

STATE OF NEW YORK

6989

2021-2022 Regular Sessions

IN SENATE

May 20, 2021

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 the establishment of a twenty-two year retirement program for members of the New York city employees' retirement system employed as emergency medical technicians and advanced emergency medical technicians; and to amend the retirement and social security law, in relation to the establishment of twenty-two year retirement programs for such members who are subject to articles 11 and 15 of such law

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 13-157.5 to read as follows:

3 § 13-157.5 Twenty-two year retirement program for EMT members. a.
4 Definitions. The following words and phrases as used in this section
5 shall have the following meanings unless a different meaning is plainly
6 required by the context.

7 1. "EMT member" shall mean (i) a member of the retirement system who
8 is employed by the city of New York or by the New York city health and
9 hospitals corporation in a title whose duties are those of an emergency
10 medical technician or advanced emergency medical technician, as those
11 terms are defined in section three thousand one of the public health
12 law, and (ii) a member of the retirement system who, on the effective
13 date of this section or thereafter, was employed by the city of New York
14 or by the New York city health and hospitals corporation in a title
15 whose duties require the supervision of employees whose duties are those
16 of an emergency medical technician or advanced emergency medical techni-
17 cian, as those terms are defined in section three thousand one of the
18 public health law.

19 2. "Twenty-two year retirement program" shall mean all the terms and
20 conditions of this section.

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

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1 3. "Starting date of the twenty-two year retirement program" shall
2 mean the effective date of this section, as such date is certified
3 pursuant to section forty-one of the legislative law.

4 4. "Participant in the twenty-two year retirement program" shall mean
5 any EMT member who, under the applicable provisions of subdivision b of
6 this section, is entitled to the rights, benefits and privileges and is
7 subject to the obligations of the twenty-two year retirement program as
8 applicable to him or her.

9 5. "Discontinued member" shall mean a participant in the twenty-two
10 year retirement program who, while he or she was an EMT member, discon-
11 tinued service as such a member and has a right to a deferred vested
12 benefit under the provisions of subdivision d of this section.

13 6. "Allowable city service" for purposes of this section shall mean
14 (i) all service while employed by the city of New York or by the New
15 York city health and hospitals corporation in a title whose duties are
16 those of an emergency medical technician or advanced emergency medical
17 technician, as those terms are defined in section three thousand one of
18 the public health law; and (ii) all such service in a title whose duties
19 require the supervision of employees whose duties are those of an emer-
20 gency medical technician or advanced emergency medical technician, as
21 those terms are defined in section three thousand one of the public
22 health law; and (iii) all service while employed by the city of New York
23 or by the New York city health and hospitals corporation in the title
24 motor vehicle operator.

25 b. Participation in twenty-two year retirement program. 1. Subject to
26 the provisions of paragraphs five and six of this subdivision, any
27 person who is an EMT member on the starting date of the twenty-two year
28 retirement program may elect to become a participant in the twenty-two
29 year retirement program by filing, within one hundred eighty days after
30 the starting date of the twenty-two year retirement program, a duly
31 executed application for such participation with the retirement system
32 of which such person is a member, provided he or she is such an EMT
33 member on the date such application is filed.

34 2. Subject to the provisions of paragraphs five and six of this subdi-
35 vision, any person who becomes an EMT member after the starting date of
36 the twenty-two year retirement program may elect to become a participant
37 in the twenty-two year retirement program by filing, within one hundred
38 eighty days after becoming such an EMT member, a duly executed applica-
39 tion for such participation with the retirement system of which such
40 person is a member, provided he or she is such an EMT member on the date
41 such application is filed.

42 3. Any election to be a participant in the twenty-two year retirement
43 program shall be irrevocable.

44 4. Where any participant in the twenty-two year retirement program
45 shall cease to be employed as an EMT member, he or she shall cease to be
46 such a participant and, during any period in which such person is not so
47 employed, he or she shall not be a participant in the twenty-two year
48 retirement program and shall not be eligible for the benefits of subdi-
49 vision c of this section.

50 5. Where any participant in the twenty-two year retirement program
51 terminates service as an EMT member and returns to such service as an
52 EMT member at a later date, he or she shall again become such a partic-
53 ipant on that date.

54 6. Notwithstanding any other provision of law to the contrary, any
55 person who is eligible to become a participant in the twenty-two year
56 retirement program pursuant to paragraph one or two of this subdivision

1 for the full one hundred eighty day period provided for in such applica-
2 ble paragraph and who fails to timely file a duly executed application
3 for such participation with the retirement system, shall not thereafter
4 be eligible to become a participant in such program.

