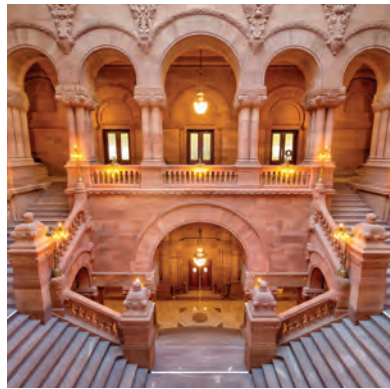


Office of the New York State Comptroller  
Thomas P. DiNapoli



20  
23

# Retirement Legislation



## A MESSAGE FROM COMPTROLLER THOMAS P. DiNAPOLI

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Every year, the Legislature passes new laws that affect the New York State and Local Retirement System (NYSLRS) and other New York public retirement systems. This publication covers retirement and retirement-related legislation enacted or vetoed during the 2023 Legislative Session.

Sections I and II list legislation directly affecting NYSLRS, our participating employers, members, retirees and beneficiaries. Sections III and IV cover legislation affecting other New York public retirement systems. I hope you find this 2023 Retirement Legislation publication to be a useful reference.

Sincerely,

A handwritten signature in black ink that reads "Tom DiNapoli". The signature is fluid and cursive, with a prominent flourish at the end.

Thomas P. DiNapoli  
State Comptroller

# TABLE OF CONTENTS

---

## Chapter Titles

|                                   |     |
|-----------------------------------|-----|
| <a href="#">Section I</a> .....   | iii |
| <a href="#">Section II</a> .....  | v   |
| <a href="#">Section III</a> ..... | vi  |
| <a href="#">Section IV</a> .....  | vii |

## Cross Index

|                                      |      |
|--------------------------------------|------|
| <a href="#">Senate Bills</a> .....   | viii |
| <a href="#">Assembly Bills</a> ..... | viii |

## Section I

|  |   |
|--|---|
| <a href="#">Legislation Affecting the New York State and Local Retirement System</a> ..... | 1 |
|--|---|

## Section II

|   |     |
|---|-----|
| <a href="#">Vetoed Legislation Affecting the New York State and Local Retirement System</a> ..... | 151 |
|---|-----|

## Section III

|  |     |
|--|-----|
| <a href="#">Legislation Affecting Other New York Public Retirement Systems</a> ..... | 193 |
|--|-----|

## Section IV

|   |     |
|---|-----|
| <a href="#">Vetoed Legislation Affecting Other New York Public Retirement Systems</a> ..... | 237 |
|---|-----|

## CHAPTER TITLES

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### Section I

#### Legislation Affecting the New York State and Local Retirement System

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| CHAPTER NO. | PAGE | DESCRIPTION  |
|-------------|------|--|
| 1           | 3    | Relates to terms and conditions of employment of certain nonjudicial officers and employees of the unified court system; repealer <b>[S.1521/A.1003]</b>   |
| 55          | 18   | Enacts into law major components of legislation necessary to implement the state public protection and general government budget for the 2023-2024 state fiscal year <b>[S.4005-C/A.3005-C]</b>                                  |
| 185         | 45   | Relates to authorizing the office of court administration to pay certain judicial compensation <b>[S.7496/A.7654]</b>  |
| 187         | 47   | Relates to service rendered by investigators and sworn officers of the waterfront commission of New York harbor <b>[S.7559/A.7689]</b>   |
| 189         | 51   | Implements an agreement between the state and an employee organization; providing for the adjustment of salaries of certain incumbents in the professional service in the state university; appropriation <b>[S.7575/A.7767]</b> |
| 190         | 64   | Provides for compensation and other terms and conditions of employment of certain state officers and employees; repealer; appropriation <b>[S.7576/A.7766]</b>   |
| 213         | 87   | Relates to increasing certain special accidental death benefits <b>[S.4811-B/A.3335-B]</b>   |
| 363         | 93   | Deems Lawrence Lakeman to have died as a natural and proximate result of his participation in the World Trade Center rescue, recovery or cleanup operations <b>[S.2519/A.3052]</b>   |
| 597         | 95   | Establishes the Middletown parking authority and provides for its powers, duties and obligations; and repeals certain provisions of the public authorities law relating thereto <b>[S.6552/A.6920]</b>                           |
| 599         | 107  | Transfers the village of West Carthage housing authority to the town of Wilna housing authority; repealer <b>[S.6879-A/A.6795]</b>   |
| 642         | 110  | Relates to authorizing William Schumaker and Mark Hennessy to receive certain service credit under section 384-d of the retirement and social security law <b>[S.5539/A.5075]</b>  |
| 644         | 113  | Authorizes the city of Binghamton to offer an optional twenty-five year retirement plan to firefighter Scott Pavlick <b>[S.5605/A.5762]</b>  |
| 659         | 115  | Authorizes the village of Dobbs Ferry to offer an optional twenty-year retirement plan to a certain police officer formerly employed by such <b>[S.4715-A/A.6492]</b>  |

| CHAPTER NO. | PAGE | DESCRIPTION   |
|-------------|------|---|
| 663         | 117  | Grants retroactive tier V membership in the NY state and local employees' retirement system for Daniel Miller <b>[S.6188/A.6609]</b>                    |
| 665         | 119  | Grants retroactive membership in the New York state and local employees' retirement system to Justin Whitmore <b>[S.6788/A.6709]</b>                    |
| 670         | 121  | Authorizes Tier IV status in the New York state and local employees' retirement system for Marc Del Prado <b>[S.7468/A.7616]</b>                        |
| 685         | 123  | Relates to accidental disability retirement for uniformed court officers and peace officers employed in the unified court system <b>[S.3492/A.4008]</b> |
| 688         | 125  | Provides for accidental disability retirement for deputy sheriffs in Nassau county <b>[S.5254/A.6081]</b>   |
| 694         | 128  | Provides for accidental disability retirement for deputy sheriffs in Nassau county <b>[S.6598/A.6731]</b>   |
| 705         | 131  | Provides for accidental disability retirement for deputy sheriffs in Suffolk county <b>[S.4972/A.5136]</b>  |
| 714         | 134  | Relates to the retirement of certain members employed in a participating Suffolk county fire district <b>[S.7242-A/A.7613]</b>                          |
| 717         | 140  | Relates to the transfer of reserves between public employee retirement systems of the state <b>[S.7512/A.7444-A]</b>                                    |

## CHAPTER TITLES

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### Section II

#### Vetoed Legislation Affecting the New York State and Local Retirement System

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| VETO NO. | PAGE | DESCRIPTION  |
|----------|------|--|
| M. 84    | 153  | Establishes a twenty year retirement plan for members or officers of law enforcement <b>[S.1991/A.4018]</b>  |
| M. 86    | 159  | Provides a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors <b>[S.5027/A.5208]</b>  |
| M. 87    | 164  | Allows beneficiaries of certain deceased members to elect to receive death benefits in a lump sum <b>[S.5849/A.5630]</b>   |
| M. 88    | 169  | Relates to age and service eligibility requirements for ordinary retirement for members of the unified court system <b>[S.5653/A.5679]</b>   |
| M. 89    | 175  | Includes SUNY police officers for purposes of presumption regarding impairment caused by heart disease <b>[S.7519/A.5710]</b>  |
| M. 90    | 179  | Relates to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs <b>[S.5239/A.5716]</b>  |
| M.106    | 186  | Relates to the calculation of past service credit for NYC DEP police transferring between the New York city employees' retirement system to the state and local police and fire retirement system <b>[S.6536/A.7220]</b> |



## CHAPTER TITLES

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### Section III

#### Legislation Affecting Other New York Public Retirement Systems

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| CHAPTER NO. | PAGE | DESCRIPTION   |
|-------------|------|---|
| 689         | 195  | Relates to reopening the age 55 improved benefit retirement program and the 25-year early retirement program to active and retired members and staff of the NYC council <b>[S.5744/A.6156]</b>                                  |
| 693         | 201  | Modifies the retirement program for Triborough bridge and tunnel members <b>[S.6339/A.6571]</b>   |
| 708         | 209  | Relates to additional member contributions for certain members under the age fifty-seven retirement program <b>[S.6097/A.6651]</b>  |
| 710         | 212  | Relates to a child care leave credit for New York city uniformed correction officers who are members of the New York city uniformed correction/ sanitation revised plan <b>[S.6293/A.6538]</b>                                  |
| 711         | 215  | Relates to dual memberships in certain New York city retirement systems <b>[S.6877/A.7311]</b>  |
| 715         | 218  | Includes thyroid cancer in the list of cancers presumed to be incurred in the performance of duty for purposes of disability retirement <b>[S.7289-A/A.7679]</b>  |
| 716         | 222  | Updates certain death benefit provisions of the New York city employees' retirement system, the New York city teachers' retirement system, and the board of education retirement system of New York city <b>[S.7509/A.7668]</b> |
| 720         | 228  | Provides for special accidental death benefits for widows or widowers of certain deputy sheriff members of the New York city sheriff's department <b>[S.6216/A.6499]</b>  |
| 721         | 232  | Provides for the automatic enrollment of employees of the city of New York eligible to join the New York city board of education retirement system <b>[S.6861/A.7156]</b>   |

## CHAPTER TITLES

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### Section IV

#### Vetoed Legislation Affecting Other New York Public Retirement Systems

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| VETO NO. | PAGE | DESCRIPTION  |
|----------|------|--|
| M. 94    | 239  | Permits N.Y. city correction officers to borrow from accumulated contributions; repealer <b>[S.6416/A.6750]</b>  |
| M. 96    | 245  | Provides for eligibility of certain participants in the New York City employees retirement system to opt into the twenty-five year retirement program for EMT members <b>[S.6976/A.7420]</b> |
| M.104    | 251  | Provides for a disability retirement for certain deputy sheriff members of a retirement system in certain cities <b>[S.6253/A.6749]</b>  |
| M.105    | 257  | Provides for a line of duty presumption for disabilities of deputy sheriffs in certain cities <b>[S.6254/A.6755]</b>   |
| M.108    | 263  | Provides for a line of duty presumption for disabilities of fire alarm dispatchers in certain cities <b>[S.6862/A.7250]</b>  |



## CROSS INDEX

### Senate Bills

| BILL NO. | CHAPTER | SECTION | PAGE |
|----------|---------|---------|------|
| 1521     | 1       | I       | 3    |
| 2519     | 363     | I       | 93   |
| 3492     | 685     | I       | 123  |
| 4005     | 55      | I       | 18   |
| 4715     | 659     | I       | 115  |
| 4811     | 213     | I       | 87   |
| 4972     | 705     | I       | 131  |
| 5254     | 688     | I       | 125  |
| 5539     | 642     | I       | 110  |
| 5605     | 644     | I       | 113  |
| 5744     | 689     | III     | 195  |
| 6097     | 708     | III     | 209  |
| 6188     | 663     | I       | 117  |
| 6216     | 720     | III     | 228  |
| 6293     | 710     | III     | 212  |
| 6339     | 693     | III     | 201  |
| 6552     | 597     | I       | 95   |
| 6598     | 694     | I       | 128  |
| 6788     | 665     | I       | 119  |
| 6861     | 721     | III     | 232  |
| 6877     | 711     | III     | 215  |
| 6879     | 599     | I       | 107  |
| 7242     | 714     | I       | 134  |
| 7289     | 715     | III     | 218  |
| 7468     | 670     | I       | 121  |
| 7496     | 185     | I       | 45   |
| 7509     | 716     | III     | 222  |
| 7512     | 717     | I       | 140  |
| 7559     | 187     | I       | 47   |
| 7575     | 189     | I       | 51   |
| 7576     | 190     | I       | 64   |

### Assembly Bills

| BILL NO. | CHAPTER | SECTION | PAGE |
|----------|---------|---------|------|
| 1003     | 1       | I       | 3    |
| 3005     | 55      | I       | 18   |
| 3052     | 363     | I       | 93   |
| 3335     | 213     | I       | 87   |
| 4008     | 685     | I       | 123  |
| 5075     | 642     | I       | 110  |
| 5136     | 705     | I       | 131  |
| 5762     | 644     | I       | 113  |
| 6081     | 688     | I       | 125  |
| 6156     | 689     | III     | 195  |
| 6492     | 659     | I       | 115  |
| 6499     | 720     | III     | 228  |
| 6538     | 710     | III     | 212  |
| 6571     | 693     | III     | 201  |
| 6609     | 663     | I       | 117  |
| 6651     | 708     | III     | 209  |
| 6706     | 665     | I       | 119  |
| 6731     | 694     | I       | 128  |
| 6795     | 599     | I       | 107  |
| 6920     | 597     | I       | 95   |
| 7156     | 721     | III     | 232  |
| 7311     | 711     | III     | 215  |
| 7444     | 717     | I       | 140  |
| 7613     | 714     | I       | 134  |
| 7616     | 670     | I       | 121  |
| 7654     | 185     | I       | 45   |
| 7668     | 716     | III     | 222  |
| 7679     | 715     | III     | 218  |
| 7689     | 187     | I       | 47   |
| 7766     | 190     | I       | 64   |
| 7767     | 189     | I       | 51   |

# SECTION I

Legislation Affecting the  
New York State and Local Retirement System

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STATE OF NEW YORK

1521

2023-2024 Regular Sessions

IN SENATE

January 12, 2023

Introduced by Sen. HOYLMAN-SIGAL -- (at request of the Office of Court Administration) -- read twice and ordered printed, and when printed to be committed to the Committee on Judiciary

AN ACT in relation to terms and conditions of employment of certain nonjudicial officers and employees of the unified court system; to amend chapter 400 of the laws of 2014 relating to terms and conditions of employment of certain nonjudicial officers and employees of the unified court system, in relation to annual longevity payments for certain employees; and to repeal certain provisions of such chapter relating thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Legislative findings. The legislature finds that collective  
2 bargaining agreements have been negotiated by the unified court system  
3 with employee organizations representing nonjudicial officers and  
4 employees in the following collective negotiating units: (i) citywide  
5 law assistants; (ii) Nassau county; (iii) New York city administrative,  
6 librarian, clerical, and support; (iv) New York city administrative  
7 services; (v) New York city court clerks; (vi) New York city court offi-  
8 cers; (vii) New York city court reporters; (viii) New York city senior  
9 court attorneys; (ix) New York city senior court officers; (x) ninth  
10 judicial district; (xi) state judiciary; and (xii) Suffolk county. The  
11 purpose of this act is to implement these agreements and to provide  
12 increases in compensation for nonjudicial officers and employees of the  
13 unified court system not in collective negotiating units. References in  
14 this act to the unified court system's classification structure shall  
15 mean the classification structure established by the chief administrator  
16 of the courts on May 28, 1979, as amended since that date. Reference to  
17 the April, 2020 salary schedule shall mean the salary schedule promul-  
18 gated by the chief administrator pursuant to subdivision (b) of section  
19 2 of chapter 71 of the laws of 2018. References to the April, 2021 sala-

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD02549-02-3

1 ry schedule, the April, 2022 salary schedule, the April, 2023 salary  
2 schedule, the April, 2024 salary schedule, and the April, 2025 salary  
3 schedule shall mean the salary schedules promulgated by the chief admin-  
4 istrator pursuant to subdivisions (a), (b), (c), (d), and (e) of section  
5 two of this act, respectively.

6 § 2. Salary schedules. The chief administrator of the courts shall  
7 promulgate salary schedules as follows:

8 (a) Effective April 1, 2021, each of the rates of pay established by  
9 the April, 2020 salary schedule shall be increased as follows:

10 (1) the maximum rate for each grade shall be increased by an amount  
11 equal to 2 percent thereof (and then rounded up to the nearest dollar);

12 (2) the amount of the increment for each grade shall equal one-seventh  
13 of the difference (rounded up to the nearest dollar) between the maximum  
14 rate for such grade, as increased by paragraph 1 of this subdivision,  
15 and 102 percent of the hiring rate for such grade on the April, 2020  
16 salary schedule (rounded up to the nearest dollar);

17 (3) the hiring, first, second, third, fourth, fifth, and sixth year  
18 rates of compensation for each grade shall equal the maximum rate for  
19 such grade, as increased by paragraph 1 of this subdivision, minus 7, 6,  
20 5, 4, 3, 2, and 1 times the amount of the increment for such grade, as  
21 prescribed by paragraph 2 of this subdivision, respectively;

22 (4) the longevity rate for each grade shall equal the maximum rate for  
23 such grade, as increased by paragraph 1 of this subdivision, plus the  
24 amount of the increment for such grade, as prescribed by paragraph 2 of  
25 this subdivision; and

26 (5) the extra-longevity rate for each grade shall equal the longevity  
27 rate for such grade, as increased by paragraph 4 of this subdivision,  
28 plus the amount of the increment for such grade, as prescribed by para-  
29 graph 2 of this subdivision.

30 (b) Effective April 1, 2022, each of the rates of pay established by  
31 the April, 2021 salary schedule shall be increased as follows:

32 (1) the maximum rate for each grade shall be increased by an amount  
33 equal to 2 percent thereof (and then rounded up to the nearest dollar);

34 (2) the amount of the increment for each grade shall equal one-seventh  
35 of the difference (rounded up to the nearest dollar) between the maximum  
36 rate for such grade, as increased by paragraph 1 of this subdivision,  
37 and 102 percent of the hiring rate for such grade on the April, 2021  
38 salary schedule (rounded up to the nearest dollar);

39 (3) the hiring, first, second, third, fourth, fifth, and sixth year  
40 rates of compensation for each grade shall equal the maximum rate for  
41 such grade, as increased by paragraph 1 of this subdivision, minus 7, 6,  
42 5, 4, 3, 2, and 1 times the amount of the increment for such grade, as  
43 prescribed by paragraph 2 of this subdivision, respectively;

44 (4) the longevity rate for each grade shall equal the maximum rate for  
45 such grade, as increased by paragraph 1 of this subdivision, plus the  
46 amount of the increment for such grade, as prescribed by paragraph 2 of  
47 this subdivision; and

48 (5) the extra-longevity rate for each grade shall equal the longevity  
49 rate for such grade, as increased by paragraph 4 of this subdivision,  
50 plus the amount of the increment for such grade, as prescribed by para-  
51 graph 2 of this subdivision.

52 (c) Effective April 1, 2023, each of the rates of pay established by  
53 the April, 2022 salary schedule shall be increased as follows:

54 (1) the maximum rate for each grade shall be increased by an amount  
55 equal to 3 percent thereof (and then rounded up to the nearest dollar);

1 (2) the amount of the increment for each grade shall equal one-seventh  
2 of the difference (rounded up to the nearest dollar) between the maximum  
3 rate for such grade, as increased by paragraph 1 of this subdivision,  
4 and 103 percent of the hiring rate for such grade on the April, 2022  
5 salary schedule (rounded up to the nearest dollar);

6 (3) the hiring, first, second, third, fourth, fifth, and sixth year  
7 rates of compensation for each grade shall equal the maximum rate for  
8 such grade, as increased by paragraph 1 of this subdivision, minus 7, 6,  
9 5, 4, 3, 2, and 1 times the amount of the increment for such grade, as  
10 prescribed by paragraph 2 of this subdivision, respectively;

11 (4) the longevity rate for each grade shall equal the maximum rate for  
12 such grade, as increased by paragraph 1 of this subdivision, plus the  
13 amount of the increment for such grade, as prescribed by paragraph 2 of  
14 this subdivision; and

15 (5) the extra-longevity rate for each grade shall equal the longevity  
16 rate for such grade, as increased by paragraph 4 of this subdivision,  
17 plus the amount of the increment for such grade, as prescribed by para-  
18 graph 2 of this subdivision.

19 (d) Effective April 1, 2024, each of the rates of pay established by  
20 the April, 2023 salary schedule shall be increased as follows:

21 (1) the maximum rate for each grade shall be increased by an amount  
22 equal to 3 percent thereof (and then rounded up to the nearest dollar);

23 (2) the amount of the increment for each grade shall equal one-seventh  
24 of the difference (rounded up to the nearest dollar) between the maximum  
25 rate for such grade, as increased by paragraph 1 of this subdivision,  
26 and 103 percent of the hiring rate for such grade on the April, 2023  
27 salary schedule (rounded up to the nearest dollar);

28 (3) the hiring, first, second, third, fourth, fifth, and sixth year  
29 rates of compensation for each grade shall equal the maximum rate for  
30 such grade, as increased by paragraph 1 of this subdivision, minus 7, 6,  
31 5, 4, 3, 2, and 1 times the amount of the increment for such grade, as  
32 prescribed by paragraph 2 of this subdivision, respectively;

33 (4) the longevity rate for each grade shall equal the maximum rate for  
34 such grade, as increased by paragraph 1 of this subdivision, plus the  
35 amount of the increment for such grade, as prescribed by paragraph 2 of  
36 this subdivision; and

37 (5) the extra-longevity rate for each grade shall equal the longevity  
38 rate for such grade, as increased by paragraph 4 of this subdivision,  
39 plus the amount of the increment for such grade, as prescribed by para-  
40 graph 2 of this subdivision.

41 (e) Effective April 1, 2025, each of the rates of pay established by  
42 the April, 2024 salary schedule shall be increased as follows:

43 (1) the maximum rate for each grade shall be increased by an amount  
44 equal to 3 percent thereof (and then rounded up to the nearest dollar);

45 (2) the amount of the increment for each grade shall equal one-seventh  
46 of the difference (rounded up to the nearest dollar) between the maximum  
47 rate for such grade, as increased by paragraph 1 of this subdivision,  
48 and 103 percent of the hiring rate for such grade on the April, 2024  
49 salary schedule (rounded up to the nearest dollar);

50 (3) the hiring, first, second, third, fourth, fifth, and sixth year  
51 rates of compensation for each grade shall equal the maximum rate for  
52 such grade, as increased by paragraph 1 of this subdivision, minus 7, 6,  
53 5, 4, 3, 2, and 1 times the amount of the increment for such grade, as  
54 prescribed by paragraph 2 of this subdivision, respectively;

55 (4) the longevity rate for each grade shall equal the maximum rate for  
56 such grade, as increased by paragraph 1 of this subdivision, plus the

1 amount of the increment for such grade, as prescribed by paragraph 2 of  
2 this subdivision; and

3 (5) the extra-longevity rate for each grade shall equal the longevity  
4 rate for such grade, as increased by paragraph 4 of this subdivision,  
5 plus the amount of the increment for such grade, as prescribed by para-  
6 graph 2 of this subdivision.

7 § 3. Increases in compensation for persons in allocated positions.

8 (a) Each nonjudicial officer and employee of the unified court system in  
9 a position allocated to a salary grade in the unified court system's  
10 classification structure shall receive increased compensation in accord-  
11 ance with this section if he or she (i) is not in any collective negoti-  
12 ating unit established pursuant to article 14 of the civil service law,  
13 or (ii) is in a collective negotiating unit of nonjudicial officers and  
14 employees of the unified court system specified in section one of this  
15 act. Increases to basic annual salary, as provided in this section,  
16 shall be prorated for any nonjudicial officer or employee whose position  
17 is part-time, or who otherwise works part-time, and who is eligible,  
18 under the rules of the chief judge of the state or an agreement between  
19 the state and an employee organization pursuant to the provisions of  
20 article 14 of the civil service law, to accrue annual and sick leave  
21 credits. For purposes of this section:

22 (1) no nonjudicial officer or employee shall receive a full or partial  
23 increment hereunder unless he or she shall have received other than an  
24 unsatisfactory performance rating for his or her services during the  
25 year immediately preceding pursuant to a performance evaluation system  
26 set forth by the chief administrator or in an agreement specified in  
27 section one of this act, nor shall any nonjudicial officer or employee  
28 receive a bonus provided in this section where he or she, as of the date  
29 on which this act becomes a law, already has received that bonus pursu-  
30 ant to law other than a provision of this act;

31 (2) any full or partial increment received by a nonjudicial officer or  
32 employee effective April 1, 2021 or April 1, 2022, pursuant to law other  
33 than a provision of this act, shall not be considered when determining:

34 (i) a nonjudicial officer or employee's basic annual salary on a speci-  
35 fied date; and (ii) whether a nonjudicial officer or employee is eligi-  
36 ble to receive a full or partial increment of the grade of his or her  
37 position on any of such dates pursuant to a provision of this act; and

38 (3) service in the employ of the unified court system shall mean  
39 service in one or more courts or agencies thereof, whether as a judge or  
40 a nonjudicial officer or employee. In order for a nonjudicial officer or  
41 employee's years of service in the employ of the unified court system to  
42 be "continuous," he or she must have served the equivalent of 120 week-  
43 days in each of those years; and the number of years required to qualify  
44 for a bonus hereunder must be served consecutively except that they may  
45 be interrupted by one or more breaks of not more than one year each,  
46 attributable to a period of time between any separation from his or her  
47 position in the employ of the unified court system and resumption of  
48 service in such employ.

49 (b) Effective April 1, 2021:

50 (1) Each such nonjudicial officer and employee who is eligible to  
51 receive a full or partial increment of the grade of his or her position  
52 in accordance with provisions of the judiciary law shall receive such  
53 full or partial increment, to be determined in accordance with the  
54 April, 2020 salary schedule; provided, however, this paragraph shall not  
55 apply to any nonjudicial officer or employee at or above the maximum  
56 rate of compensation of the grade of his or her position on such salary



1 schedule who is (i) not in any collective negotiating unit established  
2 pursuant to article 14 of the civil service law, or (ii) in the collec-  
3 tive negotiating unit specified in clause (x) of section one of this  
4 act.

5 (2) Each such nonjudicial officer and employee shall be placed in his  
6 or her grade on the April, 2021 salary schedule in the manner provided  
7 as follows:

8 (A) If his or her basic annual salary under the April, 2020 salary  
9 schedule, including any increase pursuant to paragraph 1 of this subdi-  
10 vision, is identical with the hiring, first year, second year, third  
11 year, fourth year, fifth year, sixth year, maximum, longevity, or  
12 extra-longevity rate of compensation of the grade of his or her posi-  
13 tion, that basic annual salary shall be increased to the corresponding  
14 rate of compensation in such grade as established by the April, 2021  
15 salary schedule; or

16 (B) If his or her basic annual salary under the April, 2020 salary  
17 schedule, including any increase pursuant to paragraph 1 of this subdi-  
18 vision, is not identical with the hiring, first year, second year, third  
19 year, fourth year, fifth year, sixth year, maximum, longevity, or  
20 extra-longevity rate of compensation of the grade of his or her posi-  
21 tion, that basic annual salary shall be increased by an amount equaling  
22 2 percent thereof (and then rounded up to the nearest dollar).

23 Notwithstanding the foregoing, where operation of the provisions of  
24 this paragraph would result in a nonjudicial officer or employee receiv-  
25 ing an increase in basic annual salary of less than 1,000 dollars, such  
26 nonjudicial officer or employee shall be placed in his or her grade on  
27 the April, 2021 salary schedule at his or her basic annual salary,  
28 including any increase pursuant to paragraph 1 of this subdivision, plus  
29 1,000 dollars.

30 (3) Each such nonjudicial officer and employee in the employ of the  
31 unified court system having at least 20 years of continuous service in  
32 the employ of the unified court system as of the preceding March 31  
33 shall receive a bonus equaling: (i) 2,100 dollars, if he or she has  
34 less than 25 years of such service as of such date; or (ii) 2,200  
35 dollars, if he or she has at least 25 years but less than 30 years of  
36 such service as of such date; or (iii) 2,300 dollars, if he or she has  
37 at least 30 years of such service as of such date. Provided, however,  
38 this paragraph shall not apply to any nonjudicial officer or employee  
39 who is entitled to receive an annual longevity payment on April 1, 2021  
40 pursuant to subdivision (g) of this section.

41 (c) Effective April 1, 2022:

42 (1) Each such nonjudicial officer and employee who is eligible to  
43 receive a full or partial increment of the grade of his or her position  
44 in accordance with provisions of the judiciary law shall receive such  
45 full or partial increment, to be determined in accordance with the  
46 April, 2021 salary schedule; provided, however, this paragraph shall not  
47 apply to any nonjudicial officer or employee at or above the maximum  
48 rate of compensation of the grade of his or her position on such salary  
49 schedule who is (i) not in any collective negotiating unit established  
50 pursuant to article 14 of the civil service law, or (ii) in the collec-  
51 tive negotiating unit specified in clause (x) of section one of this  
52 act.

53 (2) Each such nonjudicial officer and employee shall be placed in his  
54 or her grade on the April, 2022 salary schedule in the manner provided  
55 as follows:

1 (i) If his or her basic annual salary under the April, 2021 salary  
2 schedule, including any increase pursuant to paragraph 1 of this subdi-  
3 vision, is identical with the hiring, first year, second year, third  
4 year, fourth year, fifth year, sixth year, maximum, longevity, or  
5 extra-longevity rate of compensation of the grade of his or her posi-  
6 tion, that basic annual salary shall be increased to the corresponding  
7 rate of compensation in such grade as established by the April, 2022  
8 salary schedule; or

9 (ii) If his or her basic annual salary under the April, 2021 salary  
10 schedule, including any increase pursuant to paragraph 1 of this subdi-  
11 vision, is not identical with the hiring, first year, second year, third  
12 year, fourth year, fifth year, sixth year, maximum, longevity, or  
13 extra-longevity rate of compensation of the grade of his or her posi-  
14 tion, that basic annual salary shall be increased by an amount equaling  
15 2 percent thereof (and then rounded up to the nearest dollar).

16 Notwithstanding the foregoing, where operation of the provisions of  
17 this paragraph would result in a nonjudicial officer or employee receiv-  
18 ing an increase in basic annual salary of less than 1,000 dollars, such  
19 nonjudicial officer or employee shall be placed in his or her grade on  
20 the April, 2022 salary schedule at his or her basic annual salary,  
21 including any increase pursuant to paragraph 1 of this subdivision, plus  
22 1,000 dollars.

23 (3) Each such nonjudicial officer and employee in the employ of the  
24 unified court system having at least 20 years of continuous service in  
25 the employ of the unified court system as of the preceding March 31  
26 shall receive a bonus equaling: (i) 2,200 dollars, if he or she has  
27 less than 25 years of such service as of such date; or (ii) 2,300  
28 dollars, if he or she has at least 25 years but less than 30 years of  
29 such service as of such date; or (iii) 2,400 dollars, if he or she has  
30 at least 30 years of such service as of such date. Provided, however,  
31 this paragraph shall not apply to any nonjudicial officer or employee  
32 who is entitled to receive an annual longevity payment on April 1, 2022  
33 pursuant to subdivision (g) of this section.

34 (d) Effective April 1, 2023:

35 (1) Each such nonjudicial officer and employee who is eligible to  
36 receive a full or partial increment of the grade of his or her position  
37 in accordance with provisions of the judiciary law shall receive such  
38 full or partial increment, to be determined in accordance with the  
39 April, 2022 salary schedule.

40 (2) Except as otherwise provided in paragraph 3 of this subdivision,  
41 each such nonjudicial officer and employee shall be placed in his or her  
42 grade on the April, 2023 salary schedule in the manner provided as  
43 follows:

44 (i) If his or her basic annual salary under the April, 2022 salary  
45 schedule, including any increase pursuant to paragraph 1 of this subdi-  
46 vision, is identical with the hiring, first year, second year, third  
47 year, fourth year, fifth year, sixth year, maximum, longevity, or  
48 extra-longevity rate of compensation of the grade of his or her posi-  
49 tion, that basic annual salary shall be increased to the corresponding  
50 rate of compensation in such grade as established by the April, 2023  
51 salary schedule; or

52 (ii) If his or her basic annual salary under the April, 2022 salary  
53 schedule, including any increase pursuant to paragraph 1 of this subdi-  
54 vision, is not identical with the hiring, first year, second year, third  
55 year, fourth year, fifth year, sixth year, maximum, longevity, or  
56 extra-longevity rate of compensation of the grade of his or her posi-

1 tion, that basic annual salary shall be increased by an amount equaling  
2 3 percent thereof (and then rounded up to the nearest dollar).

3 (3) Each such nonjudicial officer and employee who is either not in  
4 any collective negotiating unit established pursuant to article 14 of  
5 the civil service law or is in the collective negotiating unit specified  
6 in clause (x) of section one of this act whose basic annual salary under  
7 the April, 2022 salary schedule is at or above the maximum rate of  
8 compensation of the grade of his or her position on such salary schedule  
9 shall be placed in such grade on the April, 2023 salary schedule at:

10 (i) the longevity rate of compensation of such grade on such salary  
11 schedule, provided he or she has at least 4, but less than 8, years of  
12 continuous service at a basic annual salary equal to or greater than the  
13 maximum rate of compensation of the grade of his or her position on the  
14 salary schedule on which he or she was placed during those years of  
15 service;

16 (ii) the extra-longevity rate of compensation of such grade on such  
17 salary schedule provided he or she has at least 8 years of continuous  
18 service at a basic annual salary equal to or greater than the maximum  
19 rate of compensation of the grade of his or her position on the salary  
20 schedule on which he or she is placed during those years of service.

21 (4) Each such nonjudicial officer and employee in the employ of the  
22 unified court system having at least 20 years of continuous service in  
23 the employ of the unified court system as of the preceding March 31  
24 shall receive a bonus equaling: (i) 2,270 dollars, if he or she has  
25 less than 25 years of such service as of such date; or (ii) 2,370  
26 dollars, if he or she has at least 25 years but less than 30 years of  
27 such service as of such date; or (iii) 2,475 dollars, if he or she has  
28 at least 30 years of such service as of such date. Provided, however,  
29 this paragraph shall not apply to any nonjudicial officer or employee  
30 who is entitled to receive an annual longevity payment on April 1, 2023  
31 pursuant to subdivision (g) of this section.

32 (e) Effective April 1, 2024:

33 (1) Each such nonjudicial officer and employee who is eligible to  
34 receive a full or partial increment of the grade of his or her position  
35 in accordance with provisions of the judiciary law shall receive such  
36 full or partial increment, to be determined in accordance with the  
37 April, 2023 salary schedule; provided, however, this paragraph shall not  
38 apply to nonjudicial officers and employees who are eligible to receive  
39 an annual longevity payment pursuant to subdivision (g) of this section  
40 on April 1, 2024.

41 (2) Each such nonjudicial officer and employee shall be placed in his  
42 or her grade on the April, 2024 salary schedule in the manner provided  
43 as follows:

44 (i) If his or her basic annual salary under the April, 2023 salary  
45 schedule, including any increase pursuant to paragraph 1 of this subdi-  
46 vision, is identical with the hiring, first year, second year, third  
47 year, fourth year, fifth year, sixth year, maximum, longevity, or  
48 extra-longevity rate of compensation of the grade of his or her posi-  
49 tion, that basic annual salary shall be increased to the corresponding  
50 rate of compensation in such grade as established by the April, 2024  
51 salary schedule; or

52 (ii) If his or her basic annual salary under the April, 2023 salary  
53 schedule, including any increase pursuant to paragraph 1 of this subdi-  
54 vision, is not identical with the hiring, first year, second year, third  
55 year, fourth year, fifth year, sixth year, maximum, longevity, or  
56 extra-longevity rate of compensation of the grade of his or her posi-

1 tion, that basic annual salary shall be increased by an amount equaling  
2 3 percent thereof (and then rounded up to the nearest dollar).

3 (3) Each such nonjudicial officer and employee who is either not in  
4 any collective negotiating unit established pursuant to article 14 of  
5 the civil service law or is in the collective negotiating unit specified  
6 in clause (x) of section one of this act whose basic annual salary under  
7 the April, 2023 salary schedule is at or above the maximum rate of  
8 compensation of the grade of his or her position on such salary schedule  
9 shall be placed in such grade on the April, 2024 salary schedule at:

10 (i) the longevity rate of compensation of such grade on such salary  
11 schedule, provided he or she has at least 4, but less than 8, years of  
12 continuous service at a basic annual salary equal to or greater than the  
13 maximum rate of compensation of the grade of his or her position on the  
14 salary schedule on which he or she was placed during those years of  
15 service;

16 (ii) the extra-longevity rate of compensation of such grade on such  
17 salary schedule provided he or she has at least 8 years of continuous  
18 service at a basic annual salary equal to or greater than the maximum  
19 rate of compensation of the grade of his or her position on the salary  
20 schedule on which he or she is placed during those years of service.

21 (4) Each such nonjudicial officer and employee in the employ of the  
22 unified court system having at least 20 years of continuous service in  
23 the employ of the unified court system as of the preceding March 31  
24 shall receive a bonus equaling: (i) 2,340 dollars, if he or she has  
25 less than 25 years of such service as of such date; or (ii) 2,440  
26 dollars, if he or she has at least 25 years but less than 30 years of  
27 such service as of such date; or (iii) 2,550 dollars, if he or she has  
28 at least 30 years of such service as of such date. Provided, however,  
29 this paragraph shall not apply to any nonjudicial officer or employee  
30 who is entitled to receive an annual longevity payment on April 1, 2024  
31 pursuant to subdivision (g) of this section.

32 (f) Effective April 1, 2025:

33 (1) Each such nonjudicial officer and employee who is eligible to  
34 receive a full or partial increment of the grade of his or her position  
35 in accordance with provisions of the judiciary law shall receive such  
36 full or partial increment, to be determined in accordance with the  
37 April, 2024 salary schedule who are eligible to receive an annual  
38 longevity payment pursuant to subdivision (g) of this section on April  
39 1, 2025.

40 (2) Each such nonjudicial officer and employee shall be placed in his  
41 or her grade on the April, 2025 salary schedule in the manner provided  
42 as follows:

43 (i) If his or her basic annual salary under the April, 2024 salary  
44 schedule, including any increase pursuant to paragraph 1 of this subdi-  
45 vision, is identical with the hiring, first year, second year, third  
46 year, fourth year, fifth year, sixth year, maximum, longevity, or  
47 extra-longevity rate of compensation of the grade of his or her posi-  
48 tion, that basic annual salary shall be increased to the corresponding  
49 rate of compensation in such grade as established by the April, 2025  
50 salary schedule; or

51 (ii) If his or her basic annual salary under the April, 2024 salary  
52 schedule, including any increase pursuant to paragraph 1 of this subdi-  
53 vision, is not identical with the hiring, first year, second year, third  
54 year, fourth year, fifth year, sixth year, maximum, longevity, or  
55 extra-longevity rate of compensation of the grade of his or her posi-

1 tion, that basic annual salary shall be increased by an amount equaling  
2 3 percent thereof (and then rounded up to the nearest dollar).

3 (3) Each such nonjudicial officer and employee in the employ of the  
4 unified court system having at least 20 years of continuous service in  
5 the employ of the unified court system as of the preceding March 31  
6 shall receive a bonus equaling: (i) 2,410 dollars, if he or she has  
7 less than 25 years of such service as of such date; or (ii) 2,515  
8 dollars, if he or she has at least 25 years but less than 30 years of  
9 such service as of such date; or (iii) 2,630 dollars, if he or she has  
10 at least 30 years of such service as of such date. Provided, however,  
11 this paragraph shall not apply to any nonjudicial officer or employee  
12 who is entitled to receive an annual longevity payment on April 1, 2025  
13 pursuant to subdivision (g) of this section.

14 (g) Annual longevity payments continued. (1) As authorized by subdi-  
15 vision (i) of section 3 of chapter 400 of the laws of 2014, as amended,  
16 eligible nonjudicial officers and employees shall receive annual longev-  
17 ity payments effective April 1, 2021, April 1, 2022, April 1, 2023,  
18 April 1, 2024, and April 1, 2025.

19 (2) As provided in subdivision (a) of section 3 of chapter 400 of the  
20 laws of 2014, annual longevity payments shall be in addition to and  
21 shall not be a part of an employee's basic annual salary; provided,  
22 however, they shall be included as compensation for retirement purposes.

23 § 4. Increases in compensation for persons in unallocated positions.

24 (a) Each nonjudicial officer or employee of the unified court system to  
25 whom the provisions of section three of this act would apply but for the  
26 fact that he or she holds a position that is not allocated to a salary  
27 grade in the unified court system's classification structure shall  
28 receive increased compensation in accordance with this section. Bonuses  
29 and increases to basic annual salary as provided in this section shall  
30 be prorated for any nonjudicial officer or employee whose position is  
31 part-time, or who otherwise works part-time, and who is eligible, under  
32 rules of the chief judge of the state or an agreement between the state  
33 and an employee organization pursuant to the provisions of article 14 of  
34 the civil service law to accrue annual and sick leave credits. Bonuses  
35 as provided in this section shall be in addition to and shall not be a  
36 part of an employee's basic annual salary, but shall be included as  
37 compensation for retirement purposes. For purposes of this section:

38 (1) no nonjudicial officer or employee shall receive a bonus hereunder  
39 unless he or she shall have received other than an unsatisfactory  
40 performance rating for his or her services during the year immediately  
41 preceding pursuant to a performance evaluation system set forth by the  
42 chief administrator of the courts or in an agreement specified in  
43 section one of this act, nor shall any nonjudicial officer or employee  
44 receive a bonus provided in this section where he or she, as of the date  
45 on which this act becomes a law, already has received that bonus pursu-  
46 ant to law other than a provision of this act; and

47 (2) service in the employ of the unified court system shall mean  
48 service as a nonjudicial officer or employee in one or more courts or  
49 agencies of the unified court system. In order for a nonjudicial officer  
50 or employee's years of service in the employ of the unified court system  
51 to be "continuous," he or she must have served the equivalent of 120  
52 workdays in each of those years; and the number of years required to  
53 qualify for a bonus hereunder must be served consecutively except that  
54 they may be interrupted by one or more breaks of not more than 1 year  
55 each, attributable to a period of time between any separation from his

1 or her position in the employ of the unified court system and resumption  
2 of service in such employ.

3 (b) Effective April 1, 2021:

4 (1) the basic annual salary of each such nonjudicial officer and  
5 employee shall be increased by an amount equal to 2 percent thereof (and  
6 then rounded up to the nearest dollar); and

7 (2) each such nonjudicial officer and employee in the employ of the  
8 unified court system having at least 20 years of continuous service in  
9 the employ of the unified court system as of the preceding March 31  
10 shall receive a bonus equaling: (i) 2,200 dollars, if he or she has less  
11 than 25 years of such service as of such date; or (ii) 2,300 dollars, if  
12 he or she has at least 25 but less than 30 years of such service as of  
13 such date; or (iii) 2,400 dollars, if he or she has at least 30 years of  
14 such service as of such date.

15 (c) Effective April 1, 2022:

16 (1) the basic annual salary of each such nonjudicial officer and  
17 employee shall be increased by an amount equal to 2 percent thereof (and  
18 then rounded up to the nearest dollar); and

19 (2) each such nonjudicial officer and employee in the employ of the  
20 unified court system having at least 20 years of continuous service in  
21 the employ of the unified court system as of the preceding March 31  
22 shall receive a bonus equaling: (i) 2,200 dollars, if he or she has less  
23 than 25 years of such service as of such date; or (ii) 2,300 dollars, if  
24 he or she has at least 25 but less than 30 years of such service as of  
25 such date; or (iii) 2,400 dollars, if he or she has at least 30 years of  
26 such service as of such date.

27 (d) Effective April 1, 2023:

28 (1) the basic annual salary of each such nonjudicial officer and  
29 employee shall be increased by an amount equal to 3 percent thereof (and  
30 then rounded up to the nearest dollar); and

31 (2) each such nonjudicial officer and employee in the employ of the  
32 unified court system having at least 20 years of continuous service in  
33 the employ of the unified court system as of the preceding March 31  
34 shall receive a bonus equaling: (i) 2,270 dollars, if he or she has less  
35 than 25 years of such service as of such date; or (ii) 2,370 dollars, if  
36 he or she has at least 25 but less than 30 years of such service as of  
37 such date; or (iii) 2,475 dollars, if he or she has at least 30 years of  
38 such service as of such date.

39 (e) Effective April 1, 2024:

40 (1) the basic annual salary of each such nonjudicial officer and  
41 employee shall be increased by an amount equal to 3 percent thereof (and  
42 then rounded up to the nearest dollar); and

43 (2) each such nonjudicial officer and employee in the employ of the  
44 unified court system having at least 20 years of continuous service in  
45 the employ of the unified court system as of the preceding March 31  
46 shall receive a bonus equaling: (i) 2,340 dollars, if he or she has less  
47 than 25 years of such service as of such date; or (ii) 2,440 dollars, if  
48 he or she has at least 25 but less than 30 years of such service as of  
49 such date; or (iii) 2,550 dollars, if he or she has at least 30 years of  
50 such service as of such date.

51 (f) Effective April 1, 2025:

52 (1) the basic annual salary of each such nonjudicial officer and  
53 employee shall be increased by an amount equal to 3 percent thereof (and  
54 then rounded up to the nearest dollar); and

55 (2) each such nonjudicial officer and employee in the employ of the  
56 unified court system having at least 20 years of continuous service in



1 the employ of the unified court system as of the preceding March 31  
2 shall receive a bonus equaling: (i) 2,410 dollars, if he or she has less  
3 than 25 years of such service as of such date; or (ii) 2,515 dollars, if  
4 he or she has at least 25 but less than 30 years of such service as of  
5 such date; or (iii) 2,630 dollars, if he or she has at least 30 years of  
6 such service as of such date.

7 § 5. Additional payment. Each nonjudicial officer and employee to whom  
8 the provisions of section three or four of this act apply shall be enti-  
9 tled to a one-time lump sum payment of 3,000 dollars provided he or she  
10 is in the employ of the unified court system: (i) on the effective date  
11 of this act, if he or she is not in a collective negotiating unit estab-  
12 lished pursuant to article 14 of the civil service law, or (ii) on the  
13 date the members of such a collective negotiating unit ratify a collec-  
14 tive bargaining agreement providing for such payment for officers and  
15 employees in positions in such unit, if he or she is in such a collec-  
16 tive negotiating unit.

17 § 6. Location pay. (a) Notwithstanding any other provision of law:  
18 (1) Effective during the fiscal years commencing on the dates specified  
19 in this paragraph, each nonjudicial officer and employee to whom the  
20 provisions of section three or four of this act apply and whose princi-  
21 pal place of employment is in the city of New York or Nassau, Suffolk,  
22 Rockland, or Westchester county shall receive location pay at the  
23 following rates:

24 (i) 4,300 dollars annually, during the fiscal year commencing April 1,  
25 2021;

26 (ii) 4,500 dollars annually, during the fiscal year commencing April  
27 1, 2022;

28 (iii) 4,635 dollars annually, during the fiscal year commencing April  
29 1, 2023;

30 (iv) 4,775 dollars annually, during the fiscal year commencing April  
31 1, 2024;

32 (v) 4,920 dollars annually, during the fiscal year commencing April 1,  
33 2025 and during each fiscal year commencing each April 1 thereafter.

34 (2) Effective during the fiscal years commencing on the dates speci-  
35 fied in this paragraph, each nonjudicial officer and employee to whom  
36 the provisions of section three or four of this act apply and whose  
37 principal place of employment is in Dutchess, Putnam, or Orange county  
38 shall receive location pay at the following rates:

39 (i) 2,150 dollars annually, during the fiscal year commencing April 1,  
40 2021;

41 (ii) 2,250 dollars annually, during the fiscal year commencing April  
42 1, 2022;

43 (iii) 2,318 dollars annually, during the fiscal year commencing April  
44 1, 2023;

45 (iv) 2,388 dollars annually, during the fiscal year commencing April  
46 1, 2024;

47 (v) 2,460 dollars annually, during the fiscal year commencing April 1,  
48 2025 and during each fiscal year commencing each April 1 thereafter.

49 (3) Effective during the fiscal year commencing April 1, 2021 and  
50 during each fiscal year commencing each April 1 thereafter, each nonju-  
51 dicial officer and employee to whom the provisions of section three or  
52 four of this act apply and whose principal place of employment is in  
53 Monroe county and who was entitled to receive annual location pay pursu-  
54 ant to paragraph 3 of subdivision (a) of section 5 of chapter 400 of the  
55 laws of 2014 shall continue to receive such location pay in the amount  
56 specified in such paragraph.



1 (b) The location pay provided in this section shall be in lieu of any  
2 other location pay provided by law; except that, where a nonjudicial  
3 officer or employee eligible to receive location pay pursuant to the  
4 provisions of this section has received location pay during a fiscal  
5 year commencing on or after April 1, 2021, pursuant to law other than a  
6 provision of this act, the amount of location pay authorized by this  
7 section shall be reduced by the amount of the location pay that was  
8 received.

9 (c) Except as provided in subdivision (a) of this section, no nonjudi-  
10 cial officer and employee to whom the provisions of section three or  
11 four of this act apply shall receive location pay. Any location pay  
12 authorized hereunder shall be in addition to and shall not be a part of  
13 an employee's basic annual salary and shall not impair rights or bene-  
14 fits to which an employee may be entitled by law; provided, however,  
15 that location pay shall be included as compensation for purposes of  
16 computation of overtime pay and for retirement purposes. Location pay,  
17 as provided in this section, shall be prorated for any nonjudicial offi-  
18 cer and employee to whom the provisions of section three or four of this  
19 act apply and whose position is part-time, but not compensated on a per  
20 diem or hourly basis.

21 § 7. Payment to certain nonjudicial officers and employees who are  
22 authorized to carry a firearm while on duty. (a) (1) Except as other-  
23 wise provided in subdivision (b) of this section, an annual payment  
24 shall be made on April first of each fiscal year specified hereunder to  
25 each nonjudicial officer and employee to whom the provisions of section  
26 three of this act apply who is in a title on such date in the security  
27 series under the unified court system's classification structure and who  
28 has: (i) served the equivalent of 120 workdays in a title in such secu-  
29 rity series during the preceding state fiscal year; and (ii) received  
30 other than an unsatisfactory performance rating for his or her services  
31 during the year immediately preceding pursuant to a performance evalu-  
32 ation system set forth in an agreement specified in section one of this  
33 act. The amount of such annual payment shall equal:

34 (A) 750 dollars, on April 1, 2021;

35 (B) 800 dollars, on April 1, 2022;

36 (C) 825 dollars, on April 1, 2023;

37 (D) 850 dollars, on April 1, 2024; and

38 (E) 875 dollars, on April 1, 2025 and on each April 1 thereafter.

39 (2) Such payment shall not be a part of an employee's basic annual  
40 salary but shall be included as compensation for retirement purposes.  
41 Such payment shall also be prorated for any such nonjudicial officer or  
42 employee otherwise entitled thereto whose position is part-time, but not  
43 compensated on a per diem or hourly basis.

44 (b) (1) Effective April 1, 2023 and each April first thereafter, a  
45 nonjudicial officer or employee otherwise entitled to an annual payment  
46 pursuant to subdivision (a) of this section who is in the court offi-  
47 cer-trainee title shall not receive such payment where it would be the  
48 first such payment he or she receives pursuant to such subdivision  
49 unless he or she had served the equivalent of 120 workdays in such title  
50 during the twelve-month period ending as of the preceding October first.

51 (2) Notwithstanding any other provision of this section, no nonjudi-  
52 cial officer or employee shall receive the payment prescribed herein on  
53 April 1, 2021 or April 1, 2022 if, prior to the effective date of this  
54 section, he or she already received such payment pursuant to law other  
55 than a provision of this act.

1 § 8. Vacation credit exchange. (a) This section shall apply to nonju-  
2 dicial officers and employees specified in section three or four of this  
3 act.

4 (b) Notwithstanding any other provision of law, each such nonjudicial  
5 officer or employee who is entitled to earn and accumulate vacation  
6 and/or overtime credits may elect to receive a cash payment in exchange  
7 for such credits as follows:

8 (1) effective in the month of January in 2023 (or within 30 days  
9 following the date on which this act becomes a law where such date is  
10 later than January 1, 2023), such nonjudicial officer or employee may  
11 exchange no less than 2 days nor more than 10 days of such earned and  
12 accumulated vacation and/or overtime credits standing to the employee's  
13 credit at the time of election;

14 (2) effective in the month of August in each of the calendar years  
15 2023, 2024, and 2025, such nonjudicial officer or employee may exchange  
16 no less than 2 days nor more than 5 days of such earned and accumulated  
17 vacation and/or overtime credits standing to the employee's credit at  
18 the time of the election.

19 Notwithstanding the foregoing, no exchange pursuant to this section  
20 may leave an officer or employee with less than 10 days of such earned  
21 and accumulated credits standing to the employee's credit.

22 Each cash payment authorized by this subdivision shall be effective on  
23 the date the affected nonjudicial officer or employee exchanges his or  
24 her vacation and/or overtime credits therefor in accordance with subdivi-  
25 sion (c) of this section.

26 (c) Cash payments in accordance with this section shall be at a rate  
27 established by the chief administrator of the courts, subject to the  
28 terms of any agreement negotiated between the state and an employee  
29 organization pursuant to article 14 of the civil service law. Such  
30 payments shall be paid in addition to and shall not be a part of an  
31 employee's basic annual salary, nor shall they be included as compen-  
32 sation for retirement purposes. Such payments shall not be regarded as  
33 compensation for purposes of computation of overtime pay. The chief  
34 administrator may adopt such regulations the chief administrator may  
35 deem necessary to carry out the provisions of this act, subject to the  
36 terms of any agreement negotiated between the state and an employee  
37 organization pursuant to article 14 of the civil service law.

38 § 8-a. Uniform allowance. Where a nonjudicial officer or employee, to  
39 whom the provisions of section three or four of this act apply, is enti-  
40 tled to receive a uniform allowance pursuant to a collective bargaining  
41 agreement specified in section one of this act, such allowance shall not  
42 be a part of such employee's basic annual salary but shall be included  
43 as compensation for retirement purposes.

44 § 9. Collective bargaining agreement required. The provisions of  
45 sections three through eight-a of this act shall not be implemented for  
46 nonjudicial officers and employees in a collective negotiating unit  
47 established pursuant to article 14 of the civil service law until the  
48 chief administrator of the courts shall deliver to the comptroller a  
49 certificate that there is in effect with respect to such negotiating  
50 unit a written collective bargaining agreement with the state pursuant  
51 to article 14 of the civil service law which provides therefor; and any  
52 increase in compensation, including increases in basic annual salary,  
53 increments or partial increments, bonuses, or payments, provided by  
54 sections three through eight-a of this act or otherwise authorized by  
55 law:

1 (a) may be withheld in whole or in part from any nonjudicial officer  
2 and employee not in a collective negotiating unit established pursuant  
3 to article 14 of the civil service law when in the opinion of the chief  
4 administrator, such increase is not warranted or is not appropriate; and

5 (b) shall not preclude any other increases in compensation for such a  
6 nonjudicial officer or employee as may be authorized by law.

7 § 10. Date of entitlement to salary increase. Notwithstanding the  
8 provisions of this act or any other law, each increase in salary or  
9 compensation for nonjudicial officers or employees provided by this act  
10 shall be added to the salary or compensation of such officer or employee  
11 at the beginning of the payroll period the first day of which is nearest  
12 to the effective date of such increase as provided in this act;  
13 provided, however, for the purposes of determining the salary of such  
14 officer or employee upon reclassification, reallocation, appointment,  
15 promotion, transfer, demotion, reinstatement or other change of status,  
16 such salary increase shall be deemed to be effective on the date thereof  
17 as prescribed in this act, and the payment thereof pursuant to this  
18 section on the date prior thereto instead of on such effective date,  
19 shall not operate to confer any additional salary rights or benefits on  
20 such officer or employee.

21 § 11. Deferred payment of salary increase. Notwithstanding the  
22 provisions of this act or any other law, commencing April 1, 2021, and  
23 pending payment pursuant to this act of the basic annual salaries of  
24 incumbents of positions subject to this act commencing April 1, 2021,  
25 such incumbents shall receive, as partial compensation for services  
26 rendered, the rate of compensation otherwise payable in their respective  
27 positions pursuant to law then in effect. An incumbent holding a posi-  
28 tion subject to this act at any time during the period from April 1,  
29 2021 until the time when basic annual salaries are first paid pursuant  
30 to this act for such service in excess of the compensation actually  
31 received therefor shall be entitled to a lump sum payment for the  
32 difference between the salary to which such incumbent is entitled for  
33 such service and the compensation actually received therefor. Such lump  
34 sum payment shall be made as soon as practicable.

35 § 12. Subdivision (i) of section 3 of chapter 400 of the laws of 2014,  
36 relating to terms and conditions of employment of certain nonjudicial  
37 officers and employees of the unified court system, is REPEALED and a  
38 new subdivision (i) is added to read as follows:

39 (i) (A) This section shall apply only to nonjudicial officers and  
40 employees who are in positions that are not in a collective negotiating  
41 unit established pursuant to article 14 of the civil service law or that  
42 are in the state judiciary collective negotiating unit.

43 (B) Effective April 1, 2021, each such nonjudicial officer or employee  
44 who has completed at least four years of continuous service at a basic  
45 annual salary rate equal to or higher than the maximum rate of the  
46 employee's salary grade as of the preceding March 31 shall receive an  
47 annual longevity payment equaling (1) 2,300 dollars, if he or she has  
48 completed less than 8 years of such service as of such date, (2) 4,700  
49 dollars, if he or she has completed at least 8 but less than 13 years of  
50 such service as of such date, or (3) 6,900 dollars, if he or she has  
51 completed at least 13 years of such service as of such date.

52 (C) Effective April 1, 2022, each such nonjudicial officer or employee  
53 who has completed at least 4 years of continuous service at a basic  
54 annual salary rate equal to or higher than the maximum rate of the  
55 employee's salary grade as of the preceding March 31 shall receive an  
56 annual longevity payment equaling (1) 2,400 dollars, if he or she has

1 completed less than 8 years of such service as of such date, (2) 4,900  
2 dollars, if he or she has completed at least 8 but less than 13 years of  
3 such service as of such date, or (3) 6,900 dollars, if he or she has  
4 completed at least 13 years of such service as of such date.

5 (D) Effective April 1, 2023, April 1, 2024, and April 1, 2025, each  
6 such nonjudicial officer or employee who has completed at least 8 years  
7 of continuous service at a basic annual salary rate equal to or higher  
8 than the maximum rate of the employee's salary grade as of the preceding  
9 March 31 shall receive an annual longevity payment equaling (1) 5,050  
10 dollars (5,200 dollars effective April 1, 2024, or 5,355 dollars effec-  
11 tive April 1, 2025), if he or she has completed less than 13 years of  
12 such service as of such date, (2) 6,900 dollars, if he or she has  
13 completed at least 13 years of such service as of such date. Notwith-  
14 standing the foregoing, where a nonjudicial officer or employee is enti-  
15 tled to receive an annual longevity payment pursuant to subparagraph (1)  
16 of this paragraph on April 1, 2023, the amount of any annual longevity  
17 payment to which he or she shall be entitled on April 1, 2024 and April  
18 1, 2025 shall be determined as if he or she had fewer than 13 years of  
19 service as of such date regardless of the number of actual years of  
20 service he or she may have.

21 § 13. Subdivision (i) of section 3 of chapter 400 of the laws of 2014,  
22 relating to terms and conditions of employment of certain nonjudicial  
23 officers and employees of the unified court system, is REPEALED.

24 § 14. This act shall take effect immediately and shall be deemed to  
25 have been in full force and effect on and after April 1, 2021; except  
26 that section thirteen of this act shall take effect March 31, 2026.

**STATE OF NEW YORK**

S. 4005-C

A. 3005--C

**SENATE - ASSEMBLY**

February 1, 2023

IN SENATE -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- A BUDGET BILL, submitted by the Governor pursuant to article seven of the Constitution -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend part HH of chapter 56 of the laws of 2022 amending the retirement and social security law relating to waiving approval and income limitations on retirees employed in school districts and board of cooperative educational services, in relation to the effectiveness thereof (Part V); to amend the retirement and social security law, in relation to allowing participating employers of the New York state and local retirement system to withdraw from the contribution stabilization program (Part W); to amend the general municipal law, in relation to moving the special accidental death benefit appropriation from the department of audit and control to the general fund's miscellaneous all state department and agencies (Part Y); to amend the retirement and social security law, in relation to providing certain death benefits to correction officers, correction officer-sergeants, correction officer-captains, assistant wardens, associate wardens or wardens employed by Westchester county (Part GG); to amend the retirement and social security law, in relation to authorizing police/fire members of the New York city fire department pension fund to obtain credit for service as an EMT member (Part HH); to amend the retirement and social security law, in relation to providing certain death benefits to county fire marshals, supervising fire marshals, fire marshals, assistant fire marshals, assistant chief fire marshals, chief fire marshals and division supervising fire marshals employed by Nassau county (Part II); to amend the retirement and social security law, in relation to allowing certain members of the New York city police pension fund to borrow from contributions (Part JJ) to amend the retirement and social security law, in relation to the retirement of deputy sheriffs-civil in the county of Monroe (Part KK); to amend the retirement and social security law, in relation to certain medical presumptions applicable to members of the New York state and local employees' retirement system (Part LL)

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. This act enacts into law major components of legislation  
2 necessary to implement the state public protection and general govern-  
3 ment budget for the 2023-2024 state fiscal year. Each component is whol-  
4 ly contained within a Part identified as Parts A through OO. The effec-  
5 tive date for each particular provision contained within such Part is  
6 set forth in the last section of such Part. Any provision in any section  
7 contained within a Part, including the effective date of the Part, which  
8 makes a reference to a section "of this act", when used in connection  
9 with that particular component, shall be deemed to mean and refer to the  
10 corresponding section of the Part in which it is found. Section three of  
11 this act sets forth the general effective date of this act.

26 PART V

27 Section 1. Section 2 of part HH of chapter 56 of the laws of 2022  
28 amending the retirement and social security law relating to waiving  
29 approval and income limitations on retirees employed in school districts  
30 and board of cooperative educational services, is amended to read as  
31 follows:

32 **§ 2. Notwithstanding any other provision of law to the contrary, none**  
33 **of the provisions of this act shall be subject to section 25 of the**  
34 **retirement and social security law.**

35 **§ 3.** This act shall take effect immediately and shall expire and be  
36 deemed repealed June 30, [~~2023~~] **2024**.

37 **§ 2.** This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

Insofar as this bill affects the New York State and Local Retirement System (NYSLRS), this bill would allow retirees employed by a New York State school district or by the board of cooperative educational services (BOCES) to collect a salary without suspension or diminution of their pension benefit through June 30, 2024. Currently, the post-retirement earnings limit is \$35,000. Waivers to that post-retirement earnings limitation are only provided after the employer engages in a rigorous application process, including failed efforts to locate qualified non-retired individuals, requiring approval by the Commissioner of Education, and the retiree so hired did not work with the employer prior to retirement.

If this bill were enacted during the 2023 legislative session, the direct cost incurred would be the retiree's post-retirement earnings for the period July 1, 2023 through June 30, 2024, not to exceed the full pension benefit paid by the NYSLRS during that period.

The number of members and retirees who could be affected by this legislation cannot be readily determined. For each retiree hired pursuant to this proposal, an annual cost of \$35,000 is expected. If large numbers of retirees are hired into such positions, significant annual costs would result.

All costs will be shared by the State of New York and all participating employers in the NYSLRS and spread over future billing cycles. Since this proposal exclusively benefits retirees, the increased costs are primarily attributable to retirees from Tiers 1 - 4. Approximately half the contributions required to fund this proposal will be collected on salary reported for current members of Tier 6.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated March 30, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-128, prepared by the Actuary for the New York State and Local Retirement System.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would amend section 2 of Part HH of Chapter 56 of the Laws of 2022 to extend the waiver of the earnings-after-retirement limit for one year for retirees of the New York State Teachers' Retirement System to June 30, 2024. The current expiration date is June 30, 2023 for the waiver of this limit. This act shall take effect immediately and shall be deemed repealed on June 30, 2024. Retirees must be employed with a school district or a board of cooperative educational services (BOCES). There is no earnings-after-retirement limit for retirees aged 65 and older.

It is estimated that there will be no additional annual cost to the employers of members of the New York State Teachers' Retirement System if this bill is enacted.

Member data is from the System's most recent actuarial valuation files, consisting of data provided by the employers to the Retirement System. Data distributions and statistics can be found in the System's Annual Report. System assets are as reported in the System's financial statements and can also be found in the System's Annual Report. Actuarial assumptions and methods are provided in the System's Actuarial Valuation Report.



The source of this estimate is Fiscal Note 2023-18 dated February 8, 2023 prepared by the Office of the Actuary of the New York State Teachers' Retirement System and is intended for use only during the 2023 Legislative Session. I, Richard A. Young, am the Chief Actuary for the New York State Teachers' Retirement System. I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

1 PART W

2 Section 1. Paragraphs 2 and 3 of subdivision e of section 19-a of the  
3 retirement and social security law, as amended by chapter 48 of the laws  
4 of 2017, are amended to read as follows:

5 (2) For any given fiscal year for which (i) the system actuarial  
6 contribution rate exceeds nine and one-half percent of payroll as of the  
7 end of the previous fiscal year, and (ii) an employer's average actuari-  
8 al contribution rate exceeds the ~~[system]~~ **employer's** graded contribution  
9 rate or the alternative ~~[system]~~ **employer's** graded contribution rate,  
10 the balance in the employer's account within such fund shall be applied  
11 to reduce the employer's payment to the retirement system for such  
12 fiscal year in an amount not to exceed the difference between the  
13 employer's actuarial contribution and the employer's graded contribution  
14 for the fiscal year.

15 (3) Notwithstanding the provisions of paragraph two of this subdivi-  
16 sion, if at the close of any given fiscal year the balance of an employ-  
17 er's account within the fund exceeds ~~[one hundred percent of]~~ the  
18 employer's ~~[payroll]~~ **actuarial contribution** for the previous fiscal  
19 year, ~~[the excess shall be applied to reduce the employer's payment to~~  
20 ~~the retirement system for the next succeeding fiscal year]~~ **no graded**  
21 **payment shall be required or allowed.**

22 § 2. Section 19-a of the retirement and social security law is amended  
23 by adding a new subdivision f to read as follows:

24 **f. (1) An amortizing employer may elect to terminate participation in**  
25 **the contribution stabilization program provided that such employer shall**  
26 **have paid in full all such prior year amortization amounts including**  
27 **interest as determined by the comptroller. Furthermore, any amortizing**  
28 **employer that has terminated participation in the contribution stabili-**  
29 **zation program may re-enter the program in a year in which the employer**  
30 **is eligible to amortize and their employer contribution reserve fund has**  
31 **been depleted.**

32 **(2) An alternative amortizing employer may elect to terminate partic-**  
33 **ipation in the alternative contribution stabilization program provided**  
34 **that such employer shall have paid in full all such prior year amorti-**  
35 **zation amounts including interest as determined by the comptroller.**  
36 **Furthermore, any alternative amortizing employer that has terminated**  
37 **participation in the alternative contribution stabilization program may**  
38 **not re-enter the alternative contribution stabilization program;**  
39 **provided, however, such employer may enter the regular contribution**  
40 **stabilization program as set forth in paragraph one of this subdivision.**

41 **(3) In order to terminate participation in the contribution stabiliza-**  
42 **tion or alternative contribution stabilization program, such employer**  
43 **must file an election on a form prescribed by the comptroller. Such**  
44 **election is subject to review and approval by the comptroller.**

45 **(4) Termination shall take effect for the fiscal year billing cycle**  
46 **following the fiscal year of approval. An employer who has been approved**

1 to terminate from the contribution stabilization or alternative contrib-  
2 ution stabilization program pursuant to this section shall not be  
3 required to make a graded payment starting in the following fiscal year  
4 billing cycle.

5 (5) In the event an employer in the contribution stabilization program  
6 or alternative contribution stabilization program terminates partic-  
7 ipation pursuant to this section, any such balance in their employer  
8 contribution reserve fund shall be applied to the employer's annual bill  
9 in the maximum amount permitted under paragraph two of subdivision e of  
10 this section, for the following fiscal year and continue to be applied  
11 to future annual bills until the reserve fund is depleted.

12 § 3. Paragraphs 2 and 3 of subdivision e of section 319-a of the  
13 retirement and social security law, as amended by chapter 48 of the laws  
14 of 2017, are amended to read as follows:

15 (2) For any given fiscal year for which (i) the system actuarial  
16 contribution rate exceeds seventeen and one-half percent of payroll as  
17 of the end of the previous fiscal year, and (ii) for which an employer's  
18 average actuarial contribution rate exceeds the employer's graded  
19 contribution rate or the alternative [~~system~~] employer's graded contrib-  
20 ution rate, the balance in the employer's account within such fund shall  
21 be applied to reduce the employer's payment to the retirement system for  
22 such fiscal year in an amount not to exceed the difference between the  
23 employer's actuarial contribution and the employer's graded contribution  
24 for the fiscal year.

