

OFFICE OF FISCAL ANALYSIS

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HB-6844

AN ACT CONCERNING PERMANENT PARTIAL DISABILITY
BENEFITS AND PENSION OFFSETS.

AMENDMENT

LCO No.: 9061

File Copy No.: 157

House Calendar No.: 129

OFA Fiscal Note

Cost

The amendment increases costs to municipalities from the underlying bill associated with the changes described below.

The amendment modifies the start date for the prohibition of permanent partial disability (PPD) offsets to pension benefit calculations from October 1, 2025, to July 1, 2025, which increases costs to the extent actuarial liability increases.

The amendment further increases costs to municipalities offering defined benefit pensions and retirement systems beginning in FY 26 as it requires the inclusion of temporary total disability and temporary partial disability benefits in pension calculations. This would increase the benefits paid out and the liability for the retirement systems. The cost to municipalities is dependent on the instances where disability benefits that would not otherwise be used in the calculation are now included and the associated benefit differential.

Section 2 requires the Comptroller to conduct a study which does not result in a fiscal impact as the agency can complete this within existing resources.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of

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informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.