage listed in
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- 4 3 Effective Date. This act shall take effect 60 days after its passage.

UNAPPROVED

Amendment to SB 363-FN

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Amendment to SB 363-FN

- Page 2 -

- 1 100-A:4, IX shall have an annual multiplier of 2.5 percent regardless of the percentage listed in
- 2 subparagraph (d).
- 3 3 Effective Date. This act shall take effect 60 days after its passage.

Committee Minutes

SENATE CALENDAR NOTICE
Executive Departments and Administration

Sen Sharon Carson, Chair
Sen John Reagan, Vice Chair
Sen Denise Ricciardi, Member
Sen Kevin Cavanaugh, Member
Sen Suzanne Prentiss, Member

Date: December 21, 2021

HEARINGS

Wednesday	01/12/2022	
(Day)	(Date)	
Executive Departments and Administration	State House 103	9:00 a.m.
(Name of Committee)	(Place)	(Time)
9:00 a.m.	SB 223	relative to requirements for recovery houses.
9:15 a.m.	SB 226-FN	establishing a recruitment and retention program for state employment.
9:30 a.m.	SB 356-FN	relative to medical benefits payments by state retirees.
9:50 a.m.	SB 363-FN	relative to service credit for certain group II retirement eligibility.
10:10 a.m.	SB 218	declaring October 13 as Metastatic Breast Cancer Awareness Day.
10:25 a.m.	SB 219	declaring the month of September as kinship care awareness month.

10:40 a.m. SB 359-FN

requiring the commissioner of the department of administrative services to conduct an inventory of all state real estate.

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

SB 223

Sen. D'Allesandro Sen. Watters Sen. Soucy Rep. Goley

SB 226-FN

Sen. D'Allesandro Sen. Hennessey Sen. Rosenwald Sen. Watters
Sen. Perkins Kwoka Sen. Gray Sen. Bradley Sen. Sherman
Sen. Reagan Sen. Cavanaugh Sen. Carson Sen. Whitley
Sen. Prentiss Sen. Birdsell Sen. Kahn

SB 356-FN

Sen. D'Allesandro Sen. Bradley Sen. Sherman Sen. Hennessey
Sen. Rosenwald Sen. Watters Sen. Whitley Sen. Birdsell
Sen. Carson Sen. Gannon Sen. Cavanaugh Sen. Prentiss
Sen. Soucy Sen. Kahn

SB 363-FN

Sen. D'Allesandro Sen. Bradley Sen. Cavanaugh Rep. Goley
Rep. Umberger Rep. Wall

SB 218

Sen. Perkins Kwoka Sen. Avard Sen. Carson Sen. D'Allesandro
Sen. Gannon Sen. Watters Sen. Bradley Sen. Rosenwald
Sen. Hennessey Sen. Whitley Sen. Birdsell Sen. Sherman
Sen. Soucy Sen. Ricciardi Sen. Kahn Sen. Cavanaugh
Sen. Prentiss

SB 219

Sen. Perkins Kwoka Sen. Carson Sen. Bradley Sen. Hennessey
Sen. Whitley Sen. Prentiss Sen. D'Allesandro Sen. Watters
Sen. Cavanaugh Sen. Kahn

SB 359-FN

Sen. Perkins Kwoka Sen. Whitley Sen. Rosenwald Rep. DiLorenzo
Rep. Porter Rep. Vann

Chantell Wheeler 271-1403

Sharon M Carson
Chairman

**Senate Executive Departments and Administration
Committee**

Chantell Wheeler 271-1403

SB 363-FN, relative to service credit for certain group II retirement eligibility.

Hearing Date: January 12, 2022

Time Opened: 9:53 a.m.

Time Closed: 10:25 a.m.

Members of the Committee Present: Senators Carson, Reagan, Ricciardi, Cavanaugh and Prentiss

Members of the Committee Absent : None

Bill Analysis: This bill allows certain retirement system members to purchase nonqualified service time as group II creditable service in order to reduce certain transition provision requirements for retirement.