25 (3) Notwithstanding the provisions of paragraph two of this subdivi-  
26 sion, if at the close of any given fiscal year the balance of an employ-  
27 er's account within the fund exceeds [~~one hundred percent of~~] the  
28 employer's [~~payroll~~] actuarial contribution for the previous fiscal  
29 year, [~~the excess shall be applied to reduce the employer's payment to~~  
30 ~~the retirement system for the next succeeding fiscal year~~] no graded  
31 payment shall be required or allowed.

32 § 4. Section 319-a of the retirement and social security law is  
33 amended by adding a new subdivision f to read as follows:

34 f. (1) An amortizing employer may elect to terminate participation in  
35 the contribution stabilization program provided that such employer shall  
36 have paid in full all such prior year amortization amounts including  
37 interest as determined by the comptroller. Furthermore, any amortizing  
38 employer that has terminated participation in the contribution stabili-  
39 zation program may re-enter the program in a year in which the employer  
40 is eligible to amortize and their employer contribution reserve fund has  
41 been depleted.

42 (2) An alternative amortizing employer may elect to terminate partic-  
43 ipation in the alternative contribution stabilization program provided  
44 that such employer shall have paid in full all such prior year amorti-  
45 zation amounts including interest as determined by the comptroller.  
46 Furthermore, any alternative amortizing employer that has terminated  
47 participation in the alternative contribution stabilization program may  
48 not re-enter the alternative contribution stabilization program;  
49 provided, however, such employer may enter the regular contribution  
50 stabilization program as set forth in paragraph one of this subdivision.

51 (3) In order to terminate participation in the contribution stabiliza-  
52 tion or alternative contribution stabilization program, such employer  
53 must file an election on a form prescribed by the comptroller. Such  
54 election is subject to review and approval by the comptroller.

55 (4) Termination shall take effect for the fiscal year billing cycle  
56 following the fiscal year of approval. An employer who has been approved

1 to terminate from the contribution stabilization or alternative contrib-  
 2 ution stabilization program pursuant to this section shall not be  
 3 required to make a graded payment starting in the following fiscal year  
 4 billing cycle.

5 (5) In the event an employer in the contribution stabilization program  
 6 or alternative contribution stabilization program terminates partic-  
 7 ipation pursuant to this section, any such balance in their employer  
 8 contribution reserve fund shall be applied to the employer's annual bill  
 9 in the maximum amount permitted under paragraph two of subdivision e of  
 10 this section, for the following fiscal year and continue to be applied  
 11 to future annual bills until the reserve fund is depleted.

12 § 5. This act shall take effect immediately, and shall be deemed to  
 13 have been in full force and effect on and after April 1, 2023.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would revise the terms of participation in the New York State and Local Retirement Systems (NYSLRS) Contribution Stabilization Program (CSP). Participating employers in the NYSLRS may enter the CSP to reduce volatility in average annual contribution rates. Should employer billing rates increase rapidly, the CSP allows a portion of the increase to be amortized over 10 years for the regular CSP or 12 years for the alternative CSP. Should employer billing rates decrease rapidly, the CSP requires employers to make an additional contribution, called a graded payment. The graded payment is deposited into an interest-bearing reserve fund held within the NYSLRS for the exclusive use by the employer to reduce future amortizations.

This bill revises the CSP in the following ways:

- 1) Limits the value of the reserve fund assets. Graded payments would cease when the employer's reserve fund assets exceed the employer's actuarial contribution in the prior fiscal year. Currently, the reserve fund is capped at 100% of the employer's payroll.
- 2) Creates provisions for termination from the CSP, subject to approval by the Comptroller, provided all prior year amortizations are paid in full, including interest. Beginning the fiscal year following termination, the employer would not be required (or allowed) to make a graded payment. Any existing reserve fund assets would be used to reduce future annual bills up to the amount the employer would have been able to amortize if still in the program. The employer would be permitted to re-enter the regular CSP only if eligible to amortize, provided all reserve fund assets are depleted.
- 3) Allows an employer to utilize its reserve fund assets to pay a portion of its annual bill when the employer's average actuarial contribution rate exceeds the employer's graded rate. Currently, the employer's average actuarial rate must exceed the System graded rate. If this bill is enacted during the 2023 legislative session, we anticipate some administrative costs to implement the provisions of this legislation.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 26, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-57, prepared by the Actuary for the New York State and Local Retirement System.

3

## PART Y

4 Section 1. The opening paragraph and paragraph 1 of subdivision b and  
5 subdivision e of section 208-f of the general municipal law, paragraph 1  
6 of subdivision b and subdivision e as added by chapter 472 of the laws  
7 of 1978 and the opening paragraph of subdivision b as amended by chapter  
8 782 of the laws of 2022, are amended and a new subdivision k is added to  
9 read as follows:

10 The special accidental death benefit shall be paid by the county,  
11 city, town or village which employed the deceased member at the time of  
12 death, and shall consist of a pension which is equal to the salary of  
13 the deceased member, reduced by the sum of each of the following bene-  
14 fits received by the widow or widower or the deceased member's children  
15 under the age of eighteen, if the widow or widower has died, or to the  
16 deceased member's parents if the member has no widow, widower, children  
17 under the age of eighteen, or a student under the age of twenty-three,  
18 on account of the death of the deceased member:

19 1. Any death benefit and any supplementation thereto paid by the said  
20 county, city, town or village in the form of a pension, and

21 e. There shall be appropriated to the [~~local assistance fund in the~~]  
22 general fund [~~to the department of audit and control~~] an amount equal to  
23 the special accidental death benefits paid pursuant to subdivisions b  
24 and c of this section during each preceding state fiscal year, as certi-  
25 fied to the comptroller by the appropriate municipal official, for the  
26 purposes of reimbursing such special accidental death benefits.

27 The monies appropriated [~~to the department of audit and control~~] and  
28 made available pursuant to this subdivision shall be paid under rules  
29 and regulations adopted by the comptroller and subject to the approval  
30 of the director of the budget upon the audit and warrant of the comp-  
31 troller on vouchers certified or approved as provided by law.

32 k. In the case of a deceased county member who died prior to the  
33 effective date of this subdivision, the payment of the benefit to the  
34 deceased member's beneficiaries pursuant to subdivision f of this  
35 section, shall commence on the effective date of this subdivision,  
36 provided, however that the benefit amount shall be deemed to have been  
37 subject to annual increases pursuant to subdivision b of this section  
38 and escalation pursuant to subdivision c of this section, from the date  
39 of such member's death.

1 § 2. This act shall take effect immediately, and shall be deemed to  
2 have been in full force and effect on and after April 1, 2023.

40

PART GG

41 Section 1. Section 89-e of the retirement and social security law is  
42 amended by adding a new subdivision k to read as follows:

43 k. Notwithstanding any provision of law to the contrary, where a  
44 correction officer would have been entitled to retire pursuant to this  
45 section at the time of his or her death and where his or her death  
46 occurs on or after the effective date of the chapter of the laws of two  
47 thousand twenty-three that added this subdivision, the beneficiary or  
48 beneficiaries may elect to receive, in a lump sum, an amount payable  
49 which shall be equal to the pension reserve that would have been estab-  
50 lished had the member retired on the date of his or her death, or the  
51 value of the death benefit and the reserve-for-increased-take-home-pay,  
52 if any, whichever is greater.

1 § 2. The retirement and social security law is amended by adding a new  
2 section 606-c to read as follows:

3 § 606-c. Death benefits for correction officers employed by Westches-  
4 ter county. a. As used in this section, the term "correction officer"  
5 shall mean a person employed by the Westchester county correction  
6 department with a title of correction officer, correction officer-ser-  
7 geant, correction officer-captain, assistant warden, associate warden or  
8 warden.

9 b. Notwithstanding any provision of law to the contrary, where a  
10 correction officer would have been entitled to a service retirement  
11 benefit at the time of his or her death and where his or her death  
12 occurs on or after the effective date of the chapter of the laws of two  
13 thousand twenty-three that added this section, the beneficiary or bene-  
14 ficiaries may elect to receive, in a lump sum, an amount payable which  
15 shall be equal to the pension reserve that would have been established  
16 had the member retired on the date of his or her death, or the value of  
17 the death benefit and the reserve-for-increased-take-home-pay, if any,  
18 whichever is greater.

19 § 3. All past service costs associated with implementing the  
20 provisions of this act shall be borne by the county of Westchester and  
21 may be amortized over a period of ten years.

22 § 4. Notwithstanding any other provision of law to the contrary, none  
23 of the provisions of this act shall be subject to the appropriation  
24 requirement of section 25 of the retirement and social security law.

25 § 5. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would modify the in-service death benefit for Westchester  
County correction officers in Tiers 2 through 6. The in-service death  
benefit will be the value of the pension reserve as if the member had  
retired on their date of death.

If this bill is enacted during the 2023 legislative session, we antic-  
ipate that there will be an increase of approximately \$110,000 in the  
annual contributions of Westchester County for the fiscal year ending  
March 31, 2024. In future years, this cost will vary as the billing  
rates and salary of the affected members change.

In addition to the annual contributions discussed above, there will be  
an immediate past service cost of approximately \$812,000 which will be  
borne by Westchester County as a one-time payment. This estimate assumes  
that payment will be made on February 1, 2024. If Westchester County  
elects to amortize this cost over a 10-year period, the cost for the  
first year including interest would be \$104,000.

These estimated costs are based on 821 affected members employed by  
Westchester County, with annual salary of approximately \$103 million as  
of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact  
of the proposed change, the same data used in the April 1, 2022 actuari-  
al valuation. Distributions and other statistics can be found in the  
2022 Report of the Actuary and the 2022 Annual Comprehensive Financial  
Report.

The actuarial assumptions and methods used are described in the 2020,  
2021, and 2022 Annual Report to the Comptroller on Actuarial Assump-  
tions, and the Codes, Rules and Regulations of the State of New York:  
Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 11, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-20, prepared by the Actuary for the New York State and Local Retirement System.

1 PART HH

2 Section 1. Paragraph 2 of subdivision c of section 513 of the retire-  
3 ment and social security law, as added by chapter 890 of the laws of  
4 1976, is amended to read as follows:

5 2. (i) A police/fire member shall be eligible to obtain credit for  
6 service with a public employer described in paragraph one only if such  
7 service, if rendered prior to July first, nineteen hundred seventy-six  
8 by a police/fire member who was subject to article eleven of this chap-  
9 ter, would have been eligible for credit in the police/fire retirement  
10 system or plan involved.

11 (ii) Notwithstanding any other provision of law to the contrary, a  
12 member of the New York city fire department pension fund subject to this  
13 article shall be eligible to obtain credit for any period of allowable  
14 service rendered as an EMT member, as such term is defined in paragraph  
15 one of subdivision a of section six hundred four-e of this chapter, as  
16 added by chapter five hundred seventy-seven of the laws of two thousand,  
17 which immediately precedes service in the uniformed force of the fire  
18 department and such service shall be deemed to be in service of the  
19 uniformed force of the fire department for purposes of eligibility for  
20 benefits and to determine the amount of benefits under the New York city  
21 fire department pension fund, provided that such member pays or trans-  
22 fers into the New York city fire department pension fund all member  
23 contributions set forth in section five hundred seventeen of this arti-  
24 cle plus interest, at a rate of five percent per annum. For a member who  
25 transfers such contributions from the New York city employees' retire-  
26 ment system to the New York city fire department pension fund or for a  
27 member who withdraws such contributions from the New York city employ-  
28 ees' retirement system, such member's membership in the New York city  
29 employees' retirement system shall cease upon such transfer or with-  
30 drawal and such member shall retain no credited service in such system.

31 (iii) The provisions of this paragraph shall apply to a member with  
32 ten or more years of credited service in the New York city employees'  
33 retirement system, notwithstanding the provisions of section six hundred  
34 thirteen of this chapter or any other provision of law to the contrary.

35 § 2. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend subdivision c of section 513 of the Retirement and Social Security Law (RSSL) to allow New York City Fire Pension Fund (FIRE) members subject to Article 14 (Tier 3, Tier 3 Modified, and Tier 3 Enhanced) to obtain service credit for service rendered as an emergency medical technician (EMT) with the New York City Employee's Retirement System (NYCERS).

The EMT service credit with NYCERS must immediately precede service in FIRE. If properly transferred or purchased, such service shall be deemed



as pensionable service for purposes of determining the eligibility for benefits and benefit amounts in FIRE.

Upon attaining eligible service credit with FIRE, the member would relinquish prior membership and applicable benefits with NYCERS.

Effective Date: Upon enactment.

IMPACT ON BENEFITS/PAYABILITY: Currently, the purchase or transfer of service rendered as a NYCERS EMT member does not provide an additional service retirement benefit for FIRE members subject to Article 14.

Under the proposed legislation, EMT service transferred or purchased would count for purposes of determining benefit amounts and eligibility in FIRE and would increase and/or accelerate the payability date of benefits.

MEMBER CONTRIBUTIONS: Member contributions as defined in Article 14, plus 5.0% annual interest, for EMT service purchased or transferred would apply.

Member contributions made as a NYCERS EMT member in excess of the amount required would, if not otherwise utilized for a separate vested benefit, be refunded with 5.0% annual interest.

FINANCIAL IMPACT - PRESENT VALUES: Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would result in an increase in the present value of future employer contributions of approximately \$19.3 million.

This net increase is a result of an increase in the Present Value of Future Benefits (PVFB) of approximately \$16.7 million and a decrease in the present value of member contributions of approximately \$2.6 million. Under the Entry Age Normal cost method used to determine the employer contributions to FIRE, there would be an increase in the Unfunded Accrued Liability (UAL) of approximately \$40.6 million offset by a decrease in the present value of future employer Normal Cost of approximately \$21.3 million.

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: The enactment of this proposed legislation would result in an initial increase in annual employer contributions of approximately \$3.9 million which is the result of a decrease in the Normal Cost offset by the UAL payment. The average annual employer cost per member included in this fiscal note is approximately \$3,100.

New UAL attributable to benefit changes are generally amortized over the remaining working lifetime of those impacted by the benefit changes. The remaining working lifetime for this group is approximately 19 years and the increase in UAL was therefore amortized over a 19-year period (18 payments under the One-Year Lag Methodology) using level dollar payments.

CENSUS DATA: The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of FIRE to determine the Preliminary Fiscal Year 2024 employer contributions.

There are an estimated 1,261 active FIRE Tier 3 members as of June 30, 2022 who could potentially benefit from the proposed legislation by purchasing or transferring service earned as an EMT member. These active members had an average age of approximately 32.3 years, average service of approximately 5.3 years (before purchasing any additional service), and an average salary of approximately \$98,500.

On average, the 1,261 active FIRE Tier 3 members would be able to purchase 3.0 years of service earned as an EMT member with an estimated purchase cost of \$7,400 per former EMT member as of June 30, 2022.

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods to be

used for the Preliminary Fiscal Year 2024 employer contributions of FIRE.

For the purposes of this Fiscal Note, it is assumed that the changes would be reflected for the first time in the June 30, 2022 actuarial valuation of FIRE used to determine employer contributions for Fiscal Year 2024.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The employer costs for service purchased by future FIRE Tier 3 members for service earned as an EMT member. However, as noted above, the average annual employer cost per member included in this Fiscal Note is approximately \$3,100.

\* The initial, additional administrative costs to implement the proposed legislation.

\* The impact of this proposed legislation on Other Postemployment Benefit costs.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-01 dated February 10, 2023 was prepared by the Chief Actuary for the New York City Fire Pension Fund. This estimate is intended for use only during the 2023 Legislative Session.

1

## PART II

2 Section 1. Section 63-g of the retirement and social security law, as  
3 added by chapter 714 of the laws of 2021, is amended to read as follows:

4 § 63-g. Disability benefits; certain disabilities. Notwithstanding any  
5 provision of this chapter or of any general, special or local law to the  
6 contrary, any member who is a county fire marshal, fire marshal, super-  
7 vising fire marshal, division supervising fire marshal, assistant chief  
8 fire marshal, chief fire marshal, assistant fire marshal, or fire  
9 marshal trainee employed by Nassau county who contracts any condition of  
10 impairment of health caused by diseases of the heart, resulting in disa-  
11 bility or death to such county fire marshal, fire marshal, supervising  
12 fire marshal, division supervising fire marshal, assistant chief fire  
13 marshal, chief fire marshal, assistant fire marshal, or fire marshal  
14 trainee, presently employed, and who shall have sustained such disabili-  
15 ty while so employed, shall be presumptive evidence that such disability  
16 was incurred in the performance and discharge of duty and the natural  
17 and proximate result of an accident, unless the contrary be proved by

1 competent evidence; provided, however, that prior to entry into service,  
 2 such county fire marshal, fire marshal, supervising fire marshal, divi-  
 3 sion supervising fire marshal, assistant chief fire marshal, chief fire  
 4 marshal, assistant fire marshal, or fire marshal trainee successfully  
 5 passed a physical examination which failed to disclose evidence of any  
 6 disease or other impairment of the heart.

7 § 2. The retirement and social security law is amended by adding a new  
 8 section 63-i to read as follows:

9 § 63-i. Death benefits for fire marshals employed by Nassau county.

10 a. As used in this section, the term "fire marshal" shall mean a member  
 11 who is employed by Nassau county with a title of county fire marshal,  
 12 supervising fire marshal, fire marshal, assistant fire marshal, assist-  
 13 ant chief fire marshal, chief fire marshal, and division supervising  
 14 fire marshal.

15 b. Notwithstanding any provision of law to the contrary, where a fire  
 16 marshal would have been entitled to a service retirement benefit at the  
 17 time of his or her death and where his or her death occurs on or after  
 18 the effective date of this section, the beneficiary or beneficiaries may  
 19 elect to receive, in a lump sum, an amount payable which shall be equal  
 20 to the pension reserve that would have been established had the member  
 21 retired on the date of his or her death, or the value of the death bene-  
 22 fit and the reserve-for-increased-take-home-pay, if any, whichever is  
 23 greater.

24 § 3. Subdivisions a and j of section 89-w of the retirement and social  
 25 security law, as added by chapter 295 of the laws of 2007, are amended  
 26 to read as follows:

27 a. A member who serves as a county fire marshal, supervising fire  
 28 marshal, fire marshal, assistant fire marshal, assistant chief fire  
 29 marshal ~~[or]~~, chief fire marshal or division supervising fire marshal  
 30 and is employed by the county of Nassau shall be eligible to retire  
 31 pursuant to the provisions of this section. Such eligibility shall be an  
 32 alternative to the eligibility provisions available under any other plan  
 33 of this article to which such member is subject. The county executive of  
 34 the county of Nassau shall certify to the comptroller, periodically and  
 35 at such intervals of time as may be required of him or her and in such  
 36 fashion as may be prescribed, the identity of the eligible county fire  
 37 marshal, supervising fire marshals, fire marshals, assistant fire  
 38 marshals, assistant chief fire marshals ~~[and]~~, chief fire marshals and  
 39 division supervising fire marshals in his or her employ.

40 j. Notwithstanding any provision of this section or of any other  
 41 provision of law to the contrary, county fire marshals, supervising fire  
 42 marshals, fire marshals, assistant fire marshals, assistant chief fire  
 43 marshals ~~[and]~~, chief fire marshals and division supervising fire  
 44 marshals must serve five years within the Nassau county fire marshal  
 45 department after the effective date of this section before they are  
 46 eligible to retire under the provisions of the twenty-five year retire-  
 47 ment plan.

48 § 4. Subdivision a of section 445 of the retirement and social securi-  
 49 ty law, as amended by chapter 245 of the laws of 2021, is amended to  
 50 read as follows:

51 a. No member of a retirement system who is subject to the provisions  
 52 of this article shall retire without regard to age, exclusive of retire-  
 53 ment for disability, unless he or she is a police officer, an investi-  
 54 gator member of the New York city employees' retirement system, fire-  
 55 fighter, correction officer, a qualifying member as defined in section  
 56 eighty-nine-t, as added by chapter six hundred fifty-seven of the laws

1 of nineteen hundred ninety-eight, of this chapter, sanitation worker, a  
2 special officer (including persons employed by the city of New York in  
3 the title urban park ranger or associate urban park ranger), school  
4 safety agent, campus peace officer or a taxi and limousine commission  
5 inspector member of the New York city employees' retirement system or  
6 the New York city board of education retirement system, a dispatcher  
7 member of the New York city employees' retirement system, a police  
8 communications member of the New York city employees' retirement system,  
9 an EMT member of the New York city employees' retirement system, a depu-  
10 ty sheriff member of the New York city employees' retirement system, a  
11 correction officer of the Westchester county correction department as  
12 defined in section eighty-nine-e of this chapter or employed in Suffolk  
13 county as a peace officer, as defined in section eighty-nine-s, as added  
14 by chapter five hundred eighty-eight of the laws of nineteen hundred  
15 ninety-seven, of this chapter, employed in Suffolk county as a  
16 correction officer, as defined in section eighty-nine-f of this chapter,  
17 or employed in Nassau county as a correction officer, uniformed  
18 correction division personnel, sheriff, undersheriff or deputy sheriff,  
19 as defined in section eighty-nine-g of this chapter, or employed in  
20 Nassau county as an ambulance medical technician, an ambulance medical  
21 technician/supervisor or a member who performs ambulance medical techni-  
22 cian related services, or a police medic, police medic supervisor or a  
23 member who performs police medic related services, as defined in section  
24 eighty-nine-s, as amended by chapter five hundred seventy-eight of the  
25 laws of nineteen hundred ninety-eight, of this chapter, or employed in  
26 Nassau county as a peace officer, as defined in section eighty-nine-s,  
27 as added by chapter five hundred ninety-five of the laws of nineteen  
28 hundred ninety-seven, of this chapter, or employed in Albany county as a  
29 sheriff, undersheriff, deputy sheriff, correction officer or identifica-  
30 tion officer, as defined in section eighty-nine-h of this chapter or is  
31 employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-  
32 iff or correction officer, as defined in section eighty-nine-i of this  
33 chapter or is employed in Orleans county as a sheriff, undersheriff,  
34 deputy sheriff or correction officer, as defined in section  
35 eighty-nine-l of this chapter or is employed in Jefferson county as a  
36 sheriff, undersheriff, deputy sheriff or correction officer, as defined  
37 in section eighty-nine-j of this chapter or is employed in Onondaga  
38 county as a deputy sheriff-jail division competitively appointed or as a  
39 correction officer, as defined in section eighty-nine-k of this chapter  
40 or is employed in a county which makes an election under subdivision j  
41 of section eighty-nine-p of this chapter as a sheriff, undersheriff,  
42 deputy sheriff or correction officer as defined in such section eighty-  
43 nine-p or is employed in Broome County as a sheriff, undersheriff, depu-  
44 ty sheriff or correction officer, as defined in section eighty-nine-m of  
45 this chapter or is a Monroe county deputy sheriff-court security, or  
46 deputy sheriff-jailor as defined in section eighty-nine-n, as added by  
47 chapter five hundred ninety-seven of the laws of nineteen hundred nine-  
48 ty-one, of this chapter or is employed in Greene county as a sheriff,  
49 undersheriff, deputy sheriff or correction officer, as defined in  
50 section eighty-nine-o of this chapter or is a traffic officer with the  
51 town of Elmira as defined in section eighty-nine-q of this chapter or is  
52 employed by Suffolk county as a park police officer, as defined in  
53 section eighty-nine-r of this chapter or is a peace officer employed by  
54 a county probation department as defined in section eighty-nine-t, as  
55 added by chapter six hundred three of the laws of nineteen hundred nine-  
56 ty-eight, of this chapter or is employed in Rockland county as a deputy

1 sheriff-civil as defined in section eighty-nine-v of this chapter as  
 2 added by chapter four hundred forty-one of the laws of two thousand one,  
 3 or is employed in Rockland county as a superior correction officer as  
 4 defined in section eighty-nine-v of this chapter as added by chapter  
 5 five hundred fifty-six of the laws of two thousand one or is a paramedic  
 6 employed by the police department in the town of Tonawanda and retires  
 7 under the provisions of section eighty-nine-v of this chapter, as added  
 8 by chapter four hundred seventy-two of the laws of two thousand one, or  
 9 is a county fire marshal, supervising fire marshal, fire marshal,  
 10 assistant fire marshal, assistant chief fire marshal [~~ex~~], chief fire  
 11 marshal, division supervising fire marshal or fire marshal trainee  
 12 employed by the county of Nassau as defined in section eighty-nine-w of  
 13 this chapter and is in a plan which permits immediate retirement upon  
 14 completion of a specified period of service without regard to age.  
 15 Except as provided in subdivision c of section four hundred forty-five-a  
 16 of this article, subdivision c of section four hundred forty-five-b of  
 17 this article, subdivision c of section four hundred forty-five-c of this  
 18 article, subdivision c of section four hundred forty-five-d of this  
 19 article, subdivision c of section four hundred forty-five-e of this  
 20 article, subdivision c of section four hundred forty-five-f of this  
 21 article and subdivision c of section four hundred forty-five-h of this  
 22 article, a member in such a plan and such an occupation, other than a  
 23 police officer or investigator member of the New York city employees'  
 24 retirement system or a firefighter, shall not be permitted to retire  
 25 prior to the completion of twenty-five years of credited service;  
 26 provided, however, if such a member in such an occupation is in a plan  
 27 which permits retirement upon completion of twenty years of service  
 28 regardless of age, he or she may retire upon completion of twenty years  
 29 of credited service and prior to the completion of twenty-five years of  
 30 service, but in such event the benefit provided from funds other than  
 31 those based on such a member's own contributions shall not exceed two  
 32 per centum of final average salary per each year of credited service.

33 § 5. The retirement and social security law is amended by adding a new  
 34 section 508-c to read as follows:

35 **§ 508-c. Death benefits for fire marshals employed by Nassau county.**

36 **a. As used in this section, the term "fire marshal" shall mean a member**  
 37 **who is employed by Nassau county with a title of county fire marshal,**  
 38 **supervising fire marshal, fire marshal, assistant fire marshal, assist-**  
 39 **ant chief fire marshal, chief fire marshal, or division supervising fire**  
 40 **marshal.**

41 **b. Notwithstanding any provision of law to the contrary, where a fire**  
 42 **marshal would have been entitled to a service retirement benefit at the**  
 43 **time of his or her death and where his or her death occurs on or after**  
 44 **the effective date of this section, the beneficiary or beneficiaries may**  
 45 **elect to receive, in a lump sum, an amount payable which shall be equal**  
 46 **to the pension reserve that would have been established had the member**  
 47 **retired on the date of his or her death, or the value of the death bene-**  
 48 **fit and the reserve-for-increased-take-home-pay, if any, whichever is**  
 49 **greater.**

50 § 6. Subdivision s of section 603 of the retirement and social securi-  
 51 ty law, as added by chapter 295 of the laws of 2007, is amended to read  
 52 as follows:

53 s. The service retirement benefit specified in section six hundred  
 54 four of this article shall be payable to members with twenty-five years  
 55 of creditable service, without regard to age, who are employed in the  
 56 county of Nassau as a county fire marshal, supervising fire marshal,

1 fire marshal, assistant fire marshal, assistant chief fire marshal [~~or~~],  
2 chief fire marshal or division supervising fire marshal as defined in  
3 section eighty-nine-w of this chapter if: (i) such members have met the  
4 minimum service requirements upon retirement, and (ii) in the case of a  
5 member subject to the provisions of article fourteen of this chapter,  
6 such member files an election therefor which provides that he or she  
7 will be subject to the provisions of this article and to none of the  
8 provisions of such article fourteen. Such election, which shall be  
9 irrevocable, shall be in writing, duly executed and shall be filed with  
10 the comptroller within one year of the effective date of this subdivi-  
11 sion or within one year after entering the employment with such county  
12 upon which eligibility is based, whichever comes later. For the purposes  
13 of this subdivision, the term "creditable service" shall have the mean-  
14 ing as so defined in both sections eighty-nine-w and six hundred one of  
15 this chapter.

16 § 7. Subdivision t of section 604 of the retirement and social securi-  
17 ty law, as added by chapter 295 of the laws of 2007, is amended to read  
18 as follows:

19 t. The early service retirement benefit for a member who is employed  
20 in the county of Nassau as a county fire marshal, supervising fire  
21 marshal, fire marshal, assistant fire marshal, assistant chief fire  
22 marshal [~~or~~], chief fire marshal or division supervising fire marshal as  
23 defined in section eighty-nine-w of this chapter shall be a pension  
24 equal to one-fiftieth of final average salary times years of credited  
25 service at the completion of twenty-five years of service as such county  
26 fire marshal, supervising fire marshal, fire marshal, assistant fire  
27 marshal, assistant chief fire marshal [~~or~~], chief fire marshal or divi-  
28 sion supervising fire marshal, but not exceeding one-half of his or her  
29 final average salary.

30 § 8. The opening paragraph of subdivision a and subdivision g of  
31 section 605-d of the retirement and social security law, as added by  
32 chapter 416 of the laws of 2013, are amended to read as follows:

33 A member employed as a chief fire marshal, assistant chief fire  
34 marshal, division supervising fire marshal, supervising fire marshal,  
35 fire marshal or fire marshal trainee in Nassau county shall be entitled  
36 to an accidental disability retirement allowance if, at the time appli-  
37 cation therefor is filed, such member is:

38 g. Notwithstanding any other provision of law, this section shall  
39 apply to chief fire marshals, assistant chief fire marshals, division  
40 supervising fire marshals, supervising fire marshals, fire marshals and  
41 fire marshal trainees in Nassau county who were hired on or after July  
42 twenty-seventh, nineteen hundred seventy-six.

43 § 9. Section 605-f of the retirement and social security law, as added  
44 by chapter 714 of the laws of 2021, is amended to read as follows:

45 § 605-f. Disability benefits; certain disabilities. Notwithstanding  
46 any provision of this chapter or of any general, special or local law to  
47 the contrary, any member who is a county fire marshal, fire marshal,  
48 supervising fire marshal, division supervising fire marshal, assistant  
49 chief fire marshal, chief fire marshal, assistant fire marshal, or fire  
50 marshal trainee employed by Nassau county who contracts any condition of  
51 impairment of health caused by diseases of the heart, resulting in disa-  
52 bility or death to such county fire marshal, fire marshal, supervising  
53 fire marshal, division supervising fire marshal, assistant chief fire  
54 marshal, chief fire marshal, assistant fire marshal, or fire marshal  
55 trainee, presently employed, and who shall have sustained such disabili-  
56 ty while so employed, shall be presumptive evidence that such disability



1 was incurred in the performance and discharge of duty and the natural  
 2 and proximate result of an accident, unless the contrary be proved by  
 3 competent evidence; provided, however, that prior to entry into service,  
 4 such county fire marshal, fire marshal, supervising fire marshal, divi-  
 5 sion supervising fire marshal, assistant chief fire marshal, chief fire  
 6 marshal, assistant fire marshal, or fire marshal trainee successfully  
 7 passed a physical examination which failed to disclose evidence of any  
 8 disease or other impairment of the heart.

9 § 10. The retirement and social security law is amended by adding a  
 10 new section 606-c to read as follows:

11 § 606-c. Death benefits for fire marshals employed by Nassau county.  
 12 a. As used in this section, the term "fire marshal" shall mean a member  
 13 who is employed by Nassau county with a title of county fire marshal,  
 14 supervising fire marshal, fire marshal, assistant fire marshal, assist-  
 15 ant chief fire marshal, chief fire marshal, or division supervising fire  
 16 marshal.

17 b. Notwithstanding any provision of law to the contrary, where a fire  
 18 marshal would have been entitled to a service retirement benefit at the  
 19 time of his or her death and where his or her death occurs on or after  
 20 the effective date of this section, the beneficiary or beneficiaries may  
 21 elect to receive, in a lump sum, an amount payable which shall be equal  
 22 to the pension reserve that would have been established had the member  
 23 retired on the date of his or her death, or the value of the death bene-  
 24 fit and the reserve-for-increased-take-home-pay, if any, whichever is  
 25 greater.

26 § 11. Subdivision a of section 607-j of the retirement and social  
 27 security law, as added by chapter 524 of the laws of 2021, is amended to  
 28 read as follows:

29 a. The county of Nassau shall make the benefits provided herein avail-  
 30 able to county fire marshals, chief fire marshals, assistant chief fire  
 31 marshals, division supervising fire marshals, supervising fire marshals,  
 32 fire marshals, assistant fire marshals and fire marshal trainees in the  
 33 employ of Nassau county.

34 § 12. All past service costs associated with implementing the  
 35 provisions of this act shall be borne by the county of Nassau and may be  
 36 amortized over a period of ten years.

37 § 13. Notwithstanding any provision of law to the contrary, none of  
 38 the provisions of this act shall be subject to the appropriation  
 39 requirement of section twenty-five of the retirement and social security  
 40 law.

41 § 14. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would modify the in-service death benefit for retirement  
 eligible members of the New York State and Local Employees' Retirement  
 System who are employed by Nassau County in certain fire marshal job  
 titles. The in-service death benefit will be the value of the pension  
 reserve as if the member had retired on their date of death.

If this bill is enacted during the 2023 legislative session, we antic-  
 ipate that there will be an increase of approximately \$5,400 in the  
 annual contributions of Nassau County for the fiscal year ending March  
 31, 2024. In future years, this cost will vary as the billing rates and  
 salary of the affected members change.

In addition to the annual contributions discussed above, there will be  
 an immediate past service cost of approximately \$48,700 which will be  
 borne by Nassau County as a one-time payment. This estimate assumes that  
 payment will be made on February 1, 2024. If Nassau County elects to

amortize this cost over a 10-year period, the cost for the first year including interest would be \$6,220.

These estimated costs are based on 44 affected members employed by Nassau County, with annual salary of approximately \$5.0 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 31, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-21, prepared by the Actuary for the New York State and Local Retirement System.

1 PART JJ

2 Section 1. Paragraphs 1 and 2 of subdivision b of section 517-c of the  
3 retirement and social security law, paragraph 1 as amended and paragraph  
4 2 as added by chapter 303 of the laws of 2017, are amended to read as  
5 follows:

6 1. A member of the New York state and local employees' retirement  
7 system, the New York state and local police and fire retirement system,  
8 the New York city employees' retirement system ~~[or]~~, the New York city  
9 board of education retirement system or the New York city police pension  
10 fund in active service who has credit for at least one year of member  
11 service may borrow, no more than once during each twelve month period,  
12 an amount not exceeding seventy-five percent of the total contributions  
13 made pursuant to section five hundred seventeen of this article (includ-  
14 ing interest credited at the rate set forth in subdivision c of such  
15 section five hundred seventeen compounded annually) and not less than  
16 one thousand dollars, provided, however, that the provisions of this  
17 section shall not apply to a New York city uniformed  
18 correction/sanitation revised plan member or an investigator revised  
19 plan member.

20 2. A member of the New York state and local employees' retirement  
21 system who first joins such system on or after January first, two thou-  
22 sand eighteen, or a member of the New York city police pension fund who  
23 first joins such system on or after January first, two thousand eighteen  
24 in active service who has credit for at least one year of member service  
25 may borrow, no more than once during each twelve month period, an  
26 amount, not less than one thousand dollars and which would not cause the  
27 balance owed pursuant to this section, including any amounts borrowed



1 then outstanding, to exceed (i) fifty percent of the member's total  
 2 contributions made pursuant to section five hundred seventeen of this  
 3 article (including interest credited at the rate set forth in subdivi-  
 4 sion c of such section five hundred seventeen compounded annually); or  
 5 (ii) fifty thousand dollars, whichever is less.

6 § 2. Subdivisions d and i of section 517-c of the retirement and  
 7 social security law, subdivision d as added by chapter 920 of the laws  
 8 of 1990 and subdivision i as amended by chapter 426 of the laws of 2018,  
 9 are amended to read as follows:

10 d. The rate of interest payable upon loans made pursuant to this  
 11 section shall: (1) for members of the New York state and local employ-  
 12 ees' retirement system, be one percent less than the valuation rate of  
 13 interest adopted for such system, however, in no event shall the rate be  
 14 less than the rate set forth in subdivision c of section five hundred  
 15 seventeen of this article; (2) for members of the New York city employ-  
 16 ees' retirement system, be one percent less than the regular interest  
 17 rate established pursuant to ~~[subdivision (e) of section 13-101.12]~~  
 18 paragraph (c) of subdivision twelve of section 13-101 of the administra-  
 19 tive code of the city of New York for such system, however, in no event  
 20 shall the rate be less than the rate set forth in subdivision c of  
 21 section five hundred seventeen of this article; ~~[and]~~ (3) for members of  
 22 the New York city board of education retirement system, be one percent  
 23 less than the regular interest rate established pursuant to subparagraph  
 24 four of paragraph (b) of subdivision sixteen of section twenty-five  
 25 hundred seventy-five of the education law for such system, however, in  
 26 no event shall the rate be less than the rate set forth in subdivision c  
 27 of section five hundred seventeen of this article; and (4) for members  
 28 of the New York city police pension fund, be the regular interest rate  
 29 established pursuant to subdivision b of section 13-638.2 of the admin-  
 30 istrative code of the city of New York for such system, however, in no  
 31 event shall the rate be less than the rate set forth in subdivision c of  
 32 section five hundred seventeen of this article. Whenever there is a  
 33 change in the interest rate, it shall be applicable to loans made or  
 34 renegotiated after the date of such change in the interest rate.

35 i. Notwithstanding the provisions of section five hundred sixteen of  
 36 this article, whenever a member of such a retirement system, for whom a  
 37 loan is outstanding, retires, the retirement allowance payable without  
 38 optional modification shall be reduced by a life annuity which is actu-  
 39 arially equivalent to the amount of the outstanding loan (all outstand-  
 40 ing loans shall continue to accrue interest charges until retirement),  
 41 such life annuity being calculated utilizing the interest rate on thirty  
 42 year United States treasury bonds as of January first of the calendar  
 43 year of the effective date of retirement and the mortality tables for  
 44 options available under section five hundred fourteen of this article. A  
 45 retiree of the New York city employees' retirement system, board of  
 46 education retirement system of the city of New York, ~~or~~ the New York  
 47 state and local employees' retirement system, or the New York city  
 48 police pension fund whose benefit has been so reduced may repay the  
 49 outstanding balance of the loan at any time. Benefits payable after the  
 50 repayment of the loan shall not be subject to the actuarial reduction  
 51 required by this subdivision.

52 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend the Retirement  
 and Social Security Law (RSSL) to permit Tier 3, Tier 3 Revised, and  
 Tier 3 Enhanced members (who are subject to Article 14) of the New York

City Police Pension Fund (POLICE) to take loans against their accumulated total member contributions with interest.

Effective Date: Upon enactment.

BACKGROUND: Tier 1 and Tier 2 members of POLICE are generally permitted, subject to certain restrictions, to borrow from their accumulated Basic Member Contributions (BMC) with interest. However, Tier 3, Tier 3 Revised, and Tier 3 Enhanced members are currently not permitted to take loans on their contributions.

The proposed legislation would permit Tier 3, Tier 3 Revised, and Tier 3 Enhanced members of POLICE to borrow from their accumulated total member contributions, which include Enhanced Plan Additional Member Contributions (AMC). Loans may be taken no more than once a year, and the dollar amount is subject to minimum and maximum restrictions. For members with a date of membership before January 1, 2018, the members may take out a loan up to 75% of their total contributions plus accumulated interest. For members with a date of membership on and after January 1, 2018, the loan is limited to 50% of their total member contributions plus accumulated interest or \$50,000, whichever is less.

FINANCIAL IMPACT: In the event an outstanding loan exists at retirement, the balance of the unpaid loan is converted to an annuity based on the yield on 30-year U.S. Treasury securities and deducted from the annual retirement allowance otherwise payable. This conversion is made on an actuarial basis that is different than the basis used to determine the employer contribution to POLICE. As a result of this difference in actuarial bases and based on the census data and actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the Present Value of Future Benefits (PVFB) by approximately \$43.7 million.

Under the Entry Age Normal cost method used to determine the employer contributions to POLICE, there would be an increase in the Unfunded Accrued Liability (UAL) of approximately \$11.3 million and an increase in the Present Value of Future Employer Normal Cost of approximately \$32.4 million.

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: The enactment of this proposed legislation would result in an initial increase in annual employer contributions of approximately \$3.4 million. This increase consists of an increase in the Normal Cost in addition to the UAL payment.

Future costs will vary based on the amount of member contributions eligible for loans. Individual member balances are expected to increase, however in the future, a larger portion of the membership will have membership dates on or after January 1, 2018, and therefore be limited to a maximum loan percentage of 50% and a maximum loan amount of \$50,000.

New UAL attributable to benefit changes are generally amortized over the remaining working lifetime of those impacted by the benefit changes. The remaining working lifetime for this group is approximately 18 years and the increase in UAL was therefore amortized over an 18-year period (17 payments under the One-Year Lag Methodology) using level dollar payments.

CENSUS DATA: The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of POLICE to determine the Preliminary Fiscal Year 2024 employer contributions.

The 19,375 Tier 3, Tier 3 Revised, and Tier 3 Enhanced members in POLICE as of June 30, 2022 had an average age of approximately 32.2

years, average service of approximately 5.7 years, and an average salary of approximately \$101,600.

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of POLICE.

For the purposes of this Fiscal Note, it is assumed that the changes would be reflected for the first time in the June 30, 2022 actuarial valuation of POLICE used to determine employer contributions for Fiscal Year 2024.

It has been further assumed that the yield on 30-year U.S. Treasury securities, on a long-term basis would equal 3.5% per year and that 25% of member balances available for borrowing would be taken as loans at retirement.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-24 dated April 5, 2023 was prepared by the Chief Actuary for the New York City Police Pension Fund. This estimate is intended for use only during the 2023 Legislative Session.

1 PART KK

2 Section 1. The retirement and social security law is amended by adding  
3 a new section 89-x to read as follows:

4 § 89-x. Retirement of deputy sheriffs-civil in Monroe county. a. A  
5 member employed in Monroe county shall be eligible to retire pursuant to  
6 the provisions of section eighty-nine-p of this title if the county of  
7 Monroe elects to make the benefits provided in section eighty-nine-p of  
8 this title available to the sheriff, undersheriffs, deputy sheriffs and  
9 correction officers of such county and if he or she is a deputy sher-  
10 iff-civil of such county. Such eligibility shall be an alternative to  
11 the eligibility provisions available under any other plan of this arti-  
12 cle to which such member is subject.

13 b. The term "creditable service" shall include any and all services  
14 performed as a deputy sheriff-civil of Monroe county and other credita-

1 ble service as defined in subdivisions d and e of section eighty-nine-p  
2 of this title.

3 c. Monroe county is authorized to adopt a resolution on or before  
4 December thirty-first, two thousand twenty-four to extend the provisions  
5 of this section to those members defined in subdivision a of this  
6 section. A certified copy of such resolution must be filed with the  
7 comptroller and may contain an election that any past service cost be  
8 paid over either a five-year or ten-year period. Such resolution shall  
9 be accompanied by the affidavit of the chief executive officer of Monroe  
10 county that the county has received an estimate from the retirement  
11 system of the cost of the benefit provided by this section.

12 d. The sheriff shall certify to the comptroller, periodically and at  
13 such intervals of time as may be required of him or her and in such  
14 fashion as may be prescribed, the identity of the deputy sheriffs-civil  
15 of Monroe county.

16 e. Unless otherwise indicated in this section, the provisions of  
17 section eighty-nine-p of this title shall be controlling.

18 § 2. Subdivision a of section 445 of the retirement and social securi-  
19 ty law, as amended by chapter 245 of the laws of 2021, is amended to  
20 read as follows:

21 a. No member of a retirement system who is subject to the provisions  
22 of this article shall retire without regard to age, exclusive of retire-  
23 ment for disability, unless he or she is a police officer, an investi-  
24 gator member of the New York city employees' retirement system, fire-  
25 fighter, correction officer, a qualifying member as defined in section  
26 eighty-nine-t, as added by chapter six hundred fifty-seven of the laws  
27 of nineteen hundred ninety-eight, of this chapter, sanitation worker, a  
28 special officer (including persons employed by the city of New York in  
29 the title urban park ranger or associate urban park ranger), school  
30 safety agent, campus peace officer or a taxi and limousine commission  
31 inspector member of the New York city employees' retirement system or  
32 the New York city board of education retirement system, a dispatcher  
33 member of the New York city employees' retirement system, a police  
34 communications member of the New York city employees' retirement system,  
35 an EMT member of the New York city employees' retirement system, a depu-  
36 ty sheriff member of the New York city employees' retirement system, a  
37 correction officer of the Westchester county correction department as  
38 defined in section eighty-nine-e of this chapter or employed in Suffolk  
39 county as a peace officer, as defined in section eighty-nine-s, as added  
40 by chapter five hundred eighty-eight of the laws of nineteen hundred  
41 ninety-seven, of this chapter, employed in Suffolk county as a  
42 correction officer, as defined in section eighty-nine-f of this chapter,  
43 or employed in Nassau county as a correction officer, uniformed  
44 correction division personnel, sheriff, undersheriff or deputy sheriff,  
45 as defined in section eighty-nine-g of this chapter, or employed in  
46 Nassau county as an ambulance medical technician, an ambulance medical  
47 technician/supervisor or a member who performs ambulance medical techni-  
48 cian related services, or a police medic, police medic supervisor or a  
49 member who performs police medic related services, as defined in section  
50 eighty-nine-s, as amended by chapter five hundred seventy-eight of the  
51 laws of nineteen hundred ninety-eight, of this chapter, or employed in  
52 Nassau county as a peace officer, as defined in section eighty-nine-s,  
53 as added by chapter five hundred ninety-five of the laws of nineteen  
54 hundred ninety-seven, of this chapter, or employed in Albany county as a  
55 sheriff, undersheriff, deputy sheriff, correction officer or identifica-  
56 tion officer, as defined in section eighty-nine-h of this chapter or is

1 employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-  
2 iff or correction officer, as defined in section eighty-nine-i of this  
3 chapter or is employed in Orleans county as a sheriff, undersheriff,  
4 deputy sheriff or correction officer, as defined in section  
5 eighty-nine-l of this chapter or is employed in Jefferson county as a  
6 sheriff, undersheriff, deputy sheriff or correction officer, as defined  
7 in section eighty-nine-j of this chapter or is employed in Onondaga  
8 county as a deputy sheriff-jail division competitively appointed or as a  
9 correction officer, as defined in section eighty-nine-k of this chapter  
10 or is employed in a county which makes an election under subdivision j  
11 of section eighty-nine-p of this chapter as a sheriff, undersheriff,  
12 deputy sheriff or correction officer as defined in such section eighty-  
13 nine-p or is employed in Broome County as a sheriff, undersheriff, depu-  
14 ty sheriff or correction officer, as defined in section eighty-nine-m of  
15 this chapter or is a Monroe county deputy sheriff-court security, or  
16 deputy sheriff-jailor as defined in section eighty-nine-n, as added by  
17 chapter five hundred ninety-seven of the laws of nineteen hundred nine-  
18 ty-one, of this chapter or is employed in Greene county as a sheriff,  
19 undersheriff, deputy sheriff or correction officer, as defined in  
20 section eighty-nine-o of this chapter or is a traffic officer with the  
21 town of Elmira as defined in section eighty-nine-q of this chapter or is  
22 employed by Suffolk county as a park police officer, as defined in  
23 section eighty-nine-r of this chapter or is a peace officer employed by  
24 a county probation department as defined in section eighty-nine-t, as  
25 added by chapter six hundred three of the laws of nineteen hundred nine-  
26 ty-eight, of this chapter or is employed in Rockland county as a deputy  
27 sheriff-civil as defined in section eighty-nine-v of this chapter as  
28 added by chapter four hundred forty-one of the laws of two thousand one,  
29 or is employed in Rockland county as a superior correction officer as  
30 defined in section eighty-nine-v of this chapter as added by chapter  
31 five hundred fifty-six of the laws of two thousand one or is a paramedic  
32 employed by the police department in the town of Tonawanda and retires  
33 under the provisions of section eighty-nine-v of this chapter, as added  
34 by chapter four hundred seventy-two of the laws of two thousand one, or  
35 is a county fire marshal, supervising fire marshal, fire marshal,  
36 assistant fire marshal, assistant chief fire marshal or chief fire  
37 marshal employed by the county of Nassau as defined in section eighty-  
38 nine-w of this chapter or is employed in Monroe county as a deputy sher-  
39 iff-civil as defined in section eighty-nine-x of this chapter and is in  
40 a plan which permits immediate retirement upon completion of a specified  
41 period of service without regard to age. Except as provided in subdivi-  
42 sion c of section four hundred forty-five-a of this article, subdivision  
43 c of section four hundred forty-five-b of this article, subdivision c of  
44 section four hundred forty-five-c of this article, subdivision c of  
45 section four hundred forty-five-d of this article, subdivision c of  
46 section four hundred forty-five-e of this article, subdivision c of  
47 section four hundred forty-five-f of this article and subdivision c of  
48 section four hundred forty-five-h of this article, a member in such a  
49 plan and such an occupation, other than a police officer or investigator  
50 member of the New York city employees' retirement system or a firefight-  
51 er, shall not be permitted to retire prior to the completion of twenty-  
52 five years of credited service; provided, however, if such a member in  
53 such an occupation is in a plan which permits retirement upon completion  
54 of twenty years of service regardless of age, he or she may retire upon  
55 completion of twenty years of credited service and prior to the  
56 completion of twenty-five years of service, but in such event the bene-

1 fit provided from funds other than those based on such a member's own  
2 contributions shall not exceed two per centum of final average salary  
3 per each year of credited service.

4 § 3. Section 603 of the retirement and social security law is amended  
5 by adding a new subdivision u to read as follows:

6 u. The service retirement benefit specified in section six hundred  
7 four of this article shall be payable to members with twenty-five or  
8 more years of creditable service, without regard to age, who are  
9 employed as deputy sheriffs-civil in Monroe county, as defined in  
10 section eighty-nine-x of this chapter if: (i) such members have met the  
11 minimum service requirements upon retirement, and (ii) in the case of a  
12 member subject to the provisions of article fourteen of this chapter,  
13 such member files an election therefor which provides that he or she  
14 will be subject to the provisions of this article and to none of the  
15 provisions of such article fourteen. Such election, which shall be irre-  
16 vocable, shall be in writing, duly executed and shall be filed with the  
17 comptroller on or before December thirty-first, two thousand twenty-four  
18 or within one year of entering into service as a deputy sheriff-civil in  
19 Monroe county. The term "creditable service" shall have the meaning as  
20 so defined in section eighty-nine-x and subdivision c of section six  
21 hundred one of this chapter.

22 § 4. Section 604 of the retirement and social security law is amended  
23 by adding a new subdivision u to read as follows:

24 u. The early service retirement for a member who is employed as a  
25 deputy sheriff-civil as defined in section eighty-nine-x of this chap-  
26 ter, shall be a pension equal to one-fiftieth of final average salary  
27 times years of credited service at the completion of twenty-five years  
28 of service as such deputy sheriff-civil, but not exceeding one-half of  
29 his or her final average salary.

30 § 5. All past service costs associated with implementing the  
31 provisions of this act shall be borne by Monroe County.

32 § 6. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would permit members of the New York State and Local Employ-  
ees' Retirement System (NYSLERS) who are employed by Monroe County in  
the title of deputy sheriff-civil, as certified by the sheriff, to  
retire upon completion of twenty-five (25) years of creditable service  
with a benefit of one-half (50%) final average salary, provided Monroe  
County has filed a resolution with the New York State Comptroller to  
provide such benefits on or before December 31, 2024. Additionally, for  
those members covered under the provisions of Article 14, this bill  
would permit an irrevocable election to forfeit the benefits of Article  
14 in favor of the 25-year plan benefit, when elected on or before  
December 31, 2024 or within one year of entering service as a deputy  
sheriff-civil with Monroe County.

If this bill is enacted during the 2023 legislative session, we antic-  
ipate that there will be an increase of approximately \$24,000 in the  
annual contributions of Monroe County for the fiscal year ending March  
31, 2024. In future years, this cost will vary as the billing rates and  
salary of the affected members change.

In addition to the annual contributions discussed above, there will be  
an immediate past service cost of approximately \$147,000 which will be  
borne by Monroe County as a one-time payment. This estimate assumes that  
payment will be made on February 1, 2024.

These estimated costs are based on 9 affected members employed by  
Monroe County, with annual salary of approximately \$688,000 as of March



31, 2022. The affected members were identified using information provided by Andrew Toranzo of the New York State Minority Ways and Means Committee.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 26, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-36, prepared by the Actuary for the New York State and Local Retirement System.

1 PART LL

2 Section 1. Subdivision 2 of section 363-a of the retirement and social  
3 security law, as amended by chapter 437 of the laws of 2016, is amended  
4 to read as follows:

5 2. Notwithstanding any provision of this chapter or of any general,  
6 special, or local law to the contrary, any condition of impairment of  
7 health caused by diseases of the heart, resulting in disability or death  
8 to a police officer, presently employed, and who shall have sustained  
9 such disability while so employed, shall be presumptive evidence that it  
10 was incurred in the performance and discharge of duty and the natural  
11 and proximate result of an accident, unless the contrary be proved by  
12 competent evidence.

13 § 2. The retirement and social security law is amended by adding a new  
14 section 809 to read as follows:

15 § 809. Effect and rebuttal of certain medical presumptions pertaining  
16 to diseases of the heart. a. This section shall apply to certain appli-  
17 cations for disability retirement allowances made by or on behalf of a  
18 member of the New York state and local employees' retirement system or  
19 the New York state and local police and fire retirement system. It  
20 shall apply only to applications that are subject under this chapter to  
21 a provision that any condition of impairment of health caused by a  
22 disease of the heart, resulting in disability, shall be presumptive  
23 evidence that such disability was incurred in the performance and  
24 discharge of duty and the natural and proximate result of an accident.

25 b. Notwithstanding any other provision of law to the contrary an  
26 application for an accidental disability retirement allowance that is  
27 based on a permanent incapacity caused by a disease of the heart, shall  
28 not be required to allege or establish:

1 (1) that the member sustained an accident or other incident related to  
 2 the performance and discharge of duty; or

3 (2) that notice was provided thereof.

4 c. Notwithstanding any other provision of law to the contrary, the  
 5 presumptions referred to in subdivision a of this section may be  
 6 rebutted only by competent evidence that the disability is not the  
 7 natural and proximate result of the performance and discharge of duty.

8 § 3. The amendment made to subdivision 2 of section 363-a of the  
 9 retirement and social security law by section one of this act shall not  
 10 affect, impair or invalidate any temporary right, privilege or benefit  
 11 conferred pursuant to the provisions of a general, special or local law  
 12 (other than pursuant to articles 14 and 15 of the retirement and social  
 13 security law) for any member of a public retirement system or pension  
 14 plan funded by the state or one of its political subdivisions, nor shall  
 15 any amendment thereto affect the application of such provisions as  
 16 extended by the provisions of section 480 of the retirement and social  
 17 security law.

18 § 4. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would amend the Retirement and Social Security Law (RSSL) to  
 1. Eliminate certain eligibility requirements for awarding accidental  
 disability benefits, when the disability is related to diseases of the  
 heart, for members in the New York State and Local Employees' Retirement  
 System (NYSLERS) and the New York State and Local Police and Fire  
 Retirement System (NYSLPFRS). Accidental disability benefits would be  
 granted even where

- a. the member did not sustain an accident,
- b. the member's incapacitation is unrelated to any accident, or
- c. the member failed to provide notice thereof.

The heart presumption could continue to be rebutted by competent  
 evidence that the disability is not the result of the performance and  
 discharge of duty.

2. Increase disability benefits payable to police officers in the  
 NYSLPFRS, who become incapacitated due to diseases of the heart, by  
 providing an accidental disability benefit equal to 75% of salary less  
 workers' compensation. Currently, police officers are eligible for a  
 performance-of-duty disability benefit equal to 50% of salary less work-  
 ers' compensation.

3. Increase the death benefits payable on behalf of a deceased police  
 officer in the NYSLPFRS, whose death results from diseases of the heart,  
 by providing the special accidental death benefit equal to more than  
 100% of salary less workers' compensation and social security benefits  
 payable to an eligible beneficiary or beneficiaries. Currently the  
 death benefit would be the continuance afforded under the performance-  
 of-duty disability retirement

Insofar as this bill affects the New York State and Local Retirement  
 System (NYSLRS), more accidental disability benefits and accidental  
 death benefits would be granted. The cost of the revised benefit will  
 depend upon the applicant's age, service, salary, plan and any benefit  
 type otherwise payable. Further, we anticipate that the administrative  
 costs to the NYSLRS, required to process applications and litigate  
 anticipated disputes, will increase.

The number of members and retirees who could be affected by this  
 legislation cannot be readily determined. However, every active member  
 of the NYSLPFRS will be covered, as well as members of the NYSLERS



including uniformed court officers and peace officers employed by the Unified Court System and fire marshals employed by Nassau County. If this bill is enacted during the 2023 legislative session, we anticipate that there will be increases of approximately \$1.2 million and \$4.3 million in the annual contributions to the NYSLERS and to the NYSLPFRS, respectively, for the fiscal year ending March 31, 2024. These costs will be shared by the State of New York (the State), Nassau County, and other local participating employers in the NYSLPFRS as follows:

| Employer  |          | payment to the | payment to the |
|---|----------|----------------|----------------|
| NYSLERS   | NYSLPFRS |                |                |
| the State   |          | \$1.2 million  | \$900,000      |
| Nassau County                                     |          | \$11,000       |                |
| all local participating employers in the NYSLPFRS |          |                | \$3.4 million  |

In future years, these annual costs will vary as the salary of the affected members change.

In addition to the annual contributions discussed above, there will be immediate past service costs of approximately \$12.5 million and \$111,000 which will be borne by the State and Nassau County, respectively, as one-time payments. This estimate assumes that payment will be made by the State and Nassau County on March 1, 2024 and February 1, 2024, respectively.

Estimated costs arising in the NYSLERS are based on 6,287 affected members with annual salary of approximately \$573 million as of March 31, 2022.

Estimated costs arising in the NYSLPFRS are based on 32,169 affected members with annual salary of approximately \$3.88 billion as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 24, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-73, prepared by the Actuary for the New York State and Local Retirement System.

## STATE OF NEW YORK

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7496

2023-2024 Regular Sessions

### IN SENATE

May 31, 2023

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Introduced by Sen. BAILEY -- read twice and ordered printed, and when printed to be committed to the Committee on Judiciary

AN ACT to authorize the office of court administration to pay certain judicial compensation

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. The legislature finds and declares the following:  
 2 Under New York state law, supreme court justices must retire on Decem-  
 3 ber 31 of the year that they turn 70, unless they request permission to  
 4 continue to serve an additional six years, in three two-year terms,  
 5 until the age of 76, under a process called certification. Until 2020,  
 6 justices were routinely granted certification. In September 2020, 46 of  
 7 the 49 supreme court and appellate court justices who applied were  
 8 denied certification by the office of court administration based on  
 9 potential future budget cuts that never materialized, despite an actual  
 10 need for the services of those justices. The justices who had been  
 11 denied certification were permitted to reapply in April 2021, but were  
 12 not permitted to resume their service as justices until June 15, 2021.  
 13 15 of the justices denied certification continue to serve the people of  
 14 New York as supreme court justices or appellate division justices. As a  
 15 result of that denial of certification, those justices were deprived of  
 16 salaries they otherwise would have been paid for five and one-half  
 17 months, for the period from January 1, 2021 to June 14, 2021, as well as  
 18 the concomitant pension credit for that period. Those justices who took  
 19 their pensions during that period and continue to work as of June 15,  
 20 2023, will be required to repay the New York state and local employees'  
 21 retirement system the full amount of the pension payments received, with  
 22 interest. In 2021 the legislature allocated monies to the office of  
 23 court administration to make those 15 justices whole.  
 24 This body is in agreement with the office of court administration,  
 25 that in the interest of fairness, and for the purpose of remedying the

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets  
 [-] is old law to be omitted.

LBD11644-01-3

1 injury to those justices who were, through no fault of their own, denied  
2 their compensation and the opportunity to continue to serve the people  
3 of the state of New York, those justices should be made whole, to the  
4 extent possible, in terms of their salary and their pensions.

5 § 2. Notwithstanding any other provision of law, rule or regulation,  
6 the office of court administration is authorized to pay to fifteen  
7 supreme court justices and appellate division justices, who were  
8 initially denied certification in September 2020 but resumed service in  
9 June 2021, the salaries they would have earned during the period from  
10 January 1, 2021 to June 14, 2021. In the event that any such justices  
11 worked full- or part-time during the period of January 1, 2021 to June  
12 15, 2021, outside earnings from such employment shall be deducted from  
13 the amount payable as judicial compensation, so that his or her total  
14 wages shall not exceed the amount that such justice would have earned as  
15 wages from New York state during that period. The office of court admin-  
16 istration is also authorized to pay to the New York state and local  
17 employees' retirement system the amount that would have been deducted  
18 and paid to such retirement system for the pension credit accrued by  
19 each justice during that period. All such payments shall be made out of  
20 moneys appropriated therefor. The New York state and local employees'  
21 retirement system is authorized to reinstate the fifteen justices to the  
22 retirement system for that period nunc pro tunc, and to adjust their  
23 seniority and credit accordingly. The comptroller is authorized to waive  
24 the payment of interest by any of the fifteen justices who took his or  
25 her pension during the period from January 1, 2021 to June 14, 2021, and  
26 is now required to repay it.

27 § 3. This act shall take effect immediately.

STATE OF NEW YORK

7559

2023-2024 Regular Sessions

IN SENATE

June 6, 2023

Introduced by Sen. SCARCELLA-SPANTON -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the retirement and social security law and the criminal procedure law, in relation to service rendered by investigators and sworn officers of the waterfront commission of New York harbor

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision a and paragraph 1 of subdivision c of section  
2 381-b of the retirement and social security law, subdivision a as  
3 amended by chapter 684 of the laws of 1971 and paragraph 1 of subdivi-  
4 sion c as amended by chapter 581 of the laws of 2001, are amended to  
5 read as follows:

6 a. Membership. Every member or officer of the division of state police  
7 in the executive department who enters or re-enters service in the divi-  
8 sion on or after April first, nineteen hundred sixty-nine, and every  
9 investigator or sworn officer employed by the commission created by  
10 section six of chapter eight hundred eighty-two of the laws of nineteen  
11 hundred fifty-three, constituting the waterfront commission act, as  
12 amended, on or after July first, two thousand twenty-three, shall be  
13 covered by the provisions of this section, and every member or officer  
14 of the division of state police in the executive department in such  
15 service on such date may elect to be covered by the provisions of this  
16 section by filing an election therefor with the comptroller on or before  
17 March thirty-first, nineteen hundred seventy-two. To be effective, such  
18 election must be duly executed and acknowledged on a form prepared by  
19 the comptroller for that purpose.

20 (1) Police service. In computing the years of total creditable service  
21 in such division, full credit shall be given and full allowance shall be  
22 made:

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD12012-02-3

1 (i) for service rendered as a police officer or member of a police  
2 force or department of a state park authority or commission or an organ-  
3 ized police force or department of a county, city, town, village, police  
4 district, authority or other participating employer or member of the  
5 capital police force in the office of general services while a member of  
6 the New York state and local police and fire retirement system, of the  
7 New York state and local employees' retirement system or of the New York  
8 city police pension fund;

9 (ii) for service rendered as an investigator or sworn officer of the  
10 waterfront commission of New York harbor, and for service rendered as an  
11 investigator-trainee of the waterfront commission of New York harbor  
12 that was creditable under subdivision w of section three hundred eight-  
13 y-four-d of this article; and

14 (iii) for all service for which full credit has been given and full  
15 allowance made pursuant to the provisions of section three hundred  
16 seventy-five-h of this chapter provided, however, that full credit  
17 pursuant to the provisions of such section shall mean only such service  
18 as would be creditable service pursuant to the provisions of section  
19 three hundred eighty-three or section three hundred eighty-three-a or  
20 three hundred eighty-three-b enacted by chapter six hundred seventy-sev-  
21 en of the laws of nineteen hundred eighty-six of this chapter or pursu-  
22 ant to the provisions of title thirteen of the administrative code of  
23 the city of New York for any member contributing pursuant to this  
24 section who transferred to the division of state police.

25 § 2. Subdivision 11 of section 302 of the retirement and social secu-  
26 rity law is amended by adding a new paragraph k to read as follows:

27 k. Service as an investigator or sworn officer of the waterfront  
28 commission of New York harbor or the commission created by section six  
29 of chapter eight hundred eighty-two of the laws of nineteen hundred  
30 fifty-three, constituting the waterfront commission act, as amended.

31 § 3. Paragraph (h) of subdivision 34 of section 1.20 of the criminal  
32 procedure law, as amended by chapter 997 of the laws of 1970, is amended  
33 to read as follows:

34 (h) An investigator employed by a commission created by an interstate  
35 compact, or by section six of chapter eight hundred eighty-two of the  
36 laws of nineteen hundred fifty-three, constituting the waterfront  
37 commission act, as amended, who is, to a substantial extent, engaged in  
38 the enforcement of the criminal laws of this state;

39 § 4. Paragraph (k) of subdivision 34 of section 1.20 of the criminal  
40 procedure law, as separately amended by chapters 282 and 877 of the laws  
41 of 1974, is amended to read as follows:

42 (k) A sworn officer of a police force of a public authority created by  
43 an interstate compact, or by section six of chapter eight hundred eight-  
44 y-two of the laws of nineteen hundred fifty-three, constituting the  
45 waterfront commission act, as amended;

46 § 5. Paragraph (k) of subdivision 34 of section 1.20 of the criminal  
47 procedure law, as amended by section 13 of part BBB of chapter 59 of the  
48 laws of 2021, is amended to read as follows:

49 (k) A sworn officer of a police force of a public authority created by  
50 an interstate compact, or by section six of chapter eight hundred eight-  
51 y-two of the laws of nineteen hundred fifty-three, constituting the  
52 waterfront commission act, as amended, where such force is certified in  
53 accordance with paragraph (d) of subdivision one of section eight  
54 hundred forty-six-h of the executive law;

55 § 6. This act shall take effect immediately; provided, however, that  
56 section five of this act shall take effect on the same date and in the

1 same manner as section thirteen of part BBB of chapter 59 of the laws of  
2 2021, takes effect.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would amend the Retirement and Social Security Law (RSSL) as follows:

- 1) Add the titles of investigator and sworn officer employed by the commission created by Section six of Chapter 882 of the Laws of 1953, constituting the Waterfront Commission Act, to the definition of membership in Section 381-b,
- 2) Allow service rendered as an investigator, investigator-trainee or sworn officer of the Waterfront Commission of New York Harbor to be creditable under Section 381-b, and
- 3) Add the titles of investigator and sworn officer of the Waterfront Commission of New York Harbor to the definition of "police or fire service" as defined in Section 302.

Additionally, this bill would amend the Criminal Procedure Law by adding the titles of investigator and sworn officer of the Waterfront Commission of New York Harbor to the definition of "police officer" under Section 1.20.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$29,000 in the annual contributions of the State of New York. This estimate assumes that payment will be made on February 1, 2024.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$979,000 which will be borne by the State of New York and all local participating employers in the NYSLPFRS. This estimate assumes that payment will be made on February 1, 2024.

These estimated costs are based on eight affected members employed by the Waterfront Commission of New York Harbor, with annual salary of approximately \$950,000 as of March 31, 2022.

Along with the direct costs quoted above, insofar as this proposal allows certain previous service rendered as an investigator, investigator-trainee or sworn officer of the Waterfront Commission of New York Harbor to be newly creditable under Section 381-b of the RSSL, additional past service costs could arise for the current New York State Troopers covered by that section. It is estimated that such past service cost will be 25% of an affected member's compensation for each year of service that is newly credited pursuant to this legislation.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated June 2, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-175, prepared by the Actuary for the New York State and Local Retirement System.



# STATE OF NEW YORK

7575

2023-2024 Regular Sessions

## IN SENATE

June 8, 2023

Introduced by Sen. JACKSON -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT implementing an agreement between the state and an employee organization; providing for the adjustment of salaries of certain incumbents in the professional service in the state university; and making an appropriation for the purpose of effectuating certain provisions thereof

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Definitions. 1. For purposes of this act, "professional  
2 services unit" means the collective negotiating unit designated as the  
3 professional services negotiating unit in the state university of New  
4 York established pursuant to article 14 of the civil service law.

5 2. For purposes of this act, "the agreement" means a collectively  
6 negotiated agreement entered into in 2023 between the state and the  
7 employee organization representing members of the professional services  
8 unit.

9 3. For purposes of this act, "the employee organization" means the  
10 employee organization representing members of the professional services  
11 unit.

12 § 2. Adjustment to salaries and other compensation of certain incum-  
13 bents in positions in the professional service in the state university.

