

Department of Legislative Services  
Maryland General Assembly  
2026 Session

FISCAL AND POLICY NOTE  
First Reader

House Bill 1122 (Delegate Simmons)  
Appropriations

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Employees' Pension System – Sheriff of Anne Arundel County – Vesting

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This bill allows the Sheriff of Anne Arundel County to vest in the Employees' Pension System (EPS) after accruing eight years of eligibility service, and allows an individual elected or appointed as Sheriff of Anne Arundel County on or after July 1, 2026, to retire with a normal service retirement upon (1) reaching age 65 with at least 8 years of eligibility service or (2) having at least 90 years of combined age and years of eligibility service. **The bill applies only to a sheriff that is elected or appointed after the bill's July 1, 2026 effective date.**

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Fiscal Summary

**State Effect:** As the bill is anticipated to apply in a limited number of cases, it results in only a negligible increase in State pension liabilities and no discernible effect on State pension contributions. No effect on revenues.

**Local Effect:** The bill does not affect local governmental operations or finances.

**Small Business Effect:** None.

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Analysis

**Current Law:**

*Employees' Pension System Vesting and Benefits*

Most members of EPS that were hired on or before June 30, 2011, are eligible to receive a vested allowance if they have accrued at least 5 years of eligibility service. These members may retire with a normal service retirement allowance once they have accrued at least 30 years of eligibility service (including any eligibility service from the Teachers' Pension System, Employees' Retirement System, or Teachers' Retirement System) or have attained the age of (1) 62 with 5 years of eligibility service; (2) 63 with 4 years of eligibility service; (3) 64 with 3 years of eligibility service; or (4) 65 with 2 years of eligibility service.

Members hired on or after July 1, 2011, are eligible to receive a vested allowance only after accruing at least 10 years of eligibility service and are eligible to receive a normal service retirement allowance upon (1) attaining an age of at least 65 years with at least 10 years of eligibility service or (2) attaining at least 90 years of combined age and years of eligibility service.

Constitutional officers as well as secretaries and agency heads of Executive Branch agencies are eligible for immediate vesting in the State system in which the individual is a member.

### *Sheriff Membership in State Pension Systems*

Membership in EPS is optional for most sheriffs as elected officials of the State, but sheriffs representing counties that participate in the Law Enforcement Officials' Pension System (LEOPS) may elect membership in LEOPS instead. The Baltimore City Sheriff may elect to participate in EPS but is otherwise required to participate in LEOPS as a condition of employment. Counties are responsible for paying the employer contribution for sheriffs (and other specified elected and appointed officials) participating in EPS or LEOPS.

The State Retirement Agency says that nine sheriffs are active members of a pension system – four are members of EPS and five are members of LEOPS. An additional eight sheriffs are retirees of LEOPS or the State Police Retirement System. The remaining seven sheriffs do not participate in any State retirement or pension plan.

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## **Additional Information**

**Recent Prior Introductions:** Similar legislation has not been introduced within the last three years.

**Designated Cross File:** None.

**Information Source(s):** Anne Arundel County; State Retirement Agency; Department of Legislative Services

**Fiscal Note History:** First Reader - March 13, 2026  
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