Sponsors:

Sen. D'Allesandro
Rep. Goley

Sen. Bradley
Rep. Umberger

Sen. Cavanaugh
Rep. Wall

Who supports the bill:

Senators D'Allesandro, Bradley, and Cavanaugh. Representative Wall. Brian Ryll (Professional Firefighters of NH), Glenn Brackett (NH ALF-CIO), Elizabeth Sargent (NH Association of Chiefs of Police), Marc Beaudoin (NH Troopers Association), Michael Geha (NHPA), Seifu Ragassa (NHPPA), Frank Swirko (NHPPOA), Brian Karoul, John Parsons, Brian Levesque

Who opposes the bill:

Katherine Heck (NH Municipal Association)

Who is neutral on the bill:

Marty Karlon (NH Retirement System)

Summary of testimony presented in support:

Senator D'Allesandro:

- This bill allows certain retirement system members to purchase nonqualified service time as group II creditable service in order to reduce certain transition provision requirements for retirement.

- This will allow certain unvested group II employees who were impacted by the change in 2011 that increased the required number of years of credible service from 20 to 25 based on a sliding scale. At the time of hire the requirement was 20 years of credible service.
- The state faces considerable recruitment and retention challenges, and employees are leaving well before the 25 year retirement mark.
- It is costly for employees to purchase additional years with their own money, but some may take advantage of the opportunity.
- The fiscal note could be overstated based on the estimate that 5% of eligible employees will take advantage of this option. It is expected that only 2% of eligible employees would opt in.

Marc Beaudoin, NH Troopers Association

- Marc Beaudoin supports this bill and states that it is a small step to give back benefits to the Tier II group. Several of his patrol partners fall into this unvested tier II group. Troopers were angered and disappointed by the change because they were promised something that they did not get.
- There is a psychological benefit to troopers who know that they've met the credible years of service requirement and makes retention easier and would also show troopers that the legislature is taking a small step to help with the limited amount of funds available.
- This is cost prohibitive for the employee – the contribution is estimated to be about \$40,000 per year.

Joseph Ebert, Captain, NH State Police, here on his own time.

- Captain Ebert shared his experience of growing up in NH and later working out of state. The opportunity to become a trooper was what brought him back to NH.
- Captain Ebert described that there was a trade-off between earning more money in the software industry. He was interested in serving as a trooper and the 20-year retirement plan was part of that decision.
- At the time of the change in 2011 he had 9 years, 5 months into the NHRS. He was angry and frustrated at the time but understands that the changes were made for the health of the system.
- Captain Ebert stated that he loves his job but one more year of service is significant in this line of work given the unique events that troopers experience every day.
- Not sure if he will take advantage of the program, but at least the option is there.

Chief Seifu Ragassa, NH Probation Parole Officer Union

- At the time of the 2011 decision, Chief Ragassa had 9 years and 9 months into NHRS and falls into that middle tier that was impacted.

- Chief Ragassa supports the bill because it is a step in the right direction. He doubts that many people will be able to afford the buy back.
- Chief Ragassa worked in Corrections and reports that there are so many vacancies that the National Guard is staffing the prisons.
- Employees who were impacted by the retirement changes are not likely to recommend working in Corrections.

Frank Swirko, Parole and Probation Office, President of NH Probation and Parole Association.

- There was a time when people came to NH to work here in law enforcement, but that does not happen anymore due to the uncertainty.
- Supports the bill as a step in the right direction to correct a wrong.

Michael Geha, NHPPOA

- Supports the bill and the people who are in this tier. After speaking with members in this tier, they all love the job but there is frustration.

Sen. Cavanaugh stated his support of the bill.

Sen. Prentiss stated that this bill is the least that can be done.