14 1. The basic annual salaries as of June 30, 2022, of incumbents in  
15 positions in the professional service in the state university in the  
16 professional services unit, other than positions described in subdivi-  
17 sion fourteen of this section, shall be increased by 2 percent, adjusted  
18 to the nearest whole dollar amount (a) commencing the first day of the  
19 payroll period closest to July 2, 2022 for employees having a calendar  
20 year or college year professional obligation or (b) commencing the first  
21 day of the payroll period closest to September 1, 2022 for employees

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD12017-02-3

1 having an academic year professional obligation, except that certain  
2 incumbents at the state university of New York at Binghamton, the  
3 colleges of technology and the agriculture and technology colleges here-  
4 tofore specifically identified by the department of audit and control,  
5 for the purpose of establishing the effective date of eligibility for  
6 salary increases shall be granted said salary increase commencing the  
7 first day of the payroll period closest to July 2, 2022. Notwithstand-  
8 ing the above provisions of this subdivision, for employees having an  
9 academic year professional obligation and who are in a 21 pay period  
10 status, for the purpose of establishing the effective date of eligibil-  
11 ity for salary increase, shall be granted said salary increase effective  
12 August 18, 2022.

13 2. The basic annual salaries as of June 30, 2023, of incumbents in  
14 positions in the professional service in the state university in the  
15 professional services unit, other than positions described in subdivi-  
16 sion fourteen of this section, shall be increased by 3 percent, adjusted  
17 to the nearest whole dollar amount (a) commencing the first day of the  
18 payroll period closest to July 1, 2023, for employees having a calendar  
19 year or college year professional obligation, or (b) commencing the  
20 first day of the payroll period closest to September 1, 2023, for  
21 employees having an academic year professional obligation, except that  
22 certain incumbents at the state university of New York at Binghamton,  
23 the colleges of technology and the agriculture and technology colleges  
24 heretofore specifically identified by the department of audit and  
25 control for the purpose of establishing the effective date of eligibil-  
26 ity for salary increases, shall be granted said salary increase commenc-  
27 ing the first day of the payroll period closest to July 1, 2023.  
28 Notwithstanding the above provisions of this subdivision, employees  
29 having an academic year professional obligation and who are in a 21 pay  
30 period status, for the purpose of establishing the effective date of  
31 eligibility for salary increases, shall be granted said salary increase  
32 effective August 17, 2023.

33 3. The basic annual salaries as of June 30, 2024, of incumbents in  
34 positions in the professional service in the state university in the  
35 professional services unit, other than positions described in subdivi-  
36 sion fourteen of this section, shall be increased by 3 percent, adjusted  
37 to the nearest whole dollar amount (a) commencing the first day of the  
38 payroll period closest to July 1, 2024, for employees having a calendar  
39 year or college year professional obligation, or (b) commencing the  
40 first day of the payroll period closest to September 1, 2024, for  
41 employees having an academic year professional obligation, except that  
42 certain incumbents at the state university of New York at Binghamton,  
43 the colleges of technology and the agriculture and technology colleges  
44 heretofore specifically identified by the department of audit and  
45 control for the purpose of establishing the effective date of eligibil-  
46 ity for salary increases, shall be granted said salary increase commenc-  
47 ing the first day of the payroll period closest to July 1, 2024.  
48 Notwithstanding the above provisions of this subdivision, employees  
49 having an academic year professional obligation and who are in a 21 pay  
50 period status, for the purpose of establishing the effective date of  
51 eligibility for salary increases, shall be granted said salary increase  
52 effective August 15, 2024.

53 4. The basic annual salaries as of June 30, 2025, of incumbents in  
54 positions in the professional service in the state university in the  
55 professional services unit, other than positions described in subdivi-  
56 sion fourteen of this section, shall be increased by 3 percent, adjusted

1 to the nearest whole dollar amount (a) commencing the first day of the  
2 payroll period closest to July 1, 2025, for employees having a calendar  
3 year or college year professional obligation, or (b) commencing the  
4 first day of the payroll period closest to September 1, 2025, for  
5 employees having an academic year professional obligation, except that  
6 certain incumbents at the state university of New York at Binghamton,  
7 the colleges of technology and the agriculture and technology colleges  
8 heretofore specifically identified by the department of audit and  
9 control for the purpose of establishing the effective date of eligibil-  
10 ity for salary increases, shall be granted said salary increase commenc-  
11 ing the first day of the payroll period closest to July 1, 2025.  
12 Notwithstanding the above provisions of this subdivision, employees  
13 having an academic year professional obligation and who are in a 21 pay  
14 period status, for the purpose of establishing the effective date of  
15 eligibility for salary increase, shall be granted said salary increase  
16 effective August 14, 2025.

17 5. Notwithstanding the provisions of subdivision one, two, three, or  
18 four of this section, an employee in service on April 30 of 2022, 2023,  
19 2024, or 2025, whose employment expired prior to July 2, 2022 or July 1,  
20 2023, 2024, or 2025, respectively, and who would have been eligible for  
21 the salary increase provided for in subdivision one, two, three, or four  
22 of this section if the employee's employment had continued through July  
23 2 or July 1 of that year, as appropriate, shall be eligible for the  
24 salary increase provided for in subdivision one, two, three, or four of  
25 this section if the employee is reemployed in an equivalent position for  
26 at least one semester or the equivalent of the twelve-month period  
27 commencing on July 2 or July 1 of such year, as appropriate.

28 6. Notwithstanding the provisions of subdivision one, two, three, or  
29 four of this section, an employee in service during a portion of the  
30 twelve-month period commencing on July 1 of 2021, 2022, 2023, or 2024,  
31 for at least one semester or the equivalent, but whose employment  
32 expired prior to July 1 of the following year, shall be eligible for the  
33 salary increase provided for such year in subdivision one, two, three,  
34 or four of this section if the employee is reemployed in an equivalent  
35 position for at least one semester or the equivalent of the twelve-month  
36 period commencing on July 1 of such following year.

37 7. The provisions of this subdivision shall apply to incumbents in  
38 positions in the professional services unit, other than positions  
39 described in subdivision thirteen of this section.

40 (a) Pursuant to the terms of the agreement, for the year 2023, incum-  
41 bents on the payroll on June 30, 2023 and at the time of payment shall  
42 be paid a lump sum payment in the amount of 400 dollars. Part-time  
43 employees shall be eligible for the lump sum payment of 400 dollars, at  
44 a pro-rated amount, pursuant to the terms of the agreement. Incumbents  
45 on the payroll on June 30, 2023 shall include those part-time employees  
46 in service on April 30, 2023, but whose employment expired prior to July  
47 1, 2023. Such lump sum payments shall be added to basic annual salary  
48 and shall be payable not later than December 31, 2023.

49 (b) Pursuant to the terms of the agreement, for the year 2024, there  
50 shall be available an amount equal to .5 percent (.5%) of the total of  
51 the basic annual salaries on June 30, 2024 to whom the provisions of  
52 this subdivision apply, for distribution to such incumbents as payments  
53 made by the state university trustees in their discretion. Such payments  
54 as described in this paragraph shall be made to incumbents on the  
55 payroll on June 30, 2024 and at the time of payment and shall occur not  
56 later than December 31, 2024. Such payments shall be a part of an

1 employee's basic annual salary. The total of the basic annual salaries  
2 on June 30, 2024 shall include the total salaries of part-time employees  
3 in service on April 30, 2024, but whose employment expires prior to July  
4 1, 2024. If the part-time faculty employee is reemployed prior to the  
5 distribution of the pool, the employee will be eligible for a discre-  
6 tionary increase at the discretion of the state university trustees.

7 (c) Pursuant to the terms of the agreement, for the year 2025, there  
8 shall be available an amount equal to .5 percent (.5%) of the total of  
9 the basic annual salaries on June 30, 2025 to whom the provisions of  
10 this subdivision apply, for distribution to such incumbents as payments  
11 made by the state university trustees in their discretion. Such payments  
12 as described in this paragraph shall be made to incumbents on the  
13 payroll on June 30, 2025 and at the time of payment and shall occur not  
14 later than December 31, 2025. Such payments shall be a part of an  
15 employee's basic annual salary. The total of the basic annual salaries  
16 on June 30, 2025 shall include the total salaries of part-time employees  
17 in service on April 30, 2025, but whose employment expires prior to July  
18 1, 2025. If the part-time faculty employee is reemployed prior to the  
19 distribution of the pool, the employee will be eligible for a discre-  
20 tionary increase at the discretion of the state university trustees.

21 (d) Pursuant to the terms of the agreement, for the year 2026, there  
22 shall be available an amount equal to .5 percent (.5%) of the total of  
23 the basic annual salaries on June 30, 2026 to whom the provisions of  
24 this subdivision apply, for distribution to such incumbents as payments  
25 made by the state university trustees in their discretion. Such payments  
26 as described in this paragraph shall be made to incumbents on the  
27 payroll on June 30, 2026 and at the time of payment and shall occur not  
28 later than December 31, 2026. Such payments shall be a part of an  
29 employee's basic annual salary. The total of the basic annual salaries  
30 on June 30, 2026 shall include the total salaries of part-time employees  
31 in service on April 30, 2026, but whose employment expires prior to July  
32 1, 2026. If the part-time faculty employee is reemployed prior to the  
33 distribution of the pool, the employee will be eligible for a discre-  
34 tionary increase at the discretion of the state university trustees.

35 8. Location compensation of certain incumbents in positions in the  
36 professional service of the state university. (a) Employees in positions  
37 in the professional services unit who are full-time employees and whose  
38 work station is: (i) in the city of New York, or in the county of  
39 Suffolk, Nassau, Rockland or Westchester, shall continue to be entitled  
40 to location pay at the annual rate of 3,026 dollars effective January 1,  
41 2009 increasing to 3,087 dollars effective July 1, 2023 and increasing  
42 to 3,400 dollars effective July 1, 2024 and increasing to 4,000 dollars  
43 effective July 1, 2025, or (ii) in the county of Dutchess, Putnam or  
44 Orange shall continue to be entitled to location pay at the annual rate  
45 of 1,513 dollars effective January 1, 2009 increasing to 1,543 dollars  
46 effective July 1, 2023 and increasing to 1,650 dollars effective July 1,  
47 2024 and increasing to 2,000 dollars effective July 1, 2025.

48 (b) Payments made under paragraph (a) of this subdivision shall be  
49 paid biweekly and shall be in addition to and not part of the basic  
50 annual salary of such employees, provided, however, that any amount  
51 payable pursuant to this subdivision shall be included as compensation  
52 for retirement purposes.

53 (c) Notwithstanding the provisions of paragraph (a) of this subdivi-  
54 sion, a full-time employee on an authorized leave of absence who is  
55 receiving a part-time salary, but who would have been otherwise eligible  
56 for the location compensation set forth in paragraph (a) of this subdivi-

1 vision, shall be eligible for such location compensation, on a pro-rated  
2 basis, and shall be paid the appropriately pro-rated amount of the  
3 location compensation, which pro-rated amount shall be consistent with  
4 the part-time salary of that employee.

5 9. (a) Pursuant to the terms of the agreement, full-time employees in  
6 the professional services unit who have been granted permanent or  
7 continuing appointment at the campus at which they currently are  
8 employed, or full-time employees who have been granted a second five-  
9 year term appointment at the campus at which they are currently employed  
10 under Article XI, Appendix A of the policies of the board of trustees of  
11 the state university of New York, shall receive a one-time advance to  
12 basic annual salary of 500 dollars. Employees who have completed seven  
13 consecutive years of full-time service at the campus at which they are  
14 currently employed in the title of Lecturer or in any of the titles  
15 listed in Article XI, Appendix B, Section 4 - Division III Sports, or  
16 Article XI, Appendix C, shall receive a one-time advance to basic annual  
17 salary of 500 dollars.

18 (b) Pursuant to the terms of the agreement, commencing July 1, 2024,  
19 full-time employees who have been granted permanent or continuing  
20 appointment by the Chancellor, at the campus at which they are currently  
21 employed, or a second five-year term appointment, at the campus at which  
22 they are currently employed in titles listed in Article XI, Appendix A  
23 of the Policies, shall receive a one-time advance to basic annual salary  
24 of \$1,000 (employees who previously received \$500 under paragraph (a) of  
25 this subdivision shall only receive an additional \$500). Employees who  
26 have completed seven consecutive years of full-time service at the  
27 campus at which they are currently employed in the title of Lecturer, in  
28 any qualified academic rank title, or in any of the titles listed in  
29 Article XI, Appendix B, Section 4-Division III Sports, or Article XI,  
30 Appendix C shall receive a one-time advance to basic annual salary of  
31 \$1,000 (employees who previously received \$500 under paragraph (a) of  
32 this subdivision shall only receive an additional \$500).

33 (c) Pursuant to the terms of the agreement, commencing July 1, 2025,  
34 full-time employees who have received a payment pursuant to paragraph  
35 (a) or (b) of this subdivision and who have completed twelve consecutive  
36 years of full-time service at the campus at which they are currently  
37 employed shall receive a one-time advance to basic annual salary of  
38 \$800.

39 (d) Pursuant to the terms of the agreement, part-time employees in the  
40 professional services unit who have completed at least eight years of  
41 consecutive service at the campus at which they are currently employed,  
42 shall receive a lump sum payment in the amount of \$500. Such payment  
43 shall be in addition to and shall not be a part of an employee's basic  
44 annual salary, provided, however, that such payment shall be included as  
45 compensation for retirement purposes. Pursuant to the terms of the  
46 agreement, part-time employees are eligible to receive this payment  
47 every eight years thereafter of consecutive service at the campus at  
48 which they are currently employed. In no event shall a part-time employ-  
49 ee be eligible for a service award, as described in this paragraph, more  
50 than once every eight years.

51 10. Minimum basic annual salary. (a) This subdivision shall apply to  
52 employees in the professional services unit, except those who are not  
53 paid on the basis of a basic annual salary.

54 (b) The basic annual salary minimums as of June 30, 2022, as provided  
55 for in the agreement, shall be increased as provided for in the agree-

1 ment, on the dates of the salary increase provided for in subdivision  
2 one of this section.

3 (c) The basic annual salary minimums as of June 30, 2023, as provided  
4 for in the agreement, shall be increased as provided for in the agree-  
5 ment, on the dates of the salary increase provided for in subdivision  
6 two of this section.

7 (d) The basic annual salary minimums as of June 30, 2024, as provided  
8 for in the agreement, shall be increased as provided for in the agree-  
9 ment, on the dates of the salary increase provided for in subdivision  
10 three of this section.

11 (e) The basic annual salary minimums as of June 30, 2025, as provided  
12 for in the agreement, shall be increased as provided for in the agree-  
13 ment, on the dates of the salary increase provided for in subdivision  
14 four of this section.

15 (f) A part-time employee who is paid on the basis of a pro-rated basic  
16 annual salary and who, if employed on a full-time basis, would be eligi-  
17 ble to be paid a minimum basic annual salary, shall be paid a minimum  
18 basic annual salary which shall be the appropriately pro-rated amount of  
19 the minimum basic annual salary that would have been paid to the employ-  
20 ee had the employee been employed on a full-time basis.

21 (g) Notwithstanding the provisions of subdivision one of this section,  
22 incumbents to whom the provisions of subdivisions one, two, three, and  
23 four of this section apply shall receive an increase in salary as set  
24 forth in subdivisions one, two, three, and four of this section or the  
25 minimum basic annual salary in force, as provided for in the agreement,  
26 for the rank or grade in which such incumbent serves, whichever is  
27 greater.

28 (h) An incumbent promoted on or after the effective dates, appropriate  
29 to the incumbent's professional obligation or the incumbent's date of  
30 eligibility for salary increases, of the salary increases provided for  
31 in subdivisions one, two, three, and four of this section shall receive  
32 not less than the minimum basic annual salary provided for in the agree-  
33 ment for the rank or grade to which the incumbent has been promoted.

34 (i) An employee hired on or after the effective dates, appropriate to  
35 the employee's professional obligation or the employee's date of eligi-  
36 bility for salary increases, of the salary increases provided for in  
37 subdivisions one, two, three, and four of this section shall receive not  
38 less than the minimum basic annual salary for the employee's rank or  
39 grade provided for in the agreement on the date the employee is placed  
40 in payroll status.

41 11. Part-time academic faculty minimum salary. (a) This subdivision  
42 shall apply to part-time academic employees in the professional services  
43 unit, except those who are paid on an hourly basis or on the basis of a  
44 basic annual salary.

45 (b) Pursuant to the terms of the agreement, salary minimums shall be  
46 established for part-time academic employees not paid on an hourly basis  
47 or on the basis of a basic annual salary, per three credit course. The  
48 credit hour equivalent for contact hours and other credit equivalencies  
49 will be determined by management based on the practice at each individ-  
50 ual campus.

51 (c) Effective the semester beginning after July 1, 2022, as provided  
52 for in the agreement, the minimum salary for university centers shall be  
53 increased to 3,750 dollars, and the minimum salary for comprehensive and  
54 technology colleges shall be increased to 3,250 dollars.

55 (d) Effective the semester beginning after July 1, 2023, as provided  
56 for in the agreement, the minimum salary for university centers shall be



1 increased to 4,000 dollars, and the minimum salary for comprehensive and  
2 technology colleges shall be increased to 3,500 dollars.

3 (e) Effective the semester beginning after July 1, 2024, as provided  
4 for in the agreement, the minimum salary for university centers shall be  
5 increased to 4,500 dollars, and the minimum salary for comprehensive and  
6 technology colleges shall be increased to 4,000 dollars.

7 (f) Effective the semester beginning after July 1, 2025, as provided  
8 for in the agreement, the minimum salary for university centers shall be  
9 increased to 5,000 dollars, and the minimum salary for comprehensive and  
10 technology colleges shall be increased to 4,500 dollars.

11 (g) Effective the semester beginning after July 1, 2026, as provided  
12 for in the agreement, the minimum salary for university centers shall be  
13 increased to 6,000 dollars, and the minimum salary for comprehensive and  
14 technology colleges shall be increased to 5,500 dollars.

15 (h) Pursuant to the terms of the agreement, part-time academic employ-  
16 ees who are otherwise eligible to receive an increase in salary in  
17 accordance with subdivisions one, two, three, and four of this section  
18 shall, if otherwise eligible, receive an increase in salary as set forth  
19 in subdivisions one, two, three, and four of this section, or the appli-  
20 cable part-time academic faculty minimum as set forth in this subdivi-  
21 sion, whichever is greater.

22 12. Post-Graduate Year (PGY) Salary Schedules. Pursuant to the terms  
23 of the agreement, employees in the professional services unit paid  
24 according to the PGY Salary Schedules shall be paid according to the  
25 salary schedules established and based on years of service effective  
26 July 1 of 2022, 2023, 2024 and 2025.

27 13. The increases in salary payable pursuant to subdivisions one, two,  
28 three, and four of this section shall apply on a pro-rated basis to  
29 incumbents otherwise eligible to receive an increase in salary pursuant  
30 to this section, who are paid on an hourly or per diem basis, or who  
31 serve on a part-time basis or who are paid on any basis other than at an  
32 annual salary rate.

33 14. Notwithstanding any of the provisions of this section, the salary  
34 increases or payments provided by this section shall not apply to  
35 employees deemed to be casual employees pursuant to the resolution of  
36 clarification petition CP 751 brought against the state by the employee  
37 organization representing the professional services unit; to extra  
38 service compensation; to summer session compensation; or to compensation  
39 derived from clinical practice plan arrangements; nor shall anything in  
40 this section be deemed to provide any adjustment in salary or other  
41 compensation of any person holding a chair established pursuant to  
42 section 239 of the education law.

43 15. Inconvenience pay. Pursuant to the terms of the agreement, effec-  
44 tive July 2, 2016, an eligible employee, as provided for in the agree-  
45 ment, shall continue to be paid 575 dollars per year for working 4 or  
46 more hours between the hours of 6:00 p.m. and 6:00 a.m.

47 16. Basic annual salary. For the purposes of this section, basic annu-  
48 al salary is the amount of annual compensation payable to an employee  
49 for the performance of the employee's professional obligation, as such  
50 obligation is set forth in Title H, Article XI, of the policies of the  
51 board of trustees of the state university of New York, from state monies  
52 appropriated for such purpose. Nothing herein shall prevent increasing  
53 amounts paid to incumbents of positions of the professional service in  
54 the professional services unit in addition to the basic annual salary,  
55 provided however, that the amounts required for such other increases and  
56 the cost of fringe benefits attributable to such other increases, as



1 determined by the comptroller, are made available to the state in  
2 accordance with procedures established by the state university; provided  
3 that the state university shall annually submit a report to the director  
4 of the budget specifying aggregate amounts by campus, sources and  
5 expenditure of such funds as payment for such increases.

6 17. Notwithstanding any of the foregoing provisions of this section,  
7 any increase in compensation may be withheld in whole or in part from  
8 any employee to whom the provisions of this section are applicable when,  
9 in the opinion of the chancellor of the state university of New York and  
10 the director of employee relations, such increase is not warranted or is  
11 not appropriate.

12 § 3. Adjustment to salaries and hourly rates and other compensation of  
13 certain eligible unit members in the collective negotiating unit design-  
14 nated as the professional services unit established pursuant to article  
15 14 of the civil service law that are in lifeguard titles and who are in  
16 positions designated as part of bargaining unit 68. 1. The percentage  
17 increases of this subdivision shall only apply to certain eligible unit  
18 members in the professional services unit that are in lifeguard titles  
19 and who are in positions designated as part of bargaining unit 68.

20 (a) Effective April 1, 2022, the salary or hourly rate of certain  
21 eligible unit members shall increase by 2 percent unless such individ-  
22 uals received an increase in hourly rate that was effective June 22,  
23 2022.

24 (b) Effective April 1, 2023, the salary or hourly rate of certain  
25 eligible unit members shall increase by 3 percent.

26 (c) Effective April 1, 2024, the salary or hourly rate of certain  
27 eligible unit members shall increase by 3 percent.

28 (d) Effective April 1, 2025, the salary or hourly rate of certain  
29 eligible unit members shall increase by 3 percent.

30 2. In accordance with the terms of the agreement, certain eligible  
31 unit members who work at least 160 hours during the season (at least 20  
32 days) shall be entitled to additional compensation at their hourly rate,  
33 up to a maximum of eight hours, for time worked on each of the first  
34 three days during their employment in any seasonal period (April 1 to  
35 September 30 or October 1 to March 31) which are observed as holidays by  
36 the state. Such compensation shall be paid retroactively upon  
37 completion of five weeks of work.

38 3. Notwithstanding any of the foregoing provisions of this section,  
39 any increase in compensation may be withheld in whole or in part from  
40 any employee to whom the provisions of this section are applicable when,  
41 in the opinion of the director of employee relations and the director of  
42 the budget, such increase is not warranted or is not appropriate.

43 § 4. Recall compensation for certain state officers and employees  
44 within the professional services unit. 1. Notwithstanding any provision  
45 of law to the contrary and to the extent that the agreement so provides,  
46 full-time professional employees (a) as defined by the policies of the  
47 board of trustees of the state university of New York within the profes-  
48 sional services unit, who provide patient care services on a full-time  
49 basis in the areas of a hospital or clinic specified in the agreement,  
50 and who are eligible to accrue overtime credits, or (b) who are specif-  
51 ically identified by the college president as subject to recall, shall  
52 be considered to have worked a minimum of 4 hours each time they are  
53 recalled to work overtime after having completed their scheduled work  
54 period and left their scheduled work station. In the event any such  
55 eligible employee works in excess of 4 hours upon such recall, such  
56 employee shall receive overtime compensation for the hours actually

1 worked. To the extent that the agreement so provides, any such full-time  
2 professional employee identified in paragraph (a) of this subdivision  
3 who is not eligible to accrue overtime credits but who is deemed eligi-  
4 ble to receive recall compensation in accordance with the terms of the  
5 agreement shall receive additional compensation at the rate of one and  
6 one-half times the regular hourly rate of compensation for time actually  
7 worked when such professional employee is recalled to work after having  
8 completed the scheduled work period and left the scheduled work station,  
9 but, in no case, shall such professional employee receive less than 4  
10 hours of additional compensation upon recall.

11 2. In addition to eligible full-time professional employees as set  
12 forth in subdivision one of this section, notwithstanding any provision  
13 of law to the contrary and to the extent that the agreement so provides,  
14 employees in positions at the campus specifically designated by the  
15 college president, in accordance with the terms of the agreement, as  
16 eligible for recall compensation, shall be considered to have worked a  
17 minimum of 4 hours each time they are recalled to work overtime after  
18 having completed their scheduled work period and left their scheduled  
19 work station. In the event any such eligible employee works in excess of  
20 4 hours upon such recall, such employee shall receive overtime compen-  
21 sation for the hours actually worked.

22 3. Any employee eligible to receive compensation pursuant to this  
23 section who is recalled to work more than once during a period of 4  
24 hours commencing with the onset of the initial recall will not be eligi-  
25 ble for more than 4 hours of compensation in any form unless more than 4  
26 hours is actually worked. Any compensation paid pursuant to this section  
27 shall be in addition to and not part of such employee's basic annual  
28 salary, provided however, that any amounts payable pursuant to this  
29 section shall be included as compensation for retirement purposes.

30 § 5. On-call compensation for certain state officers and employees in  
31 the professional services unit of the state university. Notwithstanding  
32 any provision of law to the contrary, any full-time professional employ-  
33 ee or other employee eligible to receive compensation pursuant to  
34 section four of this act, who is required to be available for immediate  
35 recall and who must be prepared to return to duty within a limited peri-  
36 od of time, may be granted additional compensation for each day such  
37 employee is actually scheduled to remain and remains available for  
38 recall. Such additional compensation shall be paid at a rate established  
39 pursuant to the agreement. Such compensation shall be in addition to and  
40 not part of such employee's basic annual salary, provided however, that  
41 any amount payable pursuant to this section shall be included as compen-  
42 sation for retirement purposes.

43 § 6. Health insurance coverage for part-time employees in the profes-  
44 sional services unit of the state university. Notwithstanding any  
45 provision of law to the contrary, any employee serving in a position  
46 within the professional services unit of the state university who serves  
47 on a part-time basis and is otherwise ineligible to receive health  
48 insurance coverage may participate in the state health insurance program  
49 provided that such part-time employee pays the full premium cost for the  
50 coverage provided by such health insurance program.

51 § 7. There shall be a lump sum payment payable in accordance with the  
52 terms of the collective bargaining agreement covering the professional  
53 services unit of the state university.

54 § 8. Statewide joint labor-management committees for certain state  
55 officers and employees. 1. During the period July 2, 2022 through July  
56 1, 2026, there shall be a statewide joint labor-management committee

1 continued and administered pursuant to the terms of the agreement, which  
2 shall have the responsibility for studying and making recommendations  
3 concerning the major issues of professional development and implementing  
4 such agreements which may be entered into between the state and the  
5 employee organization concerning such matters.

6 2. During the period July 2, 2022 through July 1, 2026, there shall be  
7 a statewide joint labor-management committee continued and administered  
8 pursuant to the terms of the agreement, which shall have the responsi-  
9 bility for studying and making recommendations concerning employment  
10 related issues as required by provisions of the agreement and adminis-  
11 tering the continuity of employment fund subject to the approval of the  
12 state and the employee organization.

13 3. During the period July 2, 2022 through July 1, 2026, there shall be  
14 a statewide joint labor-management committee continued and administered  
15 pursuant to the terms of the agreement, which shall have the responsi-  
16 bility for studying and making recommendations concerning issues of  
17 safety in the workplace and implementing such agreements which may be  
18 entered into between the state and the employee organization concerning  
19 such matters.

20 4. During the period July 2, 2022 through July 1, 2026, there shall be  
21 a statewide joint labor-management committee continued and administered  
22 pursuant to the terms of the agreement, which shall have the responsi-  
23 bility for studying and making recommendations concerning matters of  
24 mutual interest in the areas of equal employment and affirmative action  
25 concerning minorities, women, persons with disabilities and military  
26 status and implementing such agreements which may be entered into  
27 between the state and the employee organization concerning such matters.

28 5. During the period July 2, 2022 through July 1, 2026, there shall be  
29 a statewide joint labor-management committee continued and administered  
30 pursuant to the terms of the agreement, which shall have the responsi-  
31 bility for studying and making recommendations concerning issues of  
32 health benefits and implementing such agreements which may be entered  
33 into between the state and the employee organization concerning such  
34 matters.

35 6. During the period July 2, 2022 through July 1, 2026, there shall be  
36 a Tripartite Redeployment Committee administered pursuant to the terms  
37 of the agreement, which shall have the responsibility for reviewing and  
38 discussing issues related to redeployment consideration and implementing  
39 such agreements which may be entered into between the state and the  
40 employee organization concerning such matters.

41 7. During the period July 2, 2022 through July 1, 2026, there shall be  
42 a statewide joint labor-management committee established and adminis-  
43 tered pursuant to the terms of the agreement, which shall have the  
44 responsibility for studying, making recommendations and approving campus  
45 grants that would benefit groups of employees at one or more campuses  
46 and implementing such agreements which may be entered into between the  
47 state and the employee organization concerning such matters.

48 § 9. Notwithstanding any provision of law to the contrary, the appro-  
49 priations contained in this act shall be available to the state for the  
50 payment of grievance and arbitration settlements and awards pursuant to  
51 article 7 of the agreement.

52 § 10. The salary increases and benefit modifications, and any other  
53 modifications to the terms and conditions of employment provided for by  
54 this act for state employees in the professional services unit, shall  
55 not be implemented until the director of employee relations has deliv-  
56 ered, to the director of the budget and the comptroller, a letter that

1 there is in effect with respect to such negotiating unit a collectively  
2 negotiated agreement which provides for such increases and modifications  
3 and which is fully executed in writing with the state pursuant to arti-  
4 cle 14 of the civil service law, and ratified pursuant to the ratifica-  
5 tion procedure of the employee organization.

6 § 11. Notwithstanding any other provision of law to the contrary,  
7 where, and to the extent that, the agreement so provides, an employee is  
8 affected as a result of the state's exercise of its right to contract  
9 out, and in the event that such affected employee obtains employment  
10 with the contractor, the employee shall not be barred from accepting  
11 such employment as provided for in the agreement.

12 § 12. Notwithstanding any inconsistent provision of law, where and to  
13 the extent that any agreement between the state and the employee organ-  
14 ization entered into pursuant to article 14 of the civil service law so  
15 provides on behalf of employees in the professional services unit,  
16 effective January 1, 2024, the state shall contribute an amount desig-  
17 nated in such agreement and for the period covered by such agreement to  
18 the accounts of such employees enrolled for dependent care deductions  
19 pursuant to subdivision 7 of section 201-a of the state finance law.  
20 Such amounts shall be from funds appropriated herein and shall not be  
21 part of basic annual salary for overtime or retirement purposes.

22 § 13. Date of entitlement to salary or hourly rate increase. Notwith-  
23 standing the provisions of this act or of any other law, the increase in  
24 salary or compensation of any officer or employee provided by this act  
25 shall be added to the salary or compensation of such officer or employee  
26 at the beginning of that payroll period the first day of which is near-  
27 est to the effective date of such increase as provided in this act, or  
28 at the beginning of the earlier of two payroll periods the first days of  
29 which are nearest but equally near to the effective date of such  
30 increase as provided in this act, provided, however, that for the  
31 purposes of determining the salary or hourly rate of such officer or  
32 employee upon reclassification, reallocation, appointment, promotion,  
33 transfer, demotion, reinstatement or other change of status, such salary  
34 or hourly rate increase shall be deemed to be effective on the date  
35 thereof as prescribed in this act, and the payment thereof pursuant to  
36 this section on a date prior thereto, instead of on such effective date,  
37 and shall not operate to confer any additional salary rights or benefits  
38 on such officer or employee. Payment of such salary or hourly rate  
39 increase may be deferred pursuant to section fourteen of this act.

40 § 14. Deferred payment of salary or hourly rate increase. Notwith-  
41 standing the provisions of any other section of this act or of any other  
42 law, pending payment pursuant to this act of the basic annual salaries  
43 or compensation of incumbents of positions subject to this act, such  
44 incumbents shall receive, as partial compensation for services rendered,  
45 the rate of compensation otherwise payable in their respective posi-  
46 tions. An incumbent holding a position subject to this act at any time  
47 during the period from the effective dates of the salary or hourly rate  
48 increases provided for in this act until the time when basic annual  
49 salaries or compensation are first paid pursuant to this act for such  
50 services in excess of the compensation actually received therefor, shall  
51 be entitled to a lump sum payment for the difference between the salary  
52 to which such incumbent is entitled for such services and the compen-  
53 sation actually received therefor. Such lump sum payments shall be made  
54 as soon as practicable. For the purpose of calculating retirement bene-  
55 fits, the amounts paid under this act shall count as compensation earned  
56 during the year or years for which it is calculated and not as compen-

1 sation earned wholly in the year in which it is paid. Notwithstanding  
2 any law, rule or regulation to the contrary, no member of the profes-  
3 sional services unit to whom the provisions of this act apply shall be  
4 entitled to, or owed, any interest or other penalty for any reason on  
5 any monies due to such member pursuant to the terms of this act and the  
6 terms of the agreement covering employees in the professional services  
7 unit.

8 § 15. Use of appropriations. The comptroller is authorized to pay any  
9 amounts required during the fiscal year commencing April 1, 2023, by the  
10 provisions of this act for any state department or agency from any  
11 appropriation or other funds available to such state department or agen-  
12 cy for personal service or for other related employee benefits during  
13 such fiscal year. To the extent that such appropriations are insuffi-  
14 cient in any fund to accomplish the purposes herein set forth, the  
15 director of the budget is authorized to allocate to the various depart-  
16 ments and agencies, from any appropriations available in any fund, the  
17 amounts necessary to pay such amounts. The aforementioned appropriations  
18 shall be available for payment of any liabilities or obligations  
19 incurred prior to April 1, 2023 in addition to current liabilities.

20 § 16. Payment from special or administrative funds. If the compen-  
21 sation to which officers and employees of the state are otherwise enti-  
22 tled is payable from a special or administrative fund or funds of the  
23 state, other than the general fund or the capital projects fund of the  
24 state, the increase in compensation to which such officers or employees  
25 are entitled under this act shall be payable from such other fund or  
26 funds in the same manner as such other compensation. If the amounts  
27 appropriated or allocable from such other fund or funds are insufficient  
28 to accomplish the purposes of this act, the director of the budget is  
29 hereby authorized to allocate such additional sums from such other fund  
30 or funds as may be necessary therefor.

31 § 17. Effect of participation in special annuity program. No employee  
32 participating in a special annuity program pursuant to the provisions of  
33 article 8-C of title 1 of the education law shall, by reason of an  
34 increase in compensation pursuant to this act, suffer any reduction of  
35 the salary adjustment to which such officer or employee would otherwise  
36 be entitled by reason of participation in such program, and such salary  
37 adjustment shall be based upon the salary of such officer or employee  
38 without regard to the reduction authorized by said article.

39 § 18. Appropriations. Notwithstanding any provision of the state  
40 finance law or any other provision of law to the contrary, the sum of  
41 two hundred seventy-five million dollars (\$275,000,000) is hereby appro-  
42 priated in the general fund/state purposes account (10050) in miscella-  
43 neous-all state departments and agencies solely for  
44 apportionment/transfer by the director of the budget for use by any  
45 state department or agency, including the contract colleges at Alfred  
46 and Cornell, in any fund for the fiscal year beginning April 1, 2023, to  
47 supplement appropriations available for personal service, other than  
48 personal service, and fringe benefits, and to carry out the provisions  
49 of this act. No money shall be available for expenditure from this  
50 appropriation until a certificate of approval has been issued by the  
51 director of the budget and a copy of such certificate or any amendment  
52 thereto has been filed with the state comptroller, the chair of the  
53 senate finance committee and the chair of the assembly ways and means  
54 committee. The monies hereby appropriated are available for payment of  
55 any liabilities or obligations incurred prior to April 1, 2023 in addi-  
56 tion to liabilities or obligations associated with the fiscal year

1 commencing April 1, 2023. Notwithstanding any provision of law to the  
2 contrary, this appropriation shall remain in full force and effect for  
3 the payment of liabilities incurred on or before June 30, 2024.

4 § 19. The several amounts as hereinafter set forth, or so much thereof  
5 as may be necessary, are hereby appropriated from the fund so designated  
6 for use by any state department or agency for the fiscal year beginning  
7 April 1, 2023 to supplement appropriations from each respective fund  
8 available for personal service, other than personal service and fringe  
9 benefits, and to carry out the provisions of this act. Notwithstanding  
10 any provision of law to the contrary, the monies hereby appropriated are  
11 available for payment of any liabilities or obligations incurred prior  
12 to or during the period April 1, 2022 through June 30, 2024. No money  
13 shall be available for expenditure from this appropriation until a  
14 certificate of approval has been issued by the director of the budget  
15 and a copy of such certificate or any amendment thereto has been filed  
16 with the state comptroller, the chair of the senate finance committee,  
17 and the chair of the assembly ways and means committee.

18 ALL STATE DEPARTMENTS AND AGENCIES  
19 SPECIAL PAY BILLS

20 General Fund / State Operations  
21 State Purposes Account - 003  
22 Non-Personal Service

23 Joint Committee on Health Benefits

24 Statewide Labor Management Committees ..... 7,118,819  
25 Employee Benefit Fund ..... 353,000

26 § 20. This act shall take effect immediately and shall be deemed to  
27 have been in full force and effect on and after July 2, 2022. Appropri-  
28 ations made by this act shall remain in full force and effect for  
29 liabilities incurred through June 30, 2024.

STATE OF NEW YORK

7576

2023-2024 Regular Sessions

IN SENATE

June 8, 2023

Introduced by Sen. JACKSON -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the civil service law, in relation to compensation, benefits and other terms and conditions of employment of certain state officers and employees; to implement agreements between the state and an employee organization; and to repeal certain provisions of the civil service law relating thereto; and making an appropriation for the purpose of effectuating certain provisions therefor (Part A); to amend the civil service law and the correction law, in relation to salaries of certain state officers and employees excluded from collective negotiating units; to repeal certain provisions of the civil service law and the correction law relating thereto; and making an appropriation for the purpose of effectuating certain provisions therefor (Part B)

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. This act enacts into law legislation necessary to implement  
2 a collective bargaining agreement and to implement changes to salary and  
3 benefits for certain state officers and employees excluded from collec-  
4 tive negotiating units. Each component is wholly contained within a  
5 Part identified as Parts A through B. The effective date for each  
6 particular provision contained within such Part is set forth in the last  
7 section of such Part. Any provision in any section contained within a  
8 Part, including the effective date of the Part, which makes reference to  
9 a section "of this act", when used in connection with that particular  
10 component, shall be deemed to mean and refer to the corresponding  
11 section of the Part in which it is found. Section two of this act sets  
12 forth the general severability clause applicable to this act. Section  
13 three of this act sets forth the general effective date of this act.

PART A

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets [-] is old law to be omitted.  
LBD12014-03-3



1 Section 1. Subparagraphs 1, 2, 3 and 4 of paragraph c of subdivision  
 2 1 of section 130 of the civil service law are REPEALED and three new  
 3 subparagraphs 1, 2 and 3 are added to read as follows:

4 (1) Effective March thirtieth, two thousand twenty-three for officers  
 5 and employees on the administrative payroll and effective April sixth,  
 6 two thousand twenty-three for officers and employees on the institu-  
 7 tional payroll:

8 PS&T SALARY SCHEDULE  
 9 EFFECTIVE March 30, 2023 (ADMIN)  
 10 EFFECTIVE April 6, 2023 (INST)

| 11 | <u>HIRING</u> | <u>JOB</u>       | <u>ADVANCE</u>   | <u>JOB RATE</u> |
|----|---------------|------------------|------------------|-----------------|
| 12 | <u>SG</u>     | <u>RATE</u>      | <u>AMOUNT</u>    | <u>ADVANCE</u>  |
| 13 | <u>1</u>      | <u>\$25,991</u>  | <u>\$33,537</u>  | <u>\$1,079</u>  |
| 14 | <u>2</u>      | <u>\$26,977</u>  | <u>\$34,894</u>  | <u>\$1,131</u>  |
| 15 | <u>3</u>      | <u>\$28,298</u>  | <u>\$36,595</u>  | <u>\$1,186</u>  |
| 16 | <u>4</u>      | <u>\$29,567</u>  | <u>\$38,300</u>  | <u>\$1,244</u>  |
| 17 | <u>5</u>      | <u>\$30,969</u>  | <u>\$40,127</u>  | <u>\$1,309</u>  |
| 18 | <u>6</u>      | <u>\$32,628</u>  | <u>\$42,251</u>  | <u>\$1,374</u>  |
| 19 | <u>7</u>      | <u>\$34,460</u>  | <u>\$44,531</u>  | <u>\$1,430</u>  |
| 20 | <u>8</u>      | <u>\$36,357</u>  | <u>\$46,886</u>  | <u>\$1,481</u>  |
| 21 | <u>9</u>      | <u>\$38,383</u>  | <u>\$49,405</u>  | <u>\$1,535</u>  |
| 22 | <u>10</u>     | <u>\$40,559</u>  | <u>\$52,146</u>  | <u>\$1,603</u>  |
| 23 | <u>11</u>     | <u>\$42,883</u>  | <u>\$55,093</u>  | <u>\$1,707</u>  |
| 24 | <u>12</u>     | <u>\$45,289</u>  | <u>\$58,016</u>  | <u>\$1,765</u>  |
| 25 | <u>13</u>     | <u>\$47,925</u>  | <u>\$61,330</u>  | <u>\$1,836</u>  |
| 26 | <u>14</u>     | <u>\$50,678</u>  | <u>\$64,693</u>  | <u>\$1,961</u>  |
| 27 | <u>15</u>     | <u>\$53,546</u>  | <u>\$68,269</u>  | <u>\$2,034</u>  |
| 28 | <u>16</u>     | <u>\$56,550</u>  | <u>\$71,979</u>  | <u>\$2,112</u>  |
| 29 | <u>17</u>     | <u>\$59,724</u>  | <u>\$76,029</u>  | <u>\$2,212</u>  |
| 30 | <u>18</u>     | <u>\$63,108</u>  | <u>\$80,248</u>  | <u>\$2,167</u>  |
| 31 | <u>19</u>     | <u>\$66,527</u>  | <u>\$84,496</u>  | <u>\$2,257</u>  |
| 32 | <u>20</u>     | <u>\$69,934</u>  | <u>\$88,721</u>  | <u>\$2,352</u>  |
| 33 | <u>21</u>     | <u>\$73,641</u>  | <u>\$93,374</u>  | <u>\$2,455</u>  |
| 34 | <u>22</u>     | <u>\$77,600</u>  | <u>\$98,252</u>  | <u>\$2,557</u>  |
| 35 | <u>23</u>     | <u>\$81,705</u>  | <u>\$103,350</u> | <u>\$2,663</u>  |
| 36 | <u>24</u>     | <u>\$86,057</u>  | <u>\$108,638</u> | <u>\$2,766</u>  |
| 37 | <u>25</u>     | <u>\$90,806</u>  | <u>\$114,444</u> | <u>\$2,884</u>  |
| 38 | <u>26</u>     | <u>\$95,588</u>  | <u>\$117,825</u> | <u>\$3,001</u>  |
| 39 | <u>27</u>     | <u>\$100,761</u> | <u>\$124,107</u> | <u>\$3,159</u>  |
| 40 | <u>28</u>     | <u>\$106,068</u> | <u>\$130,270</u> | <u>\$3,282</u>  |
| 41 | <u>29</u>     | <u>\$111,627</u> | <u>\$136,714</u> | <u>\$3,408</u>  |
| 42 | <u>30</u>     | <u>\$117,460</u> | <u>\$143,423</u> | <u>\$3,534</u>  |
| 43 | <u>31</u>     | <u>\$123,721</u> | <u>\$150,612</u> | <u>\$3,666</u>  |
| 44 | <u>32</u>     | <u>\$130,299</u> | <u>\$158,054</u> | <u>\$3,789</u>  |
| 45 | <u>33</u>     | <u>\$137,387</u> | <u>\$166,013</u> | <u>\$3,914</u>  |
| 46 | <u>34</u>     | <u>\$144,706</u> | <u>\$174,283</u> | <u>\$4,050</u>  |
| 47 | <u>35</u>     | <u>\$152,207</u> | <u>\$182,697</u> | <u>\$4,180</u>  |
| 48 | <u>36</u>     | <u>\$159,856</u> | <u>\$191,352</u> | <u>\$4,324</u>  |
| 49 | <u>37</u>     | <u>\$168,247</u> | <u>\$200,683</u> | <u>\$4,459</u>  |
| 50 | <u>38</u>     | <u>\$156,967</u> |                  |                 |

51 (2) Effective March twenty-eighth, two thousand twenty-four for offi-  
 52 cers and employees on the administrative payroll and effective April  
 53 fourth, two thousand twenty-four for officers and employees on the  
 54 institutional payroll:

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PS&T SALARY SCHEDULE  
EFFECTIVE March 28, 2024 (ADMIN)  
EFFECTIVE April 4, 2024 (INST)

|           | <u>HIRING</u> | <u>JOB</u>       | <u>ADVANCE</u>   | <u>JOB RATE</u> |                |
|-----------|---------------|------------------|------------------|-----------------|----------------|
| <u>SG</u> | <u>RATE</u>   | <u>RATE</u>      | <u>AMOUNT</u>    | <u>ADVANCE</u>  |                |
| 4         |               |                  |                  |                 |                |
| 5         | <u>1</u>      | <u>\$26,771</u>  | <u>\$34,540</u>  | <u>\$1,112</u>  | <u>\$1,097</u> |
| 6         | <u>2</u>      | <u>\$27,786</u>  | <u>\$35,942</u>  | <u>\$1,165</u>  | <u>\$1,166</u> |
| 7         | <u>3</u>      | <u>\$29,147</u>  | <u>\$37,692</u>  | <u>\$1,222</u>  | <u>\$1,213</u> |
| 8         | <u>4</u>      | <u>\$30,454</u>  | <u>\$39,450</u>  | <u>\$1,282</u>  | <u>\$1,304</u> |
| 9         | <u>5</u>      | <u>\$31,898</u>  | <u>\$41,328</u>  | <u>\$1,349</u>  | <u>\$1,336</u> |
| 10        | <u>6</u>      | <u>\$33,607</u>  | <u>\$43,521</u>  | <u>\$1,415</u>  | <u>\$1,424</u> |
| 11        | <u>7</u>      | <u>\$35,494</u>  | <u>\$45,864</u>  | <u>\$1,473</u>  | <u>\$1,532</u> |
| 12        | <u>8</u>      | <u>\$37,448</u>  | <u>\$48,294</u>  | <u>\$1,525</u>  | <u>\$1,696</u> |
| 13        | <u>9</u>      | <u>\$39,534</u>  | <u>\$50,884</u>  | <u>\$1,581</u>  | <u>\$1,864</u> |
| 14        | <u>10</u>     | <u>\$41,776</u>  | <u>\$53,708</u>  | <u>\$1,651</u>  | <u>\$2,026</u> |
| 15        | <u>11</u>     | <u>\$44,169</u>  | <u>\$56,743</u>  | <u>\$1,758</u>  | <u>\$2,026</u> |
| 16        | <u>12</u>     | <u>\$46,648</u>  | <u>\$59,757</u>  | <u>\$1,818</u>  | <u>\$2,201</u> |
| 17        | <u>13</u>     | <u>\$49,363</u>  | <u>\$63,169</u>  | <u>\$1,891</u>  | <u>\$2,460</u> |
| 18        | <u>14</u>     | <u>\$52,198</u>  | <u>\$66,634</u>  | <u>\$2,020</u>  | <u>\$2,316</u> |
| 19        | <u>15</u>     | <u>\$55,152</u>  | <u>\$70,317</u>  | <u>\$2,095</u>  | <u>\$2,595</u> |
| 20        | <u>16</u>     | <u>\$58,247</u>  | <u>\$74,135</u>  | <u>\$2,175</u>  | <u>\$2,838</u> |
| 21        | <u>17</u>     | <u>\$61,516</u>  | <u>\$78,307</u>  | <u>\$2,278</u>  | <u>\$3,123</u> |
| 22        | <u>18</u>     | <u>\$65,001</u>  | <u>\$82,656</u>  | <u>\$2,232</u>  | <u>\$4,263</u> |
| 23        | <u>19</u>     | <u>\$68,523</u>  | <u>\$87,032</u>  | <u>\$2,325</u>  | <u>\$4,559</u> |
| 24        | <u>20</u>     | <u>\$72,032</u>  | <u>\$91,381</u>  | <u>\$2,422</u>  | <u>\$4,817</u> |
| 25        | <u>21</u>     | <u>\$75,850</u>  | <u>\$96,173</u>  | <u>\$2,528</u>  | <u>\$5,155</u> |
| 26        | <u>22</u>     | <u>\$79,928</u>  | <u>\$101,197</u> | <u>\$2,634</u>  | <u>\$5,465</u> |
| 27        | <u>23</u>     | <u>\$84,156</u>  | <u>\$106,454</u> | <u>\$2,743</u>  | <u>\$5,840</u> |
| 28        | <u>24</u>     | <u>\$88,639</u>  | <u>\$111,897</u> | <u>\$2,849</u>  | <u>\$6,164</u> |
| 29        | <u>25</u>     | <u>\$93,530</u>  | <u>\$117,875</u> | <u>\$2,970</u>  | <u>\$6,525</u> |
| 30        | <u>26</u>     | <u>\$98,456</u>  | <u>\$121,360</u> | <u>\$3,091</u>  | <u>\$4,358</u> |
| 31        | <u>27</u>     | <u>\$103,784</u> | <u>\$127,830</u> | <u>\$3,254</u>  | <u>\$4,522</u> |
| 32        | <u>28</u>     | <u>\$109,250</u> | <u>\$134,178</u> | <u>\$3,380</u>  | <u>\$4,648</u> |
| 33        | <u>29</u>     | <u>\$114,976</u> | <u>\$140,815</u> | <u>\$3,510</u>  | <u>\$4,779</u> |
| 34        | <u>30</u>     | <u>\$120,984</u> | <u>\$147,726</u> | <u>\$3,640</u>  | <u>\$4,902</u> |
| 35        | <u>31</u>     | <u>\$127,433</u> | <u>\$155,130</u> | <u>\$3,776</u>  | <u>\$5,041</u> |
| 36        | <u>32</u>     | <u>\$134,208</u> | <u>\$162,796</u> | <u>\$3,903</u>  | <u>\$5,170</u> |
| 37        | <u>33</u>     | <u>\$141,509</u> | <u>\$170,993</u> | <u>\$4,032</u>  | <u>\$5,292</u> |
| 38        | <u>34</u>     | <u>\$149,047</u> | <u>\$179,511</u> | <u>\$4,171</u>  | <u>\$5,438</u> |
| 39        | <u>35</u>     | <u>\$156,773</u> | <u>\$188,178</u> | <u>\$4,306</u>  | <u>\$5,569</u> |
| 40        | <u>36</u>     | <u>\$164,652</u> | <u>\$197,093</u> | <u>\$4,454</u>  | <u>\$5,717</u> |
| 41        | <u>37</u>     | <u>\$173,294</u> | <u>\$206,703</u> | <u>\$4,593</u>  | <u>\$5,851</u> |
| 42        | <u>38</u>     | <u>\$161,676</u> |                  |                 |                |

(3) Effective March twenty-seventh, two thousand twenty-five for officers and employees on the administrative payroll and effective April third, two thousand twenty-five for officers and employees on the institutional payroll:

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PS&T SALARY SCHEDULE  
EFFECTIVE March 27, 2025 (ADMIN)  
EFFECTIVE April 3, 2025 (INST)

|           | <u>HIRING</u> | <u>JOB</u>      | <u>ADVANCE</u>  | <u>JOB RATE</u> |                |
|-----------|---------------|-----------------|-----------------|-----------------|----------------|
| <u>SG</u> | <u>RATE</u>   | <u>RATE</u>     | <u>AMOUNT</u>   | <u>ADVANCE</u>  |                |
| 51        |               |                 |                 |                 |                |
| 52        | <u>1</u>      | <u>\$27,574</u> | <u>\$35,574</u> | <u>\$1,145</u>  | <u>\$1,130</u> |
| 53        |               |                 |                 |                 |                |

|    |           |                  |                  |                |                |
|----|-----------|------------------|------------------|----------------|----------------|
| 1  | <u>2</u>  | <u>\$28,620</u>  | <u>\$37,022</u>  | <u>\$1,200</u> | <u>\$1,202</u> |
| 2  | <u>3</u>  | <u>\$30,021</u>  | <u>\$38,823</u>  | <u>\$1,259</u> | <u>\$1,248</u> |
| 3  | <u>4</u>  | <u>\$31,368</u>  | <u>\$40,635</u>  | <u>\$1,320</u> | <u>\$1,347</u> |
| 4  | <u>5</u>  | <u>\$32,855</u>  | <u>\$42,565</u>  | <u>\$1,389</u> | <u>\$1,376</u> |
| 5  | <u>6</u>  | <u>\$34,615</u>  | <u>\$44,828</u>  | <u>\$1,457</u> | <u>\$1,471</u> |
| 6  | <u>7</u>  | <u>\$36,559</u>  | <u>\$47,237</u>  | <u>\$1,517</u> | <u>\$1,576</u> |
| 7  | <u>8</u>  | <u>\$38,571</u>  | <u>\$49,743</u>  | <u>\$1,571</u> | <u>\$1,746</u> |
| 8  | <u>9</u>  | <u>\$40,720</u>  | <u>\$52,413</u>  | <u>\$1,628</u> | <u>\$1,925</u> |
| 9  | <u>10</u> | <u>\$43,029</u>  | <u>\$55,322</u>  | <u>\$1,700</u> | <u>\$2,093</u> |
| 10 | <u>11</u> | <u>\$45,494</u>  | <u>\$58,447</u>  | <u>\$1,811</u> | <u>\$2,087</u> |
| 11 | <u>12</u> | <u>\$48,047</u>  | <u>\$61,548</u>  | <u>\$1,873</u> | <u>\$2,263</u> |
| 12 | <u>13</u> | <u>\$50,844</u>  | <u>\$65,061</u>  | <u>\$1,947</u> | <u>\$2,535</u> |
| 13 | <u>14</u> | <u>\$53,764</u>  | <u>\$68,630</u>  | <u>\$2,081</u> | <u>\$2,380</u> |
| 14 | <u>15</u> | <u>\$56,807</u>  | <u>\$72,429</u>  | <u>\$2,157</u> | <u>\$2,680</u> |
| 15 | <u>16</u> | <u>\$59,994</u>  | <u>\$76,359</u>  | <u>\$2,240</u> | <u>\$2,925</u> |
| 16 | <u>17</u> | <u>\$63,361</u>  | <u>\$80,655</u>  | <u>\$2,347</u> | <u>\$3,212</u> |
| 17 | <u>18</u> | <u>\$66,951</u>  | <u>\$85,138</u>  | <u>\$2,299</u> | <u>\$4,393</u> |
| 18 | <u>19</u> | <u>\$70,579</u>  | <u>\$89,645</u>  | <u>\$2,394</u> | <u>\$4,702</u> |
| 19 | <u>20</u> | <u>\$74,193</u>  | <u>\$94,121</u>  | <u>\$2,495</u> | <u>\$4,958</u> |
| 20 | <u>21</u> | <u>\$78,126</u>  | <u>\$99,056</u>  | <u>\$2,604</u> | <u>\$5,306</u> |
| 21 | <u>22</u> | <u>\$82,326</u>  | <u>\$104,230</u> | <u>\$2,713</u> | <u>\$5,626</u> |
| 22 | <u>23</u> | <u>\$86,681</u>  | <u>\$109,650</u> | <u>\$2,825</u> | <u>\$6,019</u> |
| 23 | <u>24</u> | <u>\$91,298</u>  | <u>\$115,252</u> | <u>\$2,934</u> | <u>\$6,350</u> |
| 24 | <u>25</u> | <u>\$96,336</u>  | <u>\$121,413</u> | <u>\$3,060</u> | <u>\$6,717</u> |
| 25 | <u>26</u> | <u>\$101,410</u> | <u>\$125,001</u> | <u>\$3,184</u> | <u>\$4,487</u> |
| 26 | <u>27</u> | <u>\$106,898</u> | <u>\$131,665</u> | <u>\$3,352</u> | <u>\$4,655</u> |
| 27 | <u>28</u> | <u>\$112,528</u> | <u>\$138,203</u> | <u>\$3,482</u> | <u>\$4,783</u> |
| 28 | <u>29</u> | <u>\$118,425</u> | <u>\$145,039</u> | <u>\$3,616</u> | <u>\$4,918</u> |
| 29 | <u>30</u> | <u>\$124,614</u> | <u>\$152,158</u> | <u>\$3,749</u> | <u>\$5,050</u> |
| 30 | <u>31</u> | <u>\$131,256</u> | <u>\$159,784</u> | <u>\$3,889</u> | <u>\$5,194</u> |
| 31 | <u>32</u> | <u>\$138,234</u> | <u>\$167,680</u> | <u>\$4,020</u> | <u>\$5,326</u> |
| 32 | <u>33</u> | <u>\$145,754</u> | <u>\$176,123</u> | <u>\$4,153</u> | <u>\$5,451</u> |
| 33 | <u>34</u> | <u>\$153,518</u> | <u>\$184,896</u> | <u>\$4,296</u> | <u>\$5,602</u> |
| 34 | <u>35</u> | <u>\$161,476</u> | <u>\$193,823</u> | <u>\$4,435</u> | <u>\$5,737</u> |
| 35 | <u>36</u> | <u>\$169,592</u> | <u>\$203,006</u> | <u>\$4,588</u> | <u>\$5,886</u> |
| 36 | <u>37</u> | <u>\$178,493</u> | <u>\$212,904</u> | <u>\$4,730</u> | <u>\$6,031</u> |
| 37 | <u>38</u> | <u>\$166,526</u> |                  |                |                |

38 § 2. Notwithstanding any law to the contrary, there shall be a dental  
39 allowance consistent with the terms of the agreement between the employ-  
40 ee organization representing members of the professional, scientific and  
41 technical services unit. Such allowance shall not be added to base sala-  
42 ry and shall not be pensionable.

43 § 3. Compensation for certain state officers and employees in collec-  
44 tive negotiating units. 1. The provisions of this section shall apply  
45 to annual-salaried officers and employees in the collective negotiating  
46 unit designated as the professional, scientific and technical services  
47 unit established pursuant to article 14 of the civil service law.

48 2. Effective March 30, 2023 for officers and employees on the adminis-  
49 trative payroll and effective April 6, 2023 for officers and employees  
50 on the institutional payroll, the basic annual salary of officers and  
51 employees in full-time employment status on the day before such payroll  
52 period shall be increased by three percent adjusted to the nearest whole  
53 dollar amount.

54 3. Effective March 28, 2024 for officers and employees on the adminis-  
55 trative payroll and effective April 4, 2024 for officers and employees  
56 on the institutional payroll, the basic annual salary of officers and

1 employees in full-time employment status on the day before such payroll  
2 period shall be increased by three percent adjusted to the nearest whole  
3 dollar amount.

4 4. Effective March 27, 2025 for officers and employees on the adminis-  
5 trative payroll and effective April 3, 2025 for officers and employees  
6 on the institutional payroll, the basic annual salary of officers and  
7 employees in full-time employment status on the day before such payroll  
8 period shall be increased by three percent adjusted to the nearest whole  
9 dollar amount.

10 5. Notwithstanding the provisions of subdivisions two, three and four  
11 of this section, if the basic annual salary of an officer or employee to  
12 whom the provisions of this section apply is identical with the hiring  
13 rate or the job rate of the salary grade of his or her position on the  
14 effective dates of the increases provided in these subdivisions, such  
15 basic annual salary shall be increased to the hiring rate or job rate,  
16 respectively, of such salary grade as contained in the appropriate sala-  
17 ry schedules in subparagraphs 1, 2 and 3 of paragraph c of subdivision 1  
18 of section 130 of the civil service law, as added by section one of this  
19 act, to take effect on the dates provided in such subparagraphs. Except  
20 as herein provided to the contrary, the increases in basic annual salary  
21 provided by this subdivision shall be in lieu of any increase in basic  
22 annual salary provided for in subdivisions two, three and four of this  
23 section.

24 6. Payments pursuant to the provisions of subdivision 6 of section 131  
25 of the civil service law for annual salaried officers and employees  
26 entitled to such payments to whom the provisions of this section apply  
27 shall be payable in accordance with the terms of an agreement reached  
28 pursuant to article 14 of the civil service law between the state and an  
29 employee organization representing employees subject to the provisions  
30 of this section.

31 7. If an unencumbered position is one which if encumbered, would be  
32 subject to the provisions of this section, the salary of such position  
33 shall be increased by the salary increase amounts specified in this  
34 section. If a position is created, and filled by the appointment of an  
35 officer or employee who is subject to the provisions of this section,  
36 the salary otherwise provided for such position shall be increased in  
37 the same manner as though such position had been in existence but unen-  
38 cumbered. Notwithstanding the provisions of this section, the director  
39 of the budget may reduce the salary of any such position which is or  
40 becomes vacant.

41 8. The increases in salary provided in subdivisions two, three and  
42 four of this section shall apply on a pro-rated basis to officers and  
43 employees, otherwise eligible to receive an increase in salary, who are  
44 paid on an hourly or per diem basis, employees serving on a part-time or  
45 seasonal basis, and employees paid on any basis other than at an annual  
46 salary rate. Notwithstanding the foregoing, the provisions of subdivi-  
47 sions five, six and thirteen of this section shall not apply to employ-  
48 ees serving on a per diem or seasonal basis, except as determined by the  
49 director of the budget.

50 9. In order to provide for the officers and employees to whom this  
51 section applies but are not allocated to salary grades, but are paid on  
52 an annual basis, increases and payments pursuant to subdivisions six and  
53 thirteen of this section in proportion to those provided to persons to  
54 whom this section applies who are allocated to salary grades, the direc-  
55 tor of the budget is authorized to add appropriate adjustments and/or  
56 payments to the compensation which such officers and employees are

1 otherwise entitled to receive. The director of the budget shall issue  
2 certificates which shall contain schedules of positions and the salaries  
3 and/or payments thereof for which adjustments and/or payments are made  
4 pursuant to the provisions of this subdivision, and a copy of each such  
5 certificate shall be filed with the state comptroller, the department of  
6 civil service, the chair of the senate finance committee and the chair  
7 of the assembly ways and means committee.

8 10. Notwithstanding any other provision of this section, the  
9 provisions of this section shall not apply to officers or employees paid  
10 on a fee schedule basis, provided however, that the increases in basic  
11 annual salary provided for in subdivisions two, three and four of this  
12 section shall apply to fire instructors paid on a fee schedule basis  
13 employed by the division of homeland security and emergency services.

14 11. Notwithstanding any other provision of this section, except subdi-  
15 vision one of this section, any increase in compensation for any officer  
16 or employee appointed to a lower graded position from a redeployment  
17 list pursuant to subdivision 1 of section 79 of the civil service law  
18 who continues to receive his or her former salary pursuant to such  
19 subdivision shall be determined on the basis of such lower graded posi-  
20 tion provided, however, that the increase in salary provided in this  
21 section shall not cause such officer's or employee's salary to exceed  
22 the job rate of such lower graded position.

23 12. Notwithstanding any other provision of this section or any law to  
24 the contrary, any increase in compensation may be withheld in whole or  
25 in part from any employee to whom the provisions of this section are  
26 applicable when, in the opinion of the director of the budget and the  
27 director of employee relations, such increase is not warranted or is not  
28 appropriate for any reason.

29 13. Notwithstanding any law, rule or regulation to the contrary, offi-  
30 cers and employees to whom the provisions of this section apply shall  
31 receive performance awards in accordance with the terms of a collective-  
32 ly negotiated agreement between the state and the employee organization  
33 representing such employees entered into pursuant to article 14 of the  
34 civil service law, effective for the period commencing April 2, 2023, in  
35 accordance with the rules and regulations issued by the director of the  
36 budget to implement payment of such negotiated performance awards.

37 § 4. Notwithstanding any other provision of law, when, in the profes-  
38 sional, scientific and technical services unit, a determination has been  
39 implemented to increase the hiring rate of a position in accordance with  
40 subdivision 4 of section 130 of the civil service law, incumbents of  
41 such positions who are employed in any state department, state institu-  
42 tion or other state agency, in the particular area or areas or location  
43 or locations affected, who did not receive the benefit of the new hiring  
44 salary or have their salaries brought up to such new hiring salary may  
45 receive increased compensation as determined by an agreement between the  
46 office of employee relations and the employee organization representing  
47 such unit.

48 § 5. For employees in the professional, scientific and technical  
49 services unit, a one-time \$3,000 signing bonus will be paid to all  
50 eligible members of the unit. This signing bonus is not part of basic  
51 annual salary. Similarly, the signing bonus is not subject to any salary  
52 increases and is not pensionable. The signing bonus shall be pro-rated  
53 for those employees paid on any basis other than an annual basis.  
54 Employees paid on a part-time, hourly or per diem basis shall receive a  
55 signing bonus pro-rated on a basis reflecting the actual hours worked  
56 between June 6, 2023 and October 12, 2023 for officers and employees on

1 the administrative payroll or October 19, 2023 for officers and employ-  
2 ees on the institutional payroll. To qualify, employees must be in  
3 continuous service in the PS&T Unit between June 6, 2023 and October 12,  
4 2023 for officers and employees on the administrative payroll or October  
5 19, 2023 for officers and employees on the institutional payroll as  
6 defined by paragraph c of subdivision 3 of section 130 of the civil  
7 service law. Employees who separate from state service between June 6,  
8 2023 and October 12 or October 19, 2023, respectively, are not eligible  
9 for this signing bonus unless they retire directly from active state  
10 employment. This bonus shall be effective October 12, 2023 for officers  
11 and employees on the administrative payroll and effective October 19,  
12 2023 for officers and employees on the institutional payroll.

13 § 6. Notwithstanding any other law to the contrary, where an agreement  
14 between the state and the employee organization that represents employ-  
15 ees in the professional, scientific and technical services unit so  
16 provides, there shall be paid a higher education differential consistent  
17 with the terms of such agreement.

18 § 7. Location compensation for certain state officers and employees.  
19 Notwithstanding any inconsistent provisions of law, officers and employ-  
20 ees, including seasonal officers and employees who shall continue to  
21 receive the compensation provided for pursuant to this section on a  
22 pro-rated basis except part-time officers and employees, in the collec-  
23 tive negotiating unit designated as the professional, scientific and  
24 technical services unit established pursuant to article 14 of the civil  
25 service law, whose principal place of employment or, in the case of a  
26 field employee, whose official station as determined in accordance with  
27 the regulations of the state comptroller, is located: in the county of  
28 Monroe and who were eligible to receive location pay on March 31, 1985,  
29 shall receive location pay at the rate of \$200 per year provided they  
30 continue to be otherwise eligible; or in the city of New York, or in the  
31 county of Rockland, Westchester, Nassau or Suffolk shall continue to  
32 receive a downstate adjustment at the annual rate of \$3,026 effective  
33 April 1, 2011, which shall increase to \$3,087 effective April 1, 2023  
34 and to \$3,400 effective April 1, 2024 and to \$4,000 effective April 1,  
35 2025; or in the county of Dutchess, Putnam or Orange shall continue to  
36 receive a mid-Hudson adjustment at the annual rate of \$1,513 effective  
37 April 1, 2011 which shall increase to \$1,543 effective April 2, 2023 and  
38 to \$1,650 effective April 1, 2024, and to \$2,000 effective April 1,  
39 2025. Such location payments shall be in addition to and shall not be a  
40 part of an officer's or employee's basic annual salary and shall not  
41 affect or impair any performance advancements or other rights or bene-  
42 fits to which an officer or employee may be entitled by law, provided,  
43 however, that location payments shall be included as compensation for  
44 purposes of computation of overtime pay and for retirement purposes.  
45 For the sole purpose of continuing eligibility for location pay in  
46 Monroe county, an officer or employee previously eligible to receive  
47 location pay on March 31, 1985 who is on an approved leave of absence or  
48 participates in an employer program to reduce to part-time service  
49 during summer months shall continue to be eligible for said location pay  
50 upon return to full-time state service in Monroe county.

51 § 8. Continuation of location compensation for certain officers and  
52 employees of the Hudson Valley developmental disabilities services  
53 office. 1. Notwithstanding any law, rule or regulation to the contrary,  
54 any officer or employee of the Hudson Valley developmental disabilities  
55 services office represented in the collective negotiating unit desig-  
56 nated as the professional, scientific and technical services unit, who



1 is receiving location pay pursuant to section 5 of chapter 174 of the  
2 laws of 1993 shall continue to receive such location pay under the  
3 conditions and at the rate specified by such section.

