

**FISCAL NOTE**

No significant fiscal or personnel impact.

This legislation increases the death benefit for specified law enforcement officers killed in the line of duty from 62.5 percent to 90.0 percent of salary. The Wyoming Retirement System (WRS) advises that duty-related deaths are rare. Consequently, this benefit increase would result in a de minimis increase to plan liabilities, likely within measurement error.

**Assumptions:**

WRS' actuarial assumptions are sound.  
Duty-related deaths continue to be a low-probability event.