Summary of testimony presented in opposition:

Katherine Heck, NH Municipal Association

- Ms. Heck testified to her support of the dedicated police and fire workers.
- Offers no opposition to the technical language of the bill but is opposed to the funding mechanism that would amount to a significant impact on the municipalities in the amount of \$12.4 million in unfunded liability.

Senator Carson asked for clarification as to how the municipalities will be impacted in consideration of prior testimony that the cost would be placed on the employee.

- Ms. Heck based her testimony on the fiscal note.
- Ms. Heck states the members cannot take on additional costs.

Neutral Information Presented:

Marty Karlon, NH Retirement System.

- NHRS takes no position on the bill and is here for informational purposes.
- Mr. Karlon states that the actuary had to use a lot of assumptions with this measure.
- Senator Prentiss asks Mr. Karlon for clarification on the \$210,000 fiscal note as related to political subdivisions. Mr. Karlon explains that this figure is reflective of all 460 subdivisions, divided by how many took advantage of the program.

- Senator Carson asks if this bill would allow a MA state employee to join the NH retirement system and combine years of service.
- Marty Karlon explains that this bill addresses NHRS members who had less than 10 years of service when substantial changes were made to the retirement program effective in July 2011. This group of NHRS members would be the only people eligible.

cbw

Date Hearing Report completed: January 14, 2022

Speakers

Senate Remote Testify

Executive Departments and Administration Committee Testify List for Bill SB363 on 2022-01-12

Support: 6 Oppose: 0

<u>Name</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>
Bradley, Senator Jeb	An Elected Official	SD3	Support
Cavanaugh, Senator Kevin	An Elected Official	Myself	Support
Ryll, Brian	A Lobbyist	Professional Fire Fighters of New Hampshire	Support
Brackett, Glenn	A Lobbyist	NH AFL-CIO	Support
Parsons, John	A Member of the Public	Myself	Support
Levesque, Brian	A Member of the Public	Myself	Support

Testimony

Chantell Wheeler

From: Brian Karoul <briankaroul@gmail.com>
Sent: Wednesday, January 12, 2022 2:24 PM
To: Sharon Carson
Subject: Senate Bill 363

Good Afternoon Senator Carson,

My name is Brian Karoul, I am a long time Londonderry resident and have supported you as our senator during state elections. We have communicated in the past on several bills that pertain to law enforcement issues, as I have been a police officer for the past 20 years. I am writing to you asking you to please consider supporting SB 363. As I have been advocating for years, recruiting and retention in NH law enforcement has been a major issue since the sweeping retirement changes in 2011. Currently, it is at critical staffing levels. Although this bill is not ideal, considering the hard working men and women in this profession will be forced to pay thousands of dollars of their personal savings in order to buy back what the State had stolen from them, it is still a better option than nothing at all. Doing nothing, will only continue to force out many experienced Officers as they continue to leave for other employment. Please feel free to reach out to me anytime to discuss and hear what is really going on in the field and not just the talking points.

Thank you very much Senator Carson,

Brian Karoul
1 Shawnee Place
Londonderry, NH
480-215-2055 (cell)



January 11, 2022

Honorable Senator Carson, Chair
Senate Executive Departments and Administration Committee
State House
Concord, New Hampshire

Via Electronic Delivery Only

Re: SB 363, relative to service credit for certain group II retirement eligibility.

Dear Senator Carson and members of the Executive Departments and Administration Committee:

I write to express the opposition of New Hampshire Municipal Association to SB 363.

SB 363 would amend RSA 100-A:4 to change the eligibility requirements for qualified Group II (police and fire) members of the New Hampshire Retirement System to purchase nonqualified service time as Group II creditable service in order to reduce certain transition provision requirements for retirement.

This bill would increase both the current unfunded liability of the system and the employer contribution rates on Group II members. Based on the actuarial assumptions this bill would result in an additional accrued liability of \$12.4 million. Additionally, NHRS's actuary states that a further, but indeterminable impact to Fiscal Year 2025 will result from this modification to the current law. For these reasons, NHMA opposes SB 363 as municipalities will be burdened with these costs resulting in an increase to local taxation.