4 2. Notwithstanding any law, rule or regulation to the contrary, any  
5 officer or employee of the Hudson Valley developmental disabilities  
6 services office represented in the collective negotiating unit desig-  
7 nated as the professional, scientific and technical services unit, who  
8 is receiving location pay pursuant to subdivision 2 of section 9 of  
9 chapter 315 of the laws of 1995 shall continue to receive such location  
10 pay under the conditions and at the rates specified by such subdivision.

11 3. Notwithstanding section seven of this act or any other law, rule or  
12 regulation to the contrary, any officer or employee of the Hudson Valley  
13 developmental disabilities services office represented in the collective  
14 negotiating unit designated as the professional, scientific and techni-  
15 cal services unit, who is receiving location pay pursuant to section  
16 seven of this act shall continue to be eligible for such location pay if  
17 as the result of a reduction or redeployment of staff, such officer or  
18 employee is reassigned to or otherwise appointed or promoted to a  
19 different position at another work location within the Hudson Valley  
20 developmental disabilities services office. The rate of such continued  
21 location pay shall not exceed the rate such officer or employee is  
22 receiving on the date of such reassignment, appointment or promotion.

23 § 9. Special assignment to duty pay. Notwithstanding any inconsistent  
24 provisions of law, effective April 2, 2023, where and to the extent  
25 that, an agreement between the state and an employee organization  
26 entered into pursuant to article 14 of the civil service law so  
27 provides, a special assignment to duty lump sum shall be paid each year  
28 to an employee who is serving in a particular assignment deemed quali-  
29 fied pursuant to such agreement. Such payment shall be in an amount  
30 negotiated for those employees assigned to qualifying work assignments  
31 and who work such assignments for the minimum periods of time in a year  
32 provided in the negotiated agreement. Assignment to duty pay shall not  
33 be paid in any year an employee does not meet the minimum period of time  
34 in such qualifying assignment required by the agreement or upon cessa-  
35 tion of the assignment to duty program on April 1, 2026 unless an exten-  
36 sion is negotiated by the parties. Such lump sum shall be considered  
37 salary only for final average salary retirement purposes.

38 § 10. Long term seasonal employees. Notwithstanding any inconsistent  
39 provisions of law, effective April 2, 2023, where and to the extent  
40 that, an agreement between the state and an employee organization  
41 entered into pursuant to article 14 of the civil service law so  
42 provides, a lump sum shall be paid each year to an employee who is serv-  
43 ing in a qualifying long term seasonal position. Such payment shall be  
44 in an amount negotiated and pursuant to negotiated qualifying criteria  
45 and shall be considered salary only for final average salary retirement  
46 purposes. Such benefit shall be available until March 31, 2026.

47 § 11. Notwithstanding any inconsistent provisions of law, where and to  
48 the extent that an agreement between the state and an employee organiza-  
49 tion entered into pursuant to article 14 of the civil service law so  
50 provides on behalf of employees in the collective negotiating unit  
51 designated as the professional, scientific and technical services unit  
52 established pursuant to article 14 of the civil service law, the state  
53 shall contribute an amount designated in such agreement and for the  
54 period covered by such agreement to the accounts of such employees  
55 enrolled for dependent care deductions pursuant to subdivision 7 of  
56 section 201-a of the state finance law. Such amounts shall be from funds



1 appropriated in this act and shall not be part of basic annual salary  
2 for overtime or retirement purposes.

3 § 12. Notwithstanding any provision of law to the contrary, the appro-  
4 priations contained in this act shall be available to the state for the  
5 payment and publication of grievance and arbitration settlements and  
6 awards pursuant to articles 33 and 34 of the collective negotiating  
7 agreement between the state and the employee organization representing  
8 the collective negotiating unit designated as the professional, scien-  
9 tific and technical services unit established pursuant to article 14 of  
10 the civil service law.

11 § 13. During the period April 2, 2023 through April 1, 2026, there  
12 shall be a statewide labor-management committee continued and adminis-  
13 tered pursuant to the terms of the agreement negotiated between the  
14 state and an employee organization representing employees in the collec-  
15 tive negotiating unit designated as the professional, scientific and  
16 technical services unit established pursuant to article 14 of the civil  
17 service law which shall after April 2, 2023, have the responsibility of  
18 studying, making recommendations concerning the major issues of produc-  
19 tivity, the quality of work life and implementing the agreements  
20 reached.

21 § 14. Inconvenience pay program. Pursuant to chapter 333 of the laws  
22 of 1969, as amended, and an agreement negotiated between the state and  
23 an employee organization representing employees in the professional,  
24 scientific and technical services unit established pursuant to article  
25 14 of the civil service law, an eligible employee shall continue to be  
26 paid \$575 per year for working four or more hours between the hours of  
27 6:00 p.m. and 6:00 a.m. effective April 2, 2011.

28 § 15. Notwithstanding any provision of law to the contrary, effective  
29 April 2, 2023, where and to the extent that an agreement between the  
30 state and an employee organization so provides for a program concerning  
31 a firearms training and safety incentive for peace officers in the  
32 professional, scientific and technical services bargaining unit, a lump  
33 sum payment for such incentive shall be paid for each year of such  
34 program to any employee who is deemed qualified pursuant to such agree-  
35 ment. Such payment shall be in an amount negotiated for those employees  
36 who meet criteria established by such program. Such payment shall occur  
37 at the time prescribed by such program or as soon as practicable there-  
38 after. Such lump sum payment shall not be paid in any year an employee  
39 does not meet the qualifications and criteria of such program. Such lump  
40 sum payment shall be considered salary for overtime purposes.

41 § 16. Notwithstanding any provision of law to the contrary, effective  
42 April 2, 2023, where and to the extent that an agreement between the  
43 state and an employee organization entered into pursuant to article 14  
44 of the civil service law so provides on behalf of certain employees in  
45 the collective negotiating unit designated as the professional, scien-  
46 tific and technical services unit, and where there exists a policy  
47 requiring employees in the fire protection specialist title series at  
48 the office of fire prevention and control to wear uniforms, a lump sum  
49 uniform allowance shall be paid to covered employees in accordance with  
50 the terms of such agreement and policy. Such payments shall be in an  
51 amount negotiated for covered employees and shall not be paid in any  
52 year where a policy does not exist requiring uniforms in accordance with  
53 the terms of the agreement or where an employee is not required to wear  
54 a uniform or receives a regular uniform service. Such uniform allowance  
55 will cease to exist on April 1, 2026, unless an extension is negotiated

1 by the parties. Such lump sum shall be considered salary only for final  
2 average salary purposes.

3 § 17. Notwithstanding any provision of law to the contrary, employees  
4 in eligible titles who fall under the pilot workers compensation program  
5 that was collectively negotiated by the state and an employee organiza-  
6 tion shall be paid in accordance with the terms of that agreed upon  
7 program.

8 § 18. The salary increases and benefit modifications provided for by  
9 this act for state employees in the collective negotiating unit desig-  
10 nated as the professional, scientific and technical services unit estab-  
11 lished pursuant to article 14 of the civil service law shall not be  
12 implemented until the director of employee relations shall have deliv-  
13 ered to the director of the budget and the state comptroller a letter  
14 certifying that there is in effect with respect to such negotiating unit  
15 a collectively negotiated agreement, ratified by the membership, which  
16 provides for such increases and modifications and which are fully  
17 executed in writing with the state pursuant to article 14 of the civil  
18 service law.

19 § 19. Date of entitlement to salary increases. Notwithstanding the  
20 provisions of this act or of any other provision of law to the contrary,  
21 the increases in salary or compensation to employees provided by this  
22 act shall be added to the salary of such employee at the beginning of  
23 that payroll period, the first day of which is nearest to the effective  
24 dates of such increases as provided in this act, or at the beginning of  
25 the earlier of two payroll periods, the first days of which are nearest  
26 but equally near to the effective dates of such increases as provided in  
27 this act; provided, however, that, for the purposes of determining the  
28 salary of such unit members upon reclassification, reallocation,  
29 appointment, promotion, transfer, demotion, reinstatement, or other  
30 change of status, such salary increases shall be deemed to be effective  
31 on the dates thereof as prescribed by this act, with payment thereof  
32 pursuant to this section on a date prior thereto, instead of on such  
33 effective dates, and shall not operate to confer any additional salary  
34 rights or benefits on such unit members. Payment of such salary  
35 increases may be deferred pursuant to section twenty of this act.

36 § 20. Deferred payment of salary increase. Notwithstanding the  
37 provisions of any other section of this act or any other provision of  
38 law to the contrary, pending payment pursuant to this act of the basic  
39 annual salaries of incumbents of positions subject to this act, such  
40 incumbents shall receive, as partial compensation for services rendered,  
41 the rate of salary and other compensation otherwise payable in their  
42 respective positions. An incumbent holding a position subject to this  
43 act at any time during the period from April 1, 2023, until the time  
44 when basic annual salaries and other compensation due are first paid  
45 pursuant to this act for such services in excess of the salary and other  
46 compensation actually received therefor, shall be entitled to a lump sum  
47 payment for the difference between the salary and other compensation to  
48 which such incumbent is entitled for such services and the salary and  
49 other compensation actually received pursuant to the terms of an agree-  
50 ment between the state and the employee organization representing the  
51 employees covered by this act.

52 § 21. Use of appropriations. Notwithstanding any provision of the  
53 state finance law or any other provision of law to the contrary, the  
54 state comptroller is authorized to pay any amounts required during the  
55 fiscal year commencing April 1, 2023 by the provisions of this act for  
56 any state department or agency from any appropriation or other funds

1 available to such state department or agency for personal service or for  
 2 other related employee benefits during such fiscal year. To the extent  
 3 that such appropriations are insufficient in any fund to accomplish the  
 4 purposes herein set forth, the director of the budget is authorized to  
 5 allocate to the various departments and agencies, from any appropri-  
 6 ations available in any fund, the amounts necessary to pay such amounts.  
 7 The aforementioned appropriations shall be available for payment of any  
 8 liabilities or obligations incurred prior to April 1, 2023 in addition  
 9 to current liabilities.

10 § 22. Effect of participation in special annuity program. No officer  
 11 or employee participating in a special annuity program pursuant to the  
 12 provisions of article 8-C of the education law shall, by reason of an  
 13 increase in compensation pursuant to this act, suffer any reduction of  
 14 the salary adjustment to which he or she would otherwise be entitled by  
 15 reason of participation in such program, and such salary adjustment  
 16 shall be based upon the salary of such officer or employee without  
 17 regard to the reduction authorized by such article.

18 § 23. Notwithstanding any provision of the state finance law or any  
 19 other provision of law to the contrary, the sum of \$414,000,000 is here-  
 20 by appropriated in the general fund/state purposes account (10050) in  
 21 miscellaneous-all state departments and agencies solely for  
 22 apportionment/transfer by the director of the budget for use by any  
 23 state department or agency in any fund for the period April 1, 2023  
 24 through March 31, 2024 to supplement appropriations for personal  
 25 service, other than personal service and fringe benefits, and to carry  
 26 out the provisions of this act. No money shall be available for expendi-  
 27 ture from this appropriation until a certificate of approval has been  
 28 issued by the director of the budget and a copy of such certificate or  
 29 any amendment thereto has been filed with the state comptroller, the  
 30 chair of the senate finance committee and the chair of the assembly ways  
 31 and means committee. The monies hereby appropriated are available for  
 32 payment of any liabilities or obligations incurred prior to or during  
 33 the period April 1, 2023 through March 31, 2024. For this purpose, the  
 34 monies appropriated shall remain in full force and effect for the  
 35 payment of liabilities incurred on or before March 31, 2024.

36 § 24. The several amounts as hereinafter set forth, or so much thereof  
 37 as may be necessary, are hereby appropriated from the fund so designated  
 38 for use by any state department or agency for the period commencing  
 39 April 1, 2023 through March 31, 2024 to supplement appropriations from  
 40 each respective fund available for other than personal service and  
 41 fringe benefits, and to carry out the provisions of this act. The monies  
 42 hereby appropriated are available for payment of any liabilities or  
 43 obligations incurred prior to or during the period commencing April 1,  
 44 2023 through March 31, 2024. No money shall be available for expendi-  
 45 ture from the monies appropriated until a certificate of approval has  
 46 been issued by the director of the budget and a copy of such certificate  
 47 or any amendment thereto has been filed with the state comptroller, the  
 48 chair of the senate finance committee and the chair of the assembly ways  
 49 and means committee.

50 MISCELLANEOUS -- ALL STATE DEPARTMENTS AND AGENCIES LABOR MANAGEMENT  
 51 COMMITTEES

52 General Fund/State Operations State Purposes Account - 10050  
 53 Professional, Scientific and Technical Services Unit

54 Professional development and quality of work-

|    |   |           |
|----|---|-----------|
| 1  | ing life committee .....                  | 177,352   |
| 2  | Health and Safety .....                   | 230,223   |
| 3  | PSTP Program .....                        | 1,603,676 |
| 4  | Joint Funded Programs .....               | 608,101   |
| 5  | Multi-Funded Programs .....               | 321,074   |
| 6  | Professional Development for Nurses ..... | 167,313   |
| 7  | Property Damage .....                     | 6,927     |
| 8  | Work-Life Services .....                  | 773,186   |
| 9  | Joint Committee on Health Benefits .....  | 167,312   |
| 10 | Contract Administration .....             | 50,000    |

11 § 25. This act shall take effect immediately and shall be deemed to  
 12 have been in full force and effect on and after April 2, 2023. Appropri-  
 13 ations made by this act shall remain in full force and effect for  
 14 liabilities incurred through March 31, 2024.

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 REPEAL NOTE.--Subparagraphs 1, 2, 3 and 4 of paragraph c of subdivi-  
 sion 1 of section 130 of the civil service law, repealed by section one  
 of this act, provided a salary schedule for state employees in the  
 professional, scientific and technical services unit and is replaced by  
 revised salary schedules in new subparagraphs 1, 2 and 3.

15

PART B

16 SALARIES AND BENEFITS FOR CERTAIN STATE  
 17 OFFICERS AND EMPLOYEES EXCLUDED FROM  
 18 COLLECTIVE NEGOTIATING UNITS FOR 2023-2026  
 19 Section 1. Subparagraphs 1 and 2 of paragraph d of subdivision 1 of  
 20 section 130 of the civil service law are REPEALED and three new subpara-  
 21 graphs 1, 2 and 3 are added to read as follows:

**(1) Effective April first, two thousand twenty-three:**

| 23 | <u>GRADE</u>  | <u>HIRING</u>   | <u>JOB</u>       |
|----|---------------|-----------------|------------------|
| 24 |               | <u>RATE</u>     | <u>RATE</u>      |
| 25 | <u>M/C 3</u>  | <u>\$29,747</u> | <u>\$38,030</u>  |
| 26 | <u>M/C 4</u>  | <u>\$31,061</u> | <u>\$39,755</u>  |
| 27 | <u>M/C 5</u>  | <u>\$32,924</u> | <u>\$41,685</u>  |
| 28 | <u>M/C 6</u>  | <u>\$34,321</u> | <u>\$43,822</u>  |
| 29 | <u>M/C 7</u>  | <u>\$36,299</u> | <u>\$46,194</u>  |
| 30 | <u>M/C 8</u>  | <u>\$38,293</u> | <u>\$48,575</u>  |
| 31 | <u>M/C 9</u>  | <u>\$40,481</u> | <u>\$51,160</u>  |
| 32 | <u>M/C 10</u> | <u>\$42,662</u> | <u>\$54,000</u>  |
| 33 | <u>M/C 11</u> | <u>\$45,250</u> | <u>\$56,996</u>  |
| 34 | <u>M/C 12</u> | <u>\$47,639</u> | <u>\$59,986</u>  |
| 35 | <u>M/C 13</u> | <u>\$50,408</u> | <u>\$63,319</u>  |
| 36 | <u>M/C 14</u> | <u>\$53,403</u> | <u>\$66,801</u>  |
| 37 | <u>M/C 15</u> | <u>\$56,375</u> | <u>\$70,407</u>  |
| 38 | <u>M/C 16</u> | <u>\$59,553</u> | <u>\$74,163</u>  |
| 39 | <u>M/C 17</u> | <u>\$62,933</u> | <u>\$78,255</u>  |
| 40 | <u>M/C 18</u> | <u>\$63,266</u> | <u>\$78,505</u>  |
| 41 | <u>M/C 19</u> | <u>\$66,660</u> | <u>\$82,588</u>  |
| 42 | <u>M/C 20</u> | <u>\$70,058</u> | <u>\$86,730</u>  |
| 43 | <u>M/C 21</u> | <u>\$73,836</u> | <u>\$91,210</u>  |
| 44 | <u>M/C 22</u> | <u>\$77,804</u> | <u>\$96,002</u>  |
| 45 | <u>M/C 23</u> | <u>\$81,792</u> | <u>\$102,189</u> |
| 46 | <u>M 1</u>    | <u>\$88,283</u> | <u>\$111,592</u> |

|   |            |                  |                  |
|---|------------|------------------|------------------|
| 1 | <u>M 2</u> | <u>\$97,908</u>  | <u>\$123,761</u> |
| 2 | <u>M 3</u> | <u>\$108,665</u> | <u>\$137,319</u> |
| 3 | <u>M 4</u> | <u>\$120,187</u> | <u>\$151,674</u> |
| 4 | <u>M 5</u> | <u>\$133,453</u> | <u>\$168,606</u> |
| 5 | <u>M 6</u> | <u>\$147,758</u> | <u>\$185,851</u> |
| 6 | <u>M 7</u> | <u>\$162,868</u> | <u>\$201,711</u> |
| 7 | <u>M 8</u> | <u>\$137,322</u> | <u>±</u>         |

(2) Effective April first, two thousand twenty-four:

|    | <u>GRADE</u>  | <u>HIRING<br/>RATE</u> | <u>JOB<br/>RATE</u> |
|----|---------------|------------------------|---------------------|
| 11 | <u>M/C 3</u>  | <u>\$30,639</u>        | <u>\$39,171</u>     |
| 12 | <u>M/C 4</u>  | <u>\$31,993</u>        | <u>\$40,948</u>     |
| 13 | <u>M/C 5</u>  | <u>\$33,912</u>        | <u>\$42,936</u>     |
| 14 | <u>M/C 6</u>  | <u>\$35,351</u>        | <u>\$45,137</u>     |
| 15 | <u>M/C 7</u>  | <u>\$37,388</u>        | <u>\$47,580</u>     |
| 16 | <u>M/C 8</u>  | <u>\$39,442</u>        | <u>\$50,032</u>     |
| 17 | <u>M/C 9</u>  | <u>\$41,695</u>        | <u>\$52,695</u>     |
| 18 | <u>M/C 10</u> | <u>\$43,942</u>        | <u>\$55,620</u>     |
| 19 | <u>M/C 11</u> | <u>\$46,608</u>        | <u>\$58,706</u>     |
| 20 | <u>M/C 12</u> | <u>\$49,068</u>        | <u>\$61,786</u>     |
| 21 | <u>M/C 13</u> | <u>\$51,920</u>        | <u>\$65,219</u>     |
| 22 | <u>M/C 14</u> | <u>\$55,005</u>        | <u>\$68,805</u>     |
| 23 | <u>M/C 15</u> | <u>\$58,066</u>        | <u>\$72,519</u>     |
| 24 | <u>M/C 16</u> | <u>\$61,340</u>        | <u>\$76,388</u>     |
| 25 | <u>M/C 17</u> | <u>\$64,821</u>        | <u>\$80,603</u>     |
| 26 | <u>M/C 18</u> | <u>\$65,164</u>        | <u>\$80,860</u>     |
| 27 | <u>M/C 19</u> | <u>\$68,660</u>        | <u>\$85,066</u>     |
| 28 | <u>M/C 20</u> | <u>\$72,160</u>        | <u>\$89,332</u>     |
| 29 | <u>M/C 21</u> | <u>\$76,051</u>        | <u>\$93,946</u>     |
| 30 | <u>M/C 22</u> | <u>\$80,138</u>        | <u>\$98,882</u>     |
| 31 | <u>M/C 23</u> | <u>\$84,246</u>        | <u>\$105,255</u>    |
| 32 | <u>M 1</u>    | <u>\$90,931</u>        | <u>\$114,940</u>    |
| 33 | <u>M 2</u>    | <u>\$100,845</u>       | <u>\$127,474</u>    |
| 34 | <u>M 3</u>    | <u>\$111,925</u>       | <u>\$141,439</u>    |
| 35 | <u>M 4</u>    | <u>\$123,793</u>       | <u>\$156,224</u>    |
| 36 | <u>M 5</u>    | <u>\$137,457</u>       | <u>\$173,664</u>    |
| 37 | <u>M 6</u>    | <u>\$152,191</u>       | <u>\$191,427</u>    |
| 38 | <u>M 7</u>    | <u>\$167,754</u>       | <u>\$207,762</u>    |
| 39 | <u>M 8</u>    | <u>\$141,442</u>       | <u>±</u>            |

(3) Effective April first, two thousand twenty-five:

|    | <u>GRADE</u>  | <u>HIRING<br/>RATE</u> | <u>JOB<br/>RATE</u> |
|----|---------------|------------------------|---------------------|
| 43 | <u>M/C 3</u>  | <u>\$31,558</u>        | <u>\$40,346</u>     |
| 44 | <u>M/C 4</u>  | <u>\$32,953</u>        | <u>\$42,176</u>     |
| 45 | <u>M/C 5</u>  | <u>\$34,929</u>        | <u>\$44,224</u>     |
| 46 | <u>M/C 6</u>  | <u>\$36,412</u>        | <u>\$46,491</u>     |
| 47 | <u>M/C 7</u>  | <u>\$38,510</u>        | <u>\$49,007</u>     |
| 48 | <u>M/C 8</u>  | <u>\$40,625</u>        | <u>\$51,533</u>     |
| 49 | <u>M/C 9</u>  | <u>\$42,946</u>        | <u>\$54,276</u>     |
| 50 | <u>M/C 10</u> | <u>\$45,260</u>        | <u>\$57,289</u>     |
| 51 | <u>M/C 11</u> | <u>\$48,006</u>        | <u>\$60,467</u>     |
| 52 | <u>M/C 12</u> | <u>\$50,540</u>        | <u>\$63,640</u>     |
| 53 | <u>M/C 13</u> | <u>\$53,478</u>        | <u>\$67,176</u>     |
| 54 | <u>M/C 14</u> | <u>\$56,655</u>        | <u>\$70,869</u>     |

|    |               |                  |                  |
|----|---------------|------------------|------------------|
| 1  | <u>M/C 15</u> | <u>\$59,808</u>  | <u>\$74,695</u>  |
| 2  | <u>M/C 16</u> | <u>\$63,180</u>  | <u>\$78,680</u>  |
| 3  | <u>M/C 17</u> | <u>\$66,766</u>  | <u>\$83,021</u>  |
| 4  | <u>M/C 18</u> | <u>\$67,119</u>  | <u>\$83,286</u>  |
| 5  | <u>M/C 19</u> | <u>\$70,720</u>  | <u>\$87,618</u>  |
| 6  | <u>M/C 20</u> | <u>\$74,325</u>  | <u>\$92,012</u>  |
| 7  | <u>M/C 21</u> | <u>\$78,333</u>  | <u>\$96,764</u>  |
| 8  | <u>M/C 22</u> | <u>\$82,542</u>  | <u>\$101,848</u> |
| 9  | <u>M/C 23</u> | <u>\$86,773</u>  | <u>\$108,413</u> |
| 10 | <u>M 1</u>    | <u>\$93,659</u>  | <u>\$118,388</u> |
| 11 | <u>M 2</u>    | <u>\$103,870</u> | <u>\$131,298</u> |
| 12 | <u>M 3</u>    | <u>\$115,283</u> | <u>\$145,682</u> |
| 13 | <u>M 4</u>    | <u>\$127,507</u> | <u>\$160,911</u> |
| 14 | <u>M 5</u>    | <u>\$141,581</u> | <u>\$178,874</u> |
| 15 | <u>M 6</u>    | <u>\$156,757</u> | <u>\$197,170</u> |
| 16 | <u>M 7</u>    | <u>\$172,787</u> | <u>\$213,995</u> |
| 17 | <u>M 8</u>    | <u>\$145,685</u> | <u>±</u>         |

18 § 2. Subdivision 1 of section 19 of the correction law is REPEALED and  
 19 a new subdivision 1 is added to read as follows:

20 1. This section shall apply to each superintendent of a correctional  
 21 facility appointed on or after August ninth, nineteen hundred seventy-  
 22 five and any superintendent heretofore appointed who elects to be  
 23 covered by the provisions thereof by filing such election with the  
 24 commissioner.

25 a. The salary schedule for superintendents of a correctional facility  
 26 with an incarcerated individual population capacity of four hundred or  
 27 more incarcerated individuals shall be as follows:

28 Effective April first, two thousand twenty-three:

|    |                    |                  |
|----|--------------------|------------------|
| 29 | <u>Hiring Rate</u> | <u>Job Rate</u>  |
| 30 | <u>\$139,737</u>   | <u>\$190,694</u> |

31 Effective April first, two thousand twenty-four:

|    |                    |                  |
|----|--------------------|------------------|
| 32 | <u>Hiring Rate</u> | <u>Job Rate</u>  |
| 33 | <u>\$143,929</u>   | <u>\$196,415</u> |

34 Effective April first, two thousand twenty-five:

|    |                    |                  |
|----|--------------------|------------------|
| 35 | <u>Hiring Rate</u> | <u>Job Rate</u>  |
| 36 | <u>\$148,247</u>   | <u>\$202,307</u> |

37 b. The salary schedule for superintendents of correctional facilities  
 38 with an incarcerated individual population capacity of fewer than four  
 39 hundred incarcerated individuals shall be as follows:

40 Effective April first, two thousand twenty-three:

|    |                    |                  |
|----|--------------------|------------------|
| 41 | <u>Hiring Rate</u> | <u>Job Rate</u>  |
| 42 | <u>\$108,665</u>   | <u>\$137,321</u> |

43 Effective April first, two thousand twenty-four:

|    |                    |                  |
|----|--------------------|------------------|
| 44 | <u>Hiring Rate</u> | <u>Job Rate</u>  |
| 45 | <u>\$111,925</u>   | <u>\$141,441</u> |

46 Effective April first, two thousand twenty-five:

|    |                    |                  |
|----|--------------------|------------------|
| 47 | <u>Hiring Rate</u> | <u>Job Rate</u>  |
| 48 | <u>\$115,283</u>   | <u>\$145,684</u> |

49 § 3. Lump sum payment. 1. The provisions of this section shall apply  
 50 to the following annual-salaried state officers and employees: (a) offi-  
 51 cers and employees whose positions are designated managerial or confi-  
 52 dential pursuant to article 14 of the civil service law; (b) civilian  
 53 state employees of the division of military and naval affairs in the  
 54 executive department whose positions are not in, or are excluded from

1 representation rights in, any recognized or certified negotiating unit;  
2 (c) officers and employees excluded from representation rights under  
3 article 14 of the civil service law pursuant to rules or regulations of  
4 the public employment relations board; and (d) officers and employees  
5 whose salaries are prescribed by section 19 of the correction law.

6 2. A lump sum payment of \$3,000 shall be made to each employee in  
7 full-time annual salaried employment status who was (i) active August 2,  
8 2022 and (ii) in continuous service, as defined by paragraph c of subdi-  
9 vision 3 of section 130 of the civil service law, from that date until  
10 March 30, 2023 for officers and employees on the administrative payroll  
11 and effective April 6, 2023 for officers and employees on the institu-  
12 tional payroll. Such lump sum shall not be considered salary for retire-  
13 ment purposes nor shall it become part of basic annual salary. Notwith-  
14 standing the foregoing provisions of this subdivision, officers and  
15 employees who would have otherwise been eligible to receive such lump  
16 sum payment, but who were not on the payroll on such date, shall be  
17 eligible for said payment if they return to full-time employment status  
18 during the fiscal year 2024 without a break in continuous service. Such  
19 payment shall be pro-rated for employees in less than full-time annual  
20 salaried service.

21 3. Notwithstanding any of the foregoing provisions of this section or  
22 any law to the contrary, the lump sum payment of \$3,000 may be withheld  
23 in whole or in part from any employee to whom the provisions of this  
24 section apply pursuant to section twelve of this act.

25 § 4. Compensation for certain state officers and employees. 1. The  
26 provisions of this section shall apply to the following annual-salaried  
27 state officers and employees: (a) officers and employees whose positions  
28 are designated managerial or confidential pursuant to article 14 of the  
29 civil service law; (b) civilian state employees of the division of mili-  
30 tary and naval affairs in the executive department whose positions are  
31 not in, or are excluded from representation rights in, any recognized or  
32 certified negotiating unit; (c) officers and employees excluded from  
33 representation rights under article 14 of the civil service law pursuant  
34 to rules or regulations of the public employment relations board; and  
35 (d) officers and employees whose salaries are prescribed by section 19  
36 of the correction law.

37 2. For such officers and employees the following increases shall  
38 apply: effective April 1, 2023 the basic annual salary of officers and  
39 employees to whom the provisions of this subdivision apply shall be  
40 increased by three percent adjusted to the nearest whole dollar amount,  
41 effective April 1, 2024 the basic annual salary of officers and employ-  
42 ees to whom the provisions of this subdivision apply shall be increased  
43 by three percent adjusted to the nearest whole dollar amount, and effec-  
44 tive April 1, 2025 the basic annual salary of officers and employees to  
45 whom the provisions of this subdivision apply shall be increased by  
46 three percent adjusted to the nearest whole dollar amount.

47 3. If an unencumbered position is one that, if encumbered, would be  
48 subject to the provisions of this section, the salary of such position  
49 shall be increased by the salary increase amount specified in this  
50 section. If a position is created and is filled by the appointment of an  
51 officer or employee who is subject to the provisions of this section,  
52 the salary otherwise provided for such position shall be increased in  
53 the same manner as though such position had been in existence but unen-  
54 cumbered.

55 4. The increase in salary payable pursuant to this section shall apply  
56 on a pro-rated basis in accordance with guidelines issued by the direc-



1 tor of the budget to officers and employees otherwise eligible to  
2 receive an increase in salary pursuant to this act who are paid on an  
3 hourly or per diem basis, employees serving on a part-time or seasonal  
4 basis, and employees paid on any basis other than at an annual salary  
5 rate.

6 5. Notwithstanding any of the foregoing provisions of this section,  
7 the provisions of this section shall not apply to the following except  
8 as otherwise provided by law: (a) officers or employees paid on a fee  
9 schedule basis; (b) officers or employees whose salaries are prescribed  
10 by section 40, 60 or 169 of the executive law; (c) officers or employees  
11 in collective negotiating units established pursuant to article 14 of  
12 the civil service law.

13 6. Officers and employees to whom the provisions of this section apply  
14 who are incumbents of positions that are not allocated to salary grades  
15 specified in paragraph d of subdivision 1 of section 130 of the civil  
16 service law and whose salary is not prescribed in any other statute  
17 shall receive the salary increases specified in subdivision two of this  
18 section.

19 7. In order to provide for the officers and employees to whom this  
20 section applies who are not allocated to salary grades, performance  
21 advancements, merit awards, longevity payments and in lieu payments, and  
22 special achievement awards in proportion to those provided to persons to  
23 whom this section applies who are allocated to salary grades, the direc-  
24 tor of the budget is authorized to add appropriate adjustments to the  
25 compensation that such officers and employees are otherwise entitled to  
26 receive. The director of the budget shall issue certificates that shall  
27 contain schedules of positions and the salaries or payments thereof for  
28 which adjustments or payments are made pursuant to the provisions of  
29 this subdivision, and a copy of each such certificate shall be filed  
30 with the state comptroller, the department of civil service, the chair  
31 of the senate finance committee and the chair of the assembly ways and  
32 means committee.

33 8. Notwithstanding any of the foregoing provisions of this section,  
34 any increase in compensation for any officer or employee appointed to a  
35 lower graded position from a redeployment list pursuant to subdivision 1  
36 of section 79 of the civil service law who continues to receive his or  
37 her former salary pursuant to such subdivision shall be determined on  
38 the basis of such lower graded position provided, however, that the  
39 increases in salary provided in subdivision two of this section shall  
40 not cause such officer's or employee's salary to exceed the job rate of  
41 any such lower graded position at salary grade.

42 9. Notwithstanding any of the foregoing provisions of this section or  
43 of any law to the contrary, the director of the budget may reduce the  
44 salary of any position which is vacant or which becomes vacant, so long  
45 as the position, if encumbered, would be subject to the provisions of  
46 this section. The director of the budget does not need to provide a  
47 reason for such reduction.

48 § 5. Compensation for certain state officers and employees in the  
49 division of state police. 1. The provisions of this section shall apply  
50 to officers and employees whose salaries are provided for by paragraph  
51 (a) of subdivision 1 of section 215 of the executive law.

52 2. Effective April 1, 2023 the basic annual salary of officers and  
53 employees to whom the provisions of this subdivision apply shall be  
54 increased by three percent adjusted to the nearest whole dollar amount,  
55 effective April 1, 2024 the basic annual salary of officers and employ-  
56 ees to whom the provisions of this subdivision apply shall be increased

1 by three percent adjusted to the nearest whole dollar amount, and effective  
2 April 1, 2025 the basic annual salary of officers and employees to  
3 whom the provisions of this subdivision apply shall be increased by  
4 three percent adjusted to the nearest whole dollar amount.

5 3. The increase in salary payable pursuant to this section shall apply  
6 on a pro-rated basis in accordance with guidelines issued by the direc-  
7 tor of the budget to officers and employees otherwise eligible to  
8 receive an increase in salary pursuant to this act who are paid on an  
9 hourly or per diem basis, employees serving on a part-time or seasonal  
10 basis, and employees paid on any basis other than at an annual salary  
11 rate.

12 4. Notwithstanding any of the foregoing provisions of this section,  
13 any increase in compensation for any officer or employee appointed to a  
14 lower graded position from a redeployment list pursuant to subdivision 1  
15 of section 79 of the civil service law who continues to receive his or  
16 her former salary pursuant to such subdivision shall be determined on  
17 the basis of such lower graded position provided, however, that the  
18 increase in salary provided in subdivision two of this section shall not  
19 cause such officer's or employee's salary to exceed the job rate of any  
20 such lower graded position at salary grade.

21 § 6. Compensation for certain state employees in the state university  
22 and certain employees of contract colleges at Cornell and Alfred univer-  
23 sities. 1. (a) Effective April 1, 2023, the basic annual salary of  
24 incumbents of positions in the professional service in the state univer-  
25 sity that are designated, stipulated, or excluded from negotiating units  
26 as managerial or confidential as defined pursuant to article 14 of the  
27 civil service law, may be increased pursuant to plans approved by the  
28 state university trustees. Such increase in basic annual salary rates  
29 shall not exceed in the aggregate three percent of the total basic annu-  
30 al salary rates in effect on March 31, 2023.

31 (b) Effective April 1, 2024, the basic annual salary of incumbents of  
32 positions in the professional service in the state university that are  
33 designated, stipulated, or excluded from negotiating units as managerial  
34 or confidential as defined pursuant to article 14 of the civil service  
35 law, may be increased pursuant to plans approved by the state university  
36 trustees. Such increase in basic annual salary rates shall not exceed  
37 in the aggregate three percent of the total basic annual salary rates in  
38 effect on March 31, 2024.

39 (c) Effective April 1, 2025, the basic annual salary of incumbents of  
40 positions in the professional service in the state university that are  
41 designated, stipulated, or excluded from negotiating units as managerial  
42 or confidential as defined pursuant to article 14 of the civil service  
43 law, may be increased pursuant to plans approved by the state university  
44 trustees. Such increase in basic annual salary rates shall not exceed  
45 in the aggregate three percent of the total basic annual salary rates in  
46 effect on March 31, 2025.

47 2. (a) Effective April 1, 2023, the basic annual salary of incumbents  
48 of positions in the institutions under the management and control of  
49 Cornell and Alfred universities as representatives of the board of trus-  
50 tees of the state university that, in the opinion of the director of  
51 employee relations, would be designated managerial or confidential were  
52 they subject to article 14 of the civil service law may be increased  
53 pursuant to plans approved by the state university trustees. Such  
54 increase in basic annual salary rates shall not exceed in the aggregate  
55 three percent of the total basic annual salary rates in effect March 31,  
56 2023.

1 (b) Effective April 1, 2024, the basic annual salary of incumbents of  
2 positions in the institutions under the management and control of  
3 Cornell and Alfred universities as representatives of the board of trus-  
4 tees of the state university that, in the opinion of the director of  
5 employee relations, would be designated managerial or confidential were  
6 they subject to article 14 of the civil service law may be increased  
7 pursuant to plans approved by the state university trustees. Such  
8 increase in basic annual salary rates shall not exceed in the aggregate  
9 three percent of the total basic annual salary rates in effect March 31,  
10 2024.

11 (c) Effective April 1, 2025, the basic annual salary of incumbents of  
12 positions in the institutions under the management and control of  
13 Cornell and Alfred universities as representatives of the board of trus-  
14 tees of the state university that, in the opinion of the director of  
15 employee relations, would be designated managerial or confidential were  
16 they subject to article 14 of the civil service law may be increased  
17 pursuant to plans approved by the state university trustees. Such  
18 increase in basic annual salary rates shall not exceed in the aggregate  
19 three percent of the total basic annual salary rates in effect March 31,  
20 2025.

21 3. (a) During the period April 1, 2023 through March 31, 2024, the  
22 basic annual salary of incumbents of positions in the non-professional  
23 service that, in the opinion of the director of employee relations,  
24 would be designated managerial or confidential were they subject to  
25 article 14 of the civil service law, except those positions in the  
26 Cornell service and maintenance unit that are subject to the terms of a  
27 collective bargaining agreement between Cornell university and the  
28 employee organization representing employees in such positions and  
29 except those positions in the Alfred service and maintenance unit that  
30 are subject to the terms of a collective bargaining agreement between  
31 Alfred university and the employee organization representing employees  
32 in such positions, in institutions under the management and control of  
33 Cornell and Alfred universities as representatives of the board of trus-  
34 tees of the state university may be increased pursuant to plans approved  
35 by the state university trustees. Such plans may include a new salary  
36 schedule which shall supersede the salary schedules then in effect  
37 applicable to such employees. Such plans shall provide for an increase  
38 in basic annual salary, which, exclusive of performance advancement  
39 payments or merit recognition payments, shall not exceed in the aggre-  
40 gate three percent of the total basic annual salary rates in effect on  
41 March 31, 2023.

42 (b) During the period April 1, 2024 through March 31, 2025, the basic  
43 annual salary of incumbents of positions in the non-professional service  
44 that, in the opinion of the director of employee relations, would be  
45 designated managerial or confidential were they subject to article 14 of  
46 the civil service law, except those positions in the Cornell service and  
47 maintenance unit that are subject to the terms of a collective bargain-  
48 ing agreement between Cornell university and the employee organization  
49 representing employees in such positions and except those positions in  
50 the Alfred service and maintenance unit that are subject to the terms of  
51 a collective bargaining agreement between Alfred university and the  
52 employee organization representing employees in such positions, in  
53 institutions under the management and control of Cornell and Alfred  
54 universities as representatives of the board of trustees of the state  
55 university may be increased pursuant to plans approved by the state  
56 university trustees. Such plans may include a new salary schedule which

1 shall supersede the salary schedules then in effect applicable to such  
2 employees. Such plans shall provide for an increase in basic annual  
3 salary, which, exclusive of performance advancement payments or merit  
4 recognition payments, shall not exceed in the aggregate three percent of  
5 the total basic annual salary rates in effect on March 31, 2024.

6 (c) During the period April 1, 2025 through March 31, 2026, the basic  
7 annual salary of incumbents of positions in the non-professional service  
8 that, in the opinion of the director of employee relations, would be  
9 designated managerial or confidential were they subject to article 14 of  
10 the civil service law, except those positions in the Cornell service and  
11 maintenance unit that are subject to the terms of a collective bargain-  
12 ing agreement between Cornell university and the employee organization  
13 representing employees in such positions and except those positions in  
14 the Alfred service and maintenance unit that are subject to the terms of  
15 a collective bargaining agreement between Alfred university and the  
16 employee organization representing employees in such positions, in  
17 institutions under the management and control of Cornell and Alfred  
18 universities as representatives of the board of trustees of the state  
19 university may be increased pursuant to plans approved by the state  
20 university trustees. Such plans may include a new salary schedule which  
21 shall supersede the salary schedules then in effect applicable to such  
22 employees. Such plans shall provide for an increase in basic annual  
23 salary, which, exclusive of performance advancement payments or merit  
24 recognition payments, shall not exceed in the aggregate three percent of  
25 the total basic annual salary rates in effect on March 31, 2025.

26 4. For the purposes of this section, the basic annual salary of an  
27 employee is that salary that is obtained through direct appropriation of  
28 state moneys for the purpose of paying wages. Nothing in this part shall  
29 prevent increasing amounts paid to incumbents of such positions in the  
30 professional service in addition to the basic annual salary, provided,  
31 however, that the amounts required for such increase and the cost of  
32 fringe benefits attributable to such increase, as determined by the  
33 comptroller, are made available to the state in accordance with the  
34 procedures established by the state university, with the approval of the  
35 director of the budget, for such purposes.

36 5. Notwithstanding any of the foregoing provisions of this section or  
37 any law to the contrary, any increase in compensation may be withheld in  
38 whole or in part from any employee to whom the provisions of this  
39 section apply pursuant to section twelve of this act.

40 § 7. Compensation for certain state employees in the state university  
41 that are designated, stipulated, or excluded from negotiating units as  
42 managerial or confidential pursuant to article 14 of the civil service  
43 law and certain employees of contract colleges at Cornell and Alfred  
44 universities.

45 1. The provisions of this subdivision shall apply only to incumbents  
46 of positions in bargaining unit 13 in the professional service of the  
47 state university that are designated, stipulated or excluded from nego-  
48 tiating units as managerial or confidential pursuant to article 14 of  
49 the civil service law. For each of the years 2023, 2024, 2025 and 2026,  
50 there shall be available an amount equal to one percent of the total of  
51 the basic annual salaries on June 30 of each such year of incumbents to  
52 whom the provisions of this subdivision apply, for distribution to such  
53 incumbents on the payroll on June 30 of each such year and at the time  
54 of payment by the state university trustees in their discretion, and  
55 subject to the approval of the chancellor and the director of the budg-  
56 et. Such distributions as described in this paragraph shall occur not

1 later than December 31 of each year, and shall be retroactive to July 1  
2 of such year. Subject to the approval of the state university trustees,  
3 in their discretion, and subject to the approval of the chancellor and  
4 the director of the budget, there shall also be an amount available in  
5 2024 and 2025 for a lump sum payment consistent with any lump sum nego-  
6 tiated for the professional services negotiation unit within the univer-  
7 sity.

8 2. The compensation increases in subdivision one of this section may  
9 also be provided by Cornell and Alfred universities, within available  
10 appropriations, at their discretion, and with the requisite approval of  
11 the state university trustees and the director of the budget, to incum-  
12 bents of positions in the institutions under the management of Cornell  
13 and Alfred universities as representative of the board of trustees of  
14 the state university of New York that, in the opinion of the director of  
15 employee relations, would be designated managerial or confidential were  
16 they subject to article 14 of the civil service law.

17 § 8. Location compensation for certain state officers and employees.

18 1. This section shall apply to all full-time annual salaried state offi-  
19 cers and employees and non-annual salaried seasonal state officers and  
20 employees except the following:

21 (a) officers and employees of the legislature and the judiciary,  
22 including officers and employees of boards, bodies and commissions that  
23 are deemed to be part of the legislature or judiciary for the purposes  
24 of section 49 of the state finance law;

25 (b) officers and employees whose salaries are prescribed by or deter-  
26 mined in accordance with section 40, 60, 169, 215 or 216 of the execu-  
27 tive law;

28 (c) incumbents of allocated or unallocated positions in the profes-  
29 sional service in the state university and in institutions under the  
30 management and control of Cornell and Alfred universities as represen-  
31 tatives of the board of trustees of the state university; and

32 (d) officers and employees who are in recognized or certified collec-  
33 tive negotiating units pursuant to article 14 of the civil service law.

34 2. Notwithstanding the provisions of section 15 of chapter 333 of the  
35 laws of 1969, as amended, officers and employees subject to this section  
36 whose principal place of employment or, in the case of field employees,  
37 whose official station as determined in accordance with the regulations  
38 of the state comptroller is located:

39 (a) in the county of Monroe and who were eligible to receive location  
40 pay on March 31, 1985, shall receive location pay at the rate of \$200  
41 per year provided they continue to be otherwise eligible.

42 (b) in the city of New York, or in the county of Rockland, Westches-  
43 ter, Nassau, or Suffolk shall continue to receive a downstate adjustment  
44 at the rate of \$3,026 effective October 1, 2008. Such amount shall  
45 increase to \$3,087 effective April 1, 2023. Such amount shall increase  
46 to \$3,400 effective April 1, 2024. Such amount shall increase to \$4,000  
47 effective April 1, 2025.

48 (c) in the county of Dutchess, Orange, or Putnam shall continue to  
49 receive a mid-Hudson adjustment at the rate of \$1,513 effective October  
50 1, 2008. Such amount shall increase to \$1,543 effective April 1, 2023.  
51 Such amount shall increase to \$1,650 effective April 1, 2024. Such  
52 amount shall increase to \$2,000 effective April 1, 2025.

53 3. Such location payments shall be in addition to and shall not be a  
54 part of an employee's basic annual salary and shall not affect or impair  
55 any advancements or other rights or benefits to which an employee may be  
56 entitled by law, provided, however, that location payments shall be

1 included as compensation for purposes of computation of overtime pay and  
2 for retirement purposes.

3 4. For the sole purpose of continuing eligibility for location pay in  
4 Monroe county, an employee previously eligible to receive location pay  
5 on March 31, 1985 who is on an approved leave of absence or participates  
6 in an employer program to reduce to part-time service during summer  
7 months shall continue to be eligible for said location pay upon return  
8 to full-time state service in Monroe county.

9 § 9. Continuation of location compensation for certain officers and  
10 employees of the Hudson Valley developmental disabilities services  
11 office. 1. Notwithstanding any law, rule or regulation to the contrary,  
12 any officer or employee of the Hudson Valley developmental disabilities  
13 services office not represented in collective negotiating units estab-  
14 lished pursuant to article 14 of the civil service law who is receiving  
15 location pay pursuant to section 5 of chapter 174 of the laws of 1993  
16 shall continue to receive such location pay under the conditions and at  
17 the rates specified by such section.

18 2. Notwithstanding section eight of this act or any other law, rule or  
19 regulation to the contrary, any officer or employee of the Hudson Valley  
20 developmental disabilities services office not represented in collective  
21 negotiating units established pursuant to article 14 of the civil  
22 service law who is receiving location pay pursuant to said section eight  
23 of this act shall continue to be eligible for such location pay if such  
24 officer's or employee's principal place of employment is changed to a  
25 location outside of the county of Rockland as the result of a reduction  
26 or redeployment of staff, provided, however, that such officer or  
27 employee is reassigned to or otherwise appointed or promoted to a  
28 different position at another work location within such Hudson Valley  
29 developmental disabilities services office located outside of the county  
30 of Rockland. The rate of such continued location pay shall not exceed  
31 the rate such officer or employee is receiving on the date of such reas-  
32 signment, appointment, or promotion.

33 § 10. Overtime meal allowance. Notwithstanding any other provision of  
34 law to the contrary, individuals in positions in the classified service  
35 of the state of New York designated managerial or confidential pursuant  
36 to article 14 of the civil service law, shall continue to receive,  
37 effective April 1, 2011, an overtime meal allowance in the amount of  
38 \$5.50 pursuant to eligibility guidelines developed by the director of  
39 employee relations.

40 § 11. Effect of participation in special annuity program. No officer  
41 or employee participating in a special annuity program pursuant to the  
42 provisions of article 8-C of the education law shall, by reason of an  
43 increase in compensation pursuant to this act, suffer any reduction of  
44 the salary adjustment to which that employee would otherwise be entitled  
45 by reason of participation in such program, and such salary adjustment  
46 shall be based upon the salary of such officer or employee without  
47 regard to the reduction authorized by such article.

48 § 12. 1. Notwithstanding the provisions of any other section of this  
49 act or any other provision of law to the contrary, any increase in  
50 compensation provided: (a) in this act, or (b) as a result of a  
51 promotion, appointment, or advancement to a position in a higher salary  
52 grade, or (c) pursuant to paragraph (c) of subdivision 6 of section 131  
53 of the civil service law, or (d) pursuant to paragraph (b) of subdivi-  
54 sion 8 of section 130 of the civil service law, or (e) pursuant to para-  
55 graph (a) of subdivision 3 of section 13 of chapter 732 of the laws of  
56 1988, as amended, may be withheld in whole or in part from any officer



1 or employee when, in the opinion of the director of the budget, such  
2 withholding is necessary to reflect the job performance of such officer  
3 or employee, or to maintain appropriate salary relationships among offi-  
4 cers or employees of the state, or to reduce state expenditures to  
5 acceptable levels or when, in the opinion of the director of the budget,  
6 such increase is not warranted or is not appropriate. As a result of an  
7 exercise of the director's authority under this act to withhold any  
8 increase, such salary schedules as defined in section one of this act  
9 shall be implemented and/or modified by the director of the budget, as  
10 necessary, consistent with the provision or withholding of such  
11 increases pursuant to this section.

12 2. Notwithstanding the provisions of any other section of this act,  
13 the salary increase provided for in this act shall not be implemented  
14 until the director of the budget delivers notice to the state comp-  
15 troller that such amounts may be paid.

16 § 13. Notwithstanding any provision of law to the contrary, the appro-  
17 priations contained in this act shall be available to the state for the  
18 payment of grievance settlements and awards pursuant to executive order  
19 42, dated October 14, 1970, and title 9, part 560, official compilation  
20 of codes, rules and regulations of the state of New York.

21 § 14. Date of entitlement to salary increase. Notwithstanding the  
22 provisions of this act or of any other law, the increase in salary or  
23 compensation of any officer or employee provided by this act shall be  
24 added to the salary or compensation of such officer or employee at the  
25 beginning of that payroll period the first day of which is nearest to  
26 the effective date of such increases as provided in this act, or at the  
27 beginning of the earlier of two payroll periods the first days of which  
28 are nearest but equally near to the effective dates of such increases as  
29 provided in this act, provided, however, that for the purposes of deter-  
30 mining the salary of such officer or employee upon reclassification,  
31 reallocation, appointment, promotion, transfer, demotion, reinstatement  
32 or other change of status, such salary increase shall be deemed to be  
33 effective on the date thereof as prescribed in this act, and the payment  
34 thereof pursuant to this section on a date prior thereto, instead of on  
35 such effective date, shall not operate to confer any additional salary  
36 rights or benefits on such officer or employee. Payment of such salary  
37 increase may be deferred pursuant to section fifteen of this act.

38 § 15. Deferred payment of salary increases. Notwithstanding the  
39 provisions of any other section of this act or any other provision of  
40 law to the contrary, pending payment pursuant to this act of the basic  
41 annual salaries of incumbents of positions subject to this act, such  
42 incumbents shall receive, as partial compensation for services rendered,  
43 the rate of salary and other compensation otherwise payable in their  
44 respective positions. An incumbent holding a position subject to this  
45 act at any time during the period from April 1, 2023, until the time  
46 when basic annual salaries and other compensation due are first paid  
47 pursuant to this act for such services in excess of the salary and other  
48 compensation actually received therefor, shall be entitled to a lump sum  
49 payment for the difference between the salary and other compensation to  
50 which such incumbent is entitled for such services and the salary and  
51 other compensation actually received.

52 § 16. Use of appropriations. Notwithstanding any provision of the  
53 state finance law or any other provision of law to the contrary, the  
54 state comptroller is authorized to pay any amounts required during the  
55 fiscal year commencing April 1, 2023 by the provisions of this act for  
56 any state department or agency from any appropriation or other funds



1 available to such state department or agency for personal service or for  
 2 other related employee benefits during such fiscal year. To the extent  
 3 that such appropriations are insufficient in any fund to accomplish the  
 4 purposes herein set forth, the director of the budget is authorized to  
 5 allocate to the various departments and agencies, from any appropri-  
 6 ations available in any fund, the amounts necessary to pay such amounts.  
 7 The aforementioned appropriations shall be available for payment of any  
 8 liabilities or obligations incurred prior to April 1, 2023 in addition  
 9 to current liabilities.

10 § 17. Notwithstanding any provision of the state finance law or any  
 11 other provision of law to the contrary, the sum of \$114,000,000 is here-  
 12 by appropriated in the general fund/state purposes account (10050) in  
 13 miscellaneous-all state departments and agencies solely for  
 14 apportionment/transfer by the director of the budget for use by any  
 15 state department or agency in any fund for the state fiscal year April  
 16 1, 2023 through March 31, 2024 to supplement appropriations for personal  
 17 service, other than personal service and fringe benefits, and to carry  
 18 out the provisions of this act. No money shall be available for expendi-  
 19 ture from this appropriation until a certificate of approval has been  
 20 issued by the director of the budget and a copy of such certificate or  
 21 any amendment thereto has been filed with the state comptroller, the  
 22 chair of the senate finance committee and the chair of the assembly ways  
 23 and means committee. The monies hereby appropriated are available for  
 24 payment of any liabilities or obligations incurred prior to or during  
 25 the state fiscal year April 1, 2023 through March 31, 2024. For this  
 26 purpose, the monies appropriated shall remain in full force and effect  
 27 for the payment of liabilities incurred on or before March 31, 2024.

28 § 18. This act shall take effect immediately and shall be deemed to  
 29 have been in full force and effect on and after April 1, 2023. Appropri-  
 30 ations made by this act shall remain in full force and effect for  
 31 liabilities incurred through March 31, 2024.

-----  
 REPEAL NOTE.--Subparagraphs 1 and 2 of paragraph d of subdivision 1 of  
 section 130 of the civil service law, repealed by section one of this  
 act, provided a salary schedule for state employees who are officers and  
 employees excluded from representation and are replaced by revised sala-  
 ry schedules in new subparagraphs 1, 2 and 3. Subdivision 1 of section  
 19 of the correction law, repealed by section two of this act, provided  
 for salaries for certain superintendents of correction facilities, and  
 is replaced by a new subdivision 1.

32 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-  
 33 sion, section or part contained in any part of this act shall be  
 34 adjudged by any court of competent jurisdiction to be invalid, such  
 35 judgment shall not affect, impair, or invalidate the remainder thereof,  
 36 but shall be confined in its operation to the clause, sentence, para-  
 37 graph, subdivision, section or part contained in any part thereof  
 38 directly involved in the controversy which such judgment shall have been  
 39 rendered. It is hereby declared to be the intent of the legislature that  
 40 this act would have been enacted even if such invalid provisions had not  
 41 been included herein.

42 § 3. This act shall take effect immediately provided, however, that  
 43 the applicable effective date of Parts A through B of this act shall be  
 44 as specifically set forth in the last section of such Part.

STATE OF NEW YORK

4811--B

2023-2024 Regular Sessions

IN SENATE

February 15, 2023

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the general municipal law and the retirement and social security law, in relation to increasing the special accidental death benefit of certain deceased members

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision c of section 208-f of the general municipal  
2 law, as separately amended by chapters 528 and 782 of the laws of  
3 2022, is amended to read as follows:

4 c. Commencing July first, two thousand [~~twenty-two~~] **twenty-three** the  
5 special accidental death benefit paid to a widow or widower or the  
6 deceased member's children under the age of eighteen or, if a student,  
7 under the age of twenty-three, if the widow or widower has died, or to  
8 the deceased member's parents if the member has no widow, widower, chil-  
9 dren under the age of eighteen, or a student under the age of twenty-  
10 three, shall be escalated by adding thereto an additional percentage of  
11 the salary of the deceased member (as increased pursuant to subdivision  
12 b of this section) in accordance with the following schedule:

|    |                        |                                     |
|----|------------------------|-------------------------------------|
| 13 | calendar year of death |                                     |
| 14 | of the deceased member | per centum                          |
| 15 | 1977 or prior          | [ <del>278.2%</del> ] <b>289.5%</b> |
| 16 | 1978                   | [ <del>267.1%</del> ] <b>278.2%</b> |
| 17 | 1979                   | [ <del>256.5%</del> ] <b>267.1%</b> |
| 18 | 1980                   | [ <del>246.1%</del> ] <b>256.5%</b> |
| 19 | 1981                   | [ <del>236%</del> ] <b>246.1%</b>   |
| 20 | 1982                   | [ <del>226.2%</del> ] <b>236.0%</b> |

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD06851-05-3

|    |                    |                       |               |
|----|--------------------|-----------------------|---------------|
| 1  | 1983               | [ <del>216.7%</del> ] | <u>226.2%</u> |
| 2  | 1984               | [ <del>207.5%</del> ] | <u>216.7%</u> |
| 3  | 1985               | [ <del>198.5%</del> ] | <u>207.5%</u> |
| 4  | 1986               | [ <del>189.8%</del> ] | <u>198.5%</u> |
| 5  | 1987               | [ <del>181.4%</del> ] | <u>189.8%</u> |
| 6  | 1988               | [ <del>173.2%</del> ] | <u>181.4%</u> |
| 7  | 1989               | [ <del>165.2%</del> ] | <u>173.2%</u> |
| 8  | 1990               | [ <del>157.5%</del> ] | <u>165.2%</u> |
| 9  | 1991               | [ <del>150.0%</del> ] | <u>157.5%</u> |
| 10 | 1992               | [ <del>142.7%</del> ] | <u>150.0%</u> |
| 11 | 1993               | [ <del>135.7%</del> ] | <u>142.7%</u> |
| 12 | 1994               | [ <del>128.8%</del> ] | <u>135.7%</u> |
| 13 | 1995               | [ <del>122.1%</del> ] | <u>128.8%</u> |
| 14 | 1996               | [ <del>115.7%</del> ] | <u>122.1%</u> |
| 15 | 1997               | [ <del>109.4%</del> ] | <u>115.7%</u> |
| 16 | 1998               | [ <del>103.3%</del> ] | <u>109.4%</u> |
| 17 | 1999               | [ <del>97.4%</del> ]  | <u>103.3%</u> |
| 18 | 2000               | [ <del>91.6%</del> ]  | <u>97.4%</u>  |
| 19 | 2001               | [ <del>86.0%</del> ]  | <u>91.6%</u>  |
| 20 | 2002               | [ <del>80.6%</del> ]  | <u>86.0%</u>  |
| 21 | 2003               | [ <del>75.4%</del> ]  | <u>80.6%</u>  |
| 22 | 2004               | [ <del>70.2%</del> ]  | <u>75.4%</u>  |
| 23 | 2005               | [ <del>65.3%</del> ]  | <u>70.2%</u>  |
| 24 | 2006               | [ <del>60.5%</del> ]  | <u>65.3%</u>  |
| 25 | 2007               | [ <del>55.8%</del> ]  | <u>60.5%</u>  |
| 26 | 2008               | [ <del>51.3%</del> ]  | <u>55.8%</u>  |
| 27 | 2009               | [ <del>46.9%</del> ]  | <u>51.3%</u>  |
| 28 | 2010               | [ <del>42.6%</del> ]  | <u>46.9%</u>  |
| 29 | 2011               | [ <del>38.4%</del> ]  | <u>42.6%</u>  |
| 30 | 2012               | [ <del>34.4%</del> ]  | <u>38.4%</u>  |
| 31 | 2013               | [ <del>30.5%</del> ]  | <u>34.4%</u>  |
| 32 | 2014               | [ <del>26.7%</del> ]  | <u>30.5%</u>  |
| 33 | 2015               | [ <del>23.0%</del> ]  | <u>26.7%</u>  |
| 34 | 2016               | [ <del>19.4%</del> ]  | <u>23.0%</u>  |
| 35 | 2017               | [ <del>15.9%</del> ]  | <u>19.4%</u>  |
| 36 | 2018               | [ <del>12.6%</del> ]  | <u>15.9%</u>  |
| 37 | 2019               | [ <del>9.3%</del> ]   | <u>12.6%</u>  |
| 38 | 2020               | [ <del>6.1%</del> ]   | <u>9.3%</u>   |
| 39 | 2021               | [ <del>3.0%</del> ]   | <u>6.1%</u>   |
| 40 | 2022               | [ <del>0.0%</del> ]   | <u>3.0%</u>   |
| 41 | <b><u>2023</u></b> |                       | <u>0.0%</u>   |

§ 2. Subdivision c of section 361-a of the retirement and social security law, as amended by chapter 528 of the laws of 2022, is amended to read as follows:

c. Commencing July first, two thousand [~~twenty-two~~] **twenty-three** the special accidental death benefit paid to a widow or widower or the deceased member's children under the age of eighteen or, if a student, under the age of twenty-three, if the widow or widower has died, shall be escalated by adding thereto an additional percentage of the salary of the deceased member, as increased pursuant to subdivision b of this section, in accordance with the following schedule:

|    |                        |                       |               |
|----|------------------------|-----------------------|---------------|
| 52 | calendar year of death |                       |               |
| 53 | of the deceased member | per centum            |               |
| 54 | 1977 or prior          | [ <del>278.2%</del> ] | <u>289.5%</u> |
| 55 | 1978                   | [ <del>267.1%</del> ] | <u>278.2%</u> |
| 56 | 1979                   | [ <del>256.5%</del> ] | <u>267.1%</u> |

|    |             |                       |               |
|----|-------------|-----------------------|---------------|
| 1  | 1980        | [ <del>246.1%</del> ] | <u>256.5%</u> |
| 2  | 1981        | [ <del>236%</del> ]   | <u>246.1%</u> |
| 3  | 1982        | [ <del>226.2%</del> ] | <u>236.0%</u> |
| 4  | 1983        | [ <del>216.7%</del> ] | <u>226.2%</u> |
| 5  | 1984        | [ <del>207.5%</del> ] | <u>216.7%</u> |
| 6  | 1985        | [ <del>198.5%</del> ] | <u>207.5%</u> |
| 7  | 1986        | [ <del>189.8%</del> ] | <u>198.5%</u> |
| 8  | 1987        | [ <del>181.4%</del> ] | <u>189.8%</u> |
| 9  | 1988        | [ <del>173.2%</del> ] | <u>181.4%</u> |
| 10 | 1989        | [ <del>165.2%</del> ] | <u>173.2%</u> |
| 11 | 1990        | [ <del>157.5%</del> ] | <u>165.2%</u> |
| 12 | 1991        | [ <del>150.0%</del> ] | <u>157.5%</u> |
| 13 | 1992        | [ <del>142.7%</del> ] | <u>150.0%</u> |
| 14 | 1993        | [ <del>135.7%</del> ] | <u>142.7%</u> |
| 15 | 1994        | [ <del>128.8%</del> ] | <u>135.7%</u> |
| 16 | 1995        | [ <del>122.1%</del> ] | <u>128.8%</u> |
| 17 | 1996        | [ <del>115.7%</del> ] | <u>122.1%</u> |
| 18 | 1997        | [ <del>109.4%</del> ] | <u>115.7%</u> |
| 19 | 1998        | [ <del>103.3%</del> ] | <u>109.4%</u> |
| 20 | 1999        | [ <del>97.4%</del> ]  | <u>103.3%</u> |
| 21 | 2000        | [ <del>91.6%</del> ]  | <u>97.4%</u>  |
| 22 | 2001        | [ <del>86.0%</del> ]  | <u>91.6%</u>  |
| 23 | 2002        | [ <del>80.6%</del> ]  | <u>86.0%</u>  |
| 24 | 2003        | [ <del>75.4%</del> ]  | <u>80.6%</u>  |
| 25 | 2004        | [ <del>70.2%</del> ]  | <u>75.4%</u>  |
| 26 | 2005        | [ <del>65.3%</del> ]  | <u>70.2%</u>  |
| 27 | 2006        | [ <del>60.5%</del> ]  | <u>65.3%</u>  |
| 28 | 2007        | [ <del>55.8%</del> ]  | <u>60.5%</u>  |
| 29 | 2008        | [ <del>51.3%</del> ]  | <u>55.8%</u>  |
| 30 | 2009        | [ <del>46.9%</del> ]  | <u>51.3%</u>  |
| 31 | 2010        | [ <del>42.6%</del> ]  | <u>46.9%</u>  |
| 32 | 2011        | [ <del>38.4%</del> ]  | <u>42.6%</u>  |
| 33 | 2012        | [ <del>34.4%</del> ]  | <u>38.4%</u>  |
| 34 | 2013        | [ <del>30.5%</del> ]  | <u>34.4%</u>  |
| 35 | 2014        | [ <del>26.7%</del> ]  | <u>30.5%</u>  |
| 36 | 2015        | [ <del>23.0%</del> ]  | <u>26.7%</u>  |
| 37 | 2016        | [ <del>19.4%</del> ]  | <u>23.0%</u>  |
| 38 | 2017        | [ <del>15.9%</del> ]  | <u>19.4%</u>  |
| 39 | 2018        | [ <del>12.6%</del> ]  | <u>15.9%</u>  |
| 40 | 2019        | [ <del>9.3%</del> ]   | <u>12.6%</u>  |
| 41 | 2020        | [ <del>6.1%</del> ]   | <u>9.3%</u>   |
| 42 | 2021        | [ <del>3.0%</del> ]   | <u>6.1%</u>   |
| 43 | 2022        | [ <del>0.0%</del> ]   | <u>3.0%</u>   |
| 44 | <u>2023</u> |                       | <u>0.0%</u>   |

45 § 3. This act shall take effect July 1, 2023.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend General Municipal Law (GML) Section 208-f(c) to increase certain Special Accidental Death Benefits (SADB) for Eligible Beneficiaries of former members of certain New York City Retirement Systems and Pension Funds (NYCRS) and died as a natural and proximate result of an accident sustained in the performance of duty.

Effective Date: July 1, 2023.

BACKGROUND: Under the GML, the basic SADB is defined as:

The salary of the deceased member at date of death (or, in certain instances, a greater salary based on a higher rank or other status) (Final Salary), less the following payments to an Eligible Beneficiary:

- \* Any NYCERS death benefit as adjusted by any Supplementation or Cost-of-Living Adjustment (COLA),
- \* Any Social Security death benefit, and
- \* Any Workers' Compensation benefit.

The GML also provides that the SADB is subject to escalation based on the calendar year in which the former member died.

The SADB is paid to the deceased member's surviving spouse, if alive. If the spouse is no longer alive, the SADB is paid to the deceased member's children until age eighteen or until age twenty-three if a student. If neither a spouse nor a dependent child is alive, the SADB may be paid to the member's parents or certain other individuals, if eligible.

IMPACT ON BENEFITS: The SADB has been increased on a year-by-year basis. Under the proposed legislation, an additional 3.0% of Final Salary would be applied to the SADB paid effective July 1, 2023.

With respect to the NYCERS, the proposed legislation would impact the SADB payable to certain survivors of members of the:

- \* New York City Employees' Retirement System (NYCERS),
- \* New York City Police Pension Fund (POLICE), or
- \* New York City Fire Pension Fund (FIRE),

and who were employed by one of the following employers in certain positions:

- \* New York City Police Department - Uniformed Position,
- \* New York City Fire Department - Uniformed Position,
- \* New York City Department of Sanitation - Uniformed Position,
- \* New York City Housing Authority - Uniformed Position,
- \* New York City Transit Authority - Uniformed Position,
- \* New York City Department of Correction - Uniformed Position,
- \* New York City - Uniformed Position as Emergency Medical Technician (EMT),
- \* New York City Health and Hospitals Corporation - Uniformed Position as EMT, or
- \* Triborough Bridge and Tunnel Authority - Bridge and Tunnel Position.

FINANCIAL IMPACT - PRESENT VALUES: Based on the Eligible Beneficiaries of deceased NYCERS members who would be impacted by this proposed legislation and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the Present Value of Future Benefits (PVFB) by approximately \$63.5 million.

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: The costs of this proposed legislation have already been accounted for and will not result in a further increase in employer contributions. There will, however, be a decrease in employer contributions if the proposed legislation is not enacted.

This would result in a decrease in NYCERS annual employer contributions of approximately \$7.5 million each year.