5 c. Service retirement benefits. 1. A participant in the twenty-two
6 year retirement program:

7 (i) who has completed twenty-two or more years of allowable city
8 service; and

9 (ii) who files with the retirement system an application for service
10 retirement setting forth at what time, not less than thirty days subse-
11 quent to the execution and filing thereof, he or she desires to be
12 retired; and

13 (iii) who shall be a participant in the twenty-two year retirement
14 program at the time so specified for his or her retirement; shall be
15 retired pursuant to the provisions of this section affording early
16 service retirement.

17 2. Notwithstanding any other provision of law to the contrary, the
18 early service retirement benefit for a participant in the twenty-two
19 year retirement program who retires pursuant to paragraph one of this
20 subdivision shall be a retirement allowance consisting of:

21 (i) an amount, on account of the required minimum period of service,
22 equal to the sums of (A) an annuity which shall be the actuarial equiv-
23 alent of the accumulated deductions from his or her pay during such
24 period, (B) a pension for increased-take-home-pay which shall be the
25 actuarial equivalent of the reserve-for-increased-take-home-pay to which
26 he or she may be entitled for such period, and (C) a pension which, when
27 added to such annuity and such pension for increased-take-home-pay,
28 produces a retirement allowance equal to fifty-five percent of the sala-
29 ry earned or earnable in the year prior to his or her retirement; plus

30 (ii) an amount for each additional year of allowable city service, or
31 fraction thereof, beyond such required minimum period of service equal
32 to one and seven-tenths percent of the final average salary for such
33 allowable service during the period from the completion of twenty-two
34 years of allowable city service to the date of retirement.

35 d. Vesting. 1. A participant in the twenty-two year retirement program
36 who:

37 (i) discontinues service as an EMT member, other than by death or
38 retirement; and

39 (ii) prior to such discontinuance, completed five but less than twen-
40 ty-two years of allowable city service; and

41 (iii) does not withdraw in whole or in part his or her accumulated
42 member contributions pursuant to section 13-141 of this chapter, shall
43 be entitled to receive a deferred vested benefit as provided in this
44 subdivision.

45 2. (i) Upon such discontinuance under the conditions and in compliance
46 with the provisions of paragraph one of this subdivision, such deferred
47 vested benefit shall vest automatically.

48 (ii) Such vested benefit shall become payable on the earliest date on
49 which such discontinued member could have retired for service if such
50 discontinuance had not occurred.

51 3. Such deferred vested benefit shall be a retirement allowance
52 consisting of an amount equal to two and two-tenths percent of such
53 discontinued member's salary earned or earnable in the year prior to his
54 or her discontinuance, multiplied by the number of years of allowable
55 city service.

1 e. Member contributions. 1. All EMT members of the twenty-two year
2 retirement program shall be required to make member contributions and
3 additional member contributions in accordance with and subject to the
4 same rights, privileges, obligations and procedures as govern the member
5 contribution and additional member contributions required by subdivision
6 d of section four hundred forty-five-e of the retirement and social
7 security law.

8 2. For the purpose of applying under this subdivision, such subdivi-
9 sion d of section four hundred forty-five-e of the retirement and social
10 security law to an EMT member of the twenty-two year retirement program
11 who is subject to the provisions of this section, and is not subject to
12 the provisions of article eleven of the retirement and social security
13 law, the term "credited service", as used in such subdivision, shall be
14 deemed to mean allowable city service.

15 § 2. Subdivision a of section 444 of the retirement and social securi-
16 ty law, as amended by section 141 of subpart B of part C of chapter 62
17 of the laws of 2011, is amended to read as follows:

18 a. Except as provided in subdivision c of section four hundred forty-
19 five-a of this article, subdivision c of section four hundred forty-
20 five-b of this article, subdivision c of section four hundred forty-
21 five-c of this article, subdivision c of section four hundred
22 forty-five-d of this article as added by chapter four hundred seventy-
23 two of the laws of nineteen hundred ninety-five, subdivision c of
24 section four hundred forty-five-e of this article, subdivision c of
25 section four hundred forty-five-f of this article [~~and~~], subdivision c
26 of section four hundred forty-five-h of this article, and subdivision c
27 of section four hundred forty-five-j of this article, the maximum
28 retirement benefit computed without optional modification provided to a
29 member of a retirement system who is subject to the provisions of this
30 article, other than a police officer, a firefighter, an investigator
31 member of the New York city employees' retirement system, a member of
32 the uniformed personnel in institutions under the jurisdiction of the
33 New York city department of correction who receives a performance of
34 duty disability retirement allowance, a member of the uniformed person-
35 nel in institutions under the jurisdiction of the department of
36 corrections and community supervision or a security hospital treatment
37 assistant, as those terms are defined in subdivision i of section eight-
38 y-nine of this chapter, who receives a performance of duty disability
39 retirement allowance, a member of a teachers' retirement system, New
40 York city employees' retirement system, New York city board of education
41 retirement system or a member of the New York state and local employees'
42 retirement system or a member of the New York city employees' retirement
43 system or New York city board of education retirement system employed as
44 a special officer, parking control specialist, school safety agent,
45 campus peace officer, taxi and limousine inspector or a police communi-
46 cations member and who receives a performance of duty disability
47 pension, from funds other than those based on a member's own or
48 increased-take-home-pay contributions, shall, before any reduction for
49 early retirement, be sixty per centum of the first fifteen thousand
50 three hundred dollars of final average salary, and fifty per centum of
51 final average salary in excess of fifteen thousand three hundred
52 dollars, and forty per centum of final average salary in excess of twen-
53 ty-seven thousand three hundred dollars, provided, however, that the
54 benefits provided by subdivision c of section four hundred forty-five-d
55 of this article as added by chapter four hundred seventy-two of the laws
56 of nineteen hundred ninety-five based upon the additional member

1 contributions required by subdivision d of such section four hundred
2 forty-five-d shall be subject to the maximum retirement benefit computa-
3 tions set forth in this section. The maximum retirement benefit computed
4 without optional modification payable to a police officer, an investi-
5 gator member of the New York city employees' retirement system or a
6 firefighter shall equal that payable upon completion of thirty years of
7 service, except that the maximum service retirement benefit computed
8 without optional modification shall equal that payable upon completion
9 of thirty-two years of service.

10 § 3. Subdivision a of section 445 of the retirement and social securi-
11 ty law, as amended by chapter 476 of the laws of 2018, is amended to
12 read as follows:

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

1 makes an election under subdivision j of section eighty-nine-p of this
2 chapter as a sheriff, undersheriff, deputy sheriff or correction officer
3 as defined in such section eighty-nine-p or is employed in Broome County
4 as a sheriff, undersheriff, deputy sheriff or correction officer, as
5 defined in section eighty-nine-m of this chapter or is a Monroe county
6 deputy sheriff-court security, or deputy sheriff-jailor as defined in
7 section eighty-nine-n, as added by chapter five hundred ninety-seven of
8 the laws of nineteen hundred ninety-one, of this chapter or is employed
9 in Greene county as a sheriff, undersheriff, deputy sheriff or
10 correction officer, as defined in section eighty-nine-o of this chapter
11 or is a traffic officer with the town of Elmira as defined in section
12 eighty-nine-q of this chapter or is employed by Suffolk county as a park
13 police officer, as defined in section eighty-nine-r of this chapter or
14 is a peace officer employed by a county probation department as defined
15 in section eighty-nine-t, as added by chapter six hundred three of the
16 laws of nineteen hundred ninety-eight, of this chapter or is employed in
17 Rockland county as a deputy sheriff-civil as defined in section eighty-
18 nine-v of this chapter as added by chapter four hundred forty-one of the
19 laws of two thousand one, or is employed in Rockland county as a superi-
20 or correction officer as defined in section eighty-nine-v of this chap-
21 ter as added by chapter five hundred fifty-six of the laws of two thou-
22 sand one or is a paramedic employed by the police department in the town
23 of Tonawanda and retires under the provisions of section eighty-nine-v
24 of this chapter, as added by chapter four hundred seventy-two of the
25 laws of two thousand one, or is a county fire marshal, supervising fire
26 marshal, fire marshal, assistant fire marshal, assistant chief fire
27 marshal or chief fire marshal employed by the county of Nassau as
28 defined in section eighty-nine-w of this chapter and is in a plan which
29 permits immediate retirement upon completion of a specified period of
30 service without regard to age. Except as provided in subdivision c of
31 section four hundred forty-five-a of this article, subdivision c of
32 section four hundred forty-five-b of this article, subdivision c of
33 section four hundred forty-five-c of this article, subdivision c of
34 section four hundred forty-five-d of this article, subdivision c of
35 section four hundred forty-five-e of this article, subdivision c of
36 section four hundred forty-five-f of this article [~~and~~], subdivision c
37 of section four hundred forty-five-h of this article, and subdivision c
38 of section four hundred forty-five-j of this article, a member in such a
39 plan and such an occupation, other than a police officer or investigator
40 member of the New York city employees' retirement system or a firefight-
41 er, shall not be permitted to retire prior to the completion of twenty-
42 five years of credited service; provided, however, if such a member in
43 such an occupation is in a plan which permits retirement upon completion
44 of twenty years of service regardless of age, he or she may retire upon
45 completion of twenty years of credited service and prior to the
46 completion of twenty-five years of service, but in such event the bene-
47 fit provided from funds other than those based on such a member's own
48 contributions shall not exceed two per centum of final average salary
49 per each year of credited service.

