



*The Judiciary, State of Hawai‘i*  
*Ka ‘Oihana Ho‘okolokolo, Moku‘āina ‘o Hawai‘i*

**Testimony to the Thirty-Third Legislature, 2026 Regular Session**

**House Committee on Labor**

Representative Jackson D. Sayama, Chair  
Representative Mike Lee, Vice Chair

Tuesday, March 17, 2026, 9:30a.m.  
Hawai‘i State Capitol  
Conference Room 309 & Videoconference

By

Paul Quick

Special Assistant to the Administrative Director of the Courts for Judiciary Security

**WRITTEN TESTIMONY ONLY**

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**Bill No. and Title:** Senate Bill No. 99, S.D.1, Relating to Government.

**Purpose:** Allows a retirant to be employed without reenrollment in the Employees' Retirement System and without loss or interruption of retirement benefits if the retirant is employed as a law enforcement officer stationed at a public school as a school resource officer or investigator in positions identified by the Department of the Attorney General or Department of Law Enforcement or other law enforcement agency as a labor shortage or difficult-to-fill positions, subject to certain conditions. Requires the Director of Human Resources of the appropriate state jurisdiction or the human resources management chief executive of each county to include in their annual reports to the Legislature, details on the employment of retirants as school resource officers or investigators. Effective 1/1/2077. (SD1)

**Judiciary’s Position:**

The Judiciary supports the intent of this measure, which would allow law enforcement retirants to be employed in certain difficult-to-fill positions, without reenrollment in the Employee’s Retirement System and without loss of retirement benefits.



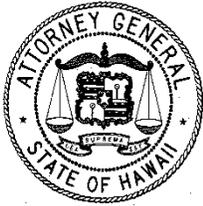
Senate Bill No. 99, SD1, Relating to Government  
House Committee on Labor  
Tuesday, March 17, 2026 at 9:30 a.m.  
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The Department of Law Enforcement (Department) provides essential law enforcement services at the Judiciary, as well as at the Legislature and for Executive branch locations. The Department is currently experiencing a higher-than-normal vacancy rate and challenges staffing required assignments throughout the state. The Judiciary appreciates the Department's efforts to address these challenges and establish mechanisms to recruit and retain deputy sheriffs. For this reason, the Judiciary supports the intent of this measure and respectfully recommends it be expanded to also include use of retirants to address the Department's staffing challenges at Legislative and Judiciary facilities.

Authorizing the Department to address critical staffing shortages through the hiring of qualified retirants, without penalty to their retirement benefits, could help the Department build capacity for its core functions of protecting Legislative and Judiciary facilities, while also addressing the needs as noted in this measure.

We respectfully request that any appropriation provided not supplant the Judiciary's existing funding or budget requests.

Thank you for the opportunity to testify on this measure.



**TESTIMONY OF  
THE DEPARTMENT OF THE ATTORNEY GENERAL  
KA 'OIHANA O KA LOIO KUHINA  
THIRTY-THIRD LEGISLATURE, 2026**

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**ON THE FOLLOWING MEASURE:**

S.B. NO. 99, S.D. 1, RELATING TO GOVERNMENT.

**BEFORE THE:**

HOUSE COMMITTEE ON LABOR

**DATE:** Tuesday, March 17, 2026

**TIME:** 9:30 a.m.

**LOCATION:** State Capitol, Room 309

**TESTIFIER(S):** Anne E. Lopez, Attorney General, or  
Diane W. Wong or Ian Robertson, Deputy Attorneys General

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Chair Sayama and Members of the Committee:

The Department of the Attorney General (Department) supports the portion of this bill relating to investigators identified by the Department as labor shortage or difficult-to-fill positions.

