

ACT 55

S.B. NO. 1361

A Bill for an Act Relating to the Employees' Retirement System's Employer Reporting Review.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. The purpose of this Act is to extend the deadline for the pre-payment and reporting of employer contributions by departments or agencies of the State or counties that failed to provide the information required by the employees' retirement system in the required format.

SECTION 2. Section 88-103.7, Hawaii Revised Statutes, is amended as follows:

1. By amending subsection (c) to read:

“(c) If a department or agency of the State or county fails to furnish the system with the information required pursuant to this section in the format required by the system, the State or county shall pay to the system, on the first day of the fiscal year ~~[following]~~ that is one year after the end of the fiscal year in which the failure to furnish the required information occurred, an amount equal to the employer contributions payable by the State or county, relative to the department or agency that is not in compliance with this section, during the fiscal year in which the failure to furnish the required information occurred. This amount shall be applied to contributions required under section 88-124 for the State and section 88-126 for the counties.”

2. By amending subsection (f) to read:

“(f) The system shall annually submit to the department of budget and finance and the legislature, not later than twenty days prior to the convening of each regular session, a report that details the following for the ~~[current]~~ previous fiscal year:

- (1) Any department or agency of the state or counties that failed to comply with this section; and
- (2) Any amounts required to be paid under subsection (c), including the anticipated amounts payable in the upcoming fiscal year, and identification of any state budget programs that may be affected.”

SECTION 3. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 4. This Act shall take effect upon its approval.

(Approved May 15, 2025.)