

**Department of Legislative Services**  
Maryland General Assembly  
2008 Session

**FISCAL AND POLICY NOTE**  
**Revised**

House Bill 588  
Appropriations

(Calvert County Delegation)

Budget and Taxation

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**Calvert County - Sheriff - Pensions**

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This bill allows a Calvert County sheriff to participate in the Calvert County Employees' Savings Plan. The sheriff may only participate if he or she is not eligible to participate in the Employees' Pension System and serves as sheriff on or after July 1, 2008.

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**Fiscal Summary**

**State Effect:** None. The bill applies only to Calvert County.

**Local Effect:** Calvert County expenditures would increase by \$4,400 in FY 2009 if the current sheriff elects to participate in the Calvert County Employees' Savings Plan. Future year expenditures would increase 4% annually.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Calvert County must pay an annual pension in the amount of \$150 for each year served to any sheriff who, since 1948, serves at least three terms. However, the pension is not due to any sheriff whose term of office begins on or after July 1, 1988.

**Background:** County sheriffs participate in the Employees' Pension System (EPS) as a condition of their employment. However, the current Calvert County sheriff is a retiree of the State Police Retirement System and therefore is not eligible to participate in any other State retirement plan, including EPS. He was first elected in 2002 and his current term runs through 2010.

**Local Expenditures:** The Calvert County Employees Savings Plan is a defined contribution plan that provides a 5% employer contribution and requires employees to contribute 3% of their compensation. Employees may not contribute more than the required amount.

The Calvert County sheriff's current salary is \$84,000. Assuming a 4% salary increase in fiscal 2009, the county would be required to make an employer contribution of approximately \$4,400. That expenditure is assumed to grow by 4% annually to reflect anticipated annual salary increases.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** SB 326 (Senator Miller) – Budget and Taxation.

**Information Source(s):** Calvert County, Maryland State Retirement Agency, Department of Legislative Services

**Fiscal Note History:** First Reader - February 19, 2008  
mcp/jr Revised - House Third Reader - March 24, 2008

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