The decrease in expected pension payments due to this legislation not passing would be treated as an actuarial gain. These actuarial gains would be amortized over a 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

CENSUS DATA: The estimates presented herein are based upon the census data for such Eligible Beneficiaries provided by NYCERS.

| Annual Accidental Death Retirement System Members with Eligible Survivors | Number of Deceased July 1, 2023 (\$ Millions) | Benefit Prior to Proposed Increase |
|---|---|------------------------------------|
| NYCERS  | 79  | \$ 8.0                             |
| POLICE  | 564   | 71.1                               |
| FIRE  | <u>676</u>                                    | <u>91.8</u>                        |
| Total   | 1,319   | \$170.9                            |

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS, POLICE, and FIRE.

Based on the historical practice of providing 3.0% COLAs on the SADB each year, and the likelihood that COLAs will continue to be granted in the future, the Actuary assumes that the SADB benefit will continue to increase 3.0% per year in the future when determining NYCERS employer contributions.

For the purposes of this Fiscal Note, it is assumed that the changes if this proposed legislation fails to pass would be reflected for the first time in the June 30, 2022 actuarial valuations of NYCERS, POLICE, and FIRE used to determine employer contributions for Fiscal Year 2024.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial, additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-11 dated March 14, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System, the New York City Police Pension Fund, and New York City Fire Pension Fund. This estimate is intended for use only during the 2023 Legislative Session.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would amend both the General Municipal Law and the Retirement and Social Security Law to increase the salary used in the computation of the special accidental death benefit by 3% in cases where the date of death was before 2023.

Insofar as this bill affects the New York State and Local Police and Fire Retirement System (NYSLPFRS), increased costs would be shared by the State of New York and all participating employers in the NYSLPFRS. If this bill is enacted during the 2023 legislative session, the increase in the present value of benefits would be approximately \$7.5 million.

| NYSLPFRS  | Increase in present value benefits | Increase in future contributions |
|-----------|------------------------------------|----------------------------------|
| Tiers 1-5 | \$7.5 million                      | \$4.0 million                    |
| Tier 6    | \$0.0 million                      | \$3.5 million                    |
| Total     | \$7.5 million                      | \$7.5 million                    |

In the NYSLPFRS, this benefit improvement will be funded by increasing the billing rates charged annually. The annual contribution required of all participating employers in the NYSLPFRS is approximately 0.02% of billable salary, or approximately \$170,000 to the State of New York and \$680,000 to the local participating employers in the fiscal year ending March 31, 2025. This permanent annual cost will vary in subsequent billing cycles with changes in the billing rate and salary of the affected members.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated April 13, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-46, prepared by the Actuary for the New York State and Local Retirement System.



# STATE OF NEW YORK

2519

2023-2024 Regular Sessions

## IN SENATE

January 23, 2023

Introduced by Sens. GALLIVAN, KENNEDY, ORTT, WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to deem an application filed with the New York state and local police and fire retirement system by the widow of Lawrence Lakeman as timely filed

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Notwithstanding the provisions of any general or special  
2 law, rule or regulation to the contrary, an application for conversion  
3 of service or disability retirement to accidental death benefits for  
4 victims of the 2001 World Trade Center disaster filed by Audra Lakeman  
5 with the New York state and local police and fire retirement system, on  
6 behalf of her deceased husband Lawrence Lakeman who was previously  
7 employed by the New York State Police as a trooper and who was granted a  
8 disability retirement benefit on April 24, 2007 which pursuant to  
9 section 361 of the retirement and social security law had to be filed  
10 with such retirement system by August 24, 2009 but was filed on December  
11 16, 2016 shall be considered timely filed.

12 § 2. All costs of implementing the provisions of this act shall be  
13 borne by the state of New York.

14 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would deem the Application for Conversion of Service or Disability Retirement to Accidental Death Benefit for Victims of the 2001 World Trade Center Disaster originally filed by Audra Lakeman, the beneficiary of deceased police officer Lawrence Lakeman's performance of duty disability benefit, on December 16, 2016 to be timely filed. Lawrence Lakeman died on August 24, 2007. Such application for conversion is required to be filed within two years of a retiree's date of

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD00554-02-3

death as provided in Section 361 of the Retirement and Social Security Law.

If this bill is enacted during the 2023 legislative session, there will be an immediate past service cost of approximately \$4.87 million which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2024.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 13, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-8, prepared by the Actuary for the New York State and Local Retirement System.

STATE OF NEW YORK

6552

2023-2024 Regular Sessions

IN SENATE

April 26, 2023

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Corporations, Authorities and Commissions

AN ACT to amend the public authorities law, in relation to establishing the Middletown parking authority and providing for its powers, duties and obligations; to repeal certain provisions of the public authorities law relating thereto; and providing for the repeal of such provisions upon expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Title 21 of article 7 of the public authorities law is  
2 REPEALED and a new title 21 is added to read as follows:

3 TITLE 21  
4 MIDDLETOWN PARKING AUTHORITY

- 5 Section 1621-a. Short title.
- 6 1621-b. Definitions.
- 7 1621-c. Middletown parking authority.
- 8 1621-d. Purpose and powers of the authority.
- 9 1621-e. Civil service status of officers and employees.
- 10 1621-f. Conveyance of property by the city to the authority;  
11 acquisition of property by the city or by the authori-  
12 ty.
- 13 1621-g. Construction and purchase contracts.
- 14 1621-h. Moneys of the authority.
- 15 1621-i. Bonds of the authority.
- 16 1621-j. Notes of the authority.
- 17 1621-k. Agreements of the city and the state.
- 18 1621-l. State and city not liable on bonds.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.  
LBD10744-01-3

- 1           1621-m. Bonds and notes legal investments for public officers  
2                           and fiduciaries.
- 3           1621-n. Tax exemptions.
- 4           1621-o. Tax contract by the state.
- 5           1621-p. Remedies of bondholders.
- 6           1621-q. Actions against the authority.
- 7           1621-r. Termination of the authority.
- 8           1621-s. Severability.
- 9           1621-t. Inconsistent provisions in other acts superseded.
- 10          § 1621-a. Short title. This title shall be known and may be cited as  
11 the "Middletown parking authority act."
- 12          § 1621-b. Definitions. As used or referred to in this title, unless a  
13 different meaning clearly appears from the context:
- 14           1. The term "authority" shall mean the corporation created by section  
15 sixteen hundred twenty-one-c of this title;
- 16           2. The term "city" shall mean the city of Middletown;
- 17           3. The term "bonds" and "notes" shall mean the bonds and notes,  
18 respectively, authorized in this title;
- 19           4. The term "board" shall mean the board established pursuant to  
20 section sixteen hundred twenty-one-c of this title;
- 21           5. The term "real property" shall mean lands, structures, franchises,  
22 and interest in lands, and any and all things usually included within  
23 the said term, and includes not only fees simple absolute but also any  
24 and all lesser interests, such as easements, rights of way, and rights,  
25 sub-surface rights, uses, leases, licenses, and all other incorporeal  
26 hereditaments and every estate, interest or right, legal or equitable,  
27 including terms of years, and liens thereon by way of judgments, mort-  
28 gages or otherwise, and also claims for damage to real estate, in the  
29 area of the city; and
- 30           6. The term "project" or "projects" shall mean any area or place oper-  
31 ated or to be operated by the authority for the parking or storing of  
32 motor and other vehicles and shall, without limiting the foregoing,  
33 include all real and personal property, driveways, roads, approaches,  
34 structures, terminals of all kinds, garages, meters, mechanical equip-  
35 ment, and all appurtenances and facilities either on, above or under the  
36 ground which are used or usable in connection with such parking or stor-  
37 ing of such vehicles in the area of the city.
- 38          § 1621-c. Middletown parking authority. 1. A board to be known as the  
39 "Middletown parking authority" is hereby created. The board shall be a  
40 body corporate and politic, constituting a public benefit corporation,  
41 and its existence shall commence upon the appointment of the members as  
42 provided in this section.
- 43           2. (a) The board shall consist of a chairperson and four other  
44 members, all of whom shall be appointed by the mayor with the approval  
45 of the common council of the city. The appointment of the chairperson  
46 shall be for a term of four years. Of the other members first appointed,  
47 one shall be appointed for a period of one year, one for a period of two  
48 years, one for a period of three years, and one for a period of four  
49 years. At the expiration of such terms, the terms of office of the  
50 successors of the board members shall be four years. Each member shall  
51 continue to serve until the appointment and qualification of his or her  
52 successor. A board member may be appointed for additional terms.
- 53           (b) Vacancies on the board occurring otherwise than by the expiration  
54 of term, shall be filled for the unexpired term by the mayor with the  
55 approval of the common council.

1 (c) The members of the board shall choose from their number a vice-  
2 chairperson and such other officers deemed desirable by the board.

3 3. The common council may remove any member of the board for ineffi-  
4 ciency, neglect of duty or misconduct in office, giving the board member  
5 a copy of the charges against the board member and an opportunity of  
6 being heard in person, or by counsel, in his or her defense, upon not  
7 less than ten days' notice.

8 4. The members of the board shall be entitled to no compensation for  
9 their services but shall be entitled to reimbursement for their actual  
10 and necessary expenses incurred in the performance of their official  
11 duties.

12 5. The powers of the authority shall be vested in and exercised by a  
13 majority of the members of the board then in office.

14 6. The board may delegate to one or more of its members or to its  
15 officers, agents and employees such powers and duties as it may deem  
16 proper.

17 § 1621-d. Purpose and powers of the authority. The purpose of the  
18 authority shall be to provide, operate or maintain, or any combination  
19 thereof, one or more projects in the city. To carry out said purpose,  
20 the authority shall have power:

21 1. To sue and be sued;

22 2. To have a seal and alter the same at pleasure;

23 3. To acquire, hold and dispose of personal property for its corporate  
24 purposes, including the power to purchase prospective or tentative  
25 awards in connection with the condemnation of real property;

26 4. To acquire real property subject to the approval of at least four  
27 members of the common council in the name of the city by purchase or  
28 condemnation or gift, and use necessary real property. All real property  
29 acquired by the authority by condemnation shall be acquired in the  
30 manner provided in the eminent domain procedure law, and further  
31 provided, that the authority shall give the common council of the city  
32 written notice of its intent to acquire any land by condemnation, where-  
33 upon said common council, within a period of forty-five days after the  
34 giving of such notice, by resolution voted upon affirmatively by at  
35 least two members of such common council, may determine that such land  
36 shall not be so acquired, in which event the authority shall be without  
37 further power to so acquire the same by condemnation;

38 5. To make by-laws for the management and regulation of its affairs,  
39 and, subject to agreements with bondholders, for the regulation of the  
40 project;

41 6. With the consent of the city to use agents, employees, and facili-  
42 ties of the city, including the corporation counsel, paying to the city  
43 its agreed proportion of the compensation or costs;

44 7. To appoint an attorney, and to fix his or her compensation;

45 8. To appoint officers, agents, employees, and consultants, to  
46 prescribe their qualifications and to fix their compensation; subject,  
47 however, to the provisions of the civil service law, as provided in this  
48 section;

49 9. To designate officers and employees, appointed or used by the  
50 authority, as specified in this section, who shall be empowered to issue  
51 appearance tickets as provided for in article one hundred fifty of the  
52 criminal procedure law. Persons so designated are hereby authorized to  
53 issue and serve such tickets for traffic infractions relating to parking  
54 within "project" areas as defined herein, in accordance with law and  
55 when authorized by local law of the city to issue and serve such tickets

1 for traffic infractions committed anywhere in such city including at  
2 parking spaces controlled by parking meters;

3 10. To make contracts, leases, as lessor or lessee, and any operating  
4 agreement, and to execute all instruments necessary or convenient;

5 11. To acquire, construct, reconstruct, improve, equip and furnish any  
6 project as may be necessary or convenient;

7 12. To maintain and operate any projects;

8 13. To accept grants, loans or contributions from the United States,  
9 the state of New York, or any agency or instrumentality of either of  
10 them, or the city, or any person, by bequest or otherwise, and to expend  
11 the proceeds for any purposes of the authority;

12 14. To fix and collect rentals, fees and other charges for the use of  
13 any project and to pledge the same, all subject to and in accordance  
14 with such agreements with bondholders as may be made as hereinafter  
15 provided;

16 15. To construct, operate or maintain in the projects all facilities  
17 and equipment necessary or convenient in connection therewith; and to  
18 contract for the providing, operation or maintenance of any parts there-  
19 of or for services to be performed; to rent parts thereof, and grant  
20 concessions, all on such terms and conditions as it may determine;  
21 provided, however, that neither the authority, the city, or any agency  
22 of the authority or city, or any other person, firm or corporation  
23 shall, within or on any property comprising a part of any project  
24 authorized by this title, sell, dispense or otherwise handle any product  
25 used in or for the servicing of any motor vehicle using any project or  
26 facilities authorized by this title.

27 § 1621-e. Civil service status of officers and employees. Officers and  
28 employees of any board, commission or department of the city may be  
29 transferred to the authority in accordance with the provisions of the  
30 civil service law and shall be eligible for such transfer and appoint-  
31 ment without examination to offices and positions under the authority.  
32 Officers and employees of the city who are members or beneficiaries of  
33 any existing pension or retirement system shall continue to have the  
34 rights, privileges, obligations and status with respect to such system  
35 or systems as are now prescribed by law, and all such employees who have  
36 been appointed to positions in the service of the city under the rules  
37 of the municipal civil service commission of the city shall have the  
38 same status with respect thereto after transfer to the authority as they  
39 had under their original appointments. The appointment and promotion of  
40 all employees of the authority shall be made in accordance with the  
41 provisions of the civil service law and all employees of the authority  
42 shall have the same rights and benefits as city employees.

43 § 1621-f. Conveyance of property by the city to the authority; acqui-  
44 sition of property by the city or by the authority. 1. The city may, by  
45 resolution or resolutions of the common council or by instruments  
46 authorized by such resolutions, convey, with or without consideration,  
47 to the authority real and personal property owned by the city for use by  
48 the authority as a project or projects or a part thereof or in  
49 connection therewith and pledge and pay to the authority, as security  
50 for its bonds, notes or other liabilities, certain revenues and income  
51 of the city from parking facilities owned or operated by the city. In  
52 case of real property so conveyed, the title thereto shall remain in the  
53 city but the authority shall have the use and occupancy thereof for so  
54 long as its corporate existence shall continue, unless otherwise  
55 provided for by the authority and the city. In the case of personal  
56 property so conveyed, the title shall pass to the authority.

1 2. The city may acquire by gift, purchase or condemnation real proper-  
2 ty in the name of the city for any of the projects or for the widening  
3 of existing roads, streets, parkways, avenues or highways or for new  
4 roads, streets, parkways, avenues or highways to any of the projects, or  
5 partly for such purposes and partly for other city purposes, by gift,  
6 purchase or condemnation in the manner provided by law for the acquisi-  
7 tion of real property by the city. For like purposes, the city may  
8 close such streets, roads, parkways, avenues, or highways as may be  
9 necessary or convenient, except as to state highways and arterial ways  
10 which may not be closed without the consent of the state commissioner of  
11 transportation.

12 3. Contracts may be entered into between the city and the authority  
13 providing for the property to be conveyed or pledged or paid by the city  
14 to the authority, the additional property to be acquired by the city and  
15 so conveyed, the streets, roads, parkways, avenues, and highways to be  
16 closed by the city and the amounts, terms and conditions of payment to  
17 be made by the authority. Such contracts may also contain covenants by  
18 the city as to the road, street, parkway, avenue and highway improve-  
19 ments to be made by the city and as to such matters which pertain to any  
20 conveyance or pledge and payment of moneys or property to the authority.  
21 Any such contracts between the city and the authority may be pledged by  
22 the authority to secure its bonds and notes and may not be modified  
23 thereafter except as provided by the terms of such contract and such  
24 pledge. The common council may authorize such contracts between the city  
25 and the authority and no other authorization on the part of the city for  
26 such contracts shall be necessary. Any such contracts may be so author-  
27 ized and entered into by the city and in such manner as the common coun-  
28 cil may determine, and the payments required to be made by the city may  
29 be made and financed notwithstanding that no provision therefor shall  
30 have first been made in the capital budget of the city. All contractual  
31 or other obligations of the city incurred in carrying out the provisions  
32 of this title shall be included in and provided for by each capital  
33 budget of the city thereafter made, if and to the extent that they may  
34 appropriately be included therein.

35 4. Subject to subdivision four of section sixteen hundred twenty-one-d  
36 of this title, the authority may itself, subject to prior approval of  
37 the common council, acquire, in the name of the city, real property  
38 necessary or convenient in connection with any project at the cost and  
39 expense of the authority by purchase or condemnation pursuant to the  
40 eminent domain procedure law. The authority shall have the use and  
41 occupancy of such real property so long as its corporate existence shall  
42 continue.

43 5. In case the authority shall have the use and occupancy of any real  
44 property which it shall determine is no longer required for a project,  
45 then, if such real property was acquired at the cost and expense of the  
46 city, the authority shall have power to surrender its use and occupancy  
47 thereof to the city, or, if such real property was acquired at the cost  
48 and expense of the authority, then the authority shall have power to  
49 sell, lease or otherwise dispose of said real property at public sale,  
50 and shall retain and have the power to use the proceeds of sale, rentals  
51 or other moneys derived from the disposition thereof for its purposes.

52 § 1621-g. Construction and purchase contracts. 1. The authority shall  
53 let contracts for construction in the same manner, so far as practica-  
54 ble, as is provided by law for contracts for the city, except that where  
55 the estimated expense of a contract does not exceed five thousand  
56 dollars such contract may be entered into without public letting. Noth-



1 ing in this section shall be construed to limit the power of the author-  
2 ity to do any construction directly by the officers, agents and employ-  
3 ees of the authority. Contracts for the purchase of supplies, materials  
4 and equipment shall be let in the same manner as is provided by law for  
5 contracts of the city.

6 2. For the purposes of article fifteen-A of the executive law only,  
7 the authority shall be deemed a state agency, as the term is used in  
8 such article, and its contracts for design, construction, services and  
9 materials shall be deemed state contracts within the meaning of that  
10 term as set forth in such article.

11 § 1621-h. Moneys of the authority. All moneys of the authority shall  
12 be paid to the city treasurer of the city as agent of the authority, who  
13 shall not commingle such moneys with any other moneys. Such moneys shall  
14 be deposited in a separate bank account or accounts. The moneys in such  
15 accounts shall be paid out by the city treasurer of the city on requis-  
16 ition of the chairperson of the authority or of such other person or  
17 persons as the authority may authorize to make such requisitions after  
18 audit by the city treasurer of the city. All deposits of such moneys  
19 shall be secured by obligations of the United States or of the state of  
20 New York of a market value equal at all times to the amount of the  
21 deposit, and all banks and trust companies are authorized to give such  
22 security for such deposits. The treasurer of the city and his or her  
23 legally authorized representatives are authorized and empowered from  
24 time to time to examine the accounts and books of the authority, includ-  
25 ing its receipts, disbursements, contracts, leases, sinking funds,  
26 investments and any other records and papers relating to its financial  
27 standing. The authority shall have power, notwithstanding the  
28 provisions of this section, to contract with the holders of any of its  
29 bonds or notes as to the custody, collection, securing, investment and  
30 payment of any moneys of the authority or any moneys held in trust or  
31 otherwise for the payment of bonds or notes or in any way to secure  
32 bonds or notes, and to carry out any such contract notwithstanding that  
33 such contract may be inconsistent with the previous provisions of this  
34 section. Moneys held in trust or otherwise for the payment of bonds or  
35 in any way to secure bonds and deposits of such moneys may be secured in  
36 the same manner as moneys of the authority, and all banks and trust  
37 companies are authorized to give such security for such deposits. The  
38 accounts of the authority shall be subject to the supervision of the  
39 state comptroller. The authority shall render a complete account of its  
40 proceedings to the common council at its first meeting of each year and  
41 at such other times as may reasonably be requested by the common coun-  
42 cil.

43 § 1621-i. Bonds of the authority. 1. The authority shall have the  
44 power and is hereby authorized from time to time to issue its negotiable  
45 bonds for any of its corporate purposes and to pay such expenses, costs  
46 and payments as may be deemed by the board necessary or desirable to or  
47 in connection with the acquisition, construction, reconstruction,  
48 improving, equipping and furnishing of any project and the financing  
49 thereof, including surveys, planning, provisions for capitalized inter-  
50 est, reserve funds and appropriate feasibility studies, and for the  
51 placing of the project or projects in operation. The aggregate principal  
52 amount of such bonds outstanding at any one time shall not exceed twen-  
53 ty-five percent of the bonded indebtedness limitation from time to time  
54 imposed by section 104.00 of the local finance law. The authority shall  
55 have power from time to time and whenever it deems refunding expedient,  
56 to refund any bonds by the issuance of new bonds, whether the bonds to

1 be refunded have or have not matured and may issue bonds partly to  
2 refund bonds then outstanding and partly for any other purpose described  
3 in this subdivision. The refunding bonds may be exchanged for the bonds  
4 to be refunded with such cash adjustments as may be agreed, or may be  
5 sold and the proceeds applied to the purchase, payment or redemption of  
6 the bonds to be refunded. Except as may otherwise be expressly provided  
7 by the authority, the bonds of every issue shall be general obligations  
8 of the authority payable out of any moneys or revenues of the authority,  
9 subject only to any agreements with the holders of particular bonds  
10 pledging any particular moneys or revenues. Whether or not the bonds are  
11 of such form and character as to be negotiable instruments under article  
12 eight of the uniform commercial code, the bonds shall be, and are hereby  
13 made, negotiable instruments within the meaning of and for all the  
14 purposes of the uniform commercial code, subject only to the provisions  
15 of the bonds for registration.

16 2. The bonds shall be authorized by resolution of the board and shall  
17 bear such date or dates, mature at such time or times, not exceeding  
18 thirty years from their respective dates, bear interest at such rate or  
19 rates, payable annually or semi-annually, be in such denominations, be  
20 in such form, either coupon or registered, carry such registration priv-  
21 ileges, be executed in such manner, be payable in lawful money of the  
22 United States of America at such place or places, and be subject to such  
23 terms of redemption, as such resolution or resolutions may provide. The  
24 bonds may be sold at public or private sale for such price or prices as  
25 the authority shall determine; provided, however, that any private sale  
26 shall be subject to the approval of the state comptroller where such  
27 sale is not to the comptroller, or the director of the budget where such  
28 sale is to the comptroller.

29 3. Any resolution or resolutions authorizing any bonds or any issue of  
30 bonds may contain provisions, which shall be a part of the contract with  
31 the holders of the bonds thereby authorized, as to:

32 (a) pledging all or any part of the revenues of a project or projects  
33 and revenues and income of the authority to secure the payment of the  
34 bonds, subject to such agreements with bondholders as may then exist;

35 (b) the rentals, fees and other charges to be charged, and the amounts  
36 to be raised in each year thereby, and the use and disposition of the  
37 revenues;

38 (c) the setting aside of reserves or sinking funds, and the regulation  
39 and disposition thereof;

40 (d) limitations on the right of the authority to restrict and regulate  
41 the use of a project;

42 (e) limitations on the purpose to which the proceeds of sale of any  
43 issue of bonds then or thereafter to be issued may be applied and pledg-  
44 ing such proceeds to secure the payment of the bonds or of any issue of  
45 the bonds;

46 (f) limitations on the issuance of additional bonds; the terms upon  
47 which additional bonds may be issued and secured; the refunding of  
48 outstanding or other bonds;

49 (g) the procedure, if any, by which the terms of any contract with  
50 bondholders may be amended or abrogated, the amount of bonds the holders  
51 of which must consent thereto, and the manner in which such consent may  
52 be given;

53 (h) limitations on the amount of moneys derived from a project to be  
54 expended for operating, administrative or other expenses of the authori-  
55 ty;

1 (i) vesting in a trustee or trustees such property, rights, powers and  
2 duties in trust as the authority may determine which may include any or  
3 all, the rights, powers and duties of the trustee appointed by the bond-  
4 holders pursuant to section sixteen hundred twenty-one-p of this title,  
5 and limiting or abrogating the right of the bondholders to appoint a  
6 trustee under said section or limiting the rights, duties and powers of  
7 such trustee;

8 (j) any other matters, of like or different character, which in any  
9 way affect the security or protection of the bonds.

10 4. Notwithstanding any other provision of law, it is the intention  
11 hereof that any pledge of revenues or other moneys made by the authority  
12 shall be valid and binding from the time when the pledge is made; that  
13 the revenues or other moneys so pledged and thereafter received by the  
14 authority shall immediately be subject to the lien of such pledge with-  
15 out any physical delivery thereof or further act; and that the lien of  
16 any such pledge shall be valid and binding as against all parties having  
17 claims of any kind in tort, contract or otherwise against the authority  
18 irrespective of whether such parties have notice thereof. Neither the  
19 resolution nor any other instrument by which a pledge is created need be  
20 recorded or filed in order to protect the security interest granted.

21 5. Neither the members of the authority nor any person executing the  
22 bonds shall be liable personally on the bonds or be subject to any  
23 personal liability or accountability by reason of the issuance thereof.

24 6. The authority shall have power out of any funds available therefor  
25 to purchase bonds upon such terms and conditions as the authority may  
26 determine. The authority may hold, cancel or resell such bonds, subject  
27 to and in accordance with agreements with bondholders.

28 7. In the discretion of the authority, the bonds may be secured by a  
29 trust indenture by and between the authority and a corporate trustee,  
30 which may be any trust company, bank or national banking association  
31 having the powers of a trust company in the state of New York. Such  
32 trust indenture may contain such provisions for protecting and enforcing  
33 the rights and remedies of the bondholders as may be reasonable and  
34 proper and not in violation of law, including covenants setting forth  
35 the duties of the authority in relation to the construction, mainte-  
36 nance, operation, repair and insurance of the project or projects, and  
37 the custody, safeguarding and application of all moneys, and may provide  
38 that the project or projects shall be constructed and paid for under the  
39 supervision and approval of consulting engineers. The authority may  
40 provide by such trust indenture for the payment of the proceeds of the  
41 bonds and the revenues of the project or projects or other revenues of  
42 the authority to the trustee under such trust indenture or other deposi-  
43 tory, and for the method of disbursement thereof, with such safeguards  
44 and restrictions as it may determine. All expenses incurred in carrying  
45 out such trust indenture may be treated as a part of the cost of mainte-  
46 nance, operation, and repairs of the project or projects. If the bonds  
47 shall be secured by a trust indenture, the bondholders shall have no  
48 authority to appoint a separate trustee to represent them, and the trust-  
49 tee under such trust indenture shall have and possess all of the powers  
50 which are conferred by section sixteen hundred twenty-one-p of this  
51 title upon a trustee appointed by bondholders.

52 § 1621-j. Notes of the authority. The authority shall have power from  
53 time to time to issue notes and from time to time to issue renewal notes  
54 (hereafter "notes"), maturing not later than five years from their  
55 respective original dates in an amount not exceeding at any one time one  
56 hundred thousand dollars, over and above the amount of bonds authorized

1 by subdivision one of section sixteen hundred twenty-one-i of this  
2 title, for any purpose or purposes for which bonds may be issued, when-  
3 ever the authority shall determine that payment thereof can be made in  
4 full from any moneys or revenues which the authority expects to receive  
5 from any source. The authority may pledge such moneys or revenues or  
6 source thereof (subject to any other pledge thereof) for the payment of  
7 the notes and may in addition secure the notes in the same manner and  
8 with the same effect as herein provided for bonds. The notes shall be  
9 sold and issued in the same manner as bonds. The authority shall have  
10 power to make contracts for the future sale from time to time of the  
11 notes, by which the purchaser shall be committed to purchase the notes  
12 from time to time on terms and conditions stated in such contracts, and  
13 the authority shall have power to pay such consideration as it shall  
14 deem proper for such commitments. In case of default on its notes, or  
15 violation of any of the obligations of the authority to the noteholders,  
16 the noteholders shall have all the remedies provided herein for bond-  
17 holders. Such notes shall be as fully negotiable as the bonds of the  
18 authority.

19 § 1621-k. Agreements of the city and the state. 1. The city is author-  
20 ized to, and the state of New York does hereby pledge to and agree with  
21 the holders of the bonds or notes that neither the city nor the state,  
22 respectively, will limit or alter the rights hereby vested in the  
23 authority to acquire, construct, reconstruct, improve, equip, furnish,  
24 maintain or operate any project or projects, to establish and collect  
25 rentals, fees and other charges and to fulfill the terms of any agree-  
26 ments made with the holders of the bonds or notes, or in any way impair  
27 the rights and remedies of the bondholders or noteholders, until the  
28 bonds or notes, together with interest thereon, with interest on any  
29 unpaid installments of interest and all costs and expenses in connection  
30 with any action or proceeding by or on behalf of the bondholders or  
31 noteholders, are fully met and discharged.

32 2. The authority is hereby authorized, in its discretion, for and on  
33 behalf of itself and, subject to approval by the common council and the  
34 mayor of the city of Middletown, to covenant and agree with the holders  
35 of the bonds or notes, with such exceptions and limitations as it may  
36 deem in the public interest and in the interests of the authority's  
37 bondholders and noteholders, that no public parking areas or spaces,  
38 including the installation and operation of parking meters on the public  
39 streets of the city, except those acquired and operated by the authority  
40 will be constructed or operated in the city by the city (except as here-  
41 inafter provided), or by any public benefit or other corporation, the  
42 members of which are elected or appointed by city officials, until  
43 either: (a) the bonds or notes, together with interest thereon, interest  
44 on any unpaid installments of interest and all costs and expenses in  
45 connection with any action or proceeding by or on behalf of the bond-  
46 holders or noteholders are fully met and discharged; or (b) principal or  
47 interest of any of the bonds or notes shall be overdue and unpaid for a  
48 period of three years or more; provided, however, nothing contained in  
49 this section shall be deemed to impair the right of the city to continue  
50 to operate the presently existing municipal parking facilities and any  
51 replacements thereof.

52 § 1621-l. State and city not liable on bonds. The bonds, notes and  
53 other obligations of the authority shall not be a debt of the state of  
54 New York or of the city, and neither the state nor the city shall be  
55 liable thereon, nor shall they be payable out of any funds other than  
56 those of the authority.

1 § 1621-m. Bonds and notes legal investments for public officers and  
2 fiduciaries. The bonds and notes are hereby made securities in which all  
3 public officers, and bodies of the state and all municipalities and  
4 municipal subdivisions, all insurance companies and associations and  
5 other persons carrying on an insurance business, all banks, bankers,  
6 trust companies, savings banks and savings associations, including  
7 savings and loan associations, building and loan associations, invest-  
8 ment companies and other persons carrying on a banking business, all  
9 administrators, guardians, executors, trustees and other fiduciaries and  
10 all other persons whatsoever who are now or may hereafter be authorized  
11 to invest in bonds or other obligations of the state, may properly and  
12 legally invest funds including capital in their control or belonging to  
13 them. The bonds and notes are also hereby made securities which may be  
14 deposited with and shall be received by all public officers and bodies  
15 of this state and all municipalities and municipal subdivisions for any  
16 purpose for which the deposit of bonds or other obligations of this  
17 state is now or may hereafter be authorized.

18 § 1621-n. Tax exemptions. 1. It is hereby determined that the creation  
19 of the authority and the carrying out of its corporate purposes is in  
20 all respects for the benefit of the people of the city of Middletown and  
21 its environs, and is a public purpose, and the authority shall be  
22 regarded as performing an essential governmental function in the exer-  
23 cise of the powers conferred upon it by this title and shall be required  
24 to pay no taxes or assessments upon any of the property acquired by it  
25 or under its jurisdiction or control or supervision or upon its activ-  
26 ities.

27 2. Any bonds or notes issued pursuant to this title, together with the  
28 income therefrom, as well as the property of the authority, shall be  
29 exempt from taxation, except for transfer and estate taxes.

30 § 1621-o. Tax contract by the state. The state of New York covenants  
31 with the purchasers and with all subsequent holders and transferees of  
32 bonds or notes issued by the authority pursuant to this title, in  
33 consideration of the acceptance of and payment for the bonds or notes,  
34 that the bonds or notes of the authority issued pursuant to this title  
35 and the income therefrom, and all moneys, funds and revenues pledged to  
36 pay or secure the payment of such bonds or notes, shall at all times be  
37 free from taxation except for estate taxes and taxes on transfers by or  
38 in contemplation of death.

39 § 1621-p. Remedies of bondholders. 1. In the event that the authority  
40 shall default in the payment of principal of or interest on any issue of  
41 the bonds after the same shall become due, whether at maturity or upon  
42 call for redemption, and such default shall continue for a period of  
43 thirty days, or in the event that the authority shall fail or refuse to  
44 comply with the provisions of this title, or shall default in any agree-  
45 ment made with the holders of any issue of the bonds, the holders of  
46 twenty-five per centum in aggregate principal amount of the bonds of  
47 such issue then outstanding, by instrument or instruments filed in the  
48 office of the clerk of the county of Orange and proved or acknowledged  
49 in the same manner as a deed to be recorded, may appoint a trustee to  
50 represent the holders of such bonds for the purposes provided in this  
51 section.

52 2. Such trustee may, and upon written request of the holders of twen-  
53 ty-five per centum in principal amount of such bonds then outstanding  
54 shall, in the trustee's own name:

55 (a) by mandamus or other suit, action or proceeding, at law or in  
56 equity, enforce all rights of the bondholders, including the right to



1 require the authority to collect revenues adequate to carry out by any  
2 agreement as to, or pledge of, such revenues, and to require the author-  
3 ity to carry out any other agreements with the holders of such bonds and  
4 to perform its duties under this title;

5 (b) bring suit upon such bonds;

6 (c) by action or suit in equity, require the authority to account as  
7 if it were the trustee of an express trust for the holders of such  
8 bonds;

9 (d) by action or suit in equity, enjoin any acts or things which may  
10 be unlawful or in violation of the rights of the holders of such bonds;

11 (e) declare all such bonds due and payable, and if all defaults shall  
12 be made good then with the consent of the holders of twenty-five per  
13 centum of the principal amount of such bonds then outstanding, to annul  
14 such declaration and its consequences.

15 3. The supreme court shall have jurisdiction of any suit, action or  
16 proceeding by the trustee on behalf of bondholders. The venue of any  
17 such suit, action or proceeding shall be laid in the county of Orange.

18 4. Before declaring the principal of all such bonds due and payable,  
19 the trustee shall first give thirty days' notice in writing to the  
20 authority.

21 5. Any such trustee, whether or not the issue of bonds represented by  
22 such trustee has been declared due and payable, shall be entitled as of  
23 right to the appointment of a receiver of any part or parts of the  
24 project the revenues of which are pledged for the security of the bonds  
25 of such issue, and such receiver may enter and take possession of such  
26 part or parts of the project and, subject to any pledge or agreement  
27 with bondholders, shall take possession of all moneys and other property  
28 derived from or applicable to the acquisition, construction, operation,  
29 maintenance and reconstruction of such part or parts of the project and  
30 proceed with the acquisition of any real property necessary or conven-  
31 ient in connection with the project that the authority has covenanted to  
32 construct, and with any construction which the authority is under obli-  
33 gation to do and to operate, maintain and reconstruct such part or parts  
34 of the project and collect and receive all revenues thereafter arising  
35 therefrom subject to any pledge thereof or agreement with bondholders  
36 relating thereto and perform the public duties and carry out the agree-  
37 ments and obligations of the authority under the direction of the court.  
38 In any suit, action or proceeding by the trustee, the fee, counsel fees  
39 and expenses of the trustee and of the receiver, if any, shall consti-  
40 tute taxable disbursements and all costs and disbursements allowed by  
41 the court shall be a first charge on any revenues derived from such  
42 project.

43 6. Such trustee shall, in addition to the foregoing, have and possess  
44 all of the powers necessary or appropriate for the exercise of any func-  
45 tions specifically set forth in this section or incident to the general  
46 representation of bondholders in the enforcement and protection of their  
47 rights.

48 § 1621-q. Actions against the authority. 1. In every action against  
49 the authority for damages, for injuries to real or personal property, or  
50 for the destruction thereof, or for personal injuries or death, the  
51 complaint shall contain an allegation that at least ninety days have  
52 elapsed since the demand, claim or claims upon which such action is  
53 founded were presented to a member of the authority, or to its secre-  
54 tary, or to its chief executive officer and that the authority has  
55 neglected or refused to make an adjustment or payment thereof for ninety  
56 days after such presentment.

1 2. Except in an action for wrongful death, an action against the  
2 authority for damages for injuries to real or personal property, or for  
3 the destruction thereof, or for personal injuries, alleged to have been  
4 sustained, shall not be commenced more than one year and ninety days  
5 after the cause of action therefor shall have accrued, nor unless a  
6 notice of claim shall have been served on the authority within the time  
7 limit established by and in compliance with all requirements of section  
8 fifty-e of the general municipal law. An action against the authority  
9 for wrongful death shall be commenced in accordance with the notice of  
10 claim and time limitation provisions of title eleven of article nine of  
11 this chapter.

12 § 1621-r. Termination of the authority. Whenever all of the bonds and  
13 notes issued by the authority shall have been redeemed or cancelled, and  
14 all its liabilities and duties met or discharged, the authority shall  
15 cease to exist and all rights, title and interests and all obligations  
16 and liabilities thereof vested in or possessed by the authority shall  
17 thereupon vest in and be possessed by the city of Middletown.

18 § 1621-s. Severability. If any clause, sentence, paragraph, subdivi-  
19 sion, section or part of this article shall be adjudged by any court of  
20 competent jurisdiction to be invalid, such judgment shall not affect,  
21 impair, or invalidate the remainder thereof, but shall be confined in  
22 its operation to the clause, sentence, paragraph, subdivision, section  
23 or part thereof directly involved in the controversy in which such judg-  
24 ment shall have been rendered. It is hereby declared to be the intent  
25 of the legislature that this article would have been enacted even if  
26 such invalid provisions had not been included herein.

27 § 1621-t. Inconsistent provisions in other acts superseded. Insofar as  
28 the provisions of this title are inconsistent with the provisions of any  
29 other act, general or special, or of any local law of the city, the  
30 provisions of this title shall be controlling.

31 § 2. This act shall take effect immediately and shall expire and be  
32 deemed repealed upon the occurrence of the events set forth in section  
33 1621-r of title 21 of article 7 of the public authorities law, as added  
34 by section one of this act. Upon such occurrence, the mayor of the city  
35 of Middletown shall notify the legislative bill drafting commission in  
36 order that the commission may maintain an accurate and timely effective  
37 data base of the official text of the laws of the state of New York in  
38 furtherance of effectuating the provisions of section 44 of the legisla-  
39 tive law and section 70-b of the public officers law.



STATE OF NEW YORK

6879--A
Cal. No. 1166

2023-2024 Regular Sessions

IN SENATE

May 12, 2023

Introduced by Sen. WALCZYK -- read twice and ordered printed, and when printed to be committed to the Committee on Housing, Construction and Community Development -- reported favorably from said committee, ordered to first report, amended on first report, ordered to a second report and ordered reprinted, retaining its place in the order of second report

AN ACT to amend the public housing law, in relation to the transfer of the village of West Carthage housing authority to the town of Wilna housing authority; and to repeal certain provisions of the public housing law relating thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Title 149 of article 13 of the public housing law is
2 REPEALED.

3 § 2. Section 471 of the public housing law, as added by chapter 684 of
4 the laws of 1960, is amended to read as follows:

5 § 471. Town of Wilna housing authority. 1. A municipal housing
6 authority, to be known as the town of Wilna housing authority is hereby
7 created and established for the town of Wilna in the county of Jefferson
8 for the accomplishment of any or all of the purposes specified in arti-
9 cle eighteen of the constitution of the state of New York. It shall
10 constitute a body corporate and politic, be perpetual in duration and
11 consist of five members. It shall have the powers and duties now or
12 hereafter conferred by this chapter upon municipal housing authorities.
13 It shall be organized in the manner prescribed by and subject to the
14 provisions of this chapter and the authority, its members, officers and
15 employees and its operations and activities shall in all respects be
16 governed by the provisions of this chapter.

17 2. Notwithstanding any other provision of law, rule or regulation to
18 the contrary, the village of West Carthage housing authority, in its
19 entirety, shall be transferred to the town of Wilna housing authority.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD10829-02-3

1 All powers and duties of the village of West Carthage housing authority  
2 pursuant to section thirty-seven of this chapter or any other provision  
3 relating to municipal housing authorities under article three of this  
4 chapter shall be transferred to and assumed by the town of Wilna housing  
5 authority.

6 § 3. Transfer of functions. All of the functions and powers possessed  
7 by, and all of the obligations and duties of the village of West  
8 Carthage housing authority are transferred and assigned to, assumed by  
9 and devolved upon the town of Wilna housing authority, in accordance  
10 with and pursuant to the provisions of this act.

11 § 4. Transfer of employees. Notwithstanding any other provision of  
12 law, rule, or regulation to the contrary, upon the transfer of functions  
13 from the village of West Carthage housing authority pursuant to this  
14 act, all employees of the village of West Carthage housing authority  
15 shall be transferred to the town of Wilna housing authority. Employees  
16 transferred pursuant to this section shall be transferred without  
17 further examination or qualification and shall retain their respective  
18 civil service classifications, status and collective bargaining unit  
19 designations and collective bargaining agreements.

20 § 5. Transfer of records. All books, papers, and property of the  
21 village of West Carthage housing authority shall be provided to and  
22 deemed to be in the possession of the town of Wilna housing authority.

23 § 6. Continuity of authority. For the purpose of succession of all  
24 functions, powers, duties and obligations transferred and assigned to,  
25 devolved upon and assumed by it pursuant to this act, the town of Wilna  
26 housing authority shall be deemed and held to constitute the continua-  
27 tion of the village of West Carthage housing authority.

28 § 7. Completion of unfinished business. Any business or other matter  
29 undertaken or commenced by the village of West Carthage housing authori-  
30 ty pertaining to or connected with the functions, powers, obligations  
31 and duties hereby transferred and assigned to the town of Wilna housing  
32 authority and pending on the effective date of this act, may be  
33 conducted and completed by the town of Wilna housing authority in the  
34 same manner and under the same terms and conditions and with the same  
35 effect as if conducted and completed by the village of West Carthage  
36 housing authority.

37 § 8. Continuation of rules and regulations. All rules, regulations,  
38 acts, orders, determinations, and decisions of the village of West  
39 Carthage housing authority pertaining to the functions and powers trans-  
40 ferred and assigned pursuant to this act, in force at the time of such  
41 transfer and assumption, shall continue in full force and effect as  
42 rules, regulations, acts, orders, determinations and decisions of the  
43 town of Wilna housing authority until duly modified or abrogated by the  
44 board of such authority.

45 § 9. Terms occurring in laws, contracts and other documents. Whenever  
46 the village of West Carthage housing authority, or the board thereof, is  
47 referred to or designated in any contract or document pertaining to the  
48 functions, powers, obligations and duties hereby transferred to and  
49 assigned to the town of Wilna housing authority, such reference or  
50 designation shall be deemed to refer to the town of Wilna housing  
51 authority or such authority's board, as applicable.

52 § 10. Existing rights and remedies preserved. No existing right or  
53 remedy of any character shall be lost, impaired or affected by any  
54 provisions of this act.

55 § 11. Pending actions and proceedings. No action or proceeding pending  
56 at the time when this act shall take effect, brought by or against the

1 village of West Carthage housing authority, or the board thereof, shall  
2 be affected by any provision of this act, but the same may be prosecuted  
3 or defended in the name of the town of Wilna housing authority, or the  
4 board thereof. In all such actions and proceedings, the town of Wilna  
5 housing authority, upon application of the court, shall be substituted  
6 as a party.

7 § 12. Transfer of assets and liabilities. All assets and liabilities  
8 of the village of West Carthage housing authority are hereby transferred  
9 to and assumed by the town of Wilna housing authority.

10 § 13. This act shall take effect immediately.

STATE OF NEW YORK

5539

2023-2024 Regular Sessions

IN SENATE

March 7, 2023

Introduced by Sen. ASHBY -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to authorize William Schumaker and Mark Hennessy to receive certain service credit under section 384-d of the retirement and social security law

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the city of Rensselaer, in the county of Rensselaer, a participating  
3 employer in the New York state and local police and fire retirement  
4 system, which previously elected to offer the optional twenty year  
5 retirement plan, established pursuant to section 384-d of the retirement  
6 and social security law, to firefighters employed by such city, is here-  
7 by authorized to make participation in such plan available to William  
8 Schumaker, a firefighter employed by the city of Rensselaer with a start  
9 date of October 10, 1996, who, for reasons not ascribable to his own  
10 negligence, failed to make a timely application to participate in such  
11 optional twenty year retirement plan. The city of Rensselaer may so  
12 elect by filing with the state comptroller, within six months from the  
13 effective date of this act, a resolution of its local city common coun-  
14 cil together with certification that such firefighter did not bar  
15 himself from participation in such retirement plan as a result of his  
16 own negligence. Thereafter, such firefighter may elect to be covered by  
17 the provisions of section 384-d and 384-e of the retirement and social  
18 security law, and shall be entitled to the full rights and benefits  
19 associated with coverage under such section, by filing a request to that  
20 effect with the state comptroller within the effective date of such  
21 resolution.

22 § 2. Notwithstanding any other provision of law to the contrary, the  
23 city of Rensselaer, in the county of Rensselaer, a participating employ-  
24 er in the New York state and local police and fire retirement system,

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD05426-02-3

1 which previously elected to offer the optional twenty year retirement  
 2 plan, established pursuant to section 384-d of the retirement and social  
 3 security law, to firefighters employed by such city, is hereby author-  
 4 ized to make participation in such plan available to Mark Hennessy, a  
 5 firefighter employed by the city of Rensselaer with a start date of  
 6 September 1, 2005, who for reasons not ascribable to his own negligence,  
 7 failed to make a timely application to participate in such optional  
 8 twenty year retirement plan. The city of Rensselaer may so elect by  
 9 filing with the state comptroller, within six months from the effective  
 10 date of this act, a resolution of its city common council together with  
 11 certification that such firefighter did not bar himself from partic-  
 12 ipation in such retirement plan as a result of his own negligence.  
 13 Thereafter, such firefighter may elect to be covered by the provisions  
 14 of section 384-d and 384-e of the retirement and social security law,  
 15 and shall be entitled to the full rights and benefits associated with  
 16 coverage under such section, by filing a request to that effect with the  
 17 state comptroller within the effective date of such resolution.

18 § 3. All past costs associated with implementing the provisions of  
 19 this act shall be borne by the city of Rensselaer and may be amortized  
 20 over a period of five years.

21 § 4. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow the City of Rensselaer to reopen the provisions  
 of Section 384-d together with Section 384-e of the Retirement and  
 Social Security Law for firefighters William Schumaker and Mark Hennes-  
 sy, current members of the New York State and Local Police and Fire  
 Retirement System.

If this bill is enacted during the 2023 legislative session, and these  
 two firefighters become covered under the provisions of Section 384-d  
 together with Section 384-e, we anticipate that there will be an  
 increase of approximately \$23,000 in the annual contributions of the  
 City of Rensselaer for the fiscal year ending March 31, 2024. In future  
 years, this cost will vary as the billing rates and salary of William  
 Schumaker and Mark Hennessy change.

In addition to the annual contributions discussed above, there will be  
 an immediate past service cost of approximately \$355,000 which will be  
 borne by the City of Rensselaer as a one-time payment. This estimate  
 assumes that payment will be made on February 1, 2024. If the City of  
 Rensselaer elects to amortize this cost over a 5-year period, the cost  
 for the first year including interest would be \$79,300.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact  
 of the proposed change, the same data used in the April 1, 2022 actuari-  
 al valuation. Distributions and other statistics can be found in the  
 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial  
 Report.

The actuarial assumptions and methods used are described in the 2020,  
 2021, and 2022 Annual Report to the Comptroller on Actuarial Assump-  
 tions, and the Codes, Rules and Regulations of the State of New York:  
 Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022  
 New York State and Local Retirement System Financial Statements and  
 Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Quali-  
 fication Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 31, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-35, prepared by the Actuary for the New York State and Local Retirement System.

STATE OF NEW YORK

5605

2023-2024 Regular Sessions

IN SENATE

March 8, 2023

Introduced by Sen. WEBB -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to authorize the city of Binghamton to offer an optional twenty-five year retirement plan to firefighter Scott Pavlick

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the city of Binghamton, in the county of Broome, a participating employ-  
3 er in the New York state and local police and fire retirement system,  
4 which previously elected to offer the optional twenty-five year retire-  
5 ment plan, established pursuant to section 384 of the retirement and  
6 social security law, to firefighters employed by such city, is hereby  
7 authorized to make participation in such plan available to Scott  
8 Pavlick, a firefighter employed by the city of Binghamton, who, for  
9 reasons not ascribable to his own negligence, failed to make a timely  
10 application to participate in such optional twenty-five year retirement  
11 plan. The city of Binghamton may so elect by filing with the state comp-  
12 troller, within nine months of the effective date of this act, a resol-  
13 ution of its own common council together with certification that such  
14 firefighter did not bar himself from participation in such retirement  
15 plan as a result of his own negligence. Thereafter, such firefighter may  
16 elect to be covered by the provisions of section 384 of the retirement  
17 and social security law, and shall be entitled to the full rights and  
18 benefits associated with coverage under such section, by filing a  
19 request to that effect with the state comptroller within one year of the  
20 effective date of this act.

21 § 2. All employer past service costs associated with implementing the  
22 provisions of this act shall be borne by the city of Binghamton and may  
23 be amortized over a ten year period.

24 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD08984-02-3



This bill would allow the City of Binghamton to elect to reopen the provisions of section 384 of the Retirement and Social Security Law for firefighter Scott Pavlick.

If this bill is enacted during the 2023 legislative session and Scott Pavlick becomes covered under the provisions of section 384, we anticipate that there will be an increase of approximately \$5,300 in the annual contributions of the City of Binghamton for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of Scott Pavlick change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$42,500 which will be borne by the City of Binghamton as a one-time payment. This estimate assumes that payment will be made on February 1, 2024. If the City of Binghamton elects to amortize this cost over a 10-year period, the cost for the first year including interest would be \$5,420.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated March 3, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-83, prepared by the Actuary for the New York State and Local Retirement System.

# STATE OF NEW YORK

4715--A

2023-2024 Regular Sessions

## IN SENATE

February 13, 2023

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the village of Dobbs Ferry to offer an optional twenty-year retirement plan to a certain police officer formerly employed by such village

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 Gabriel Bonilla, a member of the New York state and local police and  
3 fire retirement system, who is currently employed by Westchester county,  
4 who was employed as a police officer with the village of Dobbs Ferry  
5 from December of 2005 through March 20, 2011, and who, through no fault  
6 of his own, failed to file a timely application to participate in the  
7 special twenty-year retirement plan contained in section 384-d of the  
8 retirement and social security law, shall be given full credit in the  
9 special twenty-year retirement plan contained in section 384-d of the  
10 retirement and social security law for such service upon the election of  
11 Dobbs Ferry to assume the additional cost of such service. The village  
12 of Dobbs Ferry may so elect by filing with the state comptroller, no  
13 later than one year from the effective date of this act, a resolution of  
14 its local legislative body together with certification that such police  
15 officer did not bar himself from participation in such retirement plan  
16 as a result of his own negligence. Thereafter, such police officer may  
17 elect to be covered by the provisions of section 384-d of the retirement  
18 and social security law, and shall be entitled to the full rights and  
19 benefits associated with coverage under such section, by filing a  
20 request to that effect with the state comptroller no later than one year  
21 from the effective date of this act.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD06211-05-3

1 § 2. All costs associated with implementing the provisions of this act  
2 shall be borne by the village of Dobbs Ferry.

3 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would grant Gabriel Bonilla, a Tier 2 member of the New York State and Local Police and Fire Retirement System, additional service creditable under the provisions of section 384-d of the Retirement and Social Security Law (RSSL) for time worked as a police officer of the Village of Dobbs Ferry. Such service is currently creditable in the age 55 retirement plan of section 375-i of the RSSL but not in the 20-year plan of section 384-d. Gabriel Bonilla is currently employed by the County of Westchester.

If this bill is enacted during the 2023 legislative session, there will be an immediate past service cost of approximately \$114,000 which will be borne by the Village of Dobbs Ferry as a one-time payment. This estimate assumes that payment will be made on February 1, 2024.

This bill will not increase the future annual contributions of the County of Westchester.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated March 3, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-84, prepared by the Actuary for the New York State and Local Retirement System.

# STATE OF NEW YORK

6188

2023-2024 Regular Sessions

## IN SENATE

April 3, 2023

Introduced by Sen. RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT granting retroactive tier V membership in the New York state and local employees' retirement system to Daniel Miller

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Notwithstanding any other provision of law, Daniel Miller,  
2 a member of the New York state and local employees' retirement system,  
3 who was employed on March 7, 2012, by the Town of Hempstead, who, for  
4 reasons not ascribable to his own negligence, did not file a membership  
5 application in such system until May 21, 2012, which gave him Tier VI  
6 status instead of Tier V status, where he would have been had he been  
7 able to file a membership application when he became a permanent employ-  
8 ee on March 7, 2012, may be deemed to have become a member of the New  
9 York state and local employees' retirement system on March 7, 2012 if on  
10 or before December 31, 2023 he shall file with the state comptroller a  
11 written request to that effect. Upon the granting of such retroactive  
12 membership, Daniel Miller shall not be granted a refund of any employee  
13 contribution made by him to the New York state and local employees'  
14 retirement system.

15 § 2. Any past service costs incurred in implementing the provisions of  
16 this act shall be borne by the Town of Hempstead.

17 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would grant retroactive Tier 5 status in the New York State and Local Employees' Retirement System to Daniel Miller, a current Tier 6 member employed by the Town of Hempstead, by changing their date of membership to March 7, 2012. There will be no refund of member contributions.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$4,000 in the

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets [—] is old law to be omitted.

LBD07920-02-3

annual contributions of the Town of Hempstead for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of Daniel Miller change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$38,000 which will be borne by the Town of Hempstead as a one-time payment. This estimate assumes that payment will be made on February 1, 2024.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 27, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-70, prepared by the Actuary for the New York State and Local Retirement System.

# STATE OF NEW YORK

6788

2023-2024 Regular Sessions

## IN SENATE

May 10, 2023

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT granting retroactive membership in the New York state and local employees' retirement system to Justin Whitmore

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Notwithstanding any other provision of law, Justin Whit-  
2 more, a member of the New York State and Local Police and Fire Retire-  
3 ment System currently employed by the city of Rochester, who was  
4 employed as a seasonal employee for Sampson State Park, beginning on  
5 July 7, 2007, who through no fault of his own, failed to become a member  
6 of the New York state and local employees' retirement system during such  
7 employment by Sampson State Park in 2007, shall be deemed to have joined  
8 the New York state and local employees' retirement system on the date  
9 July 7, 2007 and shall be granted Tier IV status in such retirement  
10 system, if, within one year of the effective date of this act, he shall  
11 file a written request with the state comptroller.

12 § 2. All past service costs of implementing the provisions of this act  
13 shall be borne by the state of New York.

14 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would provide Justin R. Whitmore a date of membership of July 7, 2007 resulting in Tier 2 status in the New York State and Local Police and Fire Retirement System. The member is currently in Tier 6 and is employed by the City of Rochester.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$10,000 in the annual contributions of the City of Rochester for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of Justin R. Whitmore change.

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD05543-02-3

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$42,500 which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2024.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 31, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-47, prepared by the Actuary for the New York State and Local Retirement System.



STATE OF NEW YORK

7468

2023-2024 Regular Sessions

IN SENATE

May 30, 2023

Introduced by Sen. BRESLIN -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT in relation to authorizing Tier IV status in the New York state and local employees' retirement system for Marc Del Prado

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Notwithstanding any other provision of the law to the  
2 contrary, Marc Del Prado, an employee of the New York state justice  
3 center for the protection of people with special needs and a member of  
4 the New York state and local employees' retirement system, who was  
5 employed as a lifeguard with the Mohonasen Central School District from  
6 August 2, 2004 until September 29, 2009, as well as a coach for periods  
7 between November 7, 2011 and November 7, 2013 who for reasons not  
8 ascribable to his own negligence, failed to become a member of such  
9 retirement system during such employment with the Mohonasen Central  
10 School District in 2004, shall be deemed to have joined the New York  
11 state and local employees' retirement system on the date August 2, 2004  
12 and shall be granted Tier IV status in such retirement system, if, with-  
13 in one year of the effective date of this act, he shall file a written  
14 request with the state comptroller.

15 § 2. No contributions made to the New York state and local employees'  
16 retirement system by Marc Del Prado shall be returned or refunded to him  
17 pursuant to this act.

18 § 3. All past service costs of implementing the provision of this act  
19 shall be borne by the state of New York.

20 § 4. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:  
This bill would grant retroactive Tier 4 status in the New York State  
and Local Employees' Retirement System to Marc Del Prado, a current Tier  
6 member employed by the New York State Justice Center for the  
Protection of People with Special Needs, by changing their date of

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD11286-02-3

membership to August 2, 2004. There will be no refund of member contributions.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$4,400 in the annual contributions of the State of New York for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of Marc Del Prado change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$63,700 which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2024.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated May 18, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-165, prepared by the Actuary for the New York State and Local Retirement System.

STATE OF NEW YORK

3492

2023-2024 Regular Sessions

IN SENATE

January 31, 2023

Introduced by Sens. JACKSON, MANNION -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to accidental disability retirement for uniformed court officers and peace officers employed in the unified court system

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision a of section 605-a of the retirement and social  
2 security law, as amended by chapter 489 of the laws of 2008, is amended  
3 to read as follows:

4 a. A member employed as a uniformed court officer or peace officer in  
5 the unified court system shall be entitled to an accidental disability  
6 retirement allowance if, at the time application therefor is filed, such  
7 member is:

8 1. Physically or mentally incapacitated for performance of duty as the  
9 natural and proximate result of an accident, not caused by his or her  
10 own willful negligence, sustained in such service and while actually a  
11 member of the retirement system; and

12 2. Actually in service upon which his or her membership is based.  
13 However, in a case where a member is discontinued from service subse-  
14 quent to the accident, either voluntarily or involuntarily, and provided  
15 that the member meets the requirements of paragraph one of this subdivi-  
16 sion, application may be made either (a) by a vested member incapaci-  
17 tated as the result of a qualifying World Trade Center condition as  
18 defined in section two of this chapter at any time, or (b) not later  
19 than two years after the member is first discontinued from service.

20 For purposes of this subdivision, a member who is injured as the  
21 result of a physical assault by an assailant, suffered while in service  
22 shall be entitled to accidental disability retirement unless the contra-  
23 ry can be proven by competent evidence under this section.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD01823-02-3

1 § 2. Notwithstanding any other provision of law to the contrary, none  
2 of the provisions of this act shall be subject to section 25 of the  
3 retirement and social security law.

4 § 3. This act shall take effect immediately.

5 FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

6 This bill would allow Tier 3, 4, 5 and 6 uniformed court officers and  
7 peace officers in the unified court system to be eligible for an acci-  
8 dental disability for injuries sustained in the performance of duty as  
9 the result of a physical assault by an assailant, unless the contrary be  
10 proven by competent evidence. The benefit for an accidental disability  
11 would be 75% of final average salary less worker's compensation.

12 If this bill is enacted during the 2023 legislative session, the cost  
13 will depend upon the applicant's age, service, salary, plan, and any  
14 benefit type otherwise payable.

|    |                            |           |            |         |
|----|----------------------------|-----------|------------|---------|
| 15 | Benefit without enactment: | None      | Ordinary   | Service |
| 16 |                            |           | Disability |         |
| 17 | Cost for proposed benefit: | 7.5 times | 3 times    | 0 times |
| 18 |                            | salary    | salary     | salary  |

19 The exact number of current members as well as future members who  
20 could be affected by this legislation cannot be readily determined.

21 Summary of relevant resources:

22 Membership data as of March 31, 2022 was used in measuring the impact  
23 of the proposed change, the same data used in the April 1, 2022 actuari-  
24 al valuation. Distributions and other statistics can be found in the  
25 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial  
26 Report.

27 The actuarial assumptions and methods used are described in the 2020,  
28 2021, and 2022 Annual Report to the Comptroller on Actuarial Assump-  
29 tions, and the Codes, Rules and Regulations of the State of New York:  
30 Audit and Control.

31 The Market Assets and GASB Disclosures are found in the March 31, 2022  
32 New York State and Local Retirement System Financial Statements and  
33 Supplementary Information.

34 This fiscal note does not constitute a legal opinion on the viability  
35 of the proposed change nor is it intended to serve as a substitute for  
36 the professional judgment of an attorney.

37 This estimate, dated January 23, 2023, and intended for use only  
38 during the 2023 Legislative Session, is Fiscal Note No. 2023-19,  
39 prepared by the Actuary for the New York State and Local Retirement  
40 System.

# STATE OF NEW YORK

5254

2023-2024 Regular Sessions

## IN SENATE

February 28, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to providing accidental disability retirement for deputy sheriffs in Nassau county

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. The retirement and social security law is amended by adding  
2 a new section 605-g to read as follows:
- 3 § 605-g. Accidental disability retirement for deputy sheriffs in  
4 Nassau county. a. A member employed as a deputy sheriff in Nassau county  
5 shall be entitled to an accidental disability retirement allowance if,  
6 at the time application therefor is filed, such member is:
- 7 1. Physically or mentally incapacitated for performance of duty as the  
8 natural and proximate result of an accident, unless the contrary be  
9 proved by competent evidence, not caused by his or her own willful  
10 negligence, sustained in such service and while actually a member of the  
11 retirement system; and
- 12 2. Actually in service upon which his or her membership is based.  
13 However, in a case where a member is discontinued from service subse-  
14 quent to the accident, either voluntarily or involuntarily, and provided  
15 that the member meets the requirements of paragraph one of this subdivi-  
16 sion, application may be made not later than two years after the member  
17 is first discontinued from service.
- 18 b. Application for an accidental disability retirement allowance for  
19 such a member may be made by:
- 20 1. Such member; or  
21 2. The head of the department in which such member is employed; or  
22 3. Any person acting on behalf of and authorized by such member.
- 23 c. 1. After the filing of such an application, such member shall be  
24 given one or more medical examinations. No such application shall be

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD09105-02-3

1 approved, however, unless the member or some other person on his or her  
 2 behalf shall have filed written notice in the office of the comptroller  
 3 within ninety days after the accident, setting forth:

4 (a) The time when and the place where such accident occurred; and

5 (b) The particulars thereof; and

6 (c) The nature and extent of the member's injuries; and

7 (d) His or her alleged incapacity.

8 2. The notice herein required need not be given:

9 (a) If the notice of such accident shall be filed in accordance with  
 10 the provisions of the workers' compensation law of any state within  
 11 which a participating employer in Nassau county shall have its employees  
 12 located or performing functions and duties within the normal scope of  
 13 their employment; or

14 (b) If the application for accidental disability retirement is filed  
 15 within one year after the date of such accident; or

16 (c) If a failure to file notice has been excused for good cause shown  
 17 as provided by rules and regulations promulgated by the comptroller.

18 d. If the comptroller determines that the member is physically or  
 19 mentally incapacitated for the performance of duty and ought to be  
 20 retired for accidental disability, such member shall be so retired. Such  
 21 retirement shall be effective as of a date approved by the comptroller.

22 e. The annual retirement allowance payable upon accidental disability  
 23 retirement shall be a pension of three-quarters of his or her final  
 24 average salary. The payment of such pension shall be subject to the  
 25 provisions of section sixty-four of this chapter.

26 f. If the member, at the time of the filing of an application under  
 27 the provisions of subdivision b of this section, is eligible for a  
 28 service retirement benefit, then and in that event, he or she may simul-  
 29 taneously file an application for service retirement in accordance with  
 30 the provisions of section seventy of this chapter, provided that the  
 31 member indicates on the application for service retirement that such  
 32 application is filed without prejudice to the application for accidental  
 33 disability retirement.

34 g. Notwithstanding any other provision of law, this section shall  
 35 apply to deputy sheriffs in Nassau county who were hired on or after  
 36 July twenty-seventh, nineteen hundred seventy-six.

37 § 2. All costs associated with implementing the provisions of this act  
 38 shall be borne by Nassau county.

39 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would establish an improved accidental disability benefit for eligible members of the New York State and Local Employees' Retirement System in Tiers 3 through 6 who are employed by Nassau County as deputy sheriffs. The improved disability benefit would be three-quarters of final average salary less workers' compensation. The current disability benefit is two-thirds of final average salary less workers' compensation.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$14,000 in the annual contributions of Nassau County for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$62,800 which will be borne by Nassau County as a one-time payment. This estimate assumes that payment will be made on February 1, 2024.

These estimated costs are based on 56 affected members employed by Nassau County, with annual salary of approximately \$6.2 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 28, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-53, prepared by the Actuary for the New York State and Local Retirement System.



STATE OF NEW YORK

6598

2023-2024 Regular Sessions

IN SENATE

April 28, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to providing accidental disability retirement for deputy sheriffs in Suffolk county

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The retirement and social security law is amended by adding  
2 a new section 605-g to read as follows:

3 § 605-g. Accidental disability retirement for deputy sheriffs in  
4 Suffolk county. a. A member employed as a deputy sheriff in Suffolk  
5 county shall be entitled to an accidental disability retirement allow-  
6 ance if, at the time application therefor is filed, such member is:

7 1. Physically or mentally incapacitated for performance of duty as the  
8 natural and proximate result of an accident, unless the contrary be  
9 proved by competent evidence, not caused by his or her own willful  
10 negligence, sustained in such service and while actually a member of the  
11 retirement system; and

12 2. Actually in service upon which his or her membership is based.  
13 However, in a case where a member is discontinued from service subse-  
14 quent to the accident, either voluntarily or involuntarily, and provided  
15 that the member meets the requirements of paragraph one of this subdivi-  
16 sion, application may be made not later than two years after the member  
17 is first discontinued from service.

18 b. Application for an accidental disability retirement allowance for  
19 such a member may be made by:

- 20 1. Such member; or
- 21 2. The head of the department in which such member is employed; or
- 22 3. Any person acting on behalf of and authorized by such member.

23 c. 1. After the filing of such an application, such member shall be  
24 given one or more medical examinations. No such application shall be

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD10682-02-3

1 approved, however, unless the member or some other person on his or her  
 2 behalf shall have filed written notice in the office of the comptroller  
 3 within ninety days after the accident, setting forth:

4 (a) The time when and the place where such accident occurred; and

5 (b) The particulars thereof; and

6 (c) The nature and extent of the member's injuries; and

7 (d) His or her alleged incapacity.

8 2. The notice herein required need not be given:

9 (a) If the notice of such accident shall be filed in accordance with  
 10 the provisions of the workers' compensation law of any state within  
 11 which a participating employer in Suffolk county shall have its employ-  
 12 ees located or performing functions and duties within the normal scope  
 13 of their employment; or

14 (b) If the application for accidental disability retirement is filed  
 15 within one year after the date of such accident; or

16 (c) If a failure to file notice has been excused for good cause shown  
 17 as provided by rules and regulations promulgated by the comptroller.

18 d. If the comptroller determines that the member is physically or  
 19 mentally incapacitated for the performance of duty and ought to be  
 20 retired for accidental disability, such member shall be so retired. Such  
 21 retirement shall be effective as of a date approved by the comptroller.

22 e. The annual retirement allowance payable upon accidental disability  
 23 retirement shall be a pension of three-quarters of his or her final  
 24 average salary. The payment of such pension shall be subject to the  
 25 provisions of section sixty-four of this chapter.

26 f. If the member, at the time of the filing of an application under  
 27 the provisions of subdivision b of this section, is eligible for a  
 28 service retirement benefit, then and in that event, he or she may simul-  
 29 taneously file an application for service retirement in accordance with  
 30 the provisions of section seventy of this chapter, provided that the  
 31 member indicates on the application for service retirement that such  
 32 application is filed without prejudice to the application for accidental  
 33 disability retirement.

34 g. Notwithstanding any other provision of law, this section shall  
 35 apply to deputy sheriffs in Suffolk county who were hired on or after  
 36 July twenty-seventh, nineteen hundred seventy-six.

37 § 2. All costs associated with implementing the provisions of this act  
 38 shall be borne by Suffolk county.

39 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would establish an improved accidental disability benefit for eligible members of the New York State and Local Employees' Retirement System in Tiers 3 through 6 who are employed by Suffolk County as deputy sheriffs. The improved disability benefit would be three-quarters of final average salary less workers' compensation. The current disability benefit is two-thirds of final average salary less workers' compensation.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$77,500 in the annual contributions of Suffolk County for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$351,000 which will be borne by Suffolk County as a one-time payment. This estimate assumes that payment will be made on February 1, 2024.

