

# STATE OF NEW YORK

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6084

2021-2022 Regular Sessions

## IN ASSEMBLY

March 10, 2021

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Introduced by M. of A. PAULIN -- read once and referred to the Committee on Governmental Employees

AN ACT relating to the service credit of members of the Westchester Correction Officers Benevolent Association

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

1 Section 1. 1. Notwithstanding any other law, rule or regulation to the  
2 contrary, after the effective date of this act any member of the West-  
3 chester Correction Officers Benevolent Association who is also an active  
4 member of the New York State and Local Employees' Retirement System  
5 employed in a correction officer title as defined in section eighty-  
6 nine-e of the retirement and social security law shall be eligible to  
7 receive service credit in the New York State and Local Employees'  
8 Retirement System for any period of unpaid leave of absence, granted  
9 while such member was on maternity or bonding leave, pursuant to an  
10 existing collective bargaining agreement, so long as such member has  
11 returned to paid employment in the same position.

12 2. A member, upon application to such retirement system, may obtain a  
13 total not to exceed three years of service credit for up to three years  
14 of unpaid leave.

15 3. A member must have at least five years of credited service, not  
16 including service credit granted in this section, to be eligible to  
17 receive the credit authorized pursuant to this section.

18 § 2. All costs incurred in implementing the provisions of this act  
19 shall be borne by the county of Westchester.

20 § 3. This act shall take effect immediately.

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

This bill would allow any member of the Westchester Correction Officers Benevolent Association to be eligible for service credit with the New York State and Local Employees' Retirement System (ERS) for any period of unpaid leave of absence, granted while such member was on

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

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maternity or bonding leave pursuant to a collective bargaining agreement, so long as such member has returned to paid employment in the same position. There is a three year limit on the amount of service credit that may be granted for such unpaid leaves. In addition, such member must have accrued at least five years of service credit in order to be eligible to receive the additional service credit for unpaid leave time under this proposal. Further, this bill would not be consistent with the Retirement System's policy that service credit may only be granted for service for which a salary has been paid.

If this bill is enacted during the 2021 legislative session, it is estimated that the past service cost will average approximately 18% of an affected member's most recent 12 months of compensation for each year of additional service that is credited. This cost will be borne by the County of Westchester.

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined.

Since a member can apply for this service credit at any time prior to retirement, a precise cost cannot be determined until each member, as well as future members, applies for the service credit. Every year, a cost will be determined (and billed to Westchester County) based on those benefiting from this provision.

Summary of relevant resources:

Membership data as of March 31, 2020 was used in measuring the impact of the proposed change, the same data used in the April 1, 2020 actuarial valuation. Distributions and other statistics can be found in the 2020 Report of the Actuary and the 2020 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2020 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, 2020 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 2, 2021, and intended for use only during the 2021 Legislative Session, is Fiscal Note No. 2021-96, prepared by the Actuary for the New York State and Local Retirement System.