INDEPENDENT FISCAL OFFICE

March 19, 2025

The Honorable Robert L. Freeman
Chairman, House Local Government Committee
207 Irvis Office Building
Harrisburg, PA 17120

Re: Requested Actuarial Note for House Bill 797, Printer's Number 821

Dear Chairman Freeman:

This letter responds to your March 17, 2025 request concerning an actuarial note for House Bill 797, Printer's Number 821. The bill would amend the act of May 25, 1933 (P.L. 1050, No. 242), known as the Second Class City Firemen Relief Law, to remove provisions that terminate survivor annuities for widowed spouses of City of Pittsburgh firefighters if they remarry. Other provisions that would result in the termination of survivor annuities remain. The Independent Fiscal Office's (IFO) contracted actuary (Foster & Foster), which also serves as a contracted actuary for the City of Pittsburgh, previously informed the office that the bill would not have a material actuarial impact on the system.

Under section 615-B of the Administrative Code of 1929, the IFO reviews legislative changes that could affect public employee pension or retirement plans and provides actuarial notes for such legislation. Based on conversations with its contracted actuary, the IFO determined that there is no material actuarial cost impact associated with House Bill 797, Printer's Number 821 and further actuarial analysis is not required. The office reviewed the legislation for actuarial cost impact only, and not for potential legal, administrative or policy implications.

If you have further questions regarding this response, please contact me at (717) 230-8293.

Sincerely,

Matthew J. Knittel
Director, Independent Fiscal Office

cc: Governor Josh Shapiro
Members of the General Assembly