These estimated costs are based on 251 affected members employed by Suffolk County, with annual salary of approximately \$34.7 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated April 25, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-138, prepared by the Actuary for the New York State and Local Retirement System.

# STATE OF NEW YORK

4972

2023-2024 Regular Sessions

## IN SENATE

February 17, 2023

Introduced by Sens. GOUNARDES, KENNEDY, MANNION -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to the calculation of final average salary for certain members of the New York state and local police and fire retirement system

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Section 1209 of the retirement and social security law, as  
2 added by chapter 18 of the laws of 2012, is amended to read as follows:

3 § 1209. Final average salary. **a.** For members who first become members  
4 of the New York state and local police and fire retirement system on or  
5 after April first, two thousand twelve, a member's final average salary  
6 shall be equal to one-fifth of the highest total wages earned by such  
7 member during any continuous period of employment for which the member  
8 was credited with five years of service credit; provided, however, if  
9 the wages earned during any year of credited service included in the  
10 period used to determine final average salary exceeds the average of the  
11 wages of the previous four years of credited service by more than ten  
12 percent, the amount in excess of ten percent shall be excluded from the  
13 computation of final average salary. Wages in excess of the annual sala-  
14 ry paid to the governor pursuant to section three of article four of the  
15 state constitution shall be excluded from the computation of final aver-  
16 age salary for members who first become members of the New York state  
17 and local police and fire retirement system on or after April first, two  
18 thousand twelve.

19 **b. Notwithstanding subdivision a of this section, members who first**  
20 **become members of the New York state and local police and fire retire-**  
21 **ment system on or after April first, two thousand twelve, and who retire**  
22 **from an employer which, prior to April first, two thousand twelve,**  
23 **elected by the adoption, filing and approval of a resolution in the**

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 manner provided by section three hundred thirty of this chapter to  
 2 provide that final average salary shall mean the regular compensation  
 3 earned from such participating employer by a member during the twelve  
 4 months of actual service immediately preceding the date of such member's  
 5 retirement pursuant to subdivision f of section four hundred forty-three  
 6 of this chapter, shall continue to have his or her final average salary  
 7 computed with such twelve month final average salary unless such member  
 8 would otherwise be entitled to a greater benefit under subdivision a of  
 9 this section, in which case such greater benefit shall be payable.

10 § 2. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would change the calculation of final average salary (FAS) for Tier 6 members of the New York State and Local Police and Fire Retirement System (NYSLPFRS) whose employer previously elected to provide the one-year FAS benefit to members of Tiers 2 and 5 under Retirement and Social Security Law Section 443-f. Currently, a Tier 6 member's FAS is defined as the average wages earned over five consecutive years, with wages earned during any year limited to the average of the prior four years' wages increased by 10%. If this bill is enacted, a Tier 6 member's FAS will be defined as the earnings reported over the 12 months preceding their date of retirement. Wages exceeding the annual salary paid to the governor will continue to be excluded.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$3.9 million in the annual contributions of the affected employers for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change. As a percentage of payroll, we anticipate that the annual contributions of the affected employers will increase as follows:

| Plan                        | Rate Increase |
|-----------------------------|---------------|
| Age-55                      | 1.6%          |
| 25-Year                     | 1.9%          |
| 25-Year w/ Additional 60ths | 2.1%          |
| 20-Year                     | 2.3%          |
| 20-Year w/ Additional 60ths | 2.4%          |

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$23.4 million, calculated as of February 1, 2024, which will be shared by the State of New York and all the participating employers in the NYSLPFRS, including those participating employers whose employees do not benefit from this proposal.

These estimated costs are based on 1,817 affected members employed by various participating employers in the NYSLPFRS, with annual salary of approximately \$152 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 3, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-41, prepared by the Actuary for the New York State and Local Retirement System.

STATE OF NEW YORK

7242--A

2023-2024 Regular Sessions

IN SENATE

May 19, 2023

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the retirement and social security law, in relation to the retirement of members employed as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles in a participating Suffolk county fire district

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The retirement and social security law is amended by adding  
2 a new section 89-ss to read as follows:  
3 § 89-ss. Retirement of members employed as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles in a participating Suffolk county fire district. a. Any member employed as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles upon an election by a participating Suffolk county fire district shall be eligible to retire pursuant to the provisions of this section. Such eligibility shall be an alternative to the eligibility provisions available under any other plan of this article to which such member is subject.  
4 b. Such member shall be entitled to retire upon the completion of twenty-five years of total creditable service by filing an application therefor in the manner provided for in section seventy of this article.  
5 c. Upon completion of twenty-five years of such service and upon retirement, each such member shall receive a pension which, together with an annuity which shall be the actuarial equivalent of his or her accumulated contributions at the time of his or her retirement and an additional pension which is the actuarial equivalent of the reserved-

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.  
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1 for-increased-take-home-pay to which he or she may then be entitled  
2 shall be sufficient to provide him or her with a retirement allowance  
3 equal to one-half of his or her final average salary.

4 d. As used in this section "creditable service" shall include any and  
5 all services performed as an emergency medical technician, critical care  
6 technician, advanced emergency medical technician, paramedic or supervi-  
7 sor of such titles employed by a participating Suffolk county fire  
8 district.

9 e. Credit for service as a paid firefighter or officer of any organ-  
10 ized fire department shall also be deemed to be creditable service and  
11 shall be included in computing years of total service for retirement  
12 pursuant to this section.

13 f. A member contributing on the basis of this section at the time of  
14 retirement, may retire after the completion of twenty-five years of  
15 total creditable service. Application therefor may be filed in a manner  
16 similar to that provided in section seventy of this article. Upon  
17 completion of twenty-five years of such service and upon retirement,  
18 each such member shall receive a pension which, together with an annuity  
19 which shall be the actuarial equivalent of his or her accumulated  
20 contributions at the time of his or her retirement and an additional  
21 pension which is the actuarial equivalent of the reserved-for-in-  
22 creased-take-home-pay to which he or she may then be entitled shall be  
23 sufficient to provide him or her with a retirement allowance equal to  
24 one-half of his or her final average salary; for service beyond twenty-  
25 five years the benefit is increased by one-sixtieth of final average  
26 salary for each year of additional service credit provided, however,  
27 that the total allowance payable pursuant to this section shall not  
28 exceed three-fourths of such member's final average salary.

29 g. In computing the twenty-five years of total service of a member  
30 pursuant to this section full credit shall be given and full allowance  
31 shall be made for service of such member in time of war after World War  
32 I as defined in section two of this chapter, provided such member at the  
33 time of his or her entrance into the armed forces was employed by a  
34 participating Suffolk county fire district.

35 h. Nothing in this section shall be construed to prevent a member, who  
36 does not retire pursuant to the provisions of this section, from utiliz-  
37 ing service which is creditable service pursuant to the provisions of  
38 this section for service credit pursuant to the provisions of any other  
39 plan of this article to which such member is subject.

40 i. The provisions of this section shall be controlling notwithstanding  
41 any other provision of this article to the contrary.

42 j. Any member who, on or before the effective date of this section, is  
43 employed as an emergency medical technician, critical care technician,  
44 advanced emergency medical technician, paramedic or supervisor of such  
45 titles in a participating Suffolk county fire district may, by filing an  
46 election within one year after the effective date of this section,  
47 elect to be subject to the provisions of this section. Such election  
48 shall be in writing, shall be duly executed and filed with the comp-  
49 troller and shall be irrevocable.

50 § 2. Subdivision a of section 445 of the retirement and social securi-  
51 ty law, as separately amended by section 4 of part II and section 2 of  
52 part KK of chapter 55 of the laws of 2023, is amended to read as  
53 follows:

54 a. No member of a retirement system who is subject to the provisions  
55 of this article shall retire without regard to age, exclusive of retire-  
56 ment for disability, unless he or she is a police officer, an investi-

1 gator member of the New York city employees' retirement system, fire-  
2 fighter, correction officer, a qualifying member as defined in section  
3 eighty-nine-t, as added by chapter six hundred fifty-seven of the laws  
4 of nineteen hundred ninety-eight, of this chapter, sanitation worker, a  
5 special officer (including persons employed by the city of New York in  
6 the title urban park ranger or associate urban park ranger), school  
7 safety agent, campus peace officer or a taxi and limousine commission  
8 inspector member of the New York city employees' retirement system or  
9 the New York city board of education retirement system, a dispatcher  
10 member of the New York city employees' retirement system, a police  
11 communications member of the New York city employees' retirement system,  
12 an EMT member of the New York city employees' retirement system, a depu-  
13 ty sheriff member of the New York city employees' retirement system, a  
14 correction officer of the Westchester county correction department as  
15 defined in section eighty-nine-e of this chapter or employed in Suffolk  
16 county as a peace officer, as defined in section eighty-nine-s, as added  
17 by chapter five hundred eighty-eight of the laws of nineteen hundred  
18 ninety-seven, of this chapter, employed in Suffolk county as a  
19 correction officer, as defined in section eighty-nine-f of this chapter,  
20 or employed in Nassau county as a correction officer, uniformed  
21 correction division personnel, sheriff, undersheriff or deputy sheriff,  
22 as defined in section eighty-nine-g of this chapter, or employed in  
23 Nassau county as an ambulance medical technician, an ambulance medical  
24 technician/supervisor or a member who performs ambulance medical techni-  
25 cian related services, or a police medic, police medic supervisor or a  
26 member who performs police medic related services, as defined in section  
27 eighty-nine-s, as amended by chapter five hundred seventy-eight of the  
28 laws of nineteen hundred ninety-eight, of this chapter, or employed in  
29 Nassau county as a peace officer, as defined in section eighty-nine-s,  
30 as added by chapter five hundred ninety-five of the laws of nineteen  
31 hundred ninety-seven, of this chapter, or employed in Albany county as a  
32 sheriff, undersheriff, deputy sheriff, correction officer or identifica-  
33 tion officer, as defined in section eighty-nine-h of this chapter or is  
34 employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-  
35 iff or correction officer, as defined in section eighty-nine-i of this  
36 chapter or is employed in Orleans county as a sheriff, undersheriff,  
37 deputy sheriff or correction officer, as defined in section  
38 eighty-nine-l of this chapter or is employed in Jefferson county as a  
39 sheriff, undersheriff, deputy sheriff or correction officer, as defined  
40 in section eighty-nine-j of this chapter or is employed in Onondaga  
41 county as a deputy sheriff-jail division competitively appointed or as a  
42 correction officer, as defined in section eighty-nine-k of this chapter  
43 or is employed in a county which makes an election under subdivision j  
44 of section eighty-nine-p of this chapter as a sheriff, undersheriff,  
45 deputy sheriff or correction officer as defined in such section eighty-  
46 nine-p or is employed in Broome County as a sheriff, undersheriff, depu-  
47 ty sheriff or correction officer, as defined in section eighty-nine-m of  
48 this chapter or is a Monroe county deputy sheriff-court security, or  
49 deputy sheriff-jailor as defined in section eighty-nine-n, as added by  
50 chapter five hundred ninety-seven of the laws of nineteen hundred nine-  
51 ty-one, of this chapter or is employed in Greene county as a sheriff,  
52 undersheriff, deputy sheriff or correction officer, as defined in  
53 section eighty-nine-o of this chapter or is a traffic officer with the  
54 town of Elmira as defined in section eighty-nine-q of this chapter or is  
55 employed by Suffolk county as a park police officer, as defined in  
56 section eighty-nine-r of this chapter or is a peace officer employed by

1 a county probation department as defined in section eighty-nine-t, as  
2 added by chapter six hundred three of the laws of nineteen hundred nine-  
3 ty-eight, of this chapter or is employed in Rockland county as a deputy  
4 sheriff-civil as defined in section eighty-nine-v of this chapter as  
5 added by chapter four hundred forty-one of the laws of two thousand one,  
6 or is employed in Rockland county as a superior correction officer as  
7 defined in section eighty-nine-v of this chapter as added by chapter  
8 five hundred fifty-six of the laws of two thousand one or is a paramedic  
9 employed by the police department in the town of Tonawanda and retires  
10 under the provisions of section eighty-nine-v of this chapter, as added  
11 by chapter four hundred seventy-two of the laws of two thousand one, or  
12 is a county fire marshal, supervising fire marshal, fire marshal,  
13 assistant fire marshal, assistant chief fire marshal, chief fire  
14 marshal, division supervising fire marshal or fire marshal trainee  
15 employed by the county of Nassau as defined in section eighty-nine-w of  
16 this chapter or is employed in Monroe county as a deputy sheriff-civil  
17 as defined in section eighty-nine-x of this chapter, employed as an  
18 emergency medical technician, critical care technician, advanced emer-  
19 gency medical technician, paramedic or supervisor of such titles in a  
20 participating Suffolk county fire district as defined in section eight-  
21 y-nine-ss of this chapter, and is in a plan which permits immediate  
22 retirement upon completion of a specified period of service without  
23 regard to age. Except as provided in subdivision c of section four  
24 hundred forty-five-a of this article, subdivision c of section four  
25 hundred forty-five-b of this article, subdivision c of section four  
26 hundred forty-five-c of this article, subdivision c of section four  
27 hundred forty-five-d of this article, subdivision c of section four  
28 hundred forty-five-e of this article, subdivision c of section four  
29 hundred forty-five-f of this article and subdivision c of section four  
30 hundred forty-five-h of this article, a member in such a plan and such  
31 an occupation, other than a police officer or investigator member of the  
32 New York city employees' retirement system or a firefighter, shall not  
33 be permitted to retire prior to the completion of twenty-five years of  
34 credited service; provided, however, if such a member in such an occupa-  
35 tion is in a plan which permits retirement upon completion of twenty  
36 years of service regardless of age, he or she may retire upon completion  
37 of twenty years of credited service and prior to the completion of twen-  
38 ty-five years of service, but in such event the benefit provided from  
39 funds other than those based on such a member's own contributions shall  
40 not exceed two per centum of final average salary per each year of cred-  
41 ited service.

42 § 3. Section 603 of the retirement and social security law is amended  
43 by adding a new subdivision v to read as follows:

44 v. The service retirement benefit specified in section six hundred  
45 four of this article shall be payable to members with twenty-five years  
46 of creditable service, without regard to age, who are employed by a  
47 participating fire district that makes the election provided for in  
48 subdivision j of section eighty-nine-ss of this chapter as an emergency  
49 medical technician, critical care technician, advanced emergency medical  
50 technician, paramedic or supervisor of such titles in a participating  
51 Suffolk county fire district as defined in section eighty-nine-ss of  
52 this chapter if: (i) such members have met the minimum service require-  
53 ments upon retirement; and (ii) in the case of a member subject to the  
54 provisions of article fourteen of this chapter, such member files an  
55 election therefor which provides that he or she will be subject to the  
56 provisions of this article and to none of the provisions of such article

1 fourteen. Such election, which shall be irrevocable, shall be in writ-  
 2 ing, duly executed and shall be filed with the comptroller within one  
 3 year of the effective date of this subdivision or within one year after  
 4 entering the employment with the participating Suffolk county fire  
 5 district upon which eligibility is based, whichever comes later. For the  
 6 purposes of this subdivision, the term "creditable service" shall have  
 7 the meaning as so defined in both sections eighty-nine-ss and six  
 8 hundred one of this chapter.

9 § 4. Section 604 of the retirement and social security law is amended  
 10 by adding a new subdivision v to read as follows:

11 v. The early service retirement benefit for a member who is employed  
 12 by a participating fire district that makes the election provided for in  
 13 subdivision j of section eighty-nine-ss of this chapter as an emergency  
 14 medical technician, critical care technician, advanced emergency medical  
 15 technician, paramedic or supervisor of such titles in a participating  
 16 Suffolk county fire district as defined in section eighty-nine-ss of  
 17 this chapter shall be a pension equal to one-fiftieth of final average  
 18 salary times years of credited service at the completion of twenty-five  
 19 years of service as such participating Suffolk county fire district  
 20 emergency medical technician, critical care technician, advanced emer-  
 21 gency medical technician, paramedic or supervisor of such titles, but  
 22 not exceeding one-half of his or her final average salary; for service  
 23 beyond twenty-five years the benefits shall increase by one-sixtieth of  
 24 final average salary for each year of additional service credit  
 25 provided, however, that the total allowance payable pursuant to this  
 26 section shall not exceed three-fourths of such member's final average  
 27 salary.

28 § 5. All past service costs associated with implementing the  
 29 provisions of this act shall be borne by the participating Suffolk coun-  
 30 ty fire district.

31 § 6. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow fire districts in Suffolk County that partic-  
 ipate in the New York State and Local Employees' Retirement System to  
 elect to provide individuals employed in the title of emergency medical  
 technician, advanced emergency medical technician, critical care techni-  
 cian, or paramedic, and supervisors of these titles, the option to  
 retire upon completion of twenty-five years of creditable service with a  
 benefit of one-half of final average salary (FAS) and an additional  
 benefit of one-sixtieth of FAS for each year of creditable service in  
 excess of twenty-five years. Members in Tiers 3 -- 6 would be limited to  
 15 years of additional one-sixtieths.

Additionally, for those members covered under the provisions of Arti-  
 cle 14, this bill would permit an irrevocable election to forfeit the  
 benefits of Article 14 in favor of the 25-year plan benefit established  
 by this legislation. Such election must be made within one year of the  
 effective date of this bill or within one year of entering service with  
 an electing fire district, whichever comes later.

If this bill is enacted during the 2023 legislative session, we antic-  
 ipate that there will be an increase in the annual contributions of an  
 affected fire district of approximately 5% of salary paid to employees  
 in covered titles for the fiscal year ending March 31, 2024. In future  
 years, this cost will vary as the billing rates of the affected members  
 change.

In addition to the annual contributions discussed above, there will be  
 an immediate past service cost of approximately 20% of salary paid to

employees in covered titles, which will be borne by the electing fire district as a one-time payment. This estimate assumes that payment will be made on February 1, 2024.

Further, we anticipate administrative costs to implement the provisions of this legislation.

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined. Prior to electing to provide these benefits, an eligible fire district would be required to submit a roster of individuals in covered titles to the New York State and Local Retirement System. This roster would be used to develop an exact cost for the individual fire district electing to provide these benefits.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated May 18, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-168, prepared by the Actuary for the New York State and Local Retirement System.

STATE OF NEW YORK

7512

2023-2024 Regular Sessions

IN SENATE

June 2, 2023

Introduced by Sen. JACKSON -- (at request of the New York State Teachers' Retirement System) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the education law, the retirement and social security law, the administrative code of the city of New York and chapter 666 of the laws of 1990, amending the administrative code of the city of New York and the education law relating to the availability of additional pension benefits for an extended second public employment to certain retirees, in relation to the transfer of reserves between public employee retirement systems of the state

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 5 of section 522 of the education law, as  
2 amended by chapter 41 of the laws of 2009, is amended to read as  
3 follows:

4 5. Notwithstanding any other provision of law to the contrary, except  
5 for the purposes of providing the benefits, if any, of subdivision four  
6 of this section, with respect to transfers pursuant to this section  
7 which occur on or after the effective date of the chapter of the laws of  
8 two thousand twenty-three that amended this subdivision, no transfer of  
9 a pension reserve pursuant to subdivision one or two of this section  
10 shall be required when the member is transferring from a public [~~employ-~~  
11 ~~ee~~] retirement system of [~~this~~] the state [~~to any other public employee~~  
12 ~~retirement system of this state~~] with less than ten years of credited  
13 service with the transferring retirement system at the time the transfer  
14 is initiated. With respect to transfers pursuant to subdivision one or  
15 two of this section which occur on or after the effective date of the  
16 chapter of the laws of two thousand twenty-three that amended this  
17 subdivision, the transfer of a pension reserve shall be required when  
18 the member is transferring ten or more years of credited service from a  
19 public retirement system of the state to any other public retirement

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD11602-04-3

1 system of the state, excluding any transfers within and between the New  
 2 York city employees' retirement system, the New York city teachers'  
 3 retirement system and the New York city board of education retirement  
 4 system. For the purpose of giving the transferring member such status  
 5 and crediting such service in the retirement system to which the member  
 6 is transferring as such member was allowed in the retirement system from  
 7 which the member has transferred, the transfer shall be deemed complete  
 8 upon receipt by the transferee retirement system of (a) a statement from  
 9 the transferor retirement system of the transferring member's date of  
 10 membership in the transferor retirement system, tier status, service  
 11 credited to the transferred membership, and such other information as  
 12 the transferee retirement system may require to effectuate the transfer,  
 13 [and] (b) such member's accumulated contributions from the transferor  
 14 retirement system, if same had not been previously withdrawn, or notice  
 15 from the transferor retirement system that such member had no accumu-  
 16 lated contributions, or notice from the transferor retirement system  
 17 that such member's accumulated contributions had been withdrawn and the  
 18 amount thereof and, as applicable, receipt from such member of such  
 19 member's accumulated contributions and interest, and (c) the pension  
 20 reserve in the case of a member who transfers in ten or more years of  
 21 credited service, except when transferring within and between the New  
 22 York city employees' retirement system, the New York city teachers'  
 23 retirement system and the New York city board of education retirement  
 24 system.

25 § 2. Subdivisions k and l of section 43 of the retirement and social  
 26 security law, as amended by chapter 41 of the laws of 2009, are amended  
 27 to read as follows:

28 k. Notwithstanding any other provision of this section, any member of  
 29 the New York state and local employees' retirement system or the New  
 30 York city teachers' retirement system who retired from service from  
 31 either the New York city employees' retirement system or the New York  
 32 city board of education retirement system as a member of the career  
 33 pension plan maintained by such system and who, but for the fact that he  
 34 or she retired, would be eligible for transfer and who has not, in fact,  
 35 received a pension payment from such system shall be permitted to trans-  
 36 fer his or her retirement system membership pursuant to the provisions  
 37 of this section. In such event, the application for retirement shall be  
 38 deemed to have been rescinded and the retirement system from which the  
 39 service shall be transferred shall transfer the appropriate reserves as  
 40 provided by this section, provided, however, that with respect to trans-  
 41 fers pursuant to this subdivision which occur on or after the [~~twenty-~~  
 42 ~~sixth day of October, two thousand four~~] effective date of the chapter  
 43 of the laws of two thousand twenty-three that amended this subdivision,  
 44 except for the purposes of providing the benefits, if any, of subdivi-  
 45 sion four of section five hundred twenty-two of the education law, no  
 46 determination of a reserve pursuant to subdivision c of this section or  
 47 transfer thereof pursuant to the first sentence of subdivision d of this  
 48 section shall be required in the case of any transfer pursuant to this  
 49 subdivision with less than ten years of credited service with the trans-  
 50 fering retirement system at the time the transfer is initiated. With  
 51 respect to transfers pursuant to this section which occur on or after  
 52 the effective date of the chapter of the laws of two thousand twenty-  
 53 three that amended this subdivision, the transfer of a pension reserve  
 54 shall be required when the member is transferring ten or more years of  
 55 credited service from a public retirement system of the state to any  
 56 other public retirement system of the state, excluding any transfers



1 within and between the New York city employees' retirement system, the  
2 New York city teachers' retirement system and the New York city board of  
3 education retirement system. Notwithstanding the provision of this  
4 subdivision or any other provision of law, an individual who transfers  
5 pursuant to this subdivision shall not be required to render any minimum  
6 period of service following transfer in order to be eligible to receive  
7 the full benefit provided hereunder. Notwithstanding the foregoing, a  
8 retiree covered by either the career pension plan or the fifty-five-  
9 year-increased-service-fraction plan who has received a pension payment  
10 or payments from such system shall be eligible for the provisions of  
11 this subdivision upon payment, to the retirement system from which the  
12 pension payment or payments were made, of an amount equal to such  
13 pension payment or payments. After such payments and the pension  
14 reserve, in the case of a member who transfers in ten or more years of  
15 credited service, except when transferring within and between the New  
16 York city employees' retirement system, the New York city teachers'  
17 retirement system and the New York city board of education retirement  
18 system, are received, such person shall be permitted to transfer his or  
19 her retirement system membership pursuant to the provisions of this  
20 section.

21 1. Notwithstanding any other provision of law to the contrary, with  
22 respect to transfers pursuant to this section which occur on or after  
23 the [~~twenty-sixth day of October, two thousand four~~] effective date of  
24 the chapter of the laws of two thousand twenty-three that amended this  
25 subdivision, except for the purposes of providing the benefits, if any,  
26 of subdivision four of section five hundred twenty-two of the education  
27 law, no determination of a reserve pursuant to subdivision c of this  
28 section or transfer thereof pursuant to the first sentence of subdivi-  
29 sion d of this section shall be required in the case of any transfer  
30 pursuant to this section with less than ten years of credited service  
31 with the transferring retirement system at the time the transfer is  
32 initiated. With respect to transfers pursuant to this section which  
33 occur on or after the effective date of the chapter of the laws of two  
34 thousand twenty-three that amended this subdivision, the transfer of a  
35 pension reserve shall be required when the member is transferring ten or  
36 more years of credited service from a public retirement system of the  
37 state to any other public retirement system of the state, excluding any  
38 transfers within and between the New York city employees' retirement  
39 system, the New York city teachers' retirement system and the New York  
40 city board of education retirement system. For the purpose of giving  
41 the transferring member such status and crediting such service in the  
42 second retirement system as such member was allowed in the first retire-  
43 ment system in those cases to which this subdivision shall apply, the  
44 transfer shall be deemed complete upon receipt by the second retirement  
45 system of:

46 1. a statement from the first retirement system of the transferring  
47 member's date of membership in the first retirement system, tier status,  
48 service credited to such membership being transferred, and such other  
49 information as the second retirement system may require to effectuate  
50 the transfer; [and]

51 2. such member's accumulated contributions from the first retirement  
52 system, if same had not been previously withdrawn, or notice from the  
53 first retirement system that such member had no accumulated contrib-  
54 utions, or notice from the first retirement system that such member's  
55 accumulated contributions had been withdrawn and the amount thereof and,

1 as applicable, receipt from such member of such member's accumulated  
2 contributions and interest; **and**

3 **3. the pension reserve in the case of a member who transfers in ten or**  
4 **more years of credited service, except when transferring within and**  
5 **between the New York city employees' retirement system, the New York**  
6 **city teachers' retirement system and the New York city board of educa-**  
7 **tion retirement system.**

8 § 3. Subdivision h of section 343 of the retirement and social securi-  
9 ty law, as amended by chapter 533 of the laws of 2015, is amended to  
10 read as follows:

11 h. Notwithstanding any other provision of law to the contrary, with  
12 respect to transfers pursuant to this section which occur on or after  
13 the effective date of **the chapter of the laws of two thousand twenty-**  
14 **three that amended** this subdivision, no determination of a reserve  
15 pursuant to subdivision c of this section or transfer thereof pursuant  
16 to the first sentence of subdivision d of this section shall be required  
17 in the case of any transfer pursuant to this section (other than a  
18 transfer from the New York state and local police and fire retirement  
19 system to either (1) the New York city police department subchapter two  
20 pension fund, (2) the New York city fire department subchapter two  
21 pension fund or (3) the MTA police retirement program or a transfer from  
22 either (i) the New York city police department subchapter two pension  
23 fund or (ii) the New York city fire department subchapter two pension  
24 fund to either (A) the New York state and local police and fire retire-  
25 ment system or (B) the MTA police retirement program or a transfer from  
26 the MTA police retirement program to the New York state and local police  
27 and fire retirement system) **in the case of a member with less than ten**  
28 **years of credited service with the transferring retirement system at the**  
29 **time the transfer is initiated. With respect to transfers pursuant to**  
30 **such subdivisions which occur on or after the effective date of the**  
31 **chapter of the laws of two thousand twenty-three that amended this**  
32 **subdivision, the transfer of a pension reserve shall be required when**  
33 **the member is transferring ten or more years of credited service from a**  
34 **public retirement system of the state to any other public retirement**  
35 **system of the state, excluding any transfers within and between the New**  
36 **York city employees' retirement system, the New York city teachers'**  
37 **retirement system and the New York city board of education retirement**  
38 **system.** For the purpose of giving the transferring member such status  
39 and crediting such service in the second retirement system as such  
40 member was allowed in the first retirement system in those cases to  
41 which this subdivision shall apply, the transfer shall be deemed  
42 complete upon receipt by the second retirement system of:

43 1. a statement from the first retirement system of the transferring  
44 member's date of membership in the first retirement system, tier status,  
45 service credited to such membership being transferred, and such other  
46 information as the second retirement system may require to effectuate  
47 the transfer; **[and]**

48 2. such member's accumulated contributions from the first retirement  
49 system, if same had not been previously withdrawn, or notice from the  
50 first retirement system that such member had no accumulated contrib-  
51 utions, or notice from the first retirement system that such member's  
52 accumulated contributions had been withdrawn and the amount thereof and,  
53 as applicable, receipt from such member of such member's accumulated  
54 contributions and interest; **and**

55 **3. the pension reserve in the case of a member who transfers in ten or**  
56 **more years of credited service, except when transferring within and**

1 between the New York city employees' retirement system, the New York  
 2 city teachers' retirement system and the New York city board of educa-  
 3 tion retirement system.

4 § 4. Paragraph 4 of subdivision a of section 13-143 of the administra-  
 5 tive code of the city of New York, as added by chapter 647 of the laws  
 6 of 2004, is amended to read as follows:

7 (4) Notwithstanding the provisions of paragraph two of this subdivi-  
 8 sion, with respect to transfers pursuant to this section which occur on  
 9 or after the effective date of the chapter of the laws of two thousand  
 10 twenty-three that amended this paragraph, the actuary of the New York  
 11 city employees' retirement system shall not be required to determine the  
 12 reserve on the benefits allowable to the transferring member as the  
 13 result of employer contributions, including the reserve-for-increased-  
 14 take-home-pay, and the transfer of such reserve, including the reserve-  
 15 for-increased-take-home-pay, from the New York city employees' retire-  
 16 ment system to said police pension fund [~~shall not be required~~] when a  
 17 member is transferring with less than ten years of credited service with  
 18 the transferring retirement system at the time the transfer is initi-  
 19 ated. With respect to transfers pursuant to this subdivision which occur  
 20 on or after the effective date of the chapter of the laws of two thou-  
 21 sand twenty-three that amended this paragraph, the transfer of a pension  
 22 reserve shall be required when the member is transferring ten or more  
 23 years of credited service from a public retirement system of the state  
 24 to any other public retirement system of the state, excluding any trans-  
 25 fers within and between the New York city employees' retirement system,  
 26 the New York city teachers' retirement system and the New York city  
 27 board of education retirement system. The New York city employees'  
 28 retirement system, within one year from the date of the request for the  
 29 transfer of credit, shall comply with all requirements for completing  
 30 the transfer imposed on it by the provisions of this section, including  
 31 the pension reserve in the case of a member who transfers ten or more  
 32 years of credited service, except when transferring within and between  
 33 the New York city employees' retirement system, the New York city teach-  
 34 ers' retirement system and the New York city board of education retire-  
 35 ment system. Nothing set forth in this paragraph shall be deemed to  
 36 modify the requirement set forth in paragraph two of this subdivision  
 37 that the New York city employees' retirement system transfer to said  
 38 police pension fund the accumulated deductions of such member.

39 § 5. Paragraph 4 of subdivision a of section 13-144 of the administra-  
 40 tive code of the city of New York, as added by chapter 647 of the laws  
 41 of 2004, is amended to read as follows:

42 (4) Notwithstanding the provisions of paragraph two of this subdivi-  
 43 sion, with respect to transfers pursuant to this section which occur on  
 44 or after the effective date of the chapter of the laws of two thousand  
 45 twenty-three that amended this paragraph, the actuary of the New York  
 46 city employees' retirement system shall not be required to determine the  
 47 reserve on the benefits allowable to the transferring member as the  
 48 result of employer contributions, including [~~the reserve for increased-~~  
 49 ~~take-home-pay, and~~] the transfer of such reserve[~~, including~~] and the  
 50 reserve-for-increased-take-home-pay[~~7~~] from the New York city employees'  
 51 retirement system to said fire department pension fund [~~shall not be~~  
 52 ~~required~~], with less than ten years of credited service from the trans-  
 53 ferring retirement system at the time the transfer is initiated. With  
 54 respect to transfers pursuant to this section which occur on or after  
 55 the effective date of the chapter of the laws of two thousand twenty-  
 56 three that amended this paragraph, the transfer of a pension reserve

1 pursuant to paragraph two of this subdivision shall be required when the  
2 member is transferring ten or more years of credited service from a  
3 public retirement system of the state to any other public retirement  
4 system of the state, excluding any transfers within and between the New  
5 York city employees' retirement system, the New York city teachers'  
6 retirement system and the New York city board of education retirement  
7 system. The New York city employees' retirement system, within one year  
8 from the date of the request for the transfer of credit, shall comply  
9 with all requirements for completing the transfer imposed on it by the  
10 provisions of this section, including the pension reserve in the case of  
11 a member who transfers ten or more years of member service credit,  
12 except when transferring within and between the New York city employees'  
13 retirement system, the New York city teachers' retirement system and the  
14 New York city board of education retirement system. Nothing set forth in  
15 this paragraph shall be deemed to modify the requirement set forth in  
16 paragraph two of this subdivision that the New York city employees'  
17 retirement system transfer to said fire department pension fund the  
18 accumulated deductions of such member.

19 § 6. Subdivision d of section 3 of chapter 666 of the laws of 1990,  
20 amending the administrative code of the city of New York and the educa-  
21 tion law relating to the availability of additional pension benefits for  
22 an extended second public employment to certain retirees, as added by  
23 chapter 647 of the laws of 2004, is amended to read as follows:

24 d. Notwithstanding the provisions of subdivision b of this section or  
25 any other provision of law to the contrary, with respect to transfers  
26 pursuant to this section which occur on or after the effective date of  
27 the chapter of the laws of two thousand twenty-three that amended this  
28 subdivision, no determination or transfer of the reserve on the benefits  
29 allowable to the transferring member as the result of employer contribu-  
30 tions, including the reserve-for-increased-take-home-pay, shall be  
31 required for a member with less than ten years of credited service from  
32 the transferring system at the time the transfer is initiated. With  
33 respect to transfers pursuant to this section which occur on or after  
34 the effective date of the chapter of the laws of two thousand twenty-  
35 three that amended this subdivision, the transfer of a pension reserve  
36 shall be required when the member is transferring ten or more years of  
37 credited service from a public retirement system of the state to any  
38 other public retirement system of the state, excluding any transfers  
39 within and between the New York city employees' retirement system, the  
40 New York city teachers' retirement system and the New York city board of  
41 education retirement system.

42 § 7. This act shall take effect immediately and shall apply to any  
43 covered membership transfer initiated on or after such effective date;  
44 provided, however, that no provision of this act shall affect (a) the  
45 transfer of reserves required with respect to transfers between any two  
46 of the New York state and local police and fire retirement system, the  
47 New York city police department subchapter two pension fund and the New  
48 York city fire department subchapter two pension fund and with respect  
49 to transfers from the New York state and local police and fire retire-  
50 ment system to the metropolitan transportation authority police pension  
51 fund; and (b) the transfer of reserves with respect to transfers within  
52 and between the New York city employees' retirement system, the New York  
53 city teachers' retirement system and the New York city board of educa-  
54 tion retirement system.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would amend Section 522 of the Education Law and various sections of the Retirement and Social Security Law and the Administrative Code of the City of New York to require the transfer of pension reserves between retirement systems in cases in which a member of the New York State Teachers' Retirement System (NYSTRS) or any Retirement System of the State or City of New York transfers a membership with ten or more years of credited service at the time the transfer is initiated. This act shall take effect immediately and shall apply to any membership transfer initiated on or after the effective date of this act. No transfer of reserves will be required for transfers within and between the NYC Retirement Systems. The current transfer of reserves that occurs due to transfers between the police and fire systems shall not be disturbed. It is estimated that there will be no additional annual cost to the employers of members of the NYSTRS if this bill is enacted. In fact, this bill will greatly increase equity between the retirement systems of the state by ensuring that a member who transfers with a significant liability will bring with him or her the pension reserve accumulated by the prior retirement system to offset the liability assumed by the new retirement system.

Member data is from the System's most recent actuarial valuation files, consisting of data provided by the employers to the Retirement System. Data distributions and statistics can be found in the System's Annual Report. System assets are as reported in the System's financial statements and can also be found in the System's Annual Report. Actuarial assumptions and methods are provided in the System's Actuarial Valuation Report.

The source of this estimate is Fiscal Note 2023-1 dated October 14, 2022 prepared by the Office of the Actuary of the New York State Teachers' Retirement System and is intended for use only during the 2023 Legislative Session. I, Richard A. Young, am the Chief Actuary for the New York State Teachers' Retirement System. I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would amend sections 43 and 343 of the Retirement and Social Security Law and various sections of the Education Law and the Administrative Code of the City of New York to reinstate the calculation and transfer of a pension reserve for a member transferring between the public retirement systems in New York State, provided such member is transferring ten (10) or more years of service credit.

Insofar as this bill affects the New York State and Local Employees' Retirement System (NYSLERS) and the New York State and Local Police and Fire Retirement System (NYSLPFRS), if this legislation is enacted during the 2023 legislative session, there would be some ongoing administrative costs to implement the provisions of this legislation.

The actuarial gains and losses arising from the transfer of reserves is expected to net to zero over the long term, making the proposal cost neutral.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 3, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-005, prepared by the Actuary for the New York State and Local Retirement System.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation (see Appendix) would amend Sections 43 and 343 of the Retirement and Social Security Law (RSSL), Sections 13-143 and 13-144 of the Administrative Code of the City of New York (ACCNY), Section 522 of the Education Law, and Chapter 666 of the laws of 1990 to reinstate the transfer of reserves between certain New York City and State retirement systems.

Effective Date: Upon enactment.

BACKGROUND: Chapter 647 of the Laws of 2004, for purposes of streamlining transfers between certain public retirement systems and alleviating the administrative burden of reserve calculations and transfers, eliminated the transfer of reserves as a required step in completing the transfer of memberships between certain public retirement systems within New York. This proposed legislation would repeal parts of Chapter 647 and eliminate the administrative efficiencies created by such law.

Currently, members of the New York City Employees' Retirement System (NYCERS), the New York City Teachers' Retirement System (NYCTRS), or the New York City Board of Education Retirement System (BERS) who accept another position that entitles them to membership in another New York public retirement system may choose to transfer their membership. Upon successful application for such transfer, certain member accumulated contributions (with accrued interest) are generally transferred, but additional employer paid reserves are not.

Under the proposed legislation, if enacted, when members with a minimum of 10 years of Credited Service transfer their membership to another retirement system, the originating system would be required to calculate and pay such member's pension reserve, net of any accumulated salary deductions otherwise transferred, to the destination retirement system. Such transfers of reserves would not be required for members transferring wholly between NYCERS, NYCTRS, and BERS.

FINANCIAL IMPACT - OVERVIEW: It is not possible to accurately estimate the number of New York City Retirement System or Pension Fund (NYCRS) members with at least 10 years of service who would potentially transfer between affected City and State retirement systems in the future. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in Unfunded Accrued Liability (UAL) for an average NYCERS, NYCTRS, and BERS member with at least 10 years of service. This increase in UAL consists of the reserve required to be transferred to the State system, net of any member contributions that would otherwise be transferred.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history.



These costs would be offset by any reserves reciprocally transferred from a State system to a City system. Transfers between affected City systems would not be expected to materially impact these costs.

FINANCIAL IMPACT - SUMMARY: The enactment of this proposed legislation would not be expected to result in any material changes in the ultimate costs of the NYCERS but is expected to increase administrative burdens and potentially delay member transfers.

Enactment of this proposed legislation would, on transfers from a City system to a State system, increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of the member. A breakdown of the financial impact by System is shown in the table below.

| Average Increase in<br>NYCRS<br>per Transfer | UAL       | Average Increase in<br>Annual Employer Contributions<br>per Transfer |
|--|-----------|--|
| NYCERS                                       | \$307,000 | \$36,300   |
| NYCTRS                                       | \$396,000 | \$46,800   |
| BERS   | \$178,600 | \$21,100   |

As there is no data currently available to accurately estimate the number and demographic characteristics of members who may transfer to the State, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the UAL will be recognized as an actuarial loss and financed over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when eligible members file their application to transfer their NYCERS membership to the State but, generally, increased employer contributions will first occur the second fiscal year following the transfer of reserves to the State.

CENSUS DATA: The estimates presented herein are based on the census data to be used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The table below contains a summary of the census data for the members in NYCERS, NYCTRS, and BERS who have at least 10 years of service as of June 30, 2022.

| Active | Average | Average | Average |           |
|--------|---------|---------|---------|-----------|
| NYCRS  | Count   | Age     | Service | Salary    |
| NYCERS | 91,970  | 53.5    | 19.4    | \$ 94,600 |
| NYCTRS | 67,261  | 49.9    | 18.7    | \$111,600 |
| BERS   | 10,934  | 56.4    | 16.9    | \$ 64,100 |

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.



Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial and ongoing, additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-09 dated March 10, 2023 was prepared by the Chief Actuary for the New York City Retirement Systems and Pension Funds. This estimate is intended for use only during the 2023 Legislative Session.

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# SECTION II

Vetoed Legislation Affecting the  
New York State and Local Retirement System

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STATE OF NEW YORK

1991

2023-2024 Regular Sessions

IN SENATE

January 18, 2023

Introduced by Sens. JACKSON, ADDABBO, BRESLIN, CLEARE, COMRIE, COONEY, GOUNARDES, HINCHEY, HOYLMAN-SIGAL, KENNEDY, MANNION, MAY, MYRIE, PERSAUD, RIVERA, RYAN, SALAZAR, SANDERS, STAVISKY, THOMAS -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The retirement and social security law is amended by adding  
2 a new section 383-e to read as follows:  
3 § 383-e. Retirement of officers of state law enforcement; twenty year  
4 retirement plan. a. Membership. Every non-seasonally appointed sworn  
5 member or officer of the division of law enforcement in the department  
6 of environmental conservation, a forest ranger in the service of the  
7 department of environmental conservation, which shall mean a person who  
8 serves on a full-time basis in the title of forest ranger I, forest  
9 ranger II, forest ranger III, assistant superintendent of forest fire  
10 control, superintendent of forest fire control or any successor titles  
11 or new titles in the forest ranger title series in the department of  
12 environmental conservation, a police officer in the department of envi-  
13 ronmental conservation, the regional state park police, and university  
14 police officers who enter or re-enter service in any such title shall be  
15 covered by the provisions of this section, and every member described in  
16 this subdivision in such service on or before one year prior to the  
17 effective date of this section may elect to be covered by the provisions  
18 of this section by filing an election therefor with the comptroller. To  
19 be effective, such election must be duly executed and acknowledged on a  
20 form prepared by the comptroller for that purpose.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD01826-02-3

1 b. Retirement allowance. A member, covered by the provisions of this  
2 section at the time of retirement, shall be entitled to retire upon  
3 completion of twenty years of total creditable service in such titles,  
4 and shall retire upon the attainment of the mandatory retirement age  
5 prescribed by this section, by filing an application therefor in a  
6 manner similar to that provided in section three hundred seventy of this  
7 article.

8 1. Upon completion of twenty years of such service and upon retire-  
9 ment, each such member shall receive a pension which, together with an  
10 annuity for such years of service as provided in paragraph four of this  
11 subdivision, shall be sufficient to provide him or her with a retirement  
12 allowance of one-half of his or her final average salary.

13 2. Upon completion of more than twenty years of such service and upon  
14 retirement, each such member shall receive, for each year of service in  
15 excess of twenty, an additional pension which, together with an annuity  
16 for each such year as provided in paragraph four of this subdivision,  
17 shall be equal to one-sixtieth of his or her final average salary,  
18 provided, however, that the pension payable pursuant to this section  
19 shall not exceed three-quarters of final average salary.

20 3. Upon attainment of the mandatory retirement age without completion  
21 of twenty years of such service, each such member shall receive a  
22 pension which, together with an annuity for such years of service as  
23 provided in paragraph four of this subdivision, shall be equal to one-  
24 fortieth of his or her final average salary for each year of creditable  
25 service in such titles. Every such member shall also be entitled to an  
26 additional pension equal to the pension for any creditable service  
27 rendered while not an employee in such titles as provided under para-  
28 graphs three and four of subdivision a of section three hundred seven-  
29 ty-five of this article. This latter pension shall not increase the  
30 total allowance to more than one-half of his or her final average sala-  
31 ry.

32 4. The annuity provided under paragraphs one, two and three of this  
33 subdivision shall be the actuarial equivalent, at the time of retire-  
34 ment, of the member's accumulated contributions based upon the rate of  
35 contribution fixed under section three hundred eighty-three of this  
36 title and upon the salaries earned while in such service. Such annuity  
37 shall be computed as it would be if it were not reduced by the actuarial  
38 equivalent of any outstanding loan nor by reason of the member's  
39 election to decrease his or her contributions toward retirement in order  
40 to apply the resulting amount toward payment of contributions for old  
41 age and survivor's insurance. Any accumulated contributions in excess of  
42 the amount required to provide the annuity computed pursuant to this  
43 paragraph shall be used to increase the member's retirement allowance.

44 c. Credit for previous service. In computing the years of total cred-  
45 itable service for each member described herein, full credit shall be  
46 given and full allowance shall be made for service rendered as a police  
47 officer or state university peace officer or member of a police force or  
48 department of a state park authority or commission or an organized  
49 police force or department of a county, city, town, village, police  
50 district, authority or other participating employer or member of the  
51 capital police force in the office of general services while a member of  
52 the New York state and local police and fire retirement system, of the  
53 New York state and local employees' retirement system or of the New York  
54 city police pension fund and for all service for which full credit has  
55 been given and full allowance made pursuant to the provisions of section  
56 three hundred seventy-five-h of this article provided, however, that

1 full credit pursuant to the provisions of such section shall mean only  
 2 such service as would be creditable service pursuant to the provisions  
 3 of section three hundred eighty-three, three hundred eighty-three-a,  
 4 three hundred eighty-three-b, as added by chapter six hundred seventy-  
 5 four of the laws of nineteen hundred eighty-six, three hundred eighty-  
 6 three-b, as added by chapter six hundred seventy-seven of the laws of  
 7 nineteen hundred eighty-six, three hundred eighty-three-c or three  
 8 hundred eighty-three-d of this title or pursuant to the provisions of  
 9 title thirteen of the administrative code of the city of New York for  
 10 any member contributing pursuant to this section who transferred to the  
 11 jurisdiction of the department of environmental conservation including  
 12 but not limited to environmental conservation officers and forest  
 13 rangers, regional state park police or state university of New York  
 14 peace officers.

15 d. Retirement for cause. Upon receipt of a certificate from the head  
 16 of the entity where such member is employed or his or her designee, a  
 17 member as described in subdivision a of this section, who has accrued  
 18 twenty-five or more years of service credit under this section shall be  
 19 retired on the first day of the second month next succeeding the date  
 20 such certificate was filed with the comptroller.

21 e. Credit for military service. In computing the years of total cred-  
 22 itable service full credit shall be given and full allowance shall be  
 23 made for service of such member in war after world war I as defined in  
 24 section three hundred two of this article, provided such member at the  
 25 time of his or her entrance into the armed forces was in police service  
 26 as defined in subdivision eleven of section three hundred two of this  
 27 article.

28 f. Transfer of membership to employees' retirement system. Any member  
 29 currently enrolled pursuant to this section and who previously trans-  
 30 ferred service credit from the New York state and local employees'  
 31 retirement system to the New York state and local police and fire  
 32 retirement system, may elect to transfer such previously transferred  
 33 service credit back to the New York state and local employees' retire-  
 34 ment system, and such member shall have the option to retroactively  
 35 transfer his or her membership into such employees' retirement system.

36 g. The provisions of this section shall be controlling, notwithstand-  
 37 ing any provision of this article to the contrary.

38 § 2. All past service costs associated with implementing the  
 39 provisions of this act shall be borne by the state of New York and may  
 40 be amortized over a period of ten years.

41 § 3. This act shall take effect on the sixtieth day after it shall  
 42 have become a law.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow any non-seasonally appointed sworn member or officer of the division of law enforcement, a police officer, or forest ranger in the department of environmental conservation, a regional state park police officer, or a university police officer to become covered by the provisions of a special 20-year retirement plan, which will provide a benefit of one-half of final average salary upon retirement and an additional benefit of one-sixtieth of final average salary for each year of creditable service in excess of 20 years, not to exceed 12 years.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$6.0 million in the annual contributions of the State of New York for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change.



In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$66.7 million which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2024. If the State of New York elects to amortize this cost over a 10-year period, the cost for the first year including interest would be \$8.51 million.

These estimated costs are based on 1,167 affected members employed by the State of New York, with annual salary of approximately \$133 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 13, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-22, prepared by the Actuary for the New York State and Local Retirement System.

VETO MESSAGE - No. 84

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

STATE OF NEW YORK

5027

2023-2024 Regular Sessions

IN SENATE

February 22, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. The retirement and social security law is amended by adding
- 2 a new section 63-i to read as follows:
- 3 § 63-i. Disability benefits; certain disabilities. Notwithstanding any
- 4 provision of this chapter or of any general, special or local law to the
- 5 contrary, any member who is a correction officer, correction supervisor,
- 6 deputy sheriff patrol or deputy sheriff patrol supervisor who is a
- 7 member of the New York state and local employees' retirement system and
- 8 contracts any condition of impairment of health caused by diseases of
- 9 the heart, resulting in disability or death to such correction officer,
- 10 correction supervisor, deputy sheriff patrol or deputy sheriff patrol
- 11 supervisor, presently employed, and who shall have sustained such disa-
- 12 bility while so employed, shall be presumptive evidence that such disa-
- 13 bility was incurred in the performance and discharge of duty and the
- 14 natural and proximate result of an accident, unless the contrary be
- 15 proved by competent evidence; provided, however, that prior to entry
- 16 into service, such correction officer, correction supervisor, deputy
- 17 sheriff patrol or deputy sheriff patrol supervisor successfully passed a
- 18 physical examination which failed to disclose evidence of any disease or
- 19 other impairment of the heart.
- 20 § 2. The retirement and social security law is amended by adding a new
- 21 section 605-g to read as follows:
- 22 § 605-g. Disability benefits; certain disabilities. Notwithstanding
- 23 any provision of this chapter or of any general, special or local law to

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.  
LBD08378-02-3

1 the contrary, any member who is a correction officer, correction super-  
 2 visor, deputy sheriff patrol or deputy sheriff patrol supervisor who is  
 3 a member of the New York state and local employees' retirement system  
 4 and contracts any condition of impairment of health caused by diseases  
 5 of the heart, resulting in disability or death to such correction offi-  
 6 cer, correction supervisor, deputy sheriff patrol or deputy sheriff  
 7 patrol supervisor, presently employed, and who shall have sustained such  
 8 disability while so employed, shall be presumptive evidence that such  
 9 disability was incurred in the performance and discharge of duty and the  
 10 natural and proximate result of an accident, unless the contrary be  
 11 proved by competent evidence; provided, however, that prior to entry  
 12 into service, such correction officer, correction supervisor, deputy  
 13 sheriff patrol or deputy sheriff patrol supervisor successfully passed a  
 14 physical examination which failed to disclose evidence of any disease or  
 15 other impairment of the heart.

16 § 3. Notwithstanding any other provision of law to the contrary, none  
 17 of the provisions of this act shall be subject to section 25 of the  
 18 retirement and social security law.

19 § 4. This act shall take effect immediately.

20 FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow certain members of the New York State and Local Employees' Retirement System (NYSLERS) employed as correction officers, correction supervisors, deputy sheriff patrol, or deputy sheriff patrol supervisors to receive an accidental disability benefit if the member is impaired due to a condition of the heart as a result of an accident, in the performance of their duties, unless the contrary be proven by competent evidence. For members in Tiers 1 and 2, the annual benefit would be 3/4 of final average salary (FAS) less workers' compensation. For members in Tiers 3-6 who are covered under the provisions of Article 14-B of the Retirement and Social Security Law (RSSL), the annual benefit would be 2/3 of FAS less workers' compensation. For all other affected members in Tiers 3-6, the annual benefit would be 1/3 of FAS. The provisions of Section 25 of the RSSL will not apply.

Insofar as this bill affects the NYSLERS, if this legislation is enacted during the 2023 legislative session, it would lead to more disabilities being classified as "accidental". The cost of the revised benefit will depend upon the applicant's age, service, salary, plan, and any benefit type otherwise payable.

However, we anticipate that few additional accidental disability retirements will be granted, and thus, the resulting costs are expected to be negligible.

All costs arising from this bill would be shared by the State of New York and all the participating employers in the NYSLERS.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 16, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-75, prepared by the Actuary for the New York State and Local Retirement System.

VETO MESSAGE - No. 86

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"



TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

STATE OF NEW YORK

5849

2023-2024 Regular Sessions

IN SENATE

March 20, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision b of section 448 of the retirement and social security law is amended by adding a new paragraph 3 to read as follows:

2 3. Provided further, notwithstanding any other provision of this article to the contrary, where the member is in a title as defined in subdivision i of section eighty-nine of this chapter, and would have been  
3 entitled to a service retirement benefit at the time of such member's  
4 death and where such member's death occurs on or after July first, two  
5 thousand twenty-three, the beneficiary or beneficiaries nominated for  
6 the purposes of this subdivision may elect to receive, in a lump sum, an  
7 amount payable which shall be equal to the pension reserve that would  
8 have been established had the member retired on the date of such  
9 member's death, or the value of the death benefit and the reserve-for-  
10 increased-take-home-pay, if any, whichever is greater.  
11

12 § 2. Subdivision b of section 508 of the retirement and social security law, as amended by chapter 476 of the laws of 2018, is amended to read as follows:

13 b. A member of a retirement system subject to the provisions of this  
14 article who is a police officer, firefighter, correction officer, inves-  
15 tigator revised plan member or sanitation worker and is in a plan which  
16 permits immediate retirement upon completion of a specified period of  
17 service without regard to age or who is subject to the provisions of  
18 section five hundred four or five hundred five of this article, shall  
19 upon completion of ninety four of service be covered for financial  
20  
21  
22  
23

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD04951-02-3

1 protection in the event of death in service pursuant to this subdivi-  
2 sion.

3 1. Such death benefit shall be equal to three times the member's sala-  
4 ry raised to the next highest multiple of one thousand dollars, but in  
5 no event shall it exceed three times the maximum salary specified in  
6 section one hundred thirty of the civil service law or, in the case of a  
7 member of a retirement system other than the New York city employees'  
8 retirement system, or in the case of a member of the New York city  
9 employees' retirement system who is a New York city uniformed  
10 correction/sanitation revised plan member or an investigator revised  
11 plan member, the specific limitations specified for age of entrance into  
12 service contained in subparagraphs (b), (c), (d), (e) and (f) of para-  
13 graph two of subdivision a of this section.

14 2. Provided further, notwithstanding any other provision of this arti-  
15 cle to the contrary, where the member is in a title as defined in subdi-  
16 vision i of section eighty-nine of this chapter, and would have been  
17 entitled to a service retirement benefit at the time of such member's  
18 death and where such member's death occurs on or after July first, two  
19 thousand twenty-three, the beneficiary or beneficiaries nominated for  
20 the purposes of this subdivision may elect to receive, in a lump sum, an  
21 amount payable which shall be equal to the pension reserve that would  
22 have been established had the member retired on the date of such  
23 member's death, or the value of the death benefit and the reserve-for-  
24 increased-take-home-pay, if any, whichever is greater.

25 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would modify the in-service death benefit for retirement eligible members of the New York State and Local Employees' Retirement System who are employed by New York State as correction officers and security hospital treatment assistants. The in-service death benefit will be the value of the pension reserve as if the member had retired on their date of death.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$1.8 million in the annual contributions of the State of New York for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$10.6 million which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2024.

These estimated costs are based on 18,390 affected members employed by the State of New York, with annual salary of approximately \$1.6 billion as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated March 14, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-93, prepared by the Actuary for the New York State and Local Retirement System.

VE TO MESSAGE - No. 87

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

## STATE OF NEW YORK

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5653

2023-2024 Regular Sessions

### IN SENATE

March 10, 2023

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Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Subdivision a of section 503 of the retirement and social  
2 security law, as amended by chapter 18 of the laws of 2012, is amended  
3 to read as follows:

4 a. The normal service retirement benefit specified in section five  
5 hundred four of this article shall be payable to general members, other  
6 than elective members, who have met the minimum service requirements  
7 upon retirement and attainment of age sixty-two, provided, however, a  
8 general member who is a peace officer employed by the unified court  
9 system or a member of a teachers' retirement system may retire without  
10 reduction of his or her retirement benefit upon attainment of at least  
11 fifty-five years of age and completion of thirty or more years of  
12 service. For members who become members of the New York state and local  
13 employees' retirement system on or after April first, two thousand  
14 twelve, the normal service retirement benefits specified in section five  
15 hundred four of this article shall be payable to general members, other  
16 than elective members, who have met the minimum service requirements  
17 upon retirement and attainment of age sixty-three; **provided that, a**  
18 **member who is a peace officer employed by the unified court system may**  
19 **retire without reduction of his or her retirement benefit upon attain-**  
20 **ment of at least fifty-five years of age and completion of thirty or**  
21 **more years of service.**

22 § 2. Subdivisions a and a-1 of section 603 of the retirement and  
23 social security law, subdivision a as amended and subdivision a-1 as  
24 added by chapter 18 of the laws of 2012, are amended to read as follows:

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD08385-02-3



1 a. The service retirement benefit specified in section six hundred  
2 four of this article shall be payable to members who have met the mini-  
3 mum service requirements upon retirement and attainment of age sixty-  
4 two, other than members who are eligible for early service retirement  
5 pursuant to subdivision c of section six hundred four-b of this article,  
6 subdivision c of section six hundred four-c of this article, subdivision  
7 d of section six hundred four-d of this article, subdivision c of  
8 section six hundred four-e of this article, subdivision c of section six  
9 hundred four-f of this article, subdivision c of section six hundred  
10 four-g of this article, subdivision c of section six hundred four-h of  
11 this article or subdivision c of section six hundred four-i of this  
12 article, provided, however, a member of a teachers' retirement system or  
13 the New York state and local employees' retirement system who first  
14 joins such system before January first, two thousand ten or a member who  
15 is a uniformed court officer or peace officer employed by the unified  
16 court system [~~who first becomes a member of the New York state and local~~  
17 ~~employees' retirement system before April first, two thousand twelve~~]  
18 may retire without reduction of his or her retirement benefit upon  
19 attainment of at least fifty-five years of age and completion of thirty  
20 or more years of service, provided, however, that a uniformed court  
21 officer or peace officer employed by the unified court system who first  
22 becomes a member of the New York state and local employees' retirement  
23 system on or after January first, two thousand ten and retires without  
24 reduction of his or her retirement benefit upon attainment of at least  
25 fifty-five years of age and completion of thirty or more years of  
26 service pursuant to this section shall be required to make the member  
27 contributions required by subdivision f of section six hundred thirteen  
28 of this article for all years of credited and creditable service,  
29 provided further that the [~~the~~] preceding provisions of this subdivision  
30 shall not apply to a New York city revised plan member.

31 a-1. For members who first become a member of a public retirement  
32 system of the state on or after April first, two thousand twelve, except  
33 for uniformed court officers or peace officers employed by the unified  
34 court system, the service retirement benefit specified in section six  
35 hundred four of this article shall be payable to members who have met  
36 the minimum service requirements upon retirement and have attained age  
37 sixty-three.

38 § 3. Subdivisions a and b-1 of section 604 of the retirement and  
39 social security law, subdivision a as amended and subdivision b-1 as  
40 added by chapter 18 of the laws of 2012, are amended to read as follows:

41 a. The service retirement benefit at normal retirement age for a  
42 member with less than twenty years of credited service, or less than  
43 twenty-five years credited service for a member who joins the New York  
44 state teachers' retirement system on or after January first, two thou-  
45 sand ten, shall be a retirement allowance equal to one-sixtieth of final  
46 average salary times years of credited service. Normal retirement age  
47 for members who first become members of a public retirement system of  
48 the state on or after April first, two thousand twelve shall be age  
49 sixty-three; except that the normal retirement age shall be sixty-two  
50 for a member who is a peace officer or uniformed court officer employed  
51 by the unified court system.

52 b-1. Notwithstanding any other provision of law to the contrary, the  
53 service retirement benefit for members with twenty or more years of  
54 [~~credit~~] credited service who first become a member of a public retire-  
55 ment system of the state on or after April first, two thousand twelve at  
56 age sixty-three, or at age sixty-two for uniformed court officers or

1 peace officers employed by the unified court system, shall be a pension  
 2 equal to the sum of thirty-five per centum and one-fiftieth of final  
 3 average salary for each year of service in excess of twenty times final  
 4 average salary times years of credited service. In no event shall any  
 5 retirement benefit payable without optional modification be less than  
 6 the actuarially equivalent annuitized value of the member's contrib-  
 7 utions accumulated with interest at five percent per annum compounded  
 8 annually to the date of retirement.

9 § 4. Paragraph 3 of subdivision i of section 603 of the retirement and  
 10 social security law, as added by chapter 18 of the laws of 2012, is  
 11 amended to read as follows:

12 3. A member of a public retirement system of the state who has met the  
 13 minimum service requirement, but who is not a New York city transit  
 14 authority member, as defined in paragraph one of subdivision a of  
 15 section six hundred four-b of this article, may retire prior to normal  
 16 retirement age, but no earlier than attainment of age fifty-five, in  
 17 which event, the amount of his or her retirement benefit computed with-  
 18 out optional modification shall be reduced by six and one-half per  
 19 centum for each year by which early retirement precedes age sixty-three;  
 20 provided, however, that for a member who is a uniformed court officer or  
 21 peace officer employed by the unified court system, the retirement bene-  
 22 fit computed without optional modification shall be reduced in accord-  
 23 ance with paragraph one of this subdivision.

24 § 5. Notwithstanding any other provision of law to the contrary, none  
 25 of the provisions of this act shall be subject to the appropriation  
 26 requirement of section 25 of the retirement and social security law.

27 § 6. This act shall take effect immediately; provided that the amend-  
 28 ments to subdivision a of section 603 of the retirement and social secu-  
 29 rity law made by section two of this act shall not affect the expiration  
 30 of such subdivision and shall be deemed to expire therewith.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow any Tier 6 member who is a uniformed court offi-  
 cer or peace officer employed by the unified court system to retire  
 without early age reduction upon attaining 30 years of creditable  
 service and age 55. It would also reduce the normal retirement age from  
 63 to 62, and lessen the reductions in benefits for those who retire  
 prior to normal retirement age.

Insofar as this bill affects the New York State and Local Employees'  
 Retirement System (NYSLERS), the increased costs would be borne entirely  
 by the State of New York. If this bill were enacted during the 2023  
 legislative session, the increase in the present value of benefits would  
 be approximately \$27.2 million.

In the NYSLERS, this benefit improvement will be funded by (1) billing  
 a past service cost to cover retrospective benefit increases and (2)  
 increasing the billing rates charged annually to cover prospective bene-  
 fit increases, as follows:

(1) To fund retrospective costs, the State of New York will be  
 required to pay \$12.2 million as of March 1, 2024.

(2) To fund prospective costs, the annual contribution required of the  
 State of New York will increase approximately 1.0% of billable salary  
 reported to the NYSLERS for the affected members, or an estimated \$1.6  
 million beginning in fiscal year ending March 31, 2024. This permanent  
annual cost will vary in subsequent billing cycles with changes in the  
 billing rate and will increase as the salary of the affected members  
 increases.

These estimated costs are based on 1,979 affected members employed by the Unified Court System as uniformed court officers or peace officers, with annual salary of approximately \$133.7 million as of March 31, 2022. Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated March 10, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-76, prepared by the Actuary for the New York State and Local Retirement System.

VETO MESSAGE - No. 88

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

STATE OF NEW YORK

7519

2023-2024 Regular Sessions

IN SENATE

June 2, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 3 of section 363-a of the retirement and social  
2 security law, as amended by chapter 437 of the laws of 2016, is amended  
3 to read as follows:

4 3. As used in this section, the terms "firefighter" and "police offi-  
5 cer" mean any member who is performing police or fire service, as the  
6 phrase police or fire service is defined in paragraphs a, b, c, d, f (as  
7 added by chapter six hundred seventy-four of the laws of nineteen eight-  
8 y-six), f (as added by chapter six hundred seventy-seven of the laws of  
9 nineteen eighty-six), g, h, i and j of subdivision eleven of section  
10 three hundred two of this article, and who, prior to entry into service  
11 as a firefighter or police officer, successfully passed a physical exam-  
12 ination which failed to disclose evidence of any disease or other  
13 impairment of the heart.

14 § 2. The amendments to section 363-a of the retirement and social  
15 security law made by section one of this act shall not affect, impair,  
16 or invalidate any temporary right, privilege, or benefit conferred  
17 pursuant to the provisions of a general, special or local law (other  
18 than pursuant to articles 14 and 15 of the retirement and social securi-  
19 ty law) for any member of a public retirement system or pension plan  
20 funded by the state or one of its political subdivisions, nor shall any  
21 amendments thereto affect the application of such provisions as extended  
22 by the provisions of section 480 of the retirement and social security  
23 law.

24 § 3. This act shall take effect immediately.

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD08361-02-3

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill is a technical correction to Chapter 561 of the Laws of 2015. It would add a "heart bill" performance of duty disability provision for police officers of the State University of New York who are members of the New York State and Local Police and Fire Retirement System (NYSLPFRS).

If this legislation is enacted during the 2023 legislative session, it would lead to more disabilities being classified as "in performance of duty".

However, we anticipate that few additional performance of duty disability retirements will be granted, and thus, the resulting costs are expected to be negligible.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated March 15, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-104, prepared by the Actuary for the New York State and Local Retirement System.



VETO MESSAGE - No. 89

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

STATE OF NEW YORK

5239

2023-2024 Regular Sessions

IN SENATE

February 28, 2023

Introduced by Sens. SKOUFIS, SALAZAR -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The retirement and social security law is amended by adding  
2 a new section 89-x to read as follows:

3 § 89-x. Twenty-five year retirement plan for firefighters employed by  
4 the division of military and naval affairs firefighters. a. A member who  
5 serves as an airport firefighter apprentice, airport firefighter I,  
6 airport firefighter II, airport firefighter III, or training and safety  
7 officer and is employed by the division of military and naval affairs  
8 shall be eligible to retire pursuant to the provisions of this section.  
9 Such eligibility shall be an alternative to the eligibility provisions  
10 available under any other plan of this article to which such member is  
11 subject.

12 b. Such member shall be entitled to retire upon the completion of  
13 twenty-five years of total creditable service by filing an application  
14 therefor in the manner provided for in section seventy of this article.

15 c. Upon completion of twenty-five years of such service and upon  
16 retirement, each such member shall receive a pension which, together  
17 with an annuity which shall be the actuarial equivalent of his or her  
18 accumulated contributions at the time of his or her retirement and an  
19 additional pension which is the actuarial equivalent of the reserved-  
20 for-increased-take-home-pay to which he or she may then be entitled  
21 shall be sufficient to provide him or her with a retirement allowance  
22 equal to one-half of his or her final average salary.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD06911-02-3

1 d. As used in this section, "creditable service" shall include any and  
2 all services performed as a firefighter apprentice, airport firefighter  
3 I, airport firefighter II, airport firefighter III, or training and  
4 safety officer employed by the division of military and naval affairs.

5 e. Credit for service as a paid firefighter or officer of any organ-  
6 ized fire department shall also be deemed to be creditable service and  
7 shall be included in computing years of total service for retirement  
8 pursuant to this section.

9 f. A member contributing on the basis of this section at the time of  
10 retirement, may retire after the completion of twenty-five years of  
11 total creditable service. Application therefor may be filed in a manner  
12 similar to that provided in section seventy of this article. Upon  
13 completion of twenty-five years of such service and upon retirement,  
14 each such member shall receive a pension which, together with an annuity  
15 which shall be the actuarial equivalent of his or her accumulated  
16 contributions at the time of his or her retirement and an additional  
17 pension which is the actuarial equivalent of the reserved-for-in-  
18 creased-take-home-pay to which he or she may then be entitled shall be  
19 sufficient to provide him or her with a retirement allowance equal to  
20 one-half of his or her final average salary; for service beyond twenty-  
21 five years and for non-firefighter service the benefit is increased by  
22 one-sixtieth of final average salary for each year of additional service  
23 credit.

24 g. In computing the twenty-five years of total service of a member  
25 pursuant to this section full credit shall be given and full allowance  
26 shall be made for service of such member in time of war after World War  
27 I as defined in section two of this article, provided such member at the  
28 time of his or her entrance into the armed forces was in the service of  
29 the state.