We respectfully request that the committee to vote to recommend SB 363, Inexpedient to Legislate.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Katherine Heck', is written over a horizontal line.

Katherine Heck

Government Finance Advisor

cc: Committee members



NHRS Bill Brief: SB 363-FN (as introduced)

Prepared for the Senate ED&A Committee

Summary: "AN ACT relative to service credit for certain group II retirement eligibility."

Analysis: "This bill allows certain retirement system members to purchase nonqualified service time as group II creditable service in order to reduce certain transition provision requirements for retirement."

Sponsors: Sen. D'Allesandro, Dist 20; Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Rep. Goley, Hills. 8; Rep. Umberger, Carr. 2; Rep. Wall, Straf. 6

Background

This bill allows NHRS Group II (police and fire) members who commenced Group II service between 1/1/2001 and 12/31/2011 and are subject to the transition provision requirements for service retirement in RSA 100-A:5, II(d) to purchase nonqualified service time for the purpose of reducing these transition requirements. The new provisions are as follows:

- A member may purchase not less than one year nor more than four years of this nonqualified service and is limited to the amount of time that will reduce his or her minimum age of retirement to the previous minimum age of 45.
- Years purchased will have an annuity multiplier of 2.5%, regardless of what the multiplier is for the other years worked by the member.
- The cost to the member to purchase nonqualified service is a sum equal to his or her annual rate of compensation multiplied by the sum of the member and employer contribution rates in effect at the time of buy-in multiplied by the number of years of non-qualified service credit purchased. (The current combined contribution rates – employer and member – are 42.22% for police and 41.58% for fire. These rates are in effect through 6/30/23.)

Group II Transition Requirements (RSA 100-A:5, II(d))

Years of Creditable Service as of 1/1/12	Min. Age	Min. Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Affected Group II Active Membership at 6/30/2021

Hired prior to July 1, 2011 with ...	Police	Fire
Creditable Service on 1/1/12 of at least 8 but less than 10 years	214	152
Creditable Service on 1/1/12 of at least 6 but less than 8 years	279	107
Creditable Service on 1/1/12 of at least 4 but less than 6 years	309	135
Creditable Service on 1/1/12 of less than 4 years	445	183
Total (1,824)	1,247	577

Financial Considerations

GRS, the retirement system's independent actuary, estimates this bill will increase the current NHRS unfunded actuarial accrued liability (UAAL) by \$12.4 million if 5% of affected members purchase the full amount of service for which they are eligible and retire at the earliest opportunity. Unfunded actuarial liabilities would be created to the extent that the increase in liabilities from the additional Group II service is greater than the lump sum contributed by the member to purchase this service. Due to the manner in which the price for this service purchase is determined, depending on individual circumstances the price paid by the member may be more or less than the increase in liabilities resulting from the purchase.

The actuary estimates that the bill would increase employer contribution rates by 0.03% of pay for police and 0.08% of pay for fire, beginning in FY 24. The actuary stated that the actual cost impact will be highly sensitive to the actual experience and may be significantly different than its analysis.

Note: The term "annual rate of compensation" (SB 363: page 1, line 11) is not defined in RSA 100-A. For the purposes of this analysis, NHRS directed the actuary to consider the "annual rate of compensation" as the actual amount of earnable compensation reported in the prior 12 months at the time the estimate is requested to account for overtime, differentials, extra or special duty pay, and other additional earnable compensation available to members. Excluding any or all of these pay types from the purchase cost calculation would increase liabilities and employer contributions above what is projected.

In addition, there would be a one-time fiscal impact to NHRS for the necessary software customizations to accommodate the requirements in this bill. NHRS is waiting for a cost estimate for these customizations from our software vendor.