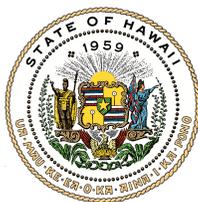
This bill amends section 88-9(d) and (f), Hawaii Revised Statutes (HRS), to allow certain retirants to be reemployed without reenrollment in the Employees' Retirement System (ERS), and without loss or interruption of ERS or chapter 87A benefits, subject to specified conditions. Relevant to the Department, the bill adds a new category for investigators identified by the Department as labor shortage or difficult-to-fill positions.

The Department has identified certain investigator positions as difficult to fill and essential to its law enforcement capability and objectives. This bill would allow the Department to rehire experienced retired law enforcement officers as investigators and strengthen the Department's law enforcement capacity. This bill includes safeguards, including a twelve-month separation from state or county employment and no pre-retirement agreement to return to work.

Accordingly, the Department respectfully asks the Committee to pass the portion of this bill addressing investigators identified by the Department as labor shortage or difficult-to-fill positions, as currently drafted on page 5, line 14, through page 6, line 10, and the conforming cross-reference amendment on page 6, line 18.

Thank you for the opportunity to testify in support of this bill.

**JOSH GREEN, M.D.**  
GOVERNOR  
KE KIA'ĀINA



**MIKE LAMBERT**  
Director

**ERNEST J. ROBELLO**  
Deputy Director  
Administration

**SYLVIA LUKE**  
LT GOVERNOR  
KA HOPE KIA'ĀINA

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII  
**DEPARTMENT OF LAW ENFORCEMENT**  
*Ka 'Oihana Ho'okō Kānāwai*  
715 South King Street  
Honolulu, Hawaii 96813

**JARED K. REDULLA**  
Deputy Director  
Law Enforcement

**TESTIMONY ON SENATE BILL 99, SENATE DRAFT 1**  
**RELATING TO GOVERNMENT**  
**Before the House Committee on**  
**LABOR**

**Tuesday, March 17, 2026, 9:30 AM**

**State Capitol Conference Room 309**

**Testifier: Mike Lambert**

Chair Sayama, Vice Chair Lee, and members of the Committee:

The Department of Law Enforcement (DLE) supports Senate Bill 99, Senate Draft 1. This bill amends Hawaii Revised Statutes §88-9 to allow retirants to be employed as law enforcement officers stationed at public schools as school resource officers or investigators, in positions identified by the Department of the Attorney General, the Department of Law Enforcement, or other law enforcement agencies as labor shortage or difficult-to-fill positions, without reenrollment in the Employees' Retirement System (ERS) and without loss or interruption of retirement benefits, subject to certain conditions. The bill also requires annual reports to the Legislature on the employment of retirants in these roles.

The DLE has long faced significant challenges in filling critical law enforcement positions, including investigators across our Criminal Investigations, Narcotics Enforcement, and Sheriff Divisions, as well as the Office of Inspector General and the Office of Homeland Security. The inclusion of school resource officer and investigator positions under this bill directly addresses the persistent labor shortages that the DLE

and partner agencies experience. Retirants represent a highly qualified and experienced pool of candidates who are uniquely positioned to serve in these roles, bringing institutional knowledge, established skills, and a demonstrated commitment to public safety.

The placement of experienced law enforcement officers in public schools as school resource officers is particularly critical. School resource officers play a vital role in maintaining safe learning environments, building trust between law enforcement and youth, and responding effectively to threats and incidents on school campuses. The difficulty in recruiting and retaining qualified personnel for these positions has created gaps in school safety coverage that this bill would help address by enabling retired officers to return to service without the financial disincentive of losing their retirement benefits.

The DLE recognizes that reemployment of retirants is not a permanent solution to workforce shortages, but it provides an essential bridge while the department and other agencies develop internal pipelines and long-term recruitment strategies. DLE is confident that Senate Bill 99, Senate Draft 1, will meaningfully strengthen public safety in Hawaii's schools and support the operational capabilities of law enforcement agencies facing difficult-to-fill positions.