30 h. Nothing in this section shall be construed to prevent a member, who  
31 does not retire pursuant to the provisions of this section, from utiliz-  
32 ing service which is creditable service pursuant to the provisions of  
33 this section for service credit pursuant to the provisions of any other  
34 plan of this article to which such member is subject.

35 i. The provisions of this section shall be controlling notwithstanding  
36 any other provision in this article to the contrary.

37 j. Any member who, on or before the effective date of this section, is  
38 a firefighter apprentice, airport firefighter I, airport firefighter II,  
39 airport firefighter III, or training and safety officer employed by the  
40 division of military and naval affairs may, by filing an election within  
41 one year after the effective date of this section, elect to be subject  
42 to the provisions of this section. Such election shall be in writing,  
43 shall be duly executed and filed with the comptroller and shall be irre-  
44 vocable.

45 § 2. Subdivision a of section 445 of the retirement and social securi-  
46 ty law, as amended by chapter 245 of the laws of 2021, is amended to  
47 read as follows:

48 a. No member of a retirement system who is subject to the provisions  
49 of this article shall retire without regard to age, exclusive of retire-  
50 ment for disability, unless he or she is a police officer, an investi-  
51 gator member of the New York city employees' retirement system, fire-  
52 fighter, correction officer, a qualifying member as defined in section  
53 eighty-nine-t, as added by chapter six hundred fifty-seven of the laws  
54 of nineteen hundred ninety-eight, of this chapter, sanitation worker, a  
55 special officer (including persons employed by the city of New York in  
56 the title urban park ranger or associate urban park ranger), school

1 safety agent, campus peace officer or a taxi and limousine commission  
2 inspector member of the New York city employees' retirement system or  
3 the New York city board of education retirement system, a dispatcher  
4 member of the New York city employees' retirement system, a police  
5 communications member of the New York city employees' retirement system,  
6 an EMT member of the New York city employees' retirement system, a depu-  
7 ty sheriff member of the New York city employees' retirement system, a  
8 correction officer of the Westchester county correction department as  
9 defined in section eighty-nine-e of this chapter or employed in Suffolk  
10 county as a peace officer, as defined in section eighty-nine-s, as added  
11 by chapter five hundred eighty-eight of the laws of nineteen hundred  
12 ninety-seven, of this chapter, employed in Suffolk county as a  
13 correction officer, as defined in section eighty-nine-f of this chapter,  
14 or employed in Nassau county as a correction officer, uniformed  
15 correction division personnel, sheriff, undersheriff or deputy sheriff,  
16 as defined in section eighty-nine-g of this chapter, or employed in  
17 Nassau county as an ambulance medical technician, an ambulance medical  
18 technician/supervisor or a member who performs ambulance medical techni-  
19 cian related services, or a police medic, police medic supervisor or a  
20 member who performs police medic related services, as defined in section  
21 eighty-nine-s, as amended by chapter five hundred seventy-eight of the  
22 laws of nineteen hundred ninety-eight, of this chapter, or employed in  
23 Nassau county as a peace officer, as defined in section eighty-nine-s,  
24 as added by chapter five hundred ninety-five of the laws of nineteen  
25 hundred ninety-seven, of this chapter, or employed in Albany county as a  
26 sheriff, undersheriff, deputy sheriff, correction officer or identifica-  
27 tion officer, as defined in section eighty-nine-h of this chapter or is  
28 employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-  
29 iff or correction officer, as defined in section eighty-nine-i of this  
30 chapter or is employed in Orleans county as a sheriff, undersheriff,  
31 deputy sheriff or correction officer, as defined in section  
32 eighty-nine-l of this chapter or is employed in Jefferson county as a  
33 sheriff, undersheriff, deputy sheriff or correction officer, as defined  
34 in section eighty-nine-j of this chapter or is employed in Onondaga  
35 county as a deputy sheriff-jail division competitively appointed or as a  
36 correction officer, as defined in section eighty-nine-k of this chapter  
37 or is employed in a county which makes an election under subdivision j  
38 of section eighty-nine-p of this chapter as a sheriff, undersheriff,  
39 deputy sheriff or correction officer as defined in such section eighty-  
40 nine-p or is employed in Broome County as a sheriff, undersheriff, depu-  
41 ty sheriff or correction officer, as defined in section eighty-nine-m of  
42 this chapter or is a Monroe county deputy sheriff-court security, or  
43 deputy sheriff-jailor as defined in section eighty-nine-n, as added by  
44 chapter five hundred ninety-seven of the laws of nineteen hundred nine-  
45 ty-one, of this chapter or is employed in Greene county as a sheriff,  
46 undersheriff, deputy sheriff or correction officer, as defined in  
47 section eighty-nine-o of this chapter or is a traffic officer with the  
48 town of Elmira as defined in section eighty-nine-q of this chapter or is  
49 employed by Suffolk county as a park police officer, as defined in  
50 section eighty-nine-r of this chapter or is a peace officer employed by  
51 a county probation department as defined in section eighty-nine-t, as  
52 added by chapter six hundred three of the laws of nineteen hundred nine-  
53 ty-eight, of this chapter or is employed in Rockland county as a deputy  
54 sheriff-civil as defined in section eighty-nine-v of this chapter as  
55 added by chapter four hundred forty-one of the laws of two thousand one,  
56 or is employed in Rockland county as a superior correction officer as

1 defined in section eighty-nine-v of this chapter as added by chapter  
2 five hundred fifty-six of the laws of two thousand one or is a paramedic  
3 employed by the police department in the town of Tonawanda and retires  
4 under the provisions of section eighty-nine-v of this chapter, as added  
5 by chapter four hundred seventy-two of the laws of two thousand one, or  
6 is a county fire marshal, supervising fire marshal, fire marshal,  
7 assistant fire marshal, assistant chief fire marshal or chief fire  
8 marshal employed by the county of Nassau as defined in section eighty-  
9 nine-w of this chapter, or is a firefighter apprentice, airport fire-  
10 fighter I, airport firefighter II, airport firefighter III, or training  
11 and safety officer employed by the division of military and naval  
12 affairs as defined in section eighty-nine-x of this chapter and is in a  
13 plan which permits immediate retirement upon completion of a specified  
14 period of service without regard to age. Except as provided in subdivi-  
15 sion c of section four hundred forty-five-a of this article, subdivision  
16 c of section four hundred forty-five-b of this article, subdivision c of  
17 section four hundred forty-five-c of this article, subdivision c of  
18 section four hundred forty-five-d of this article, subdivision c of  
19 section four hundred forty-five-e of this article, subdivision c of  
20 section four hundred forty-five-f of this article and subdivision c of  
21 section four hundred forty-five-h of this article, a member in such a  
22 plan and such an occupation, other than a police officer or investigator  
23 member of the New York city employees' retirement system or a firefight-  
24 er, shall not be permitted to retire prior to the completion of twenty-  
25 five years of credited service; provided, however, if such a member in  
26 such an occupation is in a plan which permits retirement upon completion  
27 of twenty years of service regardless of age, he or she may retire upon  
28 completion of twenty years of credited service and prior to the  
29 completion of twenty-five years of service, but in such event the bene-  
30 fit provided from funds other than those based on such a member's own  
31 contributions shall not exceed two per centum of final average salary  
32 per each year of credited service.

33 § 3. Section 603 of the retirement and social security law is amended  
34 by adding a new subdivision u to read as follows:

35 u. The service retirement benefit specified in section six hundred  
36 four of this article shall be payable to members with twenty-five years  
37 of creditable service, without regard to age, who are employed by the  
38 division of military and naval affairs as a firefighter apprentice,  
39 airport firefighter I, airport firefighter II, airport firefighter III,  
40 or training and safety officer as defined in section eighty-nine-x of  
41 this chapter if: (i) such members have met the minimum service require-  
42 ments upon retirement; and (ii) in the case of a member subject to the  
43 provisions of article fourteen of this chapter, such member files an  
44 election therefor which provides that he or she will be subject to the  
45 provisions of this article and to none of the provisions of such article  
46 fourteen. Such election, which shall be irrevocable, shall be in writ-  
47 ing, duly executed and shall be filed with the comptroller within one  
48 year of the effective date of this subdivision or within one year after  
49 entering the employment with the division of military and naval affairs  
50 upon which eligibility is based, whichever comes later. For the purposes  
51 of this subdivision, the term "creditable service" shall have the mean-  
52 ing as so defined in both sections eighty-nine-x and six hundred one of  
53 this chapter.

54 § 4. Section 604 of the retirement and social security law is amended  
55 by adding a new subdivision u to read as follows:

1 u. The early service retirement benefit for a member who is employed  
 2 in the division of military and naval affairs as a firefighter appren-  
 3 tice, airport firefighter I, airport firefighter II, airport firefighter  
 4 III, or training and safety officer employed as defined in section  
 5 eighty-nine-x of this chapter shall be a pension equal to one-fiftieth  
 6 of final average salary times years of credited service at the  
 7 completion of twenty-five years of service as such division of military  
 8 and naval affairs firefighter apprentice, airport firefighter I, airport  
 9 firefighter II, airport firefighter III, or training and safety officer,  
 10 but not exceeding one-half of his or her final average salary.

11 § 5. This act shall take effect January 1, 2024.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow members of the New York State and Local Employees' Retirement System employed as airport firefighters by the Division of Military and Naval Affairs to become covered by the provisions of a special 25-year retirement plan. This plan would provide a benefit of one-half of final average salary upon retirement for all tiers and an additional benefit of one-sixtieth of final average salary for each year of service, including non-firefighter service, in excess of 25 years for Tiers 1 and 2 only.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$180,000 in the annual contributions of the State of New York for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salaries of the affected members change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$1.98 million which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2024.

These estimated costs are based on 63 affected members employed by the Division of Military and Naval Affairs, with annual salary of approximately \$5.0 million as of March 31, 2022. The affected members were identified using job title codes provided by the Civil Service Employees Association.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 27, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-62, prepared by the Actuary for the New York State and Local Retirement System.

VETO MESSAGE - No. 90

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"



TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

STATE OF NEW YORK

6536

2023-2024 Regular Sessions

IN SENATE

April 25, 2023

Introduced by Sens. MAYER, ADDABBO, HARCKHAM, JACKSON, SANDERS -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 343 of the retirement and social security law is  
2 amended by adding a new subdivision i to read as follows:

3 i. 1. Notwithstanding any other law, rule or regulation to the contra-  
4 ry, for any police officer employed by the division of law enforcement  
5 in the department of environmental protection in the city of New York  
6 transferring from the New York city employees' retirement system to the  
7 New York state and local police and fire retirement system after the  
8 effective date of this subdivision and any police officer formerly  
9 employed by the division of law enforcement in the department of envi-  
10 ronmental protection in the city of New York having made such transfer,  
11 such police officer's division of law enforcement in the department of  
12 environmental protection in the city of New York service credit shall be  
13 deemed creditable service, in such police officer's twenty year or twen-  
14 ty-five year retirement plan, if such police officer has served for at  
15 least two years in such employment and if, within one year of the date  
16 on which he or she first became a member of the New York state and local  
17 police and fire retirement system or within one year of the effective  
18 date of this subdivision, such member elects to do so.

19 2. The amount of such service credited to the member in the New York  
20 state and local police and fire retirement system plan shall not exceed

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD03776-02-3

1 the amount of service credited to the member in the New York city  
 2 employees' retirement system plan.

3 3. If the member subsequently retires on an age-based retirement plan  
 4 in the New York state and local police and fire retirement system  
 5 instead of a twenty year or twenty-five year plan, the full amount of  
 6 service credit earned, as a police officer employed by the division of  
 7 law enforcement in the department of environmental protection in the  
 8 city of New York shall be granted.

9 4. In no event shall the division of law enforcement in the department  
 10 of environmental protection in the city of New York service credited to  
 11 a member of the New York state and local police and fire retirement  
 12 system pursuant to this subdivision exceed a total of ten years.

13 5. Notwithstanding any other provision of law in this section to the  
 14 contrary, the reserve on such member's benefits shall be transferred  
 15 from the New York city employees' retirement system to the New York  
 16 state and local police and fire retirement system in accordance with  
 17 subdivisions c and d of this section.

18 6. No member who receives service credit pursuant to this subdivision  
 19 shall be eligible to receive additional service credit pursuant to  
 20 subdivision b of section three hundred eighty-four-e of this article if  
 21 his or her employer has elected to provide such service credit.

22 § 2. This act shall take effect on the sixtieth day after it shall  
 23 have become a law.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would expand the definition of service creditable under 20-year and 25-year plans in the New York State and Local Police and Fire Retirement System (NYSLPFRS) to include service transferred by any police officer employed or formerly employed by the Division of Law Enforcement in the Department of Environmental Protection in the City of New York, provided that such police officer has at least two years of such employment. The member must elect to obtain the service credit within one year of the date on which they first became a member of the NYSLPFRS or within one year of the effective date of this bill, whichever occurs later. The amount of service credit received in the NYSLPFRS shall not exceed the minimum of the amount of service credited to the member in the New York City Employees' Retirement System (NYCERS) plan or 10 years.

If this bill is enacted during the 2023 legislative session, it is estimated that the past service cost will average approximately 25% of an affected member's salary for each year of additional service that is credited on a 20-year or 25-year plan. This cost will be offset by any reserves transferred from the NYCERS. The remaining cost will be shared by the State of New York and the participating employers in the NYSLPFRS.

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 28, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-87, prepared by the Actuary for the New York State and Local Retirement System.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend Section 343 of the Retirement and Social Security Law (RSSL) to allow current or former New York City Employees' Retirement System (NYCERS) members employed as New York City Department of Environmental Protection (DEP) police officers to transfer, within specified timeframes, to the New York State and Local Police and Fire Retirement System (PFRS) and receive up to 10 years of credit in the 20-year and 25-year Plans for such equal DEP service, or full credit exceeding 10 years in an underlying age-based State retirement plan. Employer paid pension reserves would also be transferred from NYCERS to PFRS for each such transfer.

Effective Date: Sixty days after enactment.

BACKGROUND: Currently, NYCERS members employed as DEP police officers who subsequently become employed by the State are eligible to transfer their NYCERS membership to PFRS but generally do not receive service credit in the 20-year and 25-year PFRS Plans. Upon successful application for transfers between NYCERS and PFRS, member accumulated contributions (with accrued interest) are generally transferred but additional employer paid reserves are not.

Under the proposed legislation, if enacted, DEP police officers who served in such title for a minimum of two years and then transfer their NYCERS membership to PFRS within one year of becoming a PFRS member (or one year of the effective date, if later) would receive up to 10 years of credit in the 20-year and 25-year PFRS Plans for such equal DEP service, or full credit exceeding 10 years in an underlying age-based State retirement plan. This service would be included in the benefit calculation payable by PFRS.

Additionally, NYCERS would be required to calculate and pay such member's pension reserve, net of any accumulated salary deductions otherwise transferred, to PFRS. It should be noted that the proposed legislation does not provide a reciprocal transfer of reserves should a member transfer from PFRS to NYCERS.

FINANCIAL IMPACT - OVERVIEW: There is no data available to estimate the number of NYCERS members who would potentially take advantage of this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in Unfunded Accrued Liability (UAL) for an average NYCERS member who is employed as a DEP police officer and transfers to PFRS. This increase in UAL consists of the required amount to be transferred to PFRS, plus Additional Member Contributions (AMC) to be refunded to the member, if any, offset by the reduction in Accrued Liability since the member, assuming all service credit is transferred, would no longer be entitled to future NYCERS benefits.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history.

**FINANCIAL IMPACT - PRESENT VALUES:** Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the UAL by approximately \$43,100, on average, for each eligible member who transfers to PFRS.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of the member.

Based on the actuarial assumptions and methods described below, the enactment of this proposed legislation is estimated to increase annual employer contributions by approximately \$5,100, on average, for each eligible member who transfers to PFRS.

As there is no data currently available to estimate the number of members who may transfer to PFRS, the financial impact would be recognized at the time of the event. Consequently, changes in employer contributions have been estimated assuming that the increase in the UAL will be recognized as an actuarial loss and financed over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when eligible members file their application to transfer their NYCERS membership to PFRS but, generally, increased employer contributions will first occur the second fiscal year following the transfer of reserves to PFRS.

**CENSUS DATA:** The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

There are 190 active DEP police officers who participate in NYCERS and have at least two years of service as of June 30, 2022. Of these, 96 active members have 15 or fewer years of service and are therefore assumed to potentially benefit from the proposed legislation. These 96 active members have an average age of approximately 34.7 years, average service of approximately 7.8 years, and an average salary of approximately \$74,700. There are also 56 former DEP police officers who have separated from service with between two and 15 years of service.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

For purposes of this Fiscal Note, it has been assumed that the impacted NYCERS members would generally not have transferred their membership to PFRS absent this proposed legislation. It has been further assumed that members with more than 15 years of service would not transfer their membership even under the proposed legislation.

**RISK AND UNCERTAINTY:** The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-27 dated April 12, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

VETO MESSAGE - No. 106

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL



# SECTION III

Legislation Affecting Other  
New York Public Retirement Systems

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STATE OF NEW YORK

5744

2023-2024 Regular Sessions

IN SENATE

March 15, 2023

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to participation in certain retirement plans by active and retired members and staff of the New York city council

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision a of section 445-d of the retirement and social  
2 security law, as added by chapter 96 of the laws of 1995, is amended by  
3 adding two new paragraphs 16 and 17 to read as follows:

4 16. "Active or retired employee of the council of the city of New  
5 York" shall mean all duly sworn members of the city council as well as  
6 all salaried employees who comprise the staff of the city council on a  
7 full-time or part-time basis who are either in active service on the  
8 effective date of this paragraph or who are retired from such service.

9 17. "Retired employee of the council of the city of New York" shall  
10 mean all duly sworn members of the New York city council as well as all  
11 salaried employees who comprise the staff of the city council on a full-  
12 time or part-time basis who are retired from active service.

13 § 2. Paragraphs 1 and 6 of subdivision b of section 445-d of the  
14 retirement and social security law, as added by chapter 96 of the laws  
15 of 1995, are amended to read as follows:

16 1. Subject to the provisions of paragraphs five and six of this subdi-  
17 vision, any person who is a New York city eligible member in active  
18 service on the enactment date of the age fifty-five improved benefit  
19 retirement program may elect to become a participant in the age fifty-  
20 five improved benefit retirement program by filing, within ninety days  
21 after such enactment date, a duly executed application for such partic-  
22 ipation with the retirement system of which such person is a member,  
23 provided he or she is a New York city eligible member in active service  
24 on the date such application is filed. Notwithstanding this provision,

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.  
LBD01545-02-3

1 a New York city eligible member in active service on the enactment date  
 2 of the age fifty-five improved benefit retirement program who is an  
 3 active or retired employee of the council of the city of New York may  
 4 elect to participate in the age fifty-five improved benefit retirement  
 5 program at any time subsequent to the enactment date of such program.

6 6. Notwithstanding any other provision of law to the contrary, any  
 7 person who is eligible to elect to become a participant in the age  
 8 fifty-five improved benefit retirement program pursuant to paragraph one  
 9 or two of this subdivision for the full ninety-day period provided for  
 10 in such applicable paragraph, and who fails to timely file a duly  
 11 executed application for such participation with the appropriate retire-  
 12 ment system, shall not thereafter be eligible to become a participant in  
 13 such program. The provisions of this paragraph shall not bar partic-  
 14 ipation in such program, however, by a New York city eligible member in  
 15 active service on the enactment date of the age fifty-five improved  
 16 benefit retirement program who is an active or retired employee of the  
 17 council of the city of New York.

18 § 3. Paragraph 1 of subdivision c of section 445-d of the retirement  
 19 and social security law, as added by chapter 96 of the laws of 1995, is  
 20 amended to read as follows:

21 1. Non-physically taxing service retirement. Notwithstanding any other  
 22 provision of law to the contrary, a participant in the age fifty-five  
 23 improved benefit retirement program:

24 (i) who is otherwise eligible to retire for service with immediate  
 25 payability of a retirement allowance pursuant to section 13-162 of the  
 26 administrative code or section thirty of the BERS rules and regulations;  
 27 and

28 (ii) who has completed twenty-five or more years of credited CPP qual-  
 29 ifying service; and

30 (iii) who has attained age fifty-five; and

31 (iv) who, subject to the provisions of paragraph ten of subdivision d  
 32 of this section, has paid, before the effective date of retirement, all  
 33 additional member contributions and interest (if any) required by para-  
 34 graphs one, four, five and six of subdivision d of this section, or, for  
 35 a New York city eligible member in active service on the enactment date  
 36 of the age fifty-five improved benefit retirement program who is an  
 37 active or retired employee of the council of the city of New York, who  
 38 has paid all additional member contributions pursuant to paragraph five  
 39 of subdivision d of this section; and

40 (v) who shall be a participant in the age fifty-five improved benefit  
 41 retirement program in active service at the time so specified for his or  
 42 her retirement; shall, subject to the provisions of paragraph ten of  
 43 subdivision d of this section, be permitted to retire with a minimum  
 44 retirement age of fifty-five, and the benefit reduction provisions set  
 45 forth in subdivision a of section four hundred forty-two of this article  
 46 shall not be applied to the calculation of such participant's retirement  
 47 benefit.

48 For a New York city eligible member in active service on the enactment  
 49 date of the age fifty-five improved benefit retirement program who is a  
 50 retired employee of the council of the city of New York, however, there  
 51 shall be no requirement of active service at the time of filing for  
 52 retirement provided that such employee has met the other requirements of  
 53 this paragraph.

54 § 4. Subdivision a of section 604-c of the retirement and social secu-  
 55 rity law, as added by chapter 96 of the laws of 1995, is amended by  
 56 adding two new paragraphs 14 and 15 to read as follows:

1 14. "Active or retired employee of the council of the city of New  
 2 York" shall mean all duly sworn members of the New York city council as  
 3 well as all salaried employees who comprise the staff of the city coun-  
 4 cil on a full-time or part-time basis who are either in active service  
 5 on the effective date of this paragraph or who retired from such  
 6 service.

7 15. "Retired employee of the council of the city of New York" shall  
 8 mean all duly sworn members of the New York city council as well as all  
 9 salaried employees who comprise the staff of the city council on a full-  
 10 time or part-time basis who are retired from active service.

11 § 5. Paragraphs 1 and 7 of subdivision b of section 604-c of the  
 12 retirement and social security law, as added by chapter 96 of the laws  
 13 of 1995, are amended to read as follows:

14 1. Subject to the provisions of paragraphs five, six and seven of this  
 15 subdivision, any person who is employed in a New York city eligible  
 16 position on the enactment date of the twenty-five-year early retirement  
 17 program, and who is a New York city eligible member in active service on  
 18 such enactment date, may elect to become a participant in the twenty-  
 19 five-year early retirement program by filing, within ninety days after  
 20 the enactment date of the twenty-five-year early retirement program, a  
 21 duly executed application for such participation with the retirement  
 22 system of which such person is a member, provided he or she is a New  
 23 York city eligible member in active service on the date such application  
 24 is filed. Notwithstanding this provision, a New York city eligible  
 25 member in active service on the enactment date of the twenty-five-year  
 26 early retirement program who is an active or retired employee of the  
 27 council of the city of New York may elect to participate in the twenty-  
 28 five-year early retirement program at any time subsequent to the enact-  
 29 ment date of such program.

30 7. Notwithstanding any other provision of law to the contrary, any  
 31 person who is eligible to elect to become a participant in the twenty-  
 32 five-year early retirement program pursuant to paragraph one or two of  
 33 this subdivision for the full ninety-day period provided for in such  
 34 applicable subparagraph, and who fails to timely file a duly executed  
 35 application for such participation with the appropriate retirement  
 36 system, shall not thereafter be eligible to become a participant in such  
 37 program. The provisions of this paragraph shall not bar participation in  
 38 such program, however, by a New York city eligible member in active  
 39 service on the enactment date of the twenty-five-year early retirement  
 40 program who is an active or retired employee of the council of the city  
 41 of New York.

42 § 6. Paragraph 1 of subdivision c of section 604-c of the retirement  
 43 and social security law, as added by chapter 96 of the laws of 1995,  
 44 is amended to read as follows:

45 1. Non-physically taxing service retirement. A participant in the  
 46 twenty-five year early retirement program:

47 (i) who has completed twenty-five or more years of credited service;  
 48 and

49 (ii) who has attained age fifty-five; and

50 (iii) who, subject to the provisions of paragraph ten of subdivision d  
 51 of this section, has paid, before the effective date of retirement, all  
 52 additional member contributions and interest (if any) required by para-  
 53 graphs one, four, five and six of subdivision d of this section, or, for  
 54 a New York city eligible member in active service on the enactment date  
 55 of the twenty-five-year early retirement program who is an active or  
 56 retired employee of the council of the city of New York, who has paid

1 all additional member contributions pursuant to paragraph five of subdivi-  
 2 vision d of this section; and

3 (iv) who files with the retirement system of which he or she is a  
 4 member an application for service retirement setting forth at what time  
 5 he or she desires to be retired, or, for a New York city eligible member  
 6 in active service on the enactment date of the twenty-five-year early  
 7 retirement program who is a retired employee of the council of the city  
 8 of New York, who files an application for participation in the retire-  
 9 ment plan described by this section; and

10 (v) who shall be a participant in the twenty-five-year early retire-  
 11 ment program in active service at the time so specified for his or her  
 12 retirement; shall be retired pursuant to the provisions of this para-  
 13 graph affording early service retirement.

14 For a New York city eligible member in active service on the enactment  
 15 date of the twenty-five-year early retirement program who is a retired  
 16 employee of the council of the city of New York, however, there shall be  
 17 no requirement of active service at the time of filing for retirement  
 18 provided that such employee has met the other requirements of this para-  
 19 graph.

20 § 7. Notwithstanding any other provision of law to the contrary, none  
 21 of the provisions of this act shall be subject to the appropriation  
 22 requirement of section 25 of the retirement and social security law.

23 § 8. This act shall take effect on the ninetieth day after it shall  
 24 have become a law. The board of trustees of the New York city employees'  
 25 retirement system shall prescribe rules or regulations before the effec-  
 26 tive date of this act to provide that any New York city eligible member  
 27 in active service on the enactment date of the age fifty-five improved  
 28 benefit retirement program or the twenty-five-year early retirement  
 29 program who is an active or retired employee of the council of the city  
 30 of New York, as defined in sections 445-d and 604-c of the retirement  
 31 and social security law, shall be given an application to join the age  
 32 fifty-five improved benefit retirement program or the twenty-five-year  
 33 early retirement program, as applicable and as established by such  
 34 sections, if such member is made newly eligible by this act.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend provisions of  
 the Retirement and Social Security Law (RSSL) to reopen the 55/25 Plans  
 for active or retired Tier 2 and Tier 4 City Council employees who were  
 New York City Employees' Retirement System (NYCERS) members and employed  
 in such position as of June 28, 1995.

Effective Date: The 90th day after enactment.

BACKGROUND: Tier 2 or Tier 4 members who were employed in an Eligible  
 Position on June 28, 1995 had an option, pursuant to Chapter 96 of the  
 Laws of 1995, to join the 55/25 Plans by filing an election form with  
 NYCERS within 90 days. Eligible Members who failed to elect the 55/25  
 Plans, or other plans enacted by Chapter 96, generally participate in a  
 Basic 62/5 Plan.

Under the proposed legislation, active and retired members who were  
 City Council employees on June 28, 1995 would be allowed to join the  
 55/25 Plans at any time after the Effective Date of the proposed legis-  
 lation. Such members would be required to pay any additional member  
 contributions required by the 55/25 Plans.

IMPACT ON PAYABILITY: Currently, members in a Basic 62/5 Plan can  
 begin collecting an unreduced pension at age 62 with at least five years  
 of service, or as early as age 55 with benefit reductions depending on  
 their age of retirement. Electing the 55/25 Plans would allow such

members to begin collecting an unreduced pension, assuming at least 25 years of service, at age 55.

Members who have already retired with at least 25 years of service at retirement but whose benefit was reduced due to their age at retirement, would be able to elect to join the 55/25 Plans and have their benefits recalculated. They would also receive a retroactive payment equal to the difference between their current benefit and revised benefit as of their retirement date.

**MEMBER CONTRIBUTIONS:** Members of the 55/25 Plans are required to make, in addition to the Basic Member Contributions (BMCs) of 3%, Additional Member Contributions (AMCs) ranging from 1.85% to 4.35% (depending on the dates of service rendered) until the attainment of 25 or 30 years of credited service, depending on Tier. Active and retired members who join the Plans through this legislation will be required to contribute any AMCs, with interest, they would have had to make had they joined the plans in 1995. It has been assumed that interest on such AMCs would cease accruing on the earlier of the date of payment or retirement date.

**FINANCIAL IMPACT - PRESENT VALUES:** Based on the anticipated group of members electing to join the 55/25 Plans and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would result in an increase in the present value of future employer contributions of approximately \$536,000.

This net increase is a result of an increase in the Present Value of Future Benefits (PVFB) of approximately \$1.6 million and an increase in the present value of member contributions of approximately \$1.1 million which includes the required retroactive AMCs.

Under the Entry Age Normal cost method used to determine the employer contributions to NYCERS, there would be an increase in the Unfunded Accrued Liability (UAL) of approximately \$884,000 offset by a decrease in the present value of future employer Normal Cost of approximately \$348,000.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** The enactment of this proposed legislation would result in an increase in annual employer contributions over the next five years of approximately \$359,000 in the first year and \$167,000 in years two through five.

New UAL attributable to benefit changes are generally amortized over the remaining working lifetime of those impacted by the benefit changes. The remaining working lifetime for active members of this group is approximately six years and the increase in UAL for actives was therefore amortized over a six-year period (five payments under the One-Year Lag Methodology) using level dollar payments.

For members who would benefit that are retired, and therefore have no remaining working lifetime, the entire increase in UAL would be recognized immediately.

**CENSUS DATA:** The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 16 NYCERS City Council members assumed to elect the 55/25 Plans as of June 30, 2022 include 13 active members and three retirees. The active members had an average age of approximately 53.9 years, average service of approximately 30.6 years, and an average salary of approximately \$109,200. The three retired members had an average age of approximately 65.7 years, and an average annual benefit of approximately \$43,400.

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS. To determine the impact of the elective nature of the proposed legislation, a subgroup of NYCERS City Council members was developed based on who is assumed to benefit actuarially by comparing the net present value of future employer costs of each member's benefit under their current plan and under the 55/25 Plan. For the purposes of this Fiscal Note, it is assumed that the changes would be reflected for the first time in the June 30, 2022 actuarial valuation of NYCERS used to determine employer contributions for Fiscal Year 2024.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The initial, additional administrative costs to implement the proposed legislation.

- \* The impact of this proposed legislation on Other Postemployment Benefit costs.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-10 dated March 14, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.



# STATE OF NEW YORK

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6339

2023-2024 Regular Sessions

## IN SENATE

April 17, 2023

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to modifying the retirement program for Triborough bridge and tunnel members; to amend the criminal procedure law, in relation to clarifying the statutory peace officer designation of certain employees of the Triborough bridge and tunnel authority; and providing for the repeal of certain provisions

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Section 604-c of the retirement and social security law, as  
2 added by chapter 472 of the laws of 1995, paragraph 2 of subdivision c  
3 and paragraph 7-a of subdivision e as amended by chapter 693 of the laws  
4 of 2003, paragraph 1 and subparagraph (ii) of paragraph 2 of subdivision  
5 d as amended by chapter 18 of the laws of 2012, subparagraph (ii) of  
6 paragraph 1 of subdivision d as amended by section 6 of part TT of chap-  
7 ter 56 of the laws of 2022, paragraph 1 of subdivision e as amended by  
8 chapter 661 of the laws of 2002, subparagraph (iv) of paragraph 3 of  
9 subdivision e as added by chapter 365 of the laws of 1999, subparagraph  
10 (i) of paragraph 8 of subdivision e as amended by chapter 448 of the  
11 laws of 2018 and paragraph 9 of subdivision e as amended by chapter 664  
12 of the laws of 1996, is amended to read as follows:

13 § 604-c. [~~Twenty-year/age fifty~~] **Twenty-year** retirement program for  
14 Triborough bridge and tunnel members. a. Definitions. The following  
15 words and phrases as used in this section shall have the following mean-  
16 ings unless a different meaning is plainly required by the context.

17 1. "Triborough bridge and tunnel member" shall mean a member (as  
18 defined in subdivision e of section six hundred one of this article) who  
19 is employed by the Triborough bridge and tunnel authority as a bridge  
20 and tunnel officer, sergeant, or lieutenant in a non-managerial posi-  
21 tion.

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD08581-02-3

1 2. [~~Twenty-year/age fifty~~] Twenty-year retirement program" shall  
2 mean all the terms and conditions of this section.

3 3. "Starting date of the [~~twenty-year/age fifty~~] twenty-year retire-  
4 ment program" shall mean the date of enactment of the act which added  
5 this section, as such date is certified pursuant to section forty-one of  
6 the legislative law.

7 4. "Participant in the [~~twenty-year/age fifty~~] twenty-year retirement  
8 program" shall mean any Triborough bridge and tunnel member who, under  
9 the applicable provisions of subdivision b of this section, is entitled  
10 to the rights, benefits and privileges and is subject to the obligations  
11 of the [~~twenty-year/age fifty~~] twenty-year retirement program, as appli-  
12 cable to him or her.

13 5. "Discontinued member" shall mean a participant in the [~~twenty-  
14 year/age fifty~~] twenty-year retirement program who, while he or she was  
15 a Triborough bridge and tunnel member, discontinued service as such a  
16 member and has a right to a deferred vested benefit under subdivision d  
17 of this section.

18 6. "Administrative code" shall mean the administrative code of the  
19 city of New York.

20 b. Participation in [~~twenty-year/age fifty~~] twenty-year retirement  
21 program. 1. Subject to the provisions of paragraph six of this subdivi-  
22 sion, any person who is a Triborough bridge and tunnel member on the  
23 starting date of the [~~twenty-year/age fifty~~] twenty-year retirement  
24 program and who, as such a bridge and tunnel member or otherwise, last  
25 became subject to the provisions of this article prior to such starting  
26 date, may elect to become a participant in the [~~twenty-year/age fifty~~]  
27 twenty-year retirement program by filing, within one hundred eighty days  
28 after the starting date of the [~~twenty-year/age fifty~~] twenty-year  
29 retirement program, a duly executed application for such participation  
30 with the retirement system of which such person is a member, provided he  
31 or she is such a bridge and tunnel member on the date such application  
32 is filed.

33 2. Subject to the provisions of paragraph six of this subdivision, any  
34 person who becomes a Triborough bridge and tunnel member after the  
35 starting date of the [~~twenty-year/age fifty~~] twenty-year retirement  
36 program and who, as such a bridge and tunnel member or otherwise, last  
37 became subject to the provisions of this article prior to such starting  
38 date, may elect to become a participant in the [~~twenty-year/age fifty~~]  
39 twenty-year retirement program by filing, within one hundred eighty days  
40 after becoming such a bridge and tunnel member, a duly executed applica-  
41 tion for such participation with the retirement system of which such  
42 person is a member, provided he or she is such a bridge and tunnel  
43 member on the date such application is filed.

44 3. Any election to be a participant in the [~~twenty-year/age fifty~~]  
45 twenty-year retirement program shall be irrevocable.

46 4. Each Triborough bridge and tunnel member who becomes subject to the  
47 provisions of this article on or after the starting date of the [~~twenty-  
48 year/age fifty~~] twenty-year retirement program shall become a partici-  
49 pant in the [~~twenty-year/age fifty~~] twenty-year retirement program on  
50 the date he or she becomes such a bridge and tunnel member.

51 5. Where any participant in the [~~twenty-year/age fifty~~] twenty-year  
52 retirement program shall cease to be employed by the Triborough bridge  
53 and tunnel authority as a bridge and tunnel member, he or she shall  
54 cease to be such a participant and, during any period in which such  
55 person is not so employed, he or she shall not be a participant in the

1 ~~[twenty-year/age fifty]~~ twenty-year retirement program and shall not be  
2 eligible for the benefits of subdivision c of this section.

3 6. Where any participant in the ~~[twenty-year/age fifty]~~ twenty-year  
4 retirement program terminates service as a Triborough bridge and tunnel  
5 member and returns to such service as a Triborough bridge and tunnel  
6 member at a later date, he or she shall again become such a participant  
7 on that date.

8 c. Service retirement benefits. 1. A participant in the ~~[twenty-~~  
9 ~~year/age fifty]~~ twenty-year retirement program:

10 (i) who has completed twenty or more years of credited service; and

11 (ii) ~~[who has attained age fifty; and~~

12 ~~(iii)]~~ who has paid, before the effective date of retirement, all  
13 additional member contributions and interest (if any) required by subdivi-  
14 sion e of this section; and

15 ~~[(iv)]~~ (iii) who files with the retirement system of which he or she  
16 is a member an application for service retirement setting forth at what  
17 time he or she desires to be retired; and

18 ~~[(v)]~~ (iv) who shall be a participant in the ~~[twenty-year/age fifty]~~  
19 twenty-year retirement program at the time so specified for his or her  
20 retirement; shall be retired pursuant to the provisions of this section  
21 affording early service retirement.

22 2. (i) Notwithstanding any other provision of law to the contrary, the  
23 early service retirement benefit for participants in the ~~[twenty-~~  
24 ~~year/age fifty]~~ twenty-year retirement program who retire pursuant to  
25 paragraph one of this subdivision shall be a pension consisting of:

26 (A) an amount, on account of the required minimum period of service,  
27 equal to one-half of his or her final average salary; plus

28 (B) an amount of credited service, or fraction thereof, beyond such  
29 required minimum period of service equal to one and one-half percent of  
30 his or her final average salary.

31 (ii) The maximum pension computed without optional modification paya-  
32 ble pursuant to subparagraph (i) of this paragraph shall equal that  
33 payable upon completion of thirty years of service.

34 d. Vesting. 1. A participant in the ~~[twenty-year/age fifty]~~ twenty-  
35 year retirement program ~~[who]~~ shall be entitled to receive a deferred  
36 vested benefit as provided in this subdivision if such participant:

37 (i) discontinues service as a Triborough bridge and tunnel member,  
38 other than by death or retirement; and

39 (ii) prior to such discontinuance, completed five but less than twenty  
40 years of credited service; and

41 (iii) has paid, prior to such discontinuance, all additional member  
42 contributions and interest (if any) required by subdivision e of this  
43 section; and

44 (iv) does not withdraw in whole or in part his or her accumulated  
45 member contributions pursuant to section six hundred thirteen of this  
46 article unless such participant thereafter returns to public service and  
47 repays the amounts so withdrawn, together with interest, pursuant to  
48 such section six hundred thirteen~~;~~ ~~shall be entitled to receive a~~  
49 ~~deferred vested benefit as provided in this subdivision].~~

50 2. (i) Upon such discontinuance under the conditions and in compliance  
51 with the provisions of paragraph one of this subdivision, such deferred  
52 vested benefit shall vest automatically.

53 (ii) In the case of a participant who is not a New York city revised  
54 plan member, such vested benefit shall become payable on the earliest  
55 date on which such discontinued member could have retired for service if  
56 such discontinuance had not occurred or, in the case of a participant

1 who is a New York city revised plan member, such vested benefit shall  
2 become payable at age sixty-three.

3 3. Such deferred vested benefit shall be a pension consisting of an  
4 amount equal to two and one-half percent of such discontinued member's  
5 final average salary, multiplied by the number of years of credited  
6 service.

7 e. Additional member contributions. 1. In addition to the member  
8 contributions required by section six hundred thirteen of this article,  
9 each participant in the [~~twenty-year/age fifty~~] twenty-year retirement  
10 program in the rank of bridge and tunnel officer shall contribute to the  
11 retirement system of which he or she is a member (subject to the appli-  
12 cable provisions of subdivision d of section six hundred thirteen of  
13 this article) an additional five and fifty one-hundredths percent of his  
14 or her compensation and each participant in the [~~twenty-year/age fifty~~]  
15 twenty-year retirement program in the rank of sergeant or lieutenant  
16 shall contribute to the retirement system an additional six percent of  
17 his or her compensation earned from all allowable service as a Tribor-  
18 ough bridge and tunnel member rendered on and after the date which is  
19 one hundred eighty days prior to the starting date of the [~~twenty-~~  
20 year/age fifty] twenty-year retirement program. A participant in the  
21 [~~twenty-year/age fifty~~] twenty-year retirement program shall contribute  
22 additional member contributions until the later of (i) the date as of  
23 which he or she has twenty years of credited service as a bridge and  
24 tunnel officer, or (ii) the third anniversary of the date that he or she  
25 last became a participant in the [~~twenty-year/age fifty~~] twenty-year  
26 retirement program.

27 2. Commencing with the first full payroll period after each person  
28 becomes a participant in the [~~twenty-year/age fifty~~] twenty-year retire-  
29 ment program, additional member contributions at the rate specified in  
30 paragraph one of this subdivision shall be deducted (subject to the  
31 applicable provisions of subdivision d of section six hundred thirteen  
32 of this article) from the compensation of such participant on each and  
33 every payroll of such participant for each and every payroll period.

34 3. (i) Subject to the provisions of subparagraph (ii) of this para-  
35 graph, where any additional member contributions required by paragraph  
36 one of this subdivision are not paid by deductions from a participant's  
37 compensation pursuant to paragraph two of this subdivision:

38 (A) that participant shall be charged with a contribution deficiency  
39 consisting of such unpaid amounts, together with interest thereon at the  
40 rate of five percent per annum, compounded annually; and

41 (B) such interest on each amount of undeducted contributions shall  
42 accrue from the end of the payroll period for which such amount would  
43 have been deducted from compensation if he or she had been a participant  
44 at the beginning of that payroll period, until such amount is paid to  
45 the retirement system.

46 (ii) Except as provided in subparagraph (iii) of this paragraph, no  
47 interest shall be due on any such unpaid additional contributions which  
48 are not attributable to the period prior to the first full payroll period  
49 referred to in paragraph two of this subdivision.

50 (iii) Should any person who, pursuant to paragraph eight of this  
51 subdivision, has withdrawn any additional member contributions (and any  
52 interest paid thereon) again become a participant in the [~~twenty-~~  
53 year/age fifty] twenty-year retirement program pursuant to paragraph six  
54 of subdivision b of this section, an appropriate amount shall be  
55 included in such participant's contribution deficiency (including inter-

1 est thereon as calculated pursuant to subparagraph (i) of this para-  
2 graph) as if such additional contributions had never been made.

3 (iv) Notwithstanding any other provisions of this paragraph, no  
4 participant shall be charged interest for any period prior to March  
5 twenty-fifth, nineteen hundred ninety-eight with respect to any contrib-  
6 utions owed with respect to any payroll period beginning prior to such  
7 date.

8 4. The head of a retirement system which includes participants in the  
9 [~~twenty-year/age fifty~~] twenty-year retirement program in its membership  
10 may, consistent with the provisions of this subdivision, promulgate  
11 regulations for the payment of such additional member contributions, and  
12 any interest thereon, by such participants (including the deduction of  
13 such contributions, and any interest thereon, from the participant's  
14 compensation).

15 5. Where a contribution deficiency chargeable to a participant pursu-  
16 ant to paragraph three of this subdivision has not been paid in full  
17 before the effective date of retirement, that participant shall not be  
18 eligible to retire pursuant to subdivision c of this section.

19 6. Where a contribution deficiency chargeable to a participant pursu-  
20 ant to paragraph three of this subdivision has not been paid in full  
21 before the date of discontinuance of service, that participant shall not  
22 be entitled to a deferred vested benefit pursuant to subdivision d of  
23 this section.

24 7. Where a participant has not paid in full any contribution deficien-  
25 cy chargeable to him or her pursuant to paragraph three of this subdivi-  
26 sion, and a benefit, other than a refund of member contributions pursu-  
27 ant to section six hundred thirteen of this article or a refund of  
28 additional member contributions pursuant to paragraph eight of this  
29 subdivision, becomes payable under this article to the participant or to  
30 his or her designated beneficiary or estate, the actuarial equivalent of  
31 any such unpaid amount shall be deducted from the benefit otherwise  
32 payable.

33 7-a. Notwithstanding paragraph six or seven of this subdivision, where  
34 a deficiency chargeable to a participant pursuant to paragraph three of  
35 this subdivision has not been paid in full while the participant is a  
36 Triborough bridge and tunnel member and such participant retires prior  
37 to July first, two thousand eleven, such participant may elect to be  
38 covered by this paragraph. Such participant shall be entitled to the  
39 benefits provided in subdivision c of this section provided that partic-  
40 ipant authorizes the retirement system to deduct from such benefits an  
41 amount which will result in the deficiency, plus associated interest to  
42 date of final payment, being paid in full no later than July first, two  
43 thousand eleven or such earlier date as agreed to by the participant.  
44 Such amount will be deducted in equal installments on a monthly basis.  
45 Nothing in this paragraph shall prevent the participant from making a  
46 partial payment of the amount of the deficiency at the time of retire-  
47 ment so as to reduce the monthly payment nor to make a lump sum payment  
48 equal to the amount of the total unpaid balance at any time during the  
49 period of repayment.

50 8. (i) Such additional member contributions (and any interest thereon)  
51 shall be paid into the contingent reserve fund of the retirement system  
52 of which the participant is a member and shall not for any purpose be  
53 deemed to be member contributions or accumulated contributions of a  
54 member under section six hundred thirteen of this article or otherwise  
55 while he or she is a participant in the [~~twenty-year/age fifty~~] twenty-  
56 year retirement program or otherwise, except that, a surplus of such

1 additional member contributions that are paid into the retirement  
 2 system's contingent reserve fund may be used for the sole purpose of  
 3 offsetting a deficit of basic member contributions.

4 (ii) Should a participant in the [~~twenty-year/age fifty~~] twenty-year  
 5 retirement program who has rendered less than fifteen years of allowable  
 6 service as a Triborough bridge and tunnel member cease to hold a posi-  
 7 tion as a Triborough bridge and tunnel member for any reason whatsoever,  
 8 his or her accumulated additional member contributions made pursuant to  
 9 this subdivision (together with any interest thereon paid to the retire-  
 10 ment system) may be withdrawn by him or her pursuant to procedures  
 11 promulgated in regulations of the board of trustees of the retirement  
 12 system, together with interest thereon at the rate of five percent per  
 13 annum, compounded annually.

14 (iii) Except as provided in subparagraph (ii) of this paragraph, no  
 15 member, while he or she is a participant or otherwise, shall have a  
 16 right to withdraw such additional member contributions or any interest  
 17 thereon from the retirement system.

18 9. A member who has made the additional contributions specified by  
 19 this subdivision may borrow a portion of such contributions, pursuant to  
 20 the provisions of section six hundred thirteen-b of this article.

21 § 2. Subdivision 20 of section 2.10 of the criminal procedure law, as  
 22 added by chapter 843 of the laws of 1980, is amended to read as follows:

23 20. Bridge and tunnel officers, sergeants [~~and~~], lieutenants,  
 24 captains, inspectors, deputy chiefs, assistant chiefs, and chiefs of the  
 25 Triborough bridge and tunnel authority.

26 § 3. This act shall take effect immediately; provided, however, that:

27 (a) section one of this act shall take effect on the one hundred twen-  
 28 tieth day after it shall have become a law, provided that the Triborough  
 29 bridge and tunnel authority has elected prior to such effective date to  
 30 provide its employees the retirement incentive authorized by this act by  
 31 resolution of its governing body specifying which titles and/or ranks  
 32 are covered by such election as amongst those titles and/or ranks  
 33 already covered by section 604-c of the retirement and social security  
 34 law; provided, however, if the Triborough bridge and tunnel authority  
 35 shall not elect by resolution to provide its employees the retirement  
 36 incentive authorized by this act during the time period required by this  
 37 subdivision, section one of this act shall be deemed repealed; and

38 (b) the Triborough bridge and tunnel authority shall notify the legis-  
 39 lative bill drafting commission on whether it has elected by resolution  
 40 to provide its employees the retirement incentive authorized by this act  
 41 within the time period required by subdivision (a) of this section in  
 42 order that the commission may maintain an accurate and timely effective  
 43 data base of the official text of the laws of the state of New York in  
 44 furtherance of effectuating the provisions of section 44 of the legisla-  
 45 tive law and section 70-b of the public officers law.

46 FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation, as it relates to Tier 4  
 and Tier 6 members of the New York City Employees' Retirement System  
 (NYCERS) who are members of the respective TBTA 20/50 Plans, would amend  
 Section 604-c of the Retirement and Social Security Law (RSSL) to remove  
 age 50 as an eligibility requirement for service retirement.

Effective Date: Upon enactment, provided, however, that it shall  
 become effective on the 120th day after enactment in the event the TBTA  
 elects by resolution to provide to its employees the retirement incen-  
 tive authorized by the bill within such 120-day period.



IMPACT ON BENEFITS: Currently, members of the Tier 4 and Tier 6 TBTA 20/50 Plans are eligible to receive a service retirement benefit upon attaining 20 or more years of credited service and age 50. Tier 4 members who leave employment with at least five, but less than 20 years of service, are eligible to receive a vested retirement benefit payable on the date they would have attained 20 years of credited service and age 50. Tier 6 members who leave employment with at least five, but less than 20 years of credited service are eligible to receive a vested retirement benefit payable at age 63.

Under the proposed legislation, if enacted, affected members of the TBTA 20/50 Plans would be eligible to receive a service retirement benefit upon attaining 20 years of credited service, without regard to age. Tier 4 members who leave employment with at least five, but less than 20 years of credited service, would be eligible to receive a vested retirement benefit payable on the date the member would have completed 20 years of credited service, without regard to age. Tier 6 members who leave employment with at least five, but less than 20 years of credited service would continue to be eligible to receive a vested retirement benefit payable at age 63.

FINANCIAL IMPACT - PRESENT VALUES: Based on the anticipated group of members benefiting from the change in the eligibility requirement and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the Present Value of Future Benefits (PVFB) by approximately \$5.6 million for TBTA.

Under the Entry Age Normal cost method used to determine the employer contributions to NYCERS, there would be an increase in the Unfunded Accrued Liability (UAL) of approximately \$7.0 million offset by a decrease in the Present Value of future employer Normal Cost of \$1.4 million.

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: The enactment of this proposed legislation would result in an initial increase in annual employer contributions for TBTA of approximately \$1.7 million which is the result of an increase in the Normal Cost in addition to the UAL payment.

CENSUS DATA: The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 92 NYCERS Tier 4 members as of June 30, 2022 who could potentially benefit from the change in the eligibility requirement for retirement had an average age of approximately 42.5 years, average service of approximately 16.8 years, and an average salary of approximately \$115,400. As of June 30, 2022, there are no active members in the Tier 6 TBTA 20/50 Plan.

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods in effect for the Preliminary Fiscal Year 2024 employer contributions of NYCERS. For the purposes of this Fiscal Note, it is assumed that the changes would be reflected for the first time in the June 30, 2022 actuarial valuation of NYCERS used to determine employer contributions for Fiscal Year 2024.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The initial additional administrative costs of NYCERS and other New York City agencies to implement the proposed legislation.
- \* The impact of this proposed legislation on Other Postemployment Benefit (OPEB) costs.
- \* The amendment to include enumerated titles in the Criminal Procedural law.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-30 dated April 13, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.



STATE OF NEW YORK

6097

2023-2024 Regular Sessions

IN SENATE

March 29, 2023

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to additional member contributions for certain members under the age fifty-seven retirement program

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph 1 of subdivision f of section 604-d of the  
2 retirement and social security law is amended by adding a new subpara-  
3 graph (iv) to read as follows:

4 (iv) notwithstanding the provisions of subparagraph (ii) of this para-  
5 graph, a participant holding the title of carpenter, supervisor carpen-  
6 ter, ship carpenter, supervisor ship carpenter, rigger, dockbuilder,  
7 supervisor dockbuilder and general supervisor dockbuilder who is a  
8 participant in the age fifty-seven retirement program and whose age and  
9 allowable service are such that he or she could not possibly be able to  
10 accumulate at least twenty-five years of service by the time he or she  
11 reaches age fifty-seven, shall not be required to make the additional  
12 member contribution pursuant to subparagraph (ii) of this paragraph.  
13 Any participant in the titles listed in this subparagraph who has made  
14 additional member contributions pursuant to subparagraph (ii) of this  
15 paragraph prior to the effective date of the chapter of the laws of two  
16 thousand twenty-three that added this subparagraph shall receive a  
17 refund of the employee portion of such contributions plus interest  
18 provided that their age and allowable service are such that he or she  
19 could not possibly be able to accumulate at least twenty-five years of  
20 service by the time he or she reaches age fifty-seven.

21 § 2. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend New York Retirement and Social Security Law (RSSL) Section 604-d to exempt

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

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certain Tier 4 carpenter titles from the physically taxing provisions, which permit retirement at age 50 (with 25 years of credited service). Participants in Eligible Carpenter Titles who started in the Age 57 Retirement Program (57/5 Plan), but will not reach 25 years of credited service in a physically taxing title by age 57, would be ineligible to take advantage of the early retirement provisions of the physically taxing title.

Under the proposed legislation, these members would no longer pay physically taxing Additional Member Contributions (AMCs) and would receive an immediate refund of the employee portion (i.e., 50%) of their physically taxing AMCs plus interest.

Eligible Carpenter Titles are participants in the New York City Employees' Retirement System (NYCERS) or the Board of Education Retirement System of the City of New York (BERS) in the physically taxing titles of carpenter, supervisor carpenter, ship carpenter, supervisor ship carpenter, rigger, dockbuilder, supervisor dockbuilder, and general supervisor dockbuilder.

Participants would remain responsible for applicable basic member contributions and applicable non-physically taxing AMCs for continued 57/5 Plan participation.

Effective Date: Upon enactment.

FINANCIAL IMPACT - PRESENT VALUES: Based on census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would result in an increase in the present value of future employer contributions for NYCERS and BERS of approximately \$4.8 million.

Under the Entry Age Normal cost method used to determine the employer contributions to NYCERS and BERS, there would be an increase in the Unfunded Accrued Liability (UAL) of approximately \$2.2 million and an increase in the Present Value of Future Employer Normal Cost of approximately \$2.6 million. These results are summarized in the table below:

| Change in (\$ Thousands):                    | NYCERS     | BERS    | Total      |
|--|------------|---------|------------|
| Actuarial Value of Assets (AVA)              | \$ (5,234) | \$ (89) | \$ (5,323) |
| Accrued Liability (AL)                       | \$ (3,093) | \$ (44) | \$ (3,137) |
| Unfunded Accrued Liability (AL - AVA)        | \$ 2,141   | \$ 45   | \$ 2,186   |
| Present Value of Future Employer Normal Cost | \$ 2,535   | \$ 61   | \$ 2,596   |

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: The enactment of this proposed legislation would result in an initial increase in annual employer contributions of approximately \$860,000 for NYCERS and \$17,000 for BERS which is the result of an increase in the Normal Cost in addition to the UAL payment. The initial increase in the employer contributions is estimated to be \$378,000 for New York City and \$499,000 for the non-New York City obligors.

New UAL attributable to benefit changes are generally amortized over the remaining working lifetime of those impacted by the benefit changes. The remaining working lifetime for this group is approximately seven years for NYCERS and eight years for BERS and the increase in UAL was therefore amortized over a seven-year period (six payments) for NYCERS and over an eight-year period (seven payments) for BERS under the One-Year Lag Methodology using level dollar payments.

CENSUS DATA: The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS and BERS to determine the Preliminary Fiscal Year 2024 employer contributions.

| NYCERS          | BERS | NYCERS & BERS |            |            |
|-----------------|------|---------------|------------|------------|
| Count           |      | 205           | 5          | 210        |
| Average Age     |      | 57.7 years    | 58.4 years | 57.7 years |
| Average Service |      | 15.8 years    | 16.6 years | 15.8 years |
| Average Salary  |      | \$109,100     | \$105,200  | \$109,000  |

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS and BERS.

For the purposes of this Fiscal Note, it is assumed that the changes would be reflected for the first time in the June 30, 2022 actuarial valuation of NYCERS and BERS used to determine employer contributions for Fiscal Year 2024.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS, but do not believe it impairs my objectivity to estimate the costs herein, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-14 dated March 27, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System and the Board of Education Retirement System of the City of New York. This estimate is intended for use only during the 2023 Legislative Session.

STATE OF NEW YORK

6293

2023-2024 Regular Sessions

IN SENATE

April 12, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to a child care leave credit for New York city uniformed correction officers who are members of the New York city uniformed correction/sanitation revised plan

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Subdivision h of section 513 of the retirement and social  
2 security law, as amended by chapter 18 of the laws of 2012, is amended  
3 to read as follows:

4 h. Notwithstanding any other provision of this section, any general  
5 member in the uniformed correction force of the New York city department  
6 of correction **and any member of the uniformed force of the New York city**  
7 **department of correction who is a New York city uniformed**  
8 **correction/sanitation revised plan member,** who is absent without pay for

9 a child care leave of absence pursuant to regulations of the New York  
10 city department of correction shall be eligible for credit for such  
11 period of child care leave provided such member files a claim for such  
12 service credit with the retirement system by December thirty-first, two  
13 thousand five or within ninety days of the termination of the child care  
14 leave, whichever is later, and contributes to the retirement system an  
15 amount which such member would have contributed during the period of  
16 such child care leave, together with interest thereon. Service credit  
17 provided pursuant to this subdivision shall not exceed one year of cred-  
18 it for each period of authorized child care leave. In the event there is  
19 a conflict between the provisions of this subdivision and the provisions  
20 of any other law or code to the contrary, the provisions of this subdi-  
21 vision shall govern[~~, provided, however, that the provisions of this~~  
22 ~~subdivision shall not apply to a member of the uniformed force of the~~

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD08413-02-3

1 ~~New York city department of correction who is a New York city uniformed~~  
 2 ~~correction/sanitation revised plan member~~].

3 § 2. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend Section 513 of the Retirement and Social Security Law (RSSL) to permit Correction members in the Tier 3 Revised or Enhanced plans of the New York City Employees' Retirement System (NYCERS) to apply for and purchase up to one year of service credit for each period of authorized unpaid child care leave.

Effective Date: Upon enactment.

BACKGROUND: Currently, provisions permitting Correction members to purchase service credit for the time spent while on authorized unpaid child care leave do not apply to Correction members in the Tier 3 Revised or Enhanced plans of NYCERS.

Under the proposed legislation, if enacted, Correction members in the Tier 3 Revised or Enhanced plans of NYCERS who take authorized unpaid child care leave would be eligible to apply for the purchase of service credit for the period of leave within 90 days of the termination of such leave. To purchase such leave, members must contribute to NYCERS the amount which would have been contributed during the leave period, including interest. The maximum service credit that can be purchased for each period of authorized child care leave is one year.

FINANCIAL IMPACT - PRESENT VALUES: Based on the anticipated number of members purchasing service and the assumed amount of service they purchase each year, as well as the actuarial assumptions and methods described herein, the enactment of this proposed legislation would result in an increase in the present value of future employer contributions of approximately \$92,500 each year.

This net increase is a result of an increase in the Present Value of Future Benefits (PVFB) of approximately \$98,200 each year and an increase in the present value of member contributions of approximately \$5,700 which includes the member cost of the buyback.

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of years of eligible child care leave service credited as well as other characteristics including the age, years of service, and salary history of the member purchasing the service.

Based on the actuarial assumptions and methods described herein, the enactment of this proposed legislation is estimated to increase annual employer contributions by approximately \$10,900 each year.

Since employer contributions to NYCERS generally do not anticipate future purchases of service by members, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the present value of future employer contributions will be amortized over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when members apply for and purchase the service. Generally, increased employer contributions will first occur the second fiscal year following processing and payment of the buyback application.

CENSUS DATA: The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

There are currently 3,045 Correction members in Tier 3 Revised or Enhanced plans who could immediately benefit from the proposed legislation. To better reflect the future impact of the proposed legislation, it was assumed that the population of the Correction workforce would eventually consist entirely of Tier 3 Enhanced members with the same characteristics as the current population of Correction members who would benefit from the proposed legislation. There are currently 6,514 (out of 6,711) Correction members who have less than 25 years of service and therefore could potentially benefit from the proposed legislation, with an average age of approximately 41.8 years, an average service of approximately 11.1 years, and an average salary of approximately \$120,000.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS. Supplemental data for child care leave service purchased by Correction Tiers 1, 2, and original Tier 3 members was provided by NYCERS. Based on this data, an average frequency of four purchases per year was assumed and an average of nine months of credited service was assumed for each purchase.

**RISK AND UNCERTAINTY:** The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The initial additional administrative costs to implement the proposed legislation.

- \* The impact of this proposed legislation on Other Postemployment Benefit costs.

**STATEMENT OF ACTUARIAL OPINION:** I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

**FISCAL NOTE IDENTIFICATION:** This Fiscal Note 2023-26 dated April 11, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

# STATE OF NEW YORK

6877

2023-2024 Regular Sessions

## IN SENATE

May 12, 2023

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the administrative code of the city of New York, in relation to dual retirement system membership in the New York city teachers' retirement system, the New York city employees' retirement system, and the New York city board of education retirement system

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. The administrative code of the city of New York is amended  
 2 by adding a new section 13-638.7 to read as follows:  
 3 § 13-638.7 Dual memberships. a. Notwithstanding any inconsistent  
 4 provision of this chapter, including section 13-184, or any other law,  
 5 any person who is otherwise a member of the New York city teachers'  
 6 retirement system, the New York city employees' retirement system, or  
 7 the New York city board of education retirement system, but who is  
 8 eligible to join any other retirement system maintained by the city due  
 9 to a separate, concurrent eligible employment with a participating  
 10 employer may become a member of the subsequent city funded retirement  
 11 system provided such benefits in the first system of membership are  
 12 suspended during their active membership in the subsequent retirement  
 13 system, including any period of retroactive membership pursuant to  
 14 subdivision b of this section.  
 15 b. Any such membership in the subsequent retirement system shall be  
 16 elected in writing and filed with both retirement systems. Such  
 17 election shall be effective on the earlier of the date the member is  
 18 mandated into membership or the date the system receives an application  
 19 for membership, as applicable, and shall be subject to the rights, bene-  
 20 fits, privileges, and obligations of such membership, including payment  
 21 of all required member contributions. Such election shall be irrev-  
 22 ocable so long as the member is employed in the position eligible for  
 23 membership in the subsequent system.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
 [-] is old law to be omitted.

LBD10861-02-3



1 c. Suspension of membership shall result in suspension of all rights,  
 2 benefits, privileges, and obligations in the suspended system, including  
 3 loan eligibility and the accrual or ability to purchase service credit  
 4 relating to the suspension period. Loan payments on outstanding loans  
 5 shall remain in effect. Concurrent employment shall not provide eligi-  
 6 bility for multiple death benefits from multiple retirement systems.  
 7 Any applicable death benefits shall be from the system in which the  
 8 member is active. The previous system shall return contributions plus  
 9 interest as applicable.

10 d. Members in the New York city teachers' retirement system, the New  
 11 York city employees' retirement system, and the New York city board of  
 12 education retirement system may only accrue service credit in one system  
 13 for any period of concurrent employment.

14 e. Nothing in this section shall be deemed to modify the requirements  
 15 of section forty-three or six hundred forty-five of the retirement and  
 16 social security law regarding transfer or reinstatement of membership or  
 17 the requirements of any applicable transferred contributor laws.

18 § 2. This act shall take effect immediately.

19 FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend the Administra-  
 tive Code of the City of New York (ACCNYS) to add a new Section 13-638.7  
 allowing certain employees who have concurrent eligible employment for  
 participation in two New York City funded retirement systems (City  
 System) a one-time chance to suspend their current membership in their  
 first City System and elect to participate in the other City System as  
 of the earlier of the date of election, or the date on which the member  
 would have been mandated into the subsequent system absent the prior  
 membership.

Currently, members of the New York City Employees Retirement System  
 (NYCERS), the New York City Teachers Retirement System (TRS), and the  
 New York City Board of Education Retirement System (BERS) may not join  
 another system if they already have an active membership in one of the  
 other systems without terminating the employment for which the initial  
 membership was created.

Under the proposed legislation, a City retirement system member who is  
 eligible to join a second City retirement system based on dual employ-  
 ment would be eligible to elect membership in the other eligible City  
 retirement system without the cessation of employment, and would forfeit  
 applicable rights, benefits, and privileges of the initial prior member-  
 ship resulting in a return of applicable contributions with interest. A  
 member may only accrue service credit in one system for any period of  
 concurrent employment.

This change in legislation would not modify the current transfer or  
 reinstatement provisions available to members and therefore the changes  
 would be primarily administrative.

Effective Date: Upon enactment.

FINANCIAL IMPACT: There is no data available to estimate the number of  
 members who might be eligible to participate in more than one retirement  
 system, and potentially benefit from this proposed legislation.

With respect to an individual member, the financial impact of this  
 proposed legislation could vary greatly depending on the member's length  
 of service, age, and salary history.

Based on the relatively small population anticipated to be impacted by  
 this proposed legislation and that these changes are more administrative  
 in nature, the cost associated with this proposed legislation is  
 expected to be de minimis.



RISK AND UNCERTAINTY: The costs for this proposed legislation will depend on the number and demographics of the impacted population.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

\* The impact of this proposed legislation on Other Postemployment Benefit costs.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-43 dated May 5, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System, the New York City Teachers' Retirement System, and the New York City Board of Education Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

STATE OF NEW YORK

7289--A

2023-2024 Regular Sessions

IN SENATE

May 19, 2023

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the general municipal law, in relation to including thyroid cancer in the list of cancers presumed to be incurred in the performance of duty for purposes of disability retirement

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Section 207-kk of the general municipal law, as amended by  
2 chapter 250 of the laws of 2019, is amended to read as follows:

3 § 207-kk. Disabilities of firefighters in certain cities caused by  
4 cancer. Notwithstanding any other provisions of this chapter to the  
5 contrary, any condition of impairment of health caused by (i) any condi-  
6 tion of cancer affecting the lymphatic, digestive, hematological,  
7 urinary, neurological, breast, reproductive, **endocrine/thyroid** or  
8 prostate systems or (ii) melanoma resulting in total or partial disabil-  
9 ity or death to a paid member of a fire department in a city with a  
10 population of one million or more, or any retired member of such depart-  
11 ment who has been retired for five or less years, who successfully  
12 passed a physical examination on entry into the service of such depart-  
13 ment, which examination failed to reveal any evidence of such condition,  
14 shall be presumptive evidence that it was incurred in the performance  
15 and discharge of duty unless the contrary be proved by competent  
16 evidence. The provisions of this section shall remain in full force and  
17 effect pursuant to section four hundred eighty of the retirement and  
18 social security law.

19 § 2. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend Section 207-kk of the General Municipal Law (GML) to provide a rebuttable statutory

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD11564-02-3

presumption to City firefighters, or City firefighter retirees who have been retired for five years or less, who develop any condition of impairment of health caused by thyroid cancer or other cancers of the endocrine system, that such condition was incurred in the performance and discharge of duty, unless the contrary is proven by competent evidence, entitling such member or retiree to the applicable accident disability retirement or accidental death benefit.

Effective Date: Upon enactment.

IMPACT ON BENEFITS: Currently, an active member of the New York City Fire Pension Fund (FIRE) who becomes disabled due to thyroid cancer or other cancers of the endocrine system would be eligible for an applicable ordinary disability retirement, generally a lifetime payment based on the greater of 1/2 of FAS or the service retirement benefit, if eligible for Tier 2 members, or generally based on the greatest of 1/3 of FAS, 2% of FAS for each year of service, or the service retirement benefit, if eligible for Tier 3 members.

Under the proposed legislation, the benefits for active members of FIRE or retired members of FIRE who have been retired for five or less years, who become disabled due to thyroid cancer or other cancers of the endocrine system would be eligible for a Performance of Duty Disability Retirement Benefit, generally a lifetime payment equal to the greater of 75% of FAS, or the service retirement benefit, if eligible.

In the event of a death in active service, the current Ordinary Death Benefit is generally equal to three times a member's last salary. In the event of a death of a retired employee, an optional benefit may be payable. Under the proposed legislation, the beneficiaries of a deceased member or eligible retiree would be entitled to a lifetime Accidental Death Benefit equal to 50% of a member's wages earned during the last year of service plus, if applicable, the Special Accidental Death Benefit payable under GML section 208-f.

FINANCIAL IMPACT - OVERVIEW: There is no data available to estimate the number of members who might develop thyroid cancer or other cancers of the endocrine system, and potentially benefit from this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in the present value of future employer contributions for an average member who could potentially be diagnosed with thyroid cancer or other cancers of the endocrine system and who would benefit from the proposed legislation.