Additional information

-- As written, the bill references some members who are not subject to the transition provision requirements for service retirement in RSA 100-A:5, II(d), namely Group II members hired between 7/1/11 and 12/31/11; additionally, Group II members hired between 1/1/01 and 12/31/01 who had no breaks in active service are also not impacted by the transition provision requirements.

-- Members who purchase the non-qualified service remain subject to the definitions of average final compensation (AFC) and earnable compensation for members not vested prior to 1/1/12.

-- The bill does not change eligibility requirements for the Medical Subsidy.

-- The actuary noted that because employer contribution rates are set in advance, members would be aware of a potential increase or decrease in rates which may affect the timing of purchases and the actual cost impact.

#

Note: The content provided above is for informational purposes; NHRS neither supports nor opposes this legislation.



State of New Hampshire

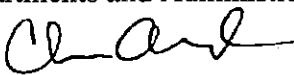
DEPARTMENT OF ADMINISTRATIVE SERVICES
25 Capitol Street – Room 120
Concord, New Hampshire 03301
Office@das.nh.gov

Charles M. Arlinghaus
Commissioner
(603) 271-3201

Joseph B. Bouchard
Assistant Commissioner
(603) 271-3204

Catherine A. Keane
Deputy Commissioner
(603) 271-2059

MEMORANDUM

TO: Members of the Senate Executive Departments and Administration Committee
FROM: Charles M. Arlinghaus, Commissioner 
DATE: February 8, 2022
RE: **SB363 – Relative to service credit for certain Group II retirement eligibility**

It was recently brought to my attention that on January 12, 2022, there was a hearing before your committee on SB363, relative to service credit for certain Group II retirement eligibility. Although the Department of Administrative Services (DAS) is neutral on this bill and did not provide a Fiscal Impact Statement, I felt it necessary to point out potential cost implications, albeit indeterminable. The impact to the State Retiree Health Benefit Plan (Plan) is indeterminable for several reasons:

- we are not able to predict how many State Group II members would purchase years of service under this revised provision;
- it is unclear whether the purchased years would count toward years of state creditable service currently required for health plan eligibility; and
- we cannot calculate the resulting medical claims costs.

Section 1 of SB363 amends RSA 100-A:4, the statute that addresses creditable service, to add another category of purchased years of service. In current law, purchased years of service are specifically exempted from eligibility for State retiree health benefits (see RSA 100-A:4, VI (c) and RSA 100-A:4, VIII). The amended SB363 language to RSA 100-A:4 contains no such exemption, seemingly implying that any purchased years of service would be considered years of State creditable service toward State retiree health benefits. If SB363 is allowing this category of purchased years of service credit to count as State creditable service, this would expose the State Retiree Health Benefit Plan to additional health costs.

Section 2 of SB363 amends RSA 100-A:5. Although the intent of the amended language may be focused on a smaller population subject to a transition provision for years of service and age requirements outlined in RSA 100-A:5, the bill could allow for a broader interpretation of the language resulting in increased cost to the State Retiree Health Benefit Plan. I am happy to provide the Committee more specific examples of the broader implications if requested.

Finally, Section 3 of SB363 amends RSA 21-I:30, VIII which defines eligibility for State retiree health benefits for vested deferred retirees. Currently under this section of law, only years of service with the State are considered years of creditable service toward retiree health benefit eligibility. However, SB363 separates the current single paragraph into three subsections, the third subsection consisting of new language. By separating the paragraph into three sub-sections, the logical progression of the paragraph is removed allowing for misinterpretation that any Group II service (not just service for the State) is attributed to State creditable years of service when determining State retiree health benefit eligibility. Therefore, as an unintended consequence, a vested deferred retiree who would not be eligible previously due to a lack of State years of service may purchase service under this provision and become eligible for State retiree health benefits. The cost to the plan may be substantial.

Given the section of 21-I:30 that SB363 is amending, it is also unclear to DAS, whether the intention is to provide enhanced benefits only to vested deferred retirees and not provide the same enhancement to service retirees.