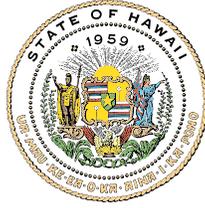
DLE requests the following changes:

1. On page 5, line 19, changing “twelve” to “six” to read:  
“(A) The retirant was not employed by the State or a county during the six calendar months before the first day of reemployment;”

Thank you for the opportunity to testify in support of this bill.

JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR



KALBERT K. YOUNG  
EXECUTIVE DIRECTOR

GAIL STROHL  
DEPUTY EXECUTIVE DIRECTOR

**STATE OF HAWAII  
EMPLOYEES' RETIREMENT SYSTEM**

**TESTIMONY BY KALBERT YOUNG  
EXECUTIVE DIRECTOR, EMPLOYEES' RETIREMENT SYSTEM  
STATE OF HAWAII  
TO THE SENATE COMMITTEE ON LABOR & TECHNOLOGY  
ON  
SENATE BILL NO. 99 SD1  
March 17, 2026  
9:30 A.M.  
Conference Room 309 and VIA Videoconference**

SB 99 SD1 - RELATING TO GOVERNMENT.

Chair Sayama, Vice Chair Lee, and Members of the Committee,

The Board of Trustees (BOT) of the Employees' Retirement System (ERS) appreciates the intent of SB 99 SD1, however, is providing testimony in opposition based on tax counsel advice that the lack of clear and objective parameters around the requirements to return-to-work would pose a threat to the ERS's beneficial tax qualification status under the US Internal Revenue Code (IRC).

SB 99 SD1 proposes to amend Section 88-9 of the Hawaii Revised Statutes (HRS) to allow School Resource Officer and Investigator positions to be identified as labor shortage or difficult-to-fill by the Departments of Law Enforcement and the Attorney General, respectively.

The ERS has been advised by our tax counsel that the unspecified nature of the requirements and associated employer discretion in the bill would violate the "Definitely Determinable Benefit" requirement under the Internal Revenue Code of 1986, as amended (IRC). Violation of this requirement and/or non-compliance with the IRC would put at risk the ERS's beneficial tax status and the Internal Revenue Service's favorable tax treatment for employees, Hawaii's government employers, and retirees.



**Employees' Retirement System**  
of the State of Hawaii

The loss of ERS's beneficial tax status would result in harmful tax consequences for the system and its membership.

To mitigate this concern, the ERS recommends the committee consider a number of amendments if this bill is to progress further. The ERS respectfully advises that difficult-to-fill and labor shortage requirements under paragraphs 6 and 7 be plan delineated as plan rules to distance them from employer discretion. Further clarification and definition of difficult-to-fill and labor shortage may include identifying specific locations or positions to be designated or through the use of objective stated metrics to determine identification of this category

The ERS also recommends that the twelve-month bona fide break in service, prohibition of any post-retirement employment agreement and provision that there be a requirement of employer contributions to be made for the amortization of the system's unfunded liability are critical to be included in Section 88-9(d) as the chapter governing the system, for the positions stipulated.

This is an important component for the stability and sustainability of the pension system. ERS advises that the requirement for a twelve-calendar month break along with the prohibition on post-retirement agreements to return to work remain in any future drafts. These provisions are consistent with existing statute that currently permit the return of other ERS eligible positions while providing for a separation from employment sufficient to prevent a prohibited expectation of reemployment as a retiree. This prevention from a reasonable expectation from reemployment is especially important when the retiree is returning to a position which performs similar duties in a similar capacity as those performed prior to retirement. This break also provides for consistent general application of the retirement statutes which are important components expected as requirements to retain the tax qualified (exempt) status under Internal Revenue Code (IRC) for the state's pension system.

While there is concern that inconsistent application of enrollment exemptions for similarly situated retirees under the same employer - in this case the State - could lead to issues around providing a definitely determinable benefit, we believe that the inclusion of stipulated and objective requirements would relieve those concerns.

Thank you for the opportunity to provide testimony in opposition to SB 99 SD1 as currently drafted, while providing suggestions for potential amendments to address these concerns.