50 § 4. The retirement and social security law is amended by adding a new
51 section 445-j to read as follows:

52 § 445-j. Optional twenty-two year improved benefit retirement program
53 for EMT members. a. Definitions. The following words and phrases as
54 used in this section shall have the following meanings unless a differ-
55 ent meaning is plainly required by the context.

1 1. "Retirement system" shall mean the New York city employees' retire-
2 ment system.

3 2. "EMT member" shall mean a member of the retirement system who is
4 subject to the provisions of this article, who is employed by the city
5 of New York or by the New York city health and hospitals corporation in
6 a title whose duties are those of an emergency medical technician or
7 advanced emergency medical technician, as those terms are defined in
8 section three thousand one of the public health law, or in a title whose
9 duties require the supervision of employees whose duties are those of an
10 emergency medical technician or advanced emergency medical technician,
11 as those terms are defined in section three thousand one of the public
12 health law.

13 3. "Twenty-two year improved benefit retirement program" shall mean
14 all the terms and conditions of this section.

15 4. "Starting date of the twenty-two year improved benefit retirement
16 program" shall mean the effective date of this section.

17 5. "Participant in the twenty-two year improved benefit retirement
18 program" shall mean any EMT member who, under the applicable provisions
19 of subdivision b of this section, is entitled to the rights, benefits
20 and privileges and is subject to the obligations of the twenty-two year
21 improved benefit retirement program, as applicable to him or her.

22 6. "Administrative code" shall mean the administrative code of the
23 city of New York.

24 7. "Accumulated deductions" shall mean accumulated deductions as
25 defined in subdivision eleven of section 13-101 of the administrative
26 code.

27 8. "Optional retirement provisions" shall mean the right to retire and
28 receive a retirement allowance under this section upon the completion of
29 twenty-two years of credited service.

30 9. "Allowable service as an EMT member" shall mean (i) all service as
31 an EMT member; and (ii) all service while employed by the city of New
32 York or by the New York city health and hospitals corporation in the
33 title motor vehicle operator.

34 b. Election of twenty-two year improved benefit retirement program.

35 1. Subject to the provisions of paragraphs five and six of this subdivi-
36 sion, any person who is an EMT member on the starting date of the twen-
37 ty-two year improved benefit retirement program may elect to become a
38 participant in the twenty-two year improved benefit retirement program
39 by filing, within one hundred eighty days after such starting date, a
40 duly executed application for such participation with the retirement
41 system, provided he or she is such an EMT member on the date such appli-
42 cation is filed.

43 2. Subject to the provision of paragraphs five and six of this subdivi-
44 vision, any person who becomes an EMT member after the starting date of
45 the twenty-two year improved benefit retirement program may elect to
46 become a participant in the twenty-two year improved benefit retirement
47 program by filing, within one hundred eighty days after becoming such an
48 EMT member, a duly executed application for such participation with the
49 retirement system, provided he or she is such an EMT member on the date
50 such application is filed.

51 3. Any election to be a participant in the twenty-two year improved
52 benefit retirement program shall be irrevocable.

53 4. Where any participant in the twenty-two year improved benefit
54 retirement program shall cease to hold a position as an EMT member, he
55 or she shall cease to be such a participant and, during any period in
56 which such a person does not hold such an EMT position, he or she shall

1 not be a participant in the twenty-two year improved benefit retirement
2 program and shall not be eligible for the benefits of subdivision c of
3 this section.

4 5. Where any participant in the twenty-two year improved benefit
5 retirement program terminates service as an EMT member and returns to
6 such service as an EMT member at a later date, he or she shall again
7 become such a participant on that date.

8 6. Notwithstanding any other provision of law to the contrary, any
9 person who is eligible to become a participant in the twenty-two year
10 improved benefit retirement program pursuant to paragraph one or two of
11 this subdivision for the full one hundred eighty day period provided for
12 in such applicable paragraph and who fails to timely file a duly
13 executed application for such participation with the retirement system,
14 shall not thereafter be eligible to become a participant in such
15 program.