In conclusion, previous legislative sessions have worked hard to control retiree health benefit costs in order to sustain benefits for State of New Hampshire retirees. One way that was accomplished was through limiting eligibility. SB363 appears to be reversing those actions by expanding eligibility to the Plan which undoubtedly will result in increased costs.

I am available to answer any questions that you may have.

Voting Sheets

**Senate Executive Departments and
Administration Committee
EXECUTIVE SESSION RECORD
2022 Session**

Bill # *SB 303*

Hearing date: *1/12/2022*

Executive Session date: *3/9/2022*

Motion of: *OTP 104/s.* Vote: *2-3 failed*

Committee Member	Present	Made by	Second	Yes	No
Sen. Carson, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sen. Reagan, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sen. Ricciardi	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sen. Cavanaugh	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Prentiss	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Motion of: *int. study* Vote: *50*

Committee Member	Present	Made by	Second	Yes	No
Sen. Carson, Chair	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Reagan, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Ricciardi	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Cavanaugh	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Prentiss	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Motion of: *Consent* Vote: *50*

Committee Member	Present	Made by	Second	Yes	No
Sen. Carson, Chair	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Reagan, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Ricciardi	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Cavanaugh	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Prentiss	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Reported out by: *Sen. Carson*

Notes: _____

Senate Finance Committee

EXECUTIVE SESSION

Bill # SB 363-FV

Hearing date: N/A

Executive session date: 03/29/22

① Motion of: OTL

VOTE: _____

<u>Made by</u> Daniels <input type="checkbox"/>	<u>Seconded</u> Daniels <input type="checkbox"/>	<u>Reported</u> Daniels <input type="checkbox"/>
<u>Senator:</u> Reagan <input type="checkbox"/>	<u>by Senator:</u> Reagan <input type="checkbox"/>	<u>by Senator:</u> Reagan <input type="checkbox"/>
Giuda <input checked="" type="checkbox"/>	Giuda <input type="checkbox"/>	Giuda <input type="checkbox"/>
Rosenwald <input type="checkbox"/>	Rosenwald <input checked="" type="checkbox"/>	Rosenwald <input type="checkbox"/>
D'Allesandro <input type="checkbox"/>	D'Allesandro <input type="checkbox"/>	D'Allesandro <input type="checkbox"/>
Morse <input type="checkbox"/>	Morse <input type="checkbox"/>	Morse <input type="checkbox"/>
Hennessey <input type="checkbox"/>	Hennessey <input type="checkbox"/>	Hennessey <input type="checkbox"/>

② Motion of: Move Amndmt # 1233s

VOTE: 7-0

<u>Made by</u> Daniels <input type="checkbox"/>	<u>Seconded</u> Daniels <input type="checkbox"/>	<u>Reported</u> Daniels <input type="checkbox"/>
<u>Senator:</u> Reagan <input type="checkbox"/>	<u>by Senator:</u> Reagan <input type="checkbox"/>	<u>by Senator:</u> Reagan <input type="checkbox"/>
Giuda <input type="checkbox"/>	Giuda <input checked="" type="checkbox"/>	Giuda <input type="checkbox"/>
Rosenwald <input type="checkbox"/>	Rosenwald <input type="checkbox"/>	Rosenwald <input type="checkbox"/>
D'Allesandro <input checked="" type="checkbox"/>	D'Allesandro <input type="checkbox"/>	D'Allesandro <input type="checkbox"/>
Morse <input type="checkbox"/>	Morse <input type="checkbox"/>	Morse <input type="checkbox"/>
Hennessey <input type="checkbox"/>	Hennessey <input type="checkbox"/>	Hennessey <input type="checkbox"/>

<u>Committee Member</u>	<u>Present</u>	<u>Yes</u>	<u>No</u>	<u>Reported out by</u>
Senator Daniels, Chairman	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Reagan, Vice-Chair	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Giuda	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Hennessey	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Rosenwald	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Morse	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator D'Allesandro	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Amendments: ③ OTR/A - Giuda Motion
D'Allesandro 2nd
7-0 Carries

Notes: _____

Committee Report

General Court of New Hampshire - Bill Status System

Docket of SB363

Docket Abbreviations

Bill Title: relative to service credit for certain group II retirement eligibility.*Official Docket of SB363.:*

Date	Body	Description
12/17/2021	S	To Be Introduced 01/05/2022 and Referred to Executive Departments and Administration; SJ 1
12/21/2021	S	Hearing: 01/12/2022, Room 103, SH, 09:50 am; SC 50
3/10/2022	S	Committee Report: Referred to Interim Study, 03/17/2022; Vote 5-0; CC; SC 11
3/17/2022	S	Sen. Carson Moved to Remove SB 363 from the Consent Calendar; 03/17/2022; SJ 5
3/17/2022	S	Refer to Interim Study, MF, VV; 03/17/2022; SJ 5
3/17/2022	S	Sen. Bradley Moved Ought to Pass; 03/17/2022; SJ 5
3/17/2022	S	Sen. Carson Floor Amendment #2022-1112s , AA, VV; 03/17/2022; SJ 5
3/17/2022	S	Ought to Pass with Amendment 2022-1112s, MA, VV; Refer to Finance Rule 4-5; 03/17/2022; SJ 5
3/29/2022	S	Committee Report: Ought to Pass with Amendment #2022-1265s , 03/31/2022; SC 13A
3/31/2022	S	Committee Amendment #2022-1265s , AA, VV; 03/31/2022; SJ 7
3/31/2022	S	Ought to Pass with Amendment 2022-1265s, MA, VV; OT3rdg; 03/31/2022; SJ 7
4/1/2022	H	Introduced 03/31/2022 and referred to Executive Departments and Administration
4/4/2022	H	Public Hearing: 04/08/2022 10:45 am LOB 302-304
4/14/2022	H	Executive Session: 04/08/2022 10:45 am LOB 302-304
4/14/2022	H	Committee Report: Ought to Pass (Vote 12-1; CC) HC 15 P. 9
4/21/2022	H	Ought to Pass: MA VV 04/21/2022 HJ 10
4/21/2022	H	Referred to Finance 04/21/2022 HJ 10
4/22/2022	H	Division Work Session: 04/26/2022 02:00 pm LOB 212
4/22/2022	H	Executive Session: 04/27/2022 03:00 pm LOB 210-211
4/28/2022	H	Committee Report: Ought to Pass (Vote 21-0; CC)
5/4/2022	H	Ought to Pass: MA VV 05/04/2022 HJ 11
5/27/2022	H	Enrolled (In recess of) 05/26/2022 HJ 14
5/27/2022	S	Enrolled Adopted, VV, (In recess 05/26/2022); SJ 13
6/8/2022	S	Signed by the Governor on 06/07/2022; Chapter 0171; Effective 08/06/2022

NH House

NH Senate

General Court of New Hampshire - Bill Status System

Docket of SB363

Docket Abbreviations

Bill Title: relative to service credit for certain group II retirement eligibility.**Official Docket of SB363.:**

