



FISCAL NOTE

House Bill 542

Committee: Ways and Means General Fund

Sponsor: Representative Ginny Shaver

Analyst: Peter Grogan

Date: 04/15/2025

House Bill 542 as introduced would: (1) provide for full-time prosecuting attorneys in the district attorney offices and attorneys in the Office of Prosecution Service (OPS) to be members of the District Attorneys' Plan under the Judicial Retirement Fund; (2) increase the benefit multiplier for district attorneys under the plain from 3%, under current law, to 4%; and (3) would allow current district attorneys that qualify for the supernumerary program and the Employees' Retirement System (ERS) based on separate years of service to participate in both programs. According to OPS, there are currently 11 district attorneys that would receive benefits from both the supernumerary program and the ERS.

According to the actuary of the Retirement Systems of Alabama, based on the September 30, 2023 valuation, this bill would: (1) increase the unfunded liability of the District Attorneys' Plan by an estimated \$11 million; and (2) increase the obligations of the various district attorney offices and OPS, paid from the State General Fund, by an estimated cumulative total of \$681,000 annually, due to the higher employer contributions rates for ERS members transferring to the DA plan.