16 c. Service retirement benefits. Notwithstanding any other provision of
17 law to the contrary, where a participant in the twenty-two year improved
18 benefit retirement program, who is otherwise qualified for a retirement
19 allowance pursuant to the optional retirement provision set forth in
20 subdivision a of this section, has made and/or paid, while he or she is
21 an EMT member, all additional member contributions and interest, if any,
22 required by subdivision d of this section, then:

23 1. that participant, while he or she remains participant, shall not be
24 subject to the provisions of subdivision a of section four hundred
25 forty-five of this article; and

26 2. if that participant, while such a participant, retires from
27 service, he or she shall not be subject to the provisions of section
28 four hundred forty-four of this article; and

29 3. his or her retirement allowance shall be an amount, on account of
30 this required minimum period of service, equal to the sum of (i) an
31 annuity which shall be the actuarial equivalent of the accumulated
32 deductions from his or her pay during such period, (ii) a pension for
33 increased-take-home-pay which shall be the actuarial equivalent of the
34 reserve for increased-take-home-pay to which he or she may be entitled,
35 for such period, and (iii) a pension which, when added to such annuity
36 and such pension for increased-take-home-pay, produces a retirement
37 allowance equal to fifty percent of his or her final average salary,
38 plus an amount for each additional year of allowable service as an EMT
39 member, or fraction thereof, beyond such required minimum period of
40 service equal to two percent of his or her final average salary for such
41 allowable service as an EMT member during the period from completion of
42 twenty-two years of allowable service as an EMT member to the date of
43 retirement but not to exceed more than five years of additional service
44 as an EMT member.

45 d. Additional member contributions. 1. In addition to the member
46 contributions required pursuant to section 13-125 or section 13-162 of
47 the administrative code, each participant in the twenty-two year
48 improved benefit retirement program shall contribute, subject to the
49 applicable provisions of section 13-125.2 of the administrative code, an
50 additional six and one-half percent of his or her compensation earned
51 from all credited service, as a participant in the twenty-two year
52 improved benefit retirement program, rendered on and after the starting
53 date of the improved benefit retirement program, and all allowable
54 service as an EMT member after such person ceases to be a participant,
55 but before he or she again becomes a participant pursuant to paragraph
56 five of subdivision b of this section. A participant in the twenty-two

1 year improved benefit retirement program shall contribute additional
2 member contributions until the later of the date as of which he or she
3 is eligible to retire with at least twenty-two years of allowable
4 service as an EMT member under such retirement program, or the first
5 anniversary of the starting date of the twenty-two year improved benefit
6 retirement program. The additional contributions required by this
7 section shall be in lieu of additional member contributions required by
8 section four hundred forty-five-d of this article, as added by chapter
9 ninety-six of the laws of nineteen hundred ninety-five, and shall be in
10 lieu of additional member contributions required by section four hundred
11 forty-five-e of this article, as added by chapter five hundred seventy-
12 seven of the laws of two thousand, and no member paying additional
13 contributions pursuant to this section shall be required to pay addi-
14 tional contributions pursuant to such subdivision d of section four
15 hundred forty-five-d of this article or pursuant to such subdivision d
16 of section four hundred forty-five-e of this article.

17 2. Commencing with the first full payroll period after each person
18 becomes a participant in the twenty-two year improved benefit retirement
19 program, additional member contributions at the rate specified in para-
20 graph one of this subdivision shall be deducted, subject to the applica-
21 ble provisions of section 13-125.2 of the administrative code, from the
22 compensation of such participant on each and every payroll of such
23 participant for each and every payroll period for which he or she is
24 such a participant.

25 3. (i) Subject to the provisions of subparagraph (ii) of this para-
26 graph, where any additional member contributions required by paragraph
27 one of this subdivision are not paid by deductions from a participant's
28 compensation pursuant to paragraph two of this subdivision:

29 (A) that participant shall be charged with a contribution deficiency
30 consisting of such unpaid amounts, together with interest thereon,
31 compounded annually; and

32 (B) such interest on each amount of undeducted contributions shall
33 accrue from the end of the payroll period for which such amount would
34 have been deducted from compensation if he or she had been a participant
35 at the beginning of that payroll period and such deductions had been
36 required for such payroll period until such amount is paid to the
37 retirement system; and

38 (C) (1) interest on each such amount included in such participant's
39 contribution deficiency pursuant to this subparagraph shall be calcu-
40 lated as if such additional member contributions never had been paid by
41 such participant, and such interest shall accrue from the end of the
42 payroll period to which an amount of such additional member contribution
43 is attributable, compounded annually, until such amount is paid to the
44 retirement system;

45 (2) the rate of interest to be applied to each such amount during the
46 period for which interest accrues on that amount shall be equal to the
47 rate or rates of interest required by law to be used during that same
48 period to credit interest on the accumulated deductions of retirement
49 system members.