In determining the increase in the present value for members who could benefit from the presumption provided by the proposed legislation upon disability, it has been assumed that 50% of the members would have retired under an Ordinary Disability Retirement (ODR) benefit, and the remaining 50% of members would have continued working and eventually retired for service if the proposed legislation were not passed.

In determining the increase in the present value for beneficiaries who could benefit from the presumption provided by the proposed legislation upon death, it has been assumed that 100% of such members would be eligible for an Ordinary Death Benefit if the proposed legislation were not passed.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history. In particular, the increase due to the proposed legislation would be greater for a member who is not yet eligible for an ODR benefit when thyroid cancer or other cancers of the endocrine system are diagnosed.

**FINANCIAL IMPACT - PRESENT VALUES:** Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the present value of future employer contributions by approximately \$468,300, on average, for each occurrence of performance of duty disability due to endocrine or thyroid cancers, and by approximately \$2.3 million, on average, for each occurrence of performance of duty death due to endocrine or thyroid cancers.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of the member.

Based on the actuarial assumptions and methods described herein, the enactment of this proposed legislation is estimated to increase annual employer contributions by approximately \$55,400, on average, for each performance of duty disability retirement due to endocrine or thyroid cancers, and by approximately \$267,100, on average, for each performance of duty death due to endocrine or thyroid cancers.

As there is no data currently available to estimate the number of members who might be diagnosed with thyroid cancer or other cancers of the endocrine system, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the present value of future employer contributions will be financed over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when members would retire or die due to thyroid cancer or other cancers of the endocrine system but, generally, increased employer contributions will first occur the second fiscal year following approval of the performance of duty disability or death benefit.

**CENSUS DATA:** The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of FIRE to determine the Preliminary Fiscal Year 2024 employer contributions.

The 10,685 active members of FIRE as of June 30, 2022 who could potentially benefit from the proposed legislation had an average age of approximately 41.0 years, average service of approximately 14.2 years, and an average salary of approximately \$134,700. This group consisted of 6,216 Tier 2 active members and 4,469 Tier 3 active members.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of FIRE.

**RISK AND UNCERTAINTY:** The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The initial additional administrative costs to implement the proposed legislation.

- \* The impact of this proposed legislation on Other Postemployment Benefit costs.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-61 dated May 30, 2023 was prepared by the Chief Actuary for the New York City Fire Pension Fund. This estimate is intended for use only during the 2023 Legislative Session.

STATE OF NEW YORK

7509

2023-2024 Regular Sessions

IN SENATE

June 2, 2023

Introduced by Sen. JACKSON -- (at request of the NYC Actuary) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the retirement and social security law, in relation to updating certain death benefit provisions of the New York city employees' retirement system, the New York city teachers' retirement system, and the board of education retirement system of New York city to ensure continued compliance with the federal older workers' benefit protection act

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The closing paragraph of paragraph 2 of subdivision a of  
2 section 448 of the retirement and social security law, as amended by  
3 chapter 720 of the laws of 2022, is amended to read as follows:

4 In the case of a member of the New York state teachers' retirement  
5 system, commencing upon attainment of age sixty-two if such member's  
6 date of membership is prior to April first, two thousand twelve or  
7 attainment of age sixty-three if such member's date of membership is on  
8 or after April first, two thousand twelve, the benefit otherwise  
9 provided pursuant to this paragraph shall be reduced while the member is  
10 in service to ninety-six per centum of the benefit otherwise payable and  
11 each year thereafter the benefit payable shall be reduced by an amount  
12 equal to four per centum per year of the original benefit otherwise  
13 payable, but not below sixty per centum of the original benefit other-  
14 wise payable. In the case of a member of the New York city employees'  
15 retirement system, the New York city board of education retirement  
16 system or the New York city teachers' retirement system, commencing upon  
17 attainment of age sixty-one, the benefit otherwise provided pursuant to  
18 this paragraph shall be reduced while the member is in service to [~~nine-~~  
19 ~~ty-five~~] **ninety-seven** per centum of the benefit otherwise payable and  
20 each year thereafter the benefit payable shall be reduced by an amount

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD11700-01-3

1 equal to [~~five~~] three per centum per year of the original benefit other-  
2 wise payable, but not below [~~fifty~~] seventy per centum of the original  
3 benefit otherwise payable. In the case of any member of the New York  
4 state and local employees' retirement system who is permitted to retire  
5 without regard to age or a member of the New York state and local police  
6 and fire retirement system, commencing upon attainment of age sixty-two  
7 if such member's date of membership is prior to April first, two thou-  
8 sand twelve or attainment of age sixty-three if such member's date of  
9 membership is on or after April first, two thousand twelve, the benefit  
10 otherwise provided pursuant to this paragraph shall be reduced while the  
11 member is in service to ninety-seven per centum of the benefit otherwise  
12 payable, and each year thereafter the benefit payable shall be reduced  
13 by an amount equal to three per centum per year of the original benefit  
14 otherwise payable, but not below seventy per centum of the original  
15 benefit otherwise payable. In the case of any other member of the New  
16 York state and local employees' retirement system, commencing upon  
17 attainment of age sixty-two if such member's date of membership is prior  
18 to April first, two thousand twelve or attainment of age sixty-three if  
19 such member's date of membership is on or after April first, two thou-  
20 sand twelve, the benefit otherwise provided pursuant to this paragraph  
21 shall be reduced while the member is in service to ninety-six per centum  
22 of the benefit otherwise payable, and each year thereafter the benefit  
23 payable shall be reduced by an amount equal to four per centum per year  
24 of the original benefit otherwise payable, but not below sixty per  
25 centum of the original benefit otherwise payable. Upon retirement from  
26 any retirement system, the benefit in force shall be reduced by fifty  
27 per centum; upon completion of the first year of retirement, the benefit  
28 in force at the time of retirement shall be reduced by an additional  
29 twenty-five per centum, and upon commencement of the third year of  
30 retirement, the benefit shall be ten per centum of the benefit in force  
31 at age sixty, if any, or at the time of retirement if retirement  
32 preceded such age; provided, however, the benefit in retirement shall  
33 not be reduced below ten per centum of the benefit in force at age  
34 sixty, if any, or at the time of retirement if retirement preceded such  
35 age. Notwithstanding any other provision of this paragraph to the  
36 contrary, the benefit for a retiree from the New York state and local  
37 employees' retirement system [~~and~~], the New York city employees' retirement system, the New  
38 York city board of education retirement system or the New York city  
39 teachers' retirement system shall not be reduced below ten per centum of  
40 the benefit in force at the time of retirement.

42 § 2. The closing paragraph of paragraph 2 of subdivision a of section  
43 508 of the retirement and social security law, as amended by chapter 720  
44 of the laws of 2022, is amended to read as follows:

45 Notwithstanding any other provision of this paragraph, in the case of  
46 a member of the New York state teachers' retirement system, commencing  
47 upon attainment of age sixty-two if such member's date of membership is  
48 prior to April first, two thousand twelve or attainment of age sixty-  
49 three if such member's date of membership is on or after April first,  
50 two thousand twelve, the benefit otherwise provided pursuant to this  
51 paragraph shall be reduced while the member is in service to ninety-six  
52 per centum of the benefit otherwise payable, and each year thereafter  
53 the benefit payable shall be reduced by an amount equal to four per  
54 centum per year of the original benefit otherwise payable, but not below  
55 sixty per centum of the original benefit otherwise payable. In the case  
56 of a member of the New York city employees' retirement system, the New

1 York city board of education retirement system or the New York city  
2 teachers' retirement system, commencing upon attainment of age sixty-  
3 one, the benefit otherwise provided pursuant to this paragraph shall be  
4 reduced while the member is in service to [~~ninety-five~~] ninety-seven per  
5 centum of the benefit otherwise payable and each year thereafter the  
6 benefit payable shall be reduced by an amount equal to [~~five~~] three per  
7 centum per year of the original benefit otherwise payable, but not below  
8 [~~fifty~~] seventy per centum of the original benefit otherwise payable. In  
9 the case of any member of the New York state and local employees'  
10 retirement system who is permitted to retire without regard to age,  
11 commencing upon attainment of age sixty-two if such member's date of  
12 membership is prior to April first, two thousand twelve or attainment of  
13 age sixty-three if such member's date of membership is on or after April  
14 first, two thousand twelve, the benefit otherwise provided pursuant to  
15 this paragraph shall be reduced while the member is in service to nine-  
16 ty-seven per centum of the benefit otherwise payable, and each year  
17 thereafter the benefit payable shall be reduced by an amount equal to  
18 three per centum per year of the original benefit otherwise payable, but  
19 not below seventy per centum of the original benefit otherwise payable.  
20 In the case of any other member of the New York state and local employ-  
21 ees' retirement system, commencing upon attainment of age sixty-two if  
22 such member's date of membership is prior to April first, two thousand  
23 twelve or attainment of age sixty-three if such member's date of member-  
24 ship is on or after April first, two thousand twelve, the benefit other-  
25 wise provided pursuant to this paragraph shall be reduced while the  
26 member is in service to ninety-six per centum of the benefit otherwise  
27 payable, and each year thereafter the benefit payable shall be reduced  
28 by an amount equal to four per centum per year of the original benefit  
29 otherwise payable, but not below sixty per centum of the original bene-  
30 fit otherwise payable. Upon retirement from any retirement system, the  
31 benefit in force shall be reduced by fifty per centum; upon completion  
32 of the first year of retirement, the benefit in force at the time of  
33 retirement shall be reduced by an additional twenty-five per centum, and  
34 upon commencement of the third year of retirement, the benefit shall be  
35 ten per centum of the benefit in force at age sixty, if any, or at the  
36 time of retirement if retirement preceded such age; provided, however,  
37 the benefit in retirement shall not be reduced below ten per centum of  
38 the benefit in force at age sixty, if any, or at the time of retirement  
39 if retirement preceded such age. Notwithstanding any other provision of  
40 this paragraph to the contrary, the benefit for a retiree from the New  
41 York state and local employees' retirement system [~~and~~], the New York city employees' retire-  
42 ment system, the New York city board of education retirement system or  
43 the New York city teachers' retirement system shall not be reduced below  
44 ten per centum of the benefit in force at the time of retirement.

46 § 3. The closing paragraph of paragraph 2 of subdivision a of section  
47 606 of the retirement and social security law, as amended by chapter 720  
48 of the laws of 2022, is amended to read as follows:

49 In the case of a member of the New York state teachers' retirement  
50 system, commencing upon attainment of age sixty-two if such member's  
51 date of membership is prior to April first, two thousand twelve or  
52 attainment of age sixty-three if such member's date of membership is on  
53 or after April first, two thousand twelve, the benefit otherwise  
54 provided pursuant to this paragraph shall be reduced while the member is  
55 in service to ninety-six per centum of the benefit otherwise payable,  
56 and each year thereafter the benefit payable shall be reduced by an



1 amount equal to four per centum per year of the original benefit other-  
 2 wise payable, but not below sixty per centum of the original benefit  
 3 otherwise payable. In the case of a member of the New York city employ-  
 4 ees' retirement system, the New York city board of education retirement  
 5 system or the New York city teachers' retirement system, commencing upon  
 6 attainment of age sixty-one, the benefit otherwise provided pursuant to  
 7 this paragraph shall be reduced while the member is in service to [~~nine-~~  
 8 ~~ty-five~~] ninety-seven per centum of the benefit otherwise payable and  
 9 each year thereafter the benefit payable shall be reduced by an amount  
 10 equal to [~~five~~] three per centum per year of the original benefit other-  
 11 wise payable, but not below [~~fifty~~] seventy per centum of the original  
 12 benefit otherwise payable. In the case of any member of the New York  
 13 state and local employees' retirement system who is permitted to retire  
 14 without regard to age, commencing upon attainment of age sixty-two if  
 15 such member's date of membership is prior to April first, two thousand  
 16 twelve or attainment of age sixty-three if such member's date of member-  
 17 ship is on or after April first, two thousand twelve, the benefit other-  
 18 wise provided pursuant to this paragraph shall be reduced while the  
 19 member is in service to ninety-seven per centum of the benefit otherwise  
 20 payable, and each year thereafter the benefit payable shall be reduced  
 21 by an amount equal to three per centum per year of the original benefit  
 22 otherwise payable, but not below seventy per centum of the original  
 23 benefit otherwise payable. In the case of any other member of the New  
 24 York state and local employees' retirement system, commencing upon  
 25 attainment of age sixty-two if such member's date of membership is prior  
 26 to April first, two thousand twelve or attainment of age sixty-three if  
 27 such member's date of membership is on or after April first, two thou-  
 28 sand twelve, the benefit otherwise provided pursuant to this paragraph  
 29 shall be reduced while the member is in service to ninety-six per centum  
 30 of the benefit otherwise payable, and each year thereafter the benefit  
 31 payable shall be reduced by an amount equal to four per centum per year  
 32 of the original benefit otherwise payable, but not below sixty per  
 33 centum of the original benefit otherwise payable. Upon retirement, from  
 34 any retirement system, the benefit in force shall be reduced by fifty  
 35 per centum; upon completion of the first year of retirement, the benefit  
 36 in force at the time of retirement shall be reduced by an additional  
 37 twenty-five per centum, and upon commencement of the third year of  
 38 retirement, the benefit shall be ten per centum of the benefit in force  
 39 at age sixty, if any, or at the time of retirement if retirement  
 40 preceded such age; provided, however, the benefit in retirement shall  
 41 not be reduced below ten per centum of the benefit in force at age  
 42 sixty, if any, or at the time of retirement if retirement preceded such  
 43 age. Notwithstanding any other provision of this paragraph to the  
 44 contrary, the benefit for a retiree from the New York state and local  
 45 employees' retirement system [~~and~~], the New York state teachers' retire-  
 46 ment system, the New York city employees' retirement system, the New  
 47 York city board of education retirement system or the New York city  
 48 teachers' retirement system shall not be reduced below ten per centum of  
 49 the benefit in force at the time of retirement.

50 § 4. This act shall take effect immediately and shall be deemed to  
 51 have been in full force and effect on and after July 1, 2021, provided  
 52 that this act shall not apply to the payment of any death benefit based  
 53 upon a member's death which occurred prior to July 1, 2021.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation (see Appendix) would amend  
 certain death benefit provisions to ensure continued compliance with the

requirements of the Federal Older Workers' Benefit Protection Act, Public Law 101-433 (OWBPA). In general, with respect to the New York City Employees' Retirement System (NYCERS), the New York City Teachers' Retirement System (NYCTRS), and the New York City Board of Education Retirement System (BERS), the bill would amend the Tier 2, 3, and 4/6 ordinary death benefit provisions set forth in Retirement and Social Security Law (RSSL) Articles 11, 14, and 15, respectively, to ensure that, on an actuarial basis, the costs of providing such benefits to older members are no less than the costs of providing such benefits to younger members.

Effective Date: This bill would be effective immediately and be deemed to have been in force since July 1, 2021.

IMPACT ON BENEFITS: Under the proposed legislation, if enacted, the Pre-retirement Ordinary Death Benefit for Active and Deferred Vested Members, and the Post-retirement Death Benefit for Tier 2, 3, and 4/6 NYCERS, NYCTRS, and BERS members, would be updated.

**Pre-retirement Ordinary Death Benefit**

The Tier 2, 3 and 4/6 Ordinary Death Benefit (for all members except police officers, firefighters, correction officers, or sanitation workers) is a lump sum payment equal to current pay multiplied by completed years of service (up to three years) and further reduced by a percentage based on age at date of death.

Currently, the reduction is 0% for ages 60 and younger, and increases by 5% for every age over 60, up to the ultimate rate of 50% for ages 70 and older.

Under the proposed legislation the reduction would remain 0% for ages 60 and younger, and increase by 3% for every age over age 60 up to the ultimate reduction of 30% for ages 70 and older.

**Post-retirement death benefit**

The changes to the reductions described above would also apply to the calculation of the post-retirement death benefit. In addition, the post-retirement death benefit in the third year of retirement and thereafter would be changed as follows:

Current provision: 10% of the Pre-retirement death benefit that would have been payable had the member died on the earlier of (1) the day before they retired and (2) age 60.

Proposed provision: Greater of the benefit payable under the current provision and 10% of the death benefit payable had the member died the day before they retired.

FINANCIAL IMPACT: The increase in annual employer contributions associated with this proposed legislation has already been accounted for beginning with the June 30, 2020 actuarial valuations used to determine the Final Fiscal Year 2022 employer contributions of NYCERS, NYCTRS, and BERS.

The estimated financial impact of updating ordinary death benefits to maintain compliance with OWBPA as described above is an increase in Present Value of Future Benefits of approximately \$223.7 million, and an initial increase in the FY 2022 annual employer contributions of approximately \$40.0 million (\$26.8 million for New York City and \$13.2 million for the other obligors). A breakdown of the FY 2022 annual contribution impact by System is shown in the table below.

Impact on FY 2022

|        |                               |
|--------|-------------------------------|
| System | Annual Employer Contributions |
|--------|-------------------------------|

(\$ Millions)

|        |         |
|--------|---------|
| NYCERS | \$ 22.9 |
| NYCTRS | 12.5    |
| BERS   | 4.6     |
| Total  | \$ 40.0 |

Long-term annual costs (after the initial increase in unfunded accrued liability is fully amortized in seven to eight years) are estimated to be less than \$10 million for all three Systems combined.

New Unfunded Accrued Liability (UAL) attributable to benefit changes are generally amortized over the remaining working lifetime of those impacted by the benefit changes. For purposes of this Fiscal Note, it had been assumed that increases in UAL would be amortized over periods ranging from seven to eight years depending on the System (six to seven payments under the One-Year Lag Methodology) using level dollar payments.

CENSUS DATA: The estimates presented herein are based on the census data used in the June 30, 2020 actuarial valuations of NYCERS, NYCTRS, and BERS to determine the Fiscal Year 2022 employer contributions.

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Fiscal Year 2022 employer contributions of NYCERS, NYCTRS, and BERS.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-55 dated May 22, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System, the New York City Teachers' Retirement System, and the New York City Board of Education Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

## STATE OF NEW YORK

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6216

2023-2024 Regular Sessions

### IN SENATE

April 3, 2023

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Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the general municipal law, in relation to special accidental death benefits for widows or widowers of certain deputy sheriff members of the New York city sheriff's department

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Subdivision a of section 208-f of the general municipal  
2 law, as amended by chapter 457 of the laws of 2017, the opening para-  
3 graph as amended by chapter 782 of the laws of 2022, is amended to read  
4 as follows:

5 a. Notwithstanding any other provision of law, the special accidental  
6 death benefit provided by this section shall be paid to the widow or  
7 widower or the deceased member's children under the age of eighteen, or,  
8 if a student under the age of twenty-three, if the widow or widower has  
9 died, or to the deceased member's parents if the member has no widow,  
10 widower, children under the age of eighteen, or a student under the age  
11 of twenty-three, of: (i) a deceased member of a pension or retirement  
12 system of a police department or paid fire department of a city, town or  
13 village; (ii) a deceased paid member of the police force of the police  
14 department of the New York city transit authority; (iii) a deceased paid  
15 member of the police force of the police department of the New York city  
16 housing authority; (iv) a deceased paid member of the uniformed  
17 correction force of the New York city department of correction; (v) a  
18 deceased paid uniformed member of a county sheriff's department (outside  
19 the city of New York); (vi) a deceased employee of the city of New York  
20 or the New York city health and hospitals corporation in a title whose  
21 duties are those of an emergency medical technician or advanced emergen-  
22 cy medical technician (as those terms are defined in section three thou-  
23 sand one of the public health law), or in a title whose duties require  
24 the supervision of employees whose duties are those of an emergency

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD10218-02-3

1 medical technician or advanced emergency medical technician (as those  
 2 terms are defined in section three thousand one of the public health  
 3 law); (vii) a deceased paid bridge and tunnel member of the New York  
 4 city employees' retirement system; [~~or~~] (viii) a deceased paid member of  
 5 the uniformed force of the New York city department of sanitation; or  
 6 (ix) a deceased paid deputy sheriff member of the New York city sher-  
 7 iff's department, providing the widow or widower is ineligible to  
 8 receive benefits pursuant to section three hundred sixty-one-a of the  
 9 retirement and social security law as amended by chapter seven hundred  
 10 thirty-three of the laws of nineteen hundred ninety and the deceased  
 11 member:

12 1. Died before the effective date of his or her retirement, as the  
 13 natural and proximate result of an accident sustained in the performance  
 14 of duty in the service upon which his membership was based, and

15 2. Did not cause such accident by his or her own willful negligence,  
 16 and

17 3. At the time of such accident was actually a member of: (i) a  
 18 pension or retirement system of a police department or paid fire depart-  
 19 ment of a city, town or village; (ii) a pension or retirement system  
 20 covering the police force of the police department of the New York city  
 21 transit authority; (iii) a pension or retirement system covering the  
 22 police force of the police department of the New York city housing  
 23 authority; (iv) a pension or retirement system covering the uniformed  
 24 correction force of the New York city department of correction; (v) a  
 25 pension or retirement system covering uniformed members of a county  
 26 sheriff's department (outside the city of New York); (vi) a pension or  
 27 retirement system covering employees of the city of New York, or the New  
 28 York city health and hospitals corporation in a title whose duties are  
 29 those of an emergency medical technician or advanced emergency medical  
 30 technician (as those terms are defined in section three thousand one of  
 31 the public health law), or in a title whose duties require the super-  
 32 vision of employees whose duties are those of an emergency medical tech-  
 33 nician or advanced emergency medical technician (as those terms are  
 34 defined in section three thousand one of the public health law); (vii) a  
 35 pension or retirement system covering paid bridge and tunnel members of  
 36 the New York city employees' retirement system; [~~or~~] (viii) a pension or  
 37 retirement system covering paid members of the uniformed force of the  
 38 New York city department of sanitation; or (ix) a pension or retirement  
 39 system covering paid deputy sheriff members of the New York city sher-  
 40 iff's department.

41 § 2. Notwithstanding any provision of law to the contrary, none of the  
 42 provisions of this act shall be subject to the appropriation requirement  
 43 of section 25 of the retirement and social security law.

44 § 3. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend Section 208-f  
 of the General Municipal Law (GML) to provide Special Accidental Death  
 Benefits (SADB) to eligible beneficiaries of members of the New York  
 City Employees' Retirement System (NYCERS) who are employed in certain  
 Deputy Sheriff titles and die as a natural and proximate result of an  
 accident sustained in the performance of duty.

Effective Date: Upon enactment.

IMPACT ON BENEFITS: Currently, certain beneficiaries of Deputy Sher-  
 iffs who die as a natural and proximate result of an accident sustained  
 in the performance of duty are eligible to receive an Accidental Death  
 Benefit equal to 50% of Final Salary. Such benefit is subject to a Cost-

of-Living Adjustment (COLA) starting after five years, pursuant to Administrative Code of the City of New York (ACCNYS) Section 13-696.

Under the proposed legislation, beneficiaries of Deputy Sheriffs who die as a natural and proximate result of an accident sustained in the performance of duty would receive an Accidental Death Benefit equal to 100% of Final Salary, offset by any social security and workers' compensation benefits paid. For purposes of this Fiscal Note, and consistent with the assumptions and methods described herein, it is assumed that the past four decades' practice of providing 3.0% COLAs on the SADB each year will be continued in the future.

For purposes of this Fiscal Note, it is assumed that SADB under the proposed legislation would only be provided to members who die in the performance of duty after the Effective Date.

**FINANCIAL IMPACT - PRESENT VALUES:** There is insufficient data available to estimate the number of members who may die as a natural and proximate result of an accident sustained in the performance of duty. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in the Present Value of Future Benefits (PVFB) for an average member who could potentially be eligible for SADB provided by this proposed legislation.

Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the PVFB by approximately \$1.1 million, on average, for each eligible Deputy Sheriff who dies as a natural and proximate result of an accident sustained in the performance of duty.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of each member.

Based on the actuarial assumptions and methods described herein, the enactment of this proposed legislation is estimated to increase annual employer contributions by approximately \$135,000, on average, for each eligible Deputy Sheriff who dies as a natural and proximate result of an accident sustained in the performance of duty.

As there is insufficient data currently available to estimate the number of eligible members who might die and be eligible for SADB under the proposed legislation, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the PVFB would be amortized over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when members would die as a natural and proximate result of an accident sustained in the performance of duty but, generally, increased employer contributions will first occur the second fiscal year following approval of the Accidental Death Benefit.

**CENSUS DATA:** The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 146 NYCERS Deputy Sheriffs as of June 30, 2022 had an average age of approximately 42.0 years, average service of approximately 11.6 years, and an average salary of approximately \$85,700.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-20 dated April 3, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.



# STATE OF NEW YORK

6861

2023-2024 Regular Sessions

## IN SENATE

May 11, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the education law, in relation to providing for the automatic enrollment of employees of the city of New York eligible to join the New York city board of education retirement system

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Paragraph (b) of subdivision 18 of section 2575 of the  
2 education law, as added by chapter 536 of the laws of 1986, is amended  
3 to read as follows:

4 (b) (1) Notwithstanding the provisions of paragraph (a) of subdivision  
5 one of this section or any provision of the rules and regulations or any  
6 other provision of law to the contrary, membership in the board of  
7 education retirement system shall include any provisional employee in  
8 education service who elects to become a member in the manner prescribed  
9 by the applicable provisions of subparagraph two ~~[or]~~, subparagraph  
10 three **or subparagraph four** of this paragraph.

11 (2) Any such provisional employee who is not a member of the New York  
12 city employees' retirement system at the time he or she elects to become  
13 a member of the board of education retirement system may make such an  
14 election of membership by filing with the board of education retirement  
15 system a duly executed and acknowledged application for membership.

16 (3) Any such provisional employee who is a member of the New York city  
17 employees' retirement system at the time he or she elects to become a  
18 member of the board of education retirement system may make such an  
19 election of membership by filing simultaneously with the board of educa-  
20 tion retirement system a duly executed and acknowledged application for  
21 membership and a duly executed and acknowledged request that his or her  
22 membership and service credit in the New York city employees' retirement  
23 system be transferred to the board of education retirement system.

24 **(4)(i) Beginning July first, two thousand twenty-four, upon the entry**  
25 **into employment of any employee eligible to elect membership in the**  
26 **retirement system pursuant to subparagraphs one, two and three of this**  
27 **paragraph or any other applicable provision of law, and provided such**

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 employee is not a member in the retirement system or any other public  
2 retirement system of the city or state of New York as of such entry date  
3 in covered employment, such employee shall be enrolled in the retirement  
4 system effective ninety-one days after the commencement of employment.  
5 Notwithstanding the preceding, if such employee files with the retire-  
6 ment system an application to opt out of membership within ninety days  
7 after commencement of employment, the retirement system shall refrain  
8 from enrolling such employee unless and until such employee subsequently  
9 files an application for membership with the retirement system, or is  
10 otherwise subsequently mandated to enroll by the rules and regulations  
11 of the retirement system or any applicable law. The employer and the  
12 applicable union for the retirement system shall jointly provide written  
13 notice to the employee informing the employee that he or she has the  
14 option to opt-out of the automatic enrollment program. Such notice shall  
15 be provided to the employee on three occasions: on or before the thirti-  
16 eth day, the sixtieth day and the ninetieth day prior to automatic  
17 enrollment in the retirement system. The automatic enrollment of eligi-  
18 ble employees as provided for in this subparagraph shall not be  
19 construed to modify the right of eligible employees to join the retire-  
20 ment system as of the first date of covered employment by filing an  
21 application for membership with the retirement system. The employer  
22 shall inform the employee in writing of the right to join the system as  
23 well as the fact that the employee shall be enrolled in the retirement  
24 system on the ninety-first day after commencement of employment, unless  
25 such employee files with the retirement system an application to opt out  
26 of membership prior to such date. Any eligible employee who elects to  
27 opt out of membership in the retirement system within the ninety day  
28 period shall retain the right to join such system by subsequently filing  
29 an application for membership so long as such employee remains in  
30 covered employment.

31 (ii) Every current employee who is eligible for membership in the  
32 retirement system on July first, two thousand twenty-four, and who is  
33 not a member in the retirement system or any other public retirement  
34 system of the city or state of New York, shall be enrolled in the  
35 retirement system effective October first, two thousand twenty-four,  
36 unless such employee files with the retirement system an application to  
37 opt out of membership before October first, two thousand twenty-four.  
38 Such automatic enrollment in the retirement system shall not be  
39 construed to waive any of the eligibility requirements for previous  
40 service credit.

41 (iii) The automatic enrollment of eligible employees as provided for  
42 in this subparagraph shall not be construed to modify the rights and  
43 obligations of any employee whose participation in the retirement system  
44 is mandated by the rules and regulations of the retirement system or any  
45 applicable law, and such mandated members may not opt out of membership.

46 (iv) If an employee who is automatically enrolled in the retirement  
47 system pursuant to the provisions of this paragraph is a member of a  
48 union, the retirement system shall provide written notice to the union  
49 of the employee's enrollment within thirty days of the employee's  
50 enrollment in the retirement system.

51 (v) The provisions of this subparagraph shall apply to full-time  
52 employees and part-time employees. The provisions of this subparagraph  
53 shall not apply to provisional employees.

54 § 2. Paragraph (f) of subdivision 18 of section 2575 of the education  
55 law, as added by chapter 749 of the laws of 1992, is amended to read as  
56 follows:

1 (f) Notwithstanding the provisions of paragraph (a) of subdivision one  
 2 of this section or any provision of the rules and regulations or any  
 3 other provision of law to the contrary, membership in the board of  
 4 education retirement system shall include any person employed by the New  
 5 York city police department in the title of school crossing guard who  
 6 becomes a member in the manner prescribed by the provisions of subdivi-  
 7 sion g of section 13-638.4 of the administrative code of the city of New  
 8 York **or by the provisions of subparagraph four of paragraph (b) of this**  
 9 **subdivision.**

10 § 3. This act shall take effect July 1, 2024. Effective immediately  
 11 the addition, amendment and/or repeal of any rule or regulation neces-  
 12 sary for the implementation of this act on its effective date are  
 13 authorized to be made and completed on or before such date.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend Section 2575 of  
 the Education Law to require certain new and existing New York City  
 Board of Education Retirement System (BERS) eligible employees, who are  
 non-provisional and who are not otherwise already a member in a public  
 retirement system within the State, to be enrolled into BERS membership  
 unless the employees timely opt out of such membership.

Under current law, these employees have the option of joining BERS by  
 filing an application for membership at any time during employment with  
 a BERS participating employer, but enrollment is not mandated.

The proposed legislation would require BERS to enroll new non-provi-  
 sional and non-permanent eligible employees (e.g., non-competitive and  
 exempt class titles) into BERS membership, within 90 days of employment,  
 unless the employee files an application with BERS to opt out of member-  
 ship within the 90-day period. An existing non-provisional and non-per-  
 manent eligible employee who is not already a BERS member will be  
 enrolled as a BERS member on October 1, 2024, unless such employee files  
 an application with BERS to opt out of membership by September 30, 2024.  
 A BERS eligible employee who timely opts out of BERS automatic enroll-  
 ment may still join BERS at any time during employment with a partic-  
 ipating employer. The proposed legislation would have no effect on  
 employees who are, under existing provisions of law, required to become  
 BERS members.

Effective Date: July 1, 2024.

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: If enacted into law,  
 the ultimate employer cost for this proposed legislation would be based  
 on the number, ages, years of service, and salary of those employees  
 that would have otherwise not elected to become members of BERS.

Based on the data and these statistics herein, the Office of the Actu-  
 ary (OA) has estimated the following costs for this legislation:

- \* The additional annual employer contribution will be \$17.4 million if  
 no prior years of service are purchased by these individuals.
- \* The additional annual employer contribution will be \$22.6 million if  
 all years of prior service eligible for buyback are purchased by these  
 individuals.

Finally, for purposes of determining the portion of the annual employ-  
 er contribution attributable to the buyback of prior service, we have  
 assumed an amortization period of 15 years (14 payments under the One-  
 Year Lag Methodology used in the actuarial valuation).

CENSUS DATA: The estimates presented herein are based on information  
 provided by BERS for 23,977 individuals who are non-provisional and not  
 currently members of BERS, but could voluntarily elect to participate.  
 This group consists of 22,255 part-time and 1,722 full-time employees,

is 72% female, and has an average age of 36.2 years, average annual salary of approximately \$34,800, and average service since date of hire of 3.5 years.

The OA was advised that employees in Payroll Codes 056, 744, 745, and 746 work part-time and earned 0.67 years, 0.28 years, 0.78 years, and 0.68 years of service per year on average, respectively. Employees in Payroll Codes 740 and 742 are assumed to generally be full-time employees.

The estimate above assumes all eligible employees who are not currently BERS members join immediately, of which approximately 50% would have eventually joined BERS, and therefore this bill would only accelerate membership for certain individuals.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used to determine the Preliminary Fiscal Year 2024 employer contributions of BERS.

For the purposes of this Fiscal Note, it is assumed that since the proposed legislation requires BERS to enroll all existing eligible employees (who are not already members and who do not opt out) into BERS on October 1, 2024, the increase in employer contributions for BERS could be first reflected as early as in Fiscal Year 2026.

**RISK AND UNCERTAINTY:** The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The potential savings to other New York City Retirement Systems and Pension Funds (NYCRS) as a result of these employees becoming members in BERS instead of another NYCRS.

- \* The initial additional administrative costs to implement the proposed legislation.

- \* The impact of this proposed legislation on Other Postemployment Benefit costs.

- \* The cost of potential Tax-Deferred Annuity plan participation and benefits.

**STATEMENT OF ACTUARIAL OPINION:** I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

**FISCAL NOTE IDENTIFICATION:** This Fiscal Note 2023-46 dated May 9, 2023 was prepared by the Chief Actuary for the New York City Board of Education Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

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# SECTION IV

Vetoed Legislation Affecting Other  
New York Public Retirement Systems

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## STATE OF NEW YORK

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6416

2023-2024 Regular Sessions

### IN SENATE

April 18, 2023

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Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Paragraph 8 of subdivision d of section 445-a of the  
2 retirement and social security law is REPEALED and paragraphs 9 and 10  
3 are renumbered paragraphs 8 and 9.

4 § 2. Paragraph 12 of subdivision d of section 445-c of the retirement  
5 and social security law is REPEALED and paragraphs 13, 14 and 15 are  
6 renumbered paragraphs 12, 13 and 14.

7 § 3. Paragraph 9 of subdivision e of section 504-a of the retirement  
8 and social security law is REPEALED.

9 § 4. Paragraph 13 of subdivision e of section 504-b of the retirement  
10 and social security law is REPEALED.

11 § 5. Subdivision a of section 13-140 of the administrative code of the  
12 city of New York, as amended by chapter 642 of the laws of 1985, is  
13 amended to read as follows:

14 a. Any member in city service who shall have been a member continuous-  
15 ly at least three years, may borrow from the contingent reserve fund,  
16 subject to such rules and regulations as may be approved by such board,  
17 an amount not exceeding the sum of (i) seventy-five per centum of the  
18 amount in his or her account in the annuity savings fund, (ii) all addi-  
19 tional contributions, together with interest thereon, made by such  
20 member pursuant to section four hundred forty-five-a of the retirement  
21 and social security law, and (iii) all additional contributions, togeth-  
22 er with interest thereon, made by such member pursuant to section four

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD08662-02-3

1 hundred forty-five-c of the retirement and social security law. The  
 2 rate of interest payable on any loan made under this section shall be  
 3 two per centum higher than the rate of regular interest creditable to  
 4 the account of the member. The amount so borrowed, together with inter-  
 5 est on any unpaid balance thereof shall be repaid to the retirement  
 6 system in equal installments by deduction from the compensation of the  
 7 member at the time the compensation is paid, but such installments shall  
 8 be at least five per centum of the member's earnable compensation. All  
 9 payments of principal and interest made by such member shall be credited  
 10 to the contingent reserve fund.

11 § 6. Paragraph 1 of subdivision b of section 517-c of the retirement  
 12 and social security law, as amended by chapter 303 of the laws of 2017,  
 13 is amended to read as follows:

14 1. A member of the New York state and local employees' retirement  
 15 system, the New York state and local police and fire retirement system,  
 16 the New York city employees' retirement system or the New York city  
 17 board of education retirement system in active service who has credit  
 18 for at least one year of member service may borrow, no more than once  
 19 during each twelve month period, an amount not exceeding seventy-five  
 20 percent of the total contributions made pursuant to section five hundred  
 21 four-a (including interest credited at the rate set forth in subpara-  
 22 graph (ii) of paragraph eight of subdivision e of such section five  
 23 hundred four-a compounded annually), or section five hundred four-b  
 24 (including interest credited at the rate set forth in subparagraph (ii)  
 25 of paragraph twelve of subdivision e of such section five hundred four-b  
 26 compounded annually) or section five hundred seventeen of this article  
 27 (including interest credited at the rate set forth in subdivision c of  
 28 such section five hundred seventeen compounded annually) and not less  
 29 than one thousand dollars, provided, however, that the provisions of  
 30 this section shall not apply to a New York city uniformed  
 31 correction/sanitation revised plan member or an investigator revised  
 32 plan member.

33 § 7. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend Retirement and  
 Social Security Law (RSSL) and Administrative Code of the City of New  
 York (ACCNY) to permit certain correction officer members of the New  
 York City Employees' Retirement System (NYCERS), who are participants in  
 the Tier 2 and Tier 3 20-Year Improved Benefit Program for correction  
 officers (CO-20 Plans) and such Plans for ranks of correction captains  
 and above (CC-20 Plans), to take loans against their accumulated Addi-  
 tional Member Contributions (AMC) with interest.

Effective Date: Upon enactment.

BACKGROUND: NYCERS members who participate in the Tier 2 and Tier 3  
 CO-20 and CC-20 Plans are generally permitted, subject to certain  
 restrictions, to borrow up to 75% of the value of their accumulated  
 Basic Member Contributions (BMC) with interest. However, these  
 correction members are currently not permitted to take loans on their  
 AMC.

The proposed legislation would permit NYCERS members who are partic-  
 ipants in the Tier 2 CO-20 and CC-20 Plans to borrow 100% of their AMC,  
 and permit Tier 3 CO-20 and CC-20 Plan participants to borrow up to 75%  
 of their AMC. The loans on the AMC would be in addition to the currently  
 permissible loans of BMC for such Plans.

FINANCIAL IMPACT - RELATED TO OUTSTANDING LOANS AT RETIREMENT: In the  
 event an outstanding loan balance exists at retirement, the balance of



the unpaid loan is converted to an annuity based on the yield on 30-year U.S. Treasury securities and deducted from the annual retirement allowance otherwise payable. This conversion is made on an actuarial basis that is different than the basis used to determine the employer contribution to NYCERS. As a result of this difference in actuarial bases and based on the census data and actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the Present Value of Future Benefits (PVFB) by approximately \$7.4 million. Under the Entry Age Normal cost method used to determine the employer contributions to NYCERS, there would be an increase in the Unfunded Accrued Liability (UAL) of approximately \$6.5 million and an increase in the Present Value of Future Employer Normal Cost of approximately \$0.9 million.

**FINANCIAL IMPACT - RELATED TO LOST INVESTMENT EARNINGS:** Currently, member contributions are invested with other NYCERS assets which are expected to earn 7.0% per annum.

When an active member borrows member contributions from NYCERS, the loan is repaid with interest at 6.0% per annum prior to retirement. The difference in these rates would lead to smaller asset returns due to the decrease in assets attributable to the amount of loans outstanding.

Assuming loan repayment within one year, the member contributions borrowed while in active service is expected to reduce overall NYCERS investment earnings by approximately \$472 for every \$100,000 borrowed. As of June 30, 2022, members eligible to borrow member contributions under this proposed legislation had contribution balances totaling approximately \$70.3 million, \$52.7 million of which would be eligible for a loan.

Based on the assumptions described below, the result of this difference between the loan repayment rate of 6.0% and the expected investment earnings rate of 7.0% is a decrease in the Market Value of Assets (MVA), or asset loss, of approximately \$0.1 million per year.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** The enactment of this proposed legislation would result in an initial increase in annual employer contributions of approximately \$4.0 million. This increase consists of an increase in the Normal Cost in addition to the UAL payment.

New UAL attributable to benefit changes are generally amortized over the remaining working lifetime of those impacted by the benefit changes. The remaining working lifetime for this group is approximately three years and the increase in UAL was therefore amortized over a three-year period (two payments under the One-Year Lag Methodology) using level dollar payments.

**CENSUS DATA:** The estimates presented herein are based on the census data to be used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 591 Tier 3 CO-20 and CC-20 Plan members who participate in NYCERS as of June 30, 2022 had an average age of approximately 52.0 years, average service of approximately 21.8 years, and an average salary of approximately \$144,800.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used to determine the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

For the purposes of this Fiscal Note, it is assumed that the changes would be reflected for the first time in the June 30, 2022 actuarial

valuation of NYCERS used to determine employer contributions for Fiscal Year 2024.

It has been further assumed that the yield on 30-year U.S. Treasury securities, on a long-term basis would equal 3.5% per year and that 50% of member balances available for borrowing would be taken as loans.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-33 dated April 17, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

VETO MESSAGE - No. 94

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

# STATE OF NEW YORK

6976

2023-2024 Regular Sessions

## IN SENATE

May 16, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. Paragraph 3 of subdivision b of section 604-e of the  
2 retirement and social security law, as added by chapter 577 of the laws  
3 of 2000, is amended to read as follows:

4 3. Each EMT member, other than an EMT member subject to paragraph one  
5 or two of this subdivision, who becomes subject to the provisions of  
6 this article on or after the starting date of the twenty-five year  
7 retirement program shall become a participant in the twenty-five year  
8 retirement program on the date [~~he or she~~ **such person**] becomes such an  
9 EMT member. Provided, however, a person subject to this paragraph, and  
10 who has exceeded age twenty-five upon employment as an EMT member, shall  
11 be exempt from participation in the improved twenty-five year retirement  
12 program if such person elects not to participate by filing a duly  
13 executed form with the retirement system within one hundred eighty days  
14 of becoming an EMT member. **Provided further, however, that a person who  
15 has opted to be exempt pursuant to this paragraph may become a partic-  
16 ipant in the twenty-five year retirement program if such person files a  
17 duly executed election form with the retirement system within one  
18 hundred eighty days after the effective date of the chapter of the laws  
19 of two thousand twenty-three that amended this paragraph, provided such  
20 person is an EMT member on the date such election is filed, and such  
21 person shall pay all additional member contributions required pursuant  
22 to subdivision e of this section from the date that such person became  
23 an EMT member to the date such person elects to become a participant in**

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD10284-03-3

1 hundred forty-five-c of the retirement and social security law. The  
 2 rate of interest payable on any loan made under this section shall be  
 3 two per centum higher than the rate of regular interest creditable to  
 4 the account of the member. The amount so borrowed, together with inter-  
 5 est on any unpaid balance thereof shall be repaid to the retirement  
 6 system in equal installments by deduction from the compensation of the  
 7 member at the time the compensation is paid, but such installments shall  
 8 be at least five per centum of the member's earnable compensation. All  
 9 payments of principal and interest made by such member shall be credited  
 10 to the contingent reserve fund.

11 § 6. Paragraph 1 of subdivision b of section 517-c of the retirement  
 12 and social security law, as amended by chapter 303 of the laws of 2017,  
 13 is amended to read as follows:

14 1. A member of the New York state and local employees' retirement  
 15 system, the New York state and local police and fire retirement system,  
 16 the New York city employees' retirement system or the New York city  
 17 board of education retirement system in active service who has credit  
 18 for at least one year of member service may borrow, no more than once  
 19 during each twelve month period, an amount not exceeding seventy-five  
 20 percent of the total contributions made pursuant to section five hundred  
 21 four-a (including interest credited at the rate set forth in subpara-  
 22 graph (ii) of paragraph eight of subdivision e of such section five  
 23 hundred four-a compounded annually), or section five hundred four-b  
 24 (including interest credited at the rate set forth in subparagraph (ii)  
 25 of paragraph twelve of subdivision e of such section five hundred four-b  
 26 compounded annually) or section five hundred seventeen of this article  
 27 (including interest credited at the rate set forth in subdivision c of  
 28 such section five hundred seventeen compounded annually) and not less  
 29 than one thousand dollars, provided, however, that the provisions of  
 30 this section shall not apply to a New York city uniformed  
 31 correction/sanitation revised plan member or an investigator revised  
 32 plan member.

33 § 7. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation would amend Retirement and Social Security Law (RSSL) and Administrative Code of the City of New York (ACCNYS) to permit certain correction officer members of the New York City Employees' Retirement System (NYCERS), who are participants in the Tier 2 and Tier 3 20-Year Improved Benefit Program for correction officers (CO-20 Plans) and such Plans for ranks of correction captains and above (CC-20 Plans), to take loans against their accumulated Additional Member Contributions (AMC) with interest.

Effective Date: Upon enactment.

BACKGROUND: NYCERS members who participate in the Tier 2 and Tier 3 CO-20 and CC-20 Plans are generally permitted, subject to certain restrictions, to borrow up to 75% of the value of their accumulated Basic Member Contributions (BMC) with interest. However, these correction members are currently not permitted to take loans on their AMC.

The proposed legislation would permit NYCERS members who are participants in the Tier 2 CO-20 and CC-20 Plans to borrow 100% of their AMC, and permit Tier 3 CO-20 and CC-20 Plan participants to borrow up to 75% of their AMC. The loans on the AMC would be in addition to the currently permissible loans of BMC for such Plans.

FINANCIAL IMPACT - RELATED TO OUTSTANDING LOANS AT RETIREMENT: In the event an outstanding loan balance exists at retirement, the balance of

the unpaid loan is converted to an annuity based on the yield on 30-year U.S. Treasury securities and deducted from the annual retirement allowance otherwise payable. This conversion is made on an actuarial basis that is different than the basis used to determine the employer contribution to NYCERS. As a result of this difference in actuarial bases and based on the census data and actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the Present Value of Future Benefits (PVFB) by approximately \$7.4 million. Under the Entry Age Normal cost method used to determine the employer contributions to NYCERS, there would be an increase in the Unfunded Accrued Liability (UAL) of approximately \$6.5 million and an increase in the Present Value of Future Employer Normal Cost of approximately \$0.9 million.

**FINANCIAL IMPACT - RELATED TO LOST INVESTMENT EARNINGS:** Currently, member contributions are invested with other NYCERS assets which are expected to earn 7.0% per annum.

When an active member borrows member contributions from NYCERS, the loan is repaid with interest at 6.0% per annum prior to retirement. The difference in these rates would lead to smaller asset returns due to the decrease in assets attributable to the amount of loans outstanding.

Assuming loan repayment within one year, the member contributions borrowed while in active service is expected to reduce overall NYCERS investment earnings by approximately \$472 for every \$100,000 borrowed. As of June 30, 2022, members eligible to borrow member contributions under this proposed legislation had contribution balances totaling approximately \$70.3 million, \$52.7 million of which would be eligible for a loan.

Based on the assumptions described below, the result of this difference between the loan repayment rate of 6.0% and the expected investment earnings rate of 7.0% is a decrease in the Market Value of Assets (MVA), or asset loss, of approximately \$0.1 million per year.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** The enactment of this proposed legislation would result in an initial increase in annual employer contributions of approximately \$4.0 million. This increase consists of an increase in the Normal Cost in addition to the UAL payment.

New UAL attributable to benefit changes are generally amortized over the remaining working lifetime of those impacted by the benefit changes. The remaining working lifetime for this group is approximately three years and the increase in UAL was therefore amortized over a three-year period (two payments under the One-Year Lag Methodology) using level dollar payments.

**CENSUS DATA:** The estimates presented herein are based on the census data to be used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 591 Tier 3 CO-20 and CC-20 Plan members who participate in NYCERS as of June 30, 2022 had an average age of approximately 52.0 years, average service of approximately 21.8 years, and an average salary of approximately \$144,800.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used to determine the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

For the purposes of this Fiscal Note, it is assumed that the changes would be reflected for the first time in the June 30, 2022 actuarial

valuation of NYCERS used to determine employer contributions for Fiscal Year 2024.

It has been further assumed that the yield on 30-year U.S. Treasury securities, on a long-term basis would equal 3.5% per year and that 50% of member balances available for borrowing would be taken as loans.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

\* The initial additional administrative costs to implement the proposed legislation.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-33 dated April 17, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.



VETO MESSAGE - No. 94

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

# STATE OF NEW YORK

6253

2023-2024 Regular Sessions

## IN SENATE

April 10, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Cities 1

AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. The general municipal law is amended by adding a new  
2 section 207-r to read as follows:

3 **§ 207-r. Disabilities of deputy sheriff members of a retirement system**  
4 **in certain cities. 1. Notwithstanding the provisions of any general,**  
5 **special or local law or administrative code to the contrary, but except**  
6 **for the purposes of the workers' compensation law and the labor law, any**  
7 **condition of impairment of health caused by diseases of the lung,**  
8 **resulting in total or partial disability or death to a paid employee**  
9 **performing the duties of a deputy sheriff in the sheriff's department of**  
10 **a city with a population of one million or more where such employee is**  
11 **drawn from competitive civil service lists, or any retired member of**  
12 **such department who retired from a title whose duties are those of a**  
13 **deputy sheriff and has been retired for five or less years, who success-**  
14 **fully passed a physical examination on entry into the service of such**  
15 **department, which examination failed to reveal any evidence of such**  
16 **condition, shall be presumptive evidence that it was incurred in the**  
17 **performance and discharge of duty, unless the contrary be proved by**  
18 **competent evidence.**

19 **2. Notwithstanding any other provision of law, a deputy sheriff member**  
20 **retiring pursuant to the provisions of subdivision one of this section**  
21 **shall receive a pension equal to three-fourths of his or her final aver-**  
22 **age salary, and a retired member who has been retired for five years or**  
23 **less and would have been able to retire pursuant to the provisions of**  
24 **subdivision one of this section if such subdivision had been in force at**  
25 **the time of such retired member's retirement, shall be entitled to**

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [ ] is old law to be omitted.

1 receive a pension equal to three-fourths of his or her final average  
 2 salary and have his or her pension recalculated commencing with the  
 3 later of the effective date of this section or the first day that  
 4 diseases of the lung resulted in the full or partial disability of such  
 5 retired member.

6 § 2. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation, as it relates to the New York City Retirement Systems and Pension Funds (NYCRS), would add a new General Municipal Law (GML) Section 207-r to provide certain Deputy Sheriff members or retirees (within five years of their respective retirement dates) of the New York City Employees' Retirement System (NYCERS) a rebuttable statutory presumption that a qualifying partial or total disability or death related to a lung disease was incurred in the performance of duty.

The presumption of causation could be rebutted by competent evidence to the contrary.

Effective Date: Upon enactment.

IMPACT ON BENEFITS PAYABLE: Currently, a New York City Deputy Sheriff who becomes disabled or dies due to lung disease would be eligible for an applicable ordinary disability retirement, generally a lifetime payment of 1/3 of salary, or a lump sum ordinary death benefit, respectively.

Those eligible to receive the performance of duty disability retirement under the proposed legislation would receive a benefit similar to the current accidental disability retirement afforded to Deputy Sheriffs.

The current accidental disability benefit for Tier 4 and Tier 6 NYCERS Deputy Sheriff members is equal to:

- \* 75% of final average compensation, where
- \* the average compensation is computed using five consecutive years of wages, less
- \* any applicable Workers' Compensation benefit.

Under the proposed legislation, the performance of duty disability benefit for NYCERS Deputy Sheriff members who are disabled from lung disease would be equal to:

- \* 75% of Final Average Salary (FAS), where
- \* FAS is defined as 3-Year FAS for Tier 4 and 5-Year FAS for Tier 6, without
- \* an explicit Workers' Compensation offset.

The ordinary death benefit for Tier 4 and Tier 6 NYCERS Deputy Sheriff members is a lump sum payment equal to three times the member's salary multiplied by the member's years of service, up to a maximum of three years. The performance of duty death benefit is generally equal to a lifetime benefit of 50% of a member's wages earned during the last year of service, payable to certain beneficiaries.

FINANCIAL IMPACT - OVERVIEW: There is no data available to estimate the number of members and eligible retirees who might develop and become disabled or die due to lung disease, and potentially benefit from this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in the present value of future employer contributions for an average member who could potentially be diagnosed with disabling lung disease and who would benefit from the proposed legislation.

In determining the increase in the present value for members who could benefit from the presumption provided by the proposed legislation upon

disability, it has been assumed that 50% of the members would have retired under an Ordinary Disability Retirement (ODR) benefit, and the remaining 50% of members would have continued working and eventually retired for service if the proposed legislation were not passed.

In determining the increase in the present value for beneficiaries who could benefit from the presumption provided by the proposed legislation upon death, it has been assumed that 100% of such members would be eligible for an Ordinary Death Benefit if the proposed legislation were not passed.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history. In particular, the increase due to the proposed legislation would be greater for a member who is not yet eligible for an ODR benefit when the disabling lung disease is diagnosed.

**FINANCIAL IMPACT - PRESENT VALUES:** Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the present value of future employer contributions by approximately \$426,700, on average, for each occurrence of Performance of Duty Disability Retirement due to lung disease and \$349,000, on average, for each occurrence of Performance of Duty Death due to lung disease.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of each member.

Based on the actuarial assumptions and methods described herein, the enactment of this proposed legislation is estimated to increase annual employer contributions by approximately \$50,500 for each Performance of Duty Disability Retirement due to lung disease and by approximately \$41,300 for each Performance of Duty Death due to lung disease.

As there is no data currently available to estimate the number of members who might be diagnosed with lung disease, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the present value of future employer contributions will be financed over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when members would retire or die due to lung disease but, generally, increased employer contributions will first occur the second fiscal year following approval of the performance of duty disability or death benefit.

**CENSUS DATA:** The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 146 NYCERS Deputy Sheriffs as of June 30, 2022 had an average age of approximately 42.0 years, average service of approximately 11.6 years, and an average salary of approximately \$85,700.

There are approximately 34 retired NYCERS Deputy Sheriffs as of June 30, 2022 who retired between July 1, 2017 and June 30, 2022 and are receiving a pension benefit, other than Accidental Disability or Accidental Death, and could potentially benefit from the proposed legislation. These retired members had an average age of approximately 58.5 years and an average pension benefit of approximately \$64,900.

ACTUARIAL ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The initial additional administrative costs to implement the proposed legislation.

- \* The impact of this proposed legislation on Other Postemployment Benefit costs.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-23 dated April 5, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

VETO MESSAGE - No. 104

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL



# STATE OF NEW YORK

6254

2023-2024 Regular Sessions

## IN SENATE

April 10, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Cities 1

AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

1 Section 1. The general municipal law is amended by adding a new  
2 section 207-r to read as follows:

3 **§ 207-r. Disabilities of deputy sheriff members of a retirement system**  
4 **in certain cities. 1. Notwithstanding the provisions of any general,**  
5 **special or local law or administrative code to the contrary, but except**  
6 **for the purposes of the workers' compensation law and the labor law, any**  
7 **condition of impairment of health caused by diseases of the heart,**  
8 **resulting in total or partial disability or death to a paid employee**  
9 **performing the duties of a deputy sheriff in the sheriff's department of**  
10 **a city of one million or more, where such employee is drawn from compet-**  
11 **itive civil service lists, who successfully passed a physical examina-**  
12 **tion on entry into the service of such department, which examination**  
13 **failed to reveal any evidence of such condition, shall be presumptive**  
14 **evidence that it was incurred in the performance and discharge of duty,**  
15 **unless the contrary be proved by competent evidence.**

16 **2. Notwithstanding any other provision of law, a deputy sheriff member**  
17 **retiring pursuant to the provisions of subdivision one of this section**  
18 **shall receive a pension equal to three-fourths of such member's final**  
19 **average salary.**

20 § 2. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation, as it relates to the New York City Retirement Systems and Pension Funds (NYCRS), would add a new General Municipal Law (GML) Section 207-r to provide certain Deputy Sheriff members of the New York City Employees' Retirement System

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [-] is old law to be omitted.

(NYCERS) a rebuttable statutory presumption that a qualifying partial or total disability or death related to a heart disease was incurred in the performance of duty.

The presumption of causation could be rebutted by competent evidence to the contrary.

Effective Date: Upon enactment.

IMPACT ON BENEFITS PAYABLE: Currently, a New York City Deputy Sheriff who becomes disabled or dies due to heart disease would be eligible for an applicable ordinary disability retirement, generally a lifetime payment of 1/3 of salary, or a lump sum ordinary death benefit, respectively.

Those eligible to receive the performance of duty disability retirement under the proposed legislation would receive a benefit similar to the current accidental disability retirement afforded to Deputy Sheriffs.

The current accidental disability benefit for Tier 4 and Tier 6 NYCERS Deputy Sheriff members is equal to:

- \* 75% of final average compensation, where
- \* the average compensation is computed using five consecutive years of wages, less
- \* any applicable Workers' Compensation benefit.

Under the proposed legislation, the performance of duty disability benefit for NYCERS Deputy Sheriff members who are disabled from heart disease would be equal to:

- \* 75% of Final Average Salary (FAS), where
- \* FAS is defined as 3-Year FAS for Tier 4 and 5-Year FAS for Tier 6, without
- \* an explicit Workers' Compensation offset.

The ordinary death benefit for Tier 4 and Tier 6 NYCERS Deputy Sheriff members is a lump sum payment equal to three times the member's salary multiplied by the member's years of service, up to a maximum of three years. The performance of duty death benefit is generally equal to a lifetime benefit of 50% of a member's wages earned during the last year of service, payable to certain beneficiaries.

FINANCIAL IMPACT - OVERVIEW: There is no data available to estimate the number of members who might develop and become disabled or die due to heart disease and potentially benefit from this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in the present value of future employer contributions for an average member who could potentially be diagnosed with disabling heart disease and who would benefit from the proposed legislation.

In determining the increase in the present value for members who could benefit from the presumption provided by the proposed legislation upon disability, it has been assumed that 50% of the members would have retired under an Ordinary Disability Retirement (ODR) benefit, and the remaining 50% of members would have continued working and eventually retired for service if the proposed legislation were not passed.

In determining the increase in the present value for beneficiaries who could benefit from the presumption provided by the proposed legislation upon death, it has been assumed that 100% of such members would be eligible for an Ordinary Death Benefit if the proposed legislation were not passed.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history. In particular, the increase due to

the proposed legislation would be greater for a member who is not yet eligible for an ODR benefit when the disabling heart disease is diagnosed.

**FINANCIAL IMPACT - PRESENT VALUES:** Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the present value of future employer contributions by approximately \$426,700, on average, for each occurrence of Performance of Duty Disability Retirement due to heart disease and \$349,000, on average, for each occurrence of Performance of Duty Death due to heart disease.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of each member.

Based on the actuarial assumptions and methods described herein, the enactment of this proposed legislation is estimated to increase annual employer contributions by approximately \$50,500 for each Performance of Duty Disability Retirement due to heart disease and by approximately \$41,300 for each Performance of Duty Death due to heart disease.

As there is no data currently available to estimate the number of members who might be diagnosed with heart disease, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the present value of future employer contributions will be financed over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when members would retire or die due to heart disease but, generally, increased employer contributions will first occur the second fiscal year following approval of the performance of duty disability or death benefit.

**CENSUS DATA:** The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 146 NYCERS Deputy Sheriffs as of June 30, 2022 had an average age of approximately 42.0 years, average service of approximately 11.6 years, and an average salary of approximately \$85,700.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

**RISK AND UNCERTAINTY:** The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The initial additional administrative costs to implement the proposed legislation.

- \* The impact of this proposed legislation on Other Postemployment Benefit costs.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-22 dated April 5, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

VETO MESSAGE - No. 105

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

STATE OF NEW YORK

6862

2023-2024 Regular Sessions

IN SENATE

May 11, 2023

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The general municipal law is amended by adding a new  
2 section 207-r to read as follows:

3 § 207-r. Disabilities of fire alarm dispatchers in certain cities.  
4 Notwithstanding the provisions of any general, special or local law or  
5 administrative code to the contrary, except for the purposes of the  
6 workers' compensation law and the labor law, any condition of impairment  
7 of health caused by diseases of the heart, resulting in total or partial  
8 disability or death to a fire alarm dispatcher, a supervising fire alarm  
9 dispatcher level one or a supervising fire alarm dispatcher level two of  
10 a fire department in a city with a population of one million or more, or  
11 any retired member of such department who has been retired for five or  
12 less years, who successfully passed a physical examination on entry into  
13 the service of such department, which examination failed to reveal any  
14 evidence of such condition, shall be presumptive evidence that it was  
15 incurred in the performance and discharge of duty, unless the contrary  
16 be proved by competent evidence.

17 § 2. All past service costs associated with implementing the  
18 provisions of this act shall be borne by the city of New York.

19 § 3. Notwithstanding any other provision of law to the contrary, none  
20 of the provisions of this act shall be subject to the appropriation  
21 requirement of section 25 of the retirement and social security law.

22 § 4. This act shall take effect immediately.

FISCAL NOTE.-- Pursuant to Legislative Law, Section 50:

SUMMARY OF BILL: This proposed legislation, as it relates to the New York City Retirement Systems and Pension Funds (NYCRS), would add a new

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

General Municipal Law (GML) Section 207-r to provide certain Fire Alarm Dispatchers of the New York City Employees' Retirement System (NYCERS) a rebuttable statutory presumption that a qualifying partial or total disability or death related to a heart disease was incurred in the performance of duty.

The presumption of causation could be rebutted by competent evidence to the contrary.

Effective Date: Upon enactment.

IMPACT ON BENEFITS: Currently, an active member of NYCERS who is employed as a Fire Alarm Dispatcher and becomes disabled due to heart disease would be eligible for an applicable ordinary disability retirement benefit, after attaining 10 years of credited service. This benefit is generally a lifetime payment equal to the greatest of 1/3 of Final Average Salary (FAS), 1/60th of FAS for each year of service, or the service retirement benefit, if eligible.

The ordinary death benefit for Tier 4 and Tier 6 NYCERS Fire Alarm Dispatchers is a lump sum payment equal to three times the member's salary multiplied by the member's years of service, up to a maximum of three years. The performance of duty death benefit is generally equal to a lifetime benefit of 50% of a member's wages earned during the last year of service, payable to certain beneficiaries.

Under the proposed legislation, an active member of NYCERS who is employed as a Fire Alarm Dispatcher and becomes disabled due to heart disease would be eligible for a performance of duty disability benefit if the presumption is not rebutted by competent evidence. A member who dies due to heart disease would be eligible for a performance of duty death benefit if the presumption is not rebutted by competent evidence.

FINANCIAL IMPACT - OVERVIEW: There is no data available to estimate the number of members who might develop and become disabled or die due to heart disease and potentially benefit from this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in the present value of future employer contributions for an average member who could potentially be diagnosed with disabling heart disease and who would benefit from the proposed legislation.

In determining the increase in the present value for members who could benefit from the presumption provided by the proposed legislation upon disability, it has been assumed that members would terminate employment if the proposed legislation were not passed.

In determining the increase in the present value for beneficiaries who could benefit from the presumption provided by the proposed legislation upon death, it has been assumed that 100% of such members would be eligible for an Ordinary Death Benefit if the proposed legislation were not passed.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history. In particular, the increase due to the proposed legislation would be greater for a member who is not yet eligible for an Ordinary Disability benefit when the disabling heart disease is diagnosed.

FINANCIAL IMPACT - PRESENT VALUES: Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would increase the present value of future employer contributions by approximately \$233,300, on average, for each occurrence of Performance of Duty Disability Retirement due to heart



disease and \$304,200, on average, for each occurrence of Performance of Duty Death due to heart disease.

**FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS:** Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of each member.

Based on the actuarial assumptions and methods described herein, the enactment of this proposed legislation is estimated to increase annual employer contributions by approximately \$27,600 for each Performance of Duty Disability Retirement due to heart disease and by approximately \$36,000 for each Performance of Duty Death due to heart disease.

As there is no data currently available to estimate the number of members who might be diagnosed with heart disease, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the present value of future employer contributions will be financed over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

With respect to the timing, increases in employer contributions would depend upon when members would retire or die due to heart disease but, generally, increased employer contributions will first occur the second fiscal year following approval of the performance of duty disability or death benefit.

**CENSUS DATA:** The estimates presented herein are based on the census data used in the June 30, 2022 actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2024 employer contributions.

The 186 Fire Alarm Dispatchers and Supervising Fire Alarm Dispatchers as of June 30, 2022, who could potentially benefit from the change in the death benefit presumption, had an average age of approximately 40.5 years, average service of approximately 12.0 years, and an average salary of approximately \$81,800. This group consisted of 113 Tier 4 active members and 73 Tier 6 active members.

The 77 Fire Alarm Dispatchers and Supervising Fire Alarm Dispatchers as of June 30, 2022, who could potentially benefit from the change in the disability benefit presumption, had an average age of approximately 33.8 years, average service of approximately 5.1 years, and an average salary of approximately \$69,400. This group consisted of four Tier 4 active members and 73 Tier 6 active members.

**ACTUARIAL ASSUMPTIONS AND METHODS:** The estimates presented herein have been calculated based on the actuarial assumptions and methods used for the Preliminary Fiscal Year 2024 employer contributions of NYCERS.

**RISK AND UNCERTAINTY:** The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, demographics of the impacted population and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein.

Costs are also dependent on the actuarial methods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

- \* The initial additional administrative costs to implement the proposed legislation.

- \* The impact of this proposed legislation on Other Postemployment Benefit costs.

STATEMENT OF ACTUARIAL OPINION: I, Marek Tyszkiewicz, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. I am a member of NYCERS but do not believe it impairs my objectivity and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2023-44 dated May 9, 2023 was prepared by the Chief Actuary for the New York City Employees' Retirement System. This estimate is intended for use only during the 2023 Legislative Session.

VETO MESSAGE - No. 108

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 4018, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty year retirement plan for members or officers of law enforcement"

Assembly Bill Number 5208, entitled:

"AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for correction officers, correction supervisors, deputy sheriff patrol or deputy sheriff patrol supervisors"

Assembly Bill Number 5630, entitled:

"AN ACT to amend the retirement and social security law, in relation to allowing beneficiaries of certain deceased members to elect to receive death benefits in a lump sum"

Assembly Bill Number 5679, entitled:

"AN ACT to amend the retirement and social security law, in relation to eligibility for retirement benefits for certain members of the unified court system"

Assembly Bill Number 5710, entitled:

"AN ACT to amend the retirement and social security law, in relation to certain disabilities of university police officers appointed by the state university of New York"

Assembly Bill Number 5716, entitled:

"AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs"

Assembly Bill Number 6750, entitled:

"AN ACT to amend the administrative code of the city of New York and the retirement and social security law, in relation to permitting certain New York city correction members to borrow from their accumulated member contributions; and to repeal certain provisions of the retirement and social security law relating thereto"

Assembly Bill Number 7420, entitled:

"AN ACT to amend the retirement and social security law, in relation to the eligibility of certain participants in the New York city employees' retirement system to opt into the twenty-five year retirement program for EMT members"

TO THE SENATE:

I am returning herewith, without my approval, the following bills:

Senate Bill Number 6253, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriff members of a retirement system in certain cities"

Senate Bill Number 6254, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities"

Senate Bill Number 6536, entitled:

"AN ACT to amend the retirement and social security law, in relation to the calculation of past service credit for police officers employed by the division of law enforcement in the department of environmental protection in the city of New York transferring between the New York city employees' retirement system to the New York state and local police and fire retirement system"

Senate Bill Number 6862, entitled:

"AN ACT to amend the general municipal law, in relation to disabilities of fire alarm dispatchers in certain cities"

NOT APPROVED

These bills aim to provide State and local employees with various enhancements to retirement or disability benefits. I fully support our public employees and appreciate the vital services they provide to New Yorkers. However, I cannot sign these bills because none of them includes a funding source or plan to cover its costs in the current fiscal year or in future years. The aggregate cost of these bills would impose a substantial burden on New York State taxpayers. To provide all the benefits envisioned by these bills, the State and its localities would be required to pay a combined estimated total of \$159.7 million in near-term costs and \$220.4 million in long-term costs.

These unplanned costs would put undue fiscal pressure on local governments already working to provide services to New Yorkers within limited budgets. Fixed costs associated with these benefit enhancements would hinder the ability of local governments to function effectively and would negatively impact the State's overall economic competitiveness. These costs must be addressed in the context of the annual budget negotiations, where they can be analyzed with other State spending, including spending to assist localities, rather than as individual bills that do not have an accompanying appropriation and are not considered in the context of the State's current or future financial plan or their impact on local governments.

Based on these concerns, I am constrained to veto these bills.

These bills are disapproved.

(signed) KATHY HOCHUL

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