

STATE OF NEW YORK

8008

IN SENATE

March 9, 2020

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 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-f to read as follows:

3 § 605-f. 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
25 approved, however, unless the member or some other person on his or her
26 behalf shall have filed written notice in the office of the comptroller
27 within ninety days after the accident, setting forth:

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

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- 1 (a) The time when and the place where such accident occurred; and
2 (b) The particulars thereof; and
3 (c) The nature and extent of the member's injuries; and
4 (d) His or her alleged incapacity.

5 2. The notice herein required need not be given:

6 (a) If the notice of such accident shall be filed in accordance with
7 the provisions of the workers' compensation law of any state within
8 which a participating employer in Nassau county shall have its employees
9 located or performing functions and duties within the normal scope of
10 their employment; or

11 (b) If the application for accidental disability retirement is filed
12 within one year after the date of such accident; or

13 (c) If a failure to file notice has been excused for good cause shown
14 as provided by rules and regulations promulgated by the comptroller.

15 d. If the comptroller determines that the member is physically or
16 mentally incapacitated for the performance of duty and ought to be
17 retired for accidental disability, such member shall be so retired. Such
18 retirement shall be effective as of a date approved by the comptroller.

19 e. The annual retirement allowance payable upon accidental disability
20 retirement shall be a pension of three-quarters of his or her final
21 average salary. The payment of such pension shall be subject to the
22 provisions of section sixty-four of this chapter.

23 f. If the member, at the time of the filing of an application under
24 the provisions of subdivision b of this section, is eligible for a
25 service retirement benefit, then and in that event, he or she may simul-
26 taneously file an application for service retirement in accordance with
27 the provisions of section seventy of this chapter, provided that the
28 member indicates on the application for service retirement that such
29 application is filed without prejudice to the application for accidental
30 disability retirement.

31 g. Notwithstanding any other provision of law, this section shall
32 apply to deputy sheriffs in Nassau county who were hired on or after
33 July twenty-seventh, nineteen hundred seventy-six.

34 § 2. All costs associated with implementing the provisions of this act
35 shall be borne by Nassau county.

36 § 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 Tiers 3 through 6 members of the New York State and Local Employees' Retirement System who are employed by Nassau County as deputy sheriffs. The improved disability benefit would be three-quarters of final average salary minus worker's compensation. The current disability benefit is two-thirds of final average salary minus worker's compensation.

If this legislation is enacted during the 2020 legislative session, we anticipate that there will be an increase in the annual contributions of Nassau County of approximately \$19,000.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$52,100 which will be borne by Nassau County as a one-time payment. This estimate is based on the assumption that payment will be made on February 1, 2021.

These estimated costs are based on an estimated 58 affected members employed by Nassau County, with annual salary of approximately \$5.7 million as of March 31, 2019.

Summary of relevant resources:

The membership data used in measuring the impact of the proposed change was the same as that used in the March 31, 2019 actuarial valuation. Distributions and other statistics can be found in the 2019 Report of the Actuary and the 2019 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2015, 2016, 2017, 2018, and 2019 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, 2019 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 28, 2020, and intended for use only during the 2020 Legislative Session, is Fiscal Note No. 2020-42, prepared by the Actuary for the New York State and Local Retirement System.