50 (ii) Except as provided in subparagraph (iii) of this paragraph, no
51 interest shall be due on any unpaid additional contributions which are
52 not attributable to the period prior to the first full payroll period
53 referred to in paragraph two of this subdivision.

54 (iii) Should any person who, pursuant to paragraph seven of this
55 subdivision, has withdrawn any additional member contributions and any
56 interest paid thereon, again become a participant in the twenty-two year

1 improved benefit retirement program pursuant to paragraph five of subdivi-
2 vision b of this section, an appropriate amount shall be included in
3 such participant's contribution deficiency, including interest thereon
4 as calculated pursuant to subparagraph (ii) of this paragraph, for any
5 credited service with respect to which such person received a refund of
6 additional member contributions, including any amount of an unpaid loan
7 balance deemed to have been returned to such person pursuant to para-
8 graph seven of this subdivision, as if such additional member contrib-
9 utions never had been paid.

10 4. The board of trustees of the retirement system may, consistent with
11 the provisions of this subdivision, promulgate regulations for the
12 payment of the additional member contributions required by this subdivi-
13 sion, and any interest thereon, by a participant in the twenty-two year
14 improved benefit retirement program, including the deduction of such
15 contributions, and any interest thereon, from his or her compensation.

16 5. Where a participant who is otherwise eligible for service retire-
17 ment pursuant to subdivision c of this section did not, prior to the
18 effective date of retirement, pay the entire amount of a contribution
19 deficiency chargeable to him or her pursuant to paragraph three of this
20 subdivision, or repay the entire amount of a loan of his or her addi-
21 tional member contributions pursuant to paragraph eight of this subdivi-
22 sion, including accrued interest on such loan, that participant, never-
23 theless, shall be eligible to retire pursuant to subdivision c of this
24 section, provided, however, that where such participant is not entitled
25 to a refund of additional member contributions pursuant to paragraph
26 seven of this subdivision, such participant's service retirement benefit
27 calculated pursuant to the applicable provisions of subdivision c of
28 this section shall be reduced by a life annuity, calculated in accord-
29 ance with the method set forth in subdivision i of section six hundred
30 thirteen-b of this chapter, which is actuarially equivalent to:

31 (i) the amount of any unpaid contribution deficiency chargeable to
32 such member pursuant to paragraph three of this subdivision; plus

33 (ii) the amount of any unpaid balance of a loan of his or her addi-
34 tional member contributions pursuant to paragraph eight of this subdivi-
35 sion, including accrued interest on such loan.

36 6. Subject to the provisions of paragraph five of this subdivision,
37 where a participant has not paid in full any contribution deficiency
38 chargeable to him or her pursuant to paragraph three of this subdivi-
39 sion, and a benefit, other than a refund of a member's accumulated
40 deductions or a refund of additional member contributions pursuant to
41 paragraph seven of this subdivision, becomes payable by the retirement
42 system to the participant or to his or her designated beneficiary or
43 estate, the actuarial equivalent of any such unpaid amount shall be
44 deducted from the benefit otherwise payable.

45 7. (i) All additional member contributions required by this subdivi-
46 sion, and any interest thereon, which are received by the retirement
47 system shall be paid into its contingent reserve fund and shall be the
48 property of the retirement system. Such additional member contributions,
49 and any interest thereon, shall not for any purpose be deemed to be
50 member contributions or accumulated deductions of a member of the
51 retirement system under section 13-125 or section 13-162 of the adminis-
52 trative code while he or she is a participant in the twenty-two year
53 improved benefit retirement program or otherwise.

54 (ii) Should a participant in the twenty-two year improved benefit
55 retirement program, who has rendered less than fifteen years of credited
56 service cease to hold a position as an EMT member for any reason whatso-

1 ever, his or her accumulated additional member contributions made pursu-
2 ant to this subdivision, together with any interest thereon paid to the
3 retirement system, which remain credited to such participant's account
4 may be withdrawn by him or her pursuant to procedures promulgