

# OFFICE OF FISCAL ANALYSIS

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SB-442

## AN ACT CONCERNING A STUDY OF RETIREMENT HEALTH BENEFITS FOR PARAEDUCATORS.

### AMENDMENT

LCO No.: 4069

File Copy No.: 312

Senate Calendar No.: 222

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### ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

Municipalities	Effect	FY 27 \$	FY 28 \$
Various Municipalities	Potential Cost	See Below	See Below

### ***Explanation***

The amendment prohibits municipalities from altering or modifying retirement benefits resulting in potential costs beginning in FY 27 and annually thereafter. Under the amendment, municipalities offering retiree health care cannot restructure plans as a cost saving measure which precludes future savings. Municipalities also face potential costs to the extent premium increases or changes to cost sharing qualify as modifying retirement benefits, requiring them to absorb such costs. Pension benefits would remain unchanged as they are determined at the time of retirement.

*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 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.*

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