Date	Body	Description
12/17/2021	S	To Be Introduced 01/05/2022 and Referred to Executive Departments and Administration; SJ 1
12/21/2021	S	Hearing: 01/12/2022, Room 103, SH, 09:50 am; SC 50
3/10/2022	S	Committee Report: Referred to Interim Study, 03/17/2022; Vote 5-0; CC; SC 11
3/17/2022	S	Sen. Carson Moved to Remove SB 363 from the Consent Calendar; 03/17/2022; SJ 5
3/17/2022	S	Refer to Interim Study, MF, VV; 03/17/2022; SJ 5
3/17/2022	S	Sen. Bradley Moved Ought to Pass; 03/17/2022; SJ 5
3/17/2022	S	Sen. Carson Floor Amendment #2022-1112s , AA, VV; 03/17/2022; SJ 5
3/17/2022	S	Ought to Pass with Amendment 2022-1112s, MA, VV; Refer to Finance Rule 4-5; 03/17/2022; SJ 5
3/29/2022	S	Committee Report: Ought to Pass with Amendment #2022-1265s , 03/31/2022; SC 13A
3/31/2022	S	Committee Amendment #2022-1265s , AA, VV; 03/31/2022; SJ 7
3/31/2022	S	Ought to Pass with Amendment 2022-1265s, MA, VV; OT3rdg; 03/31/2022; SJ 7
4/1/2022	H	Introduced 03/31/2022 and referred to Executive Departments and Administration
4/4/2022	H	Public Hearing: 04/08/2022 10:45 am LOB 302-304
4/14/2022	H	Executive Session: 04/08/2022 10:45 am LOB 302-304
4/14/2022	H	Committee Report: Ought to Pass (Vote 12-1; CC) HC 15 P. 9
4/21/2022	H	Ought to Pass: MA VV 04/21/2022 HJ 10
4/21/2022	H	Referred to Finance 04/21/2022 HJ 10
4/22/2022	H	Division Work Session: 04/26/2022 02:00 pm LOB 212
4/22/2022	H	Executive Session: 04/27/2022 03:00 pm LOB 210-211
4/28/2022	H	Committee Report: Ought to Pass (Vote 21-0; CC)
5/4/2022	H	Ought to Pass: MA VV 05/04/2022 HJ 11
5/27/2022	H	Enrolled (in recess of) 05/26/2022 HJ 14
5/27/2022	S	Enrolled Adopted, VV, (In recess 05/26/2022); SJ 13
6/8/2022	S	Signed by the Governor on 06/07/2022; Chapter 0171; Effective 08/06/2022

NH House

NH Senate

Other Referrals

Senate Inventory Checklist for Archives

Bill Number: SB 363

Senate Committee: EPA

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

Bill Hearing Documents: (Legislative Aides)

- Bill version as it came to the committee
- All Calendar Notices
- Hearing Sign-up sheet(s)
- Prepared testimony, presentations, & other submissions handed in at the public hearing
- Hearing Report
- Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

Committee Action Documents: (Legislative Aides)

All amendments considered in committee (including those not adopted):

- amendment # 10345 - amendment # 11675
- amendment # 10445 - amendment # _____
- Executive Session Sheet
- Committee Report

Floor Action Documents: (Clerk's Office)

All floor amendments considered by the body during session (only if they are offered to the senate):

- amendment # 1112 - amendment # _____
- amendment # _____ - amendment # _____

Post Floor Action: (if applicable) (Clerk's Office)

- Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
- Enrolled Bill Amendment(s)
- Governor's Veto Message

All available versions of the bill: (Clerk's Office)

- as amended by the senate as amended by the house
- final version

Completed Committee Report File Delivered to the Senate Clerk's Office By:

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Senate Inventory Checklist for Archives

Bill Number: SB 363-FN

Senate Committee: FINANCE

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

Bill Hearing Documents: {Legislative Aides}

- Bill version as it came to the committee
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- Hearing Report
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Committee Action Documents: {Legislative Aides}

All amendments considered in committee (including those not adopted):

- amendment # 1233s - amendment # _____
- amendment # 1265s - amendment # _____
- Executive Session Sheet
- Committee Report

Floor Action Documents: {Clerk's Office}

All floor amendments considered by the body during session (only if they are offered to the senate):

- amendment # _____ - amendment # _____
- amendment # _____ - amendment # _____

Post Floor Action: (if applicable) {Clerk's Office}

- Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
- Enrolled Bill Amendment(s)
- Governor's Veto Message

All available versions of the bill: {Clerk's Office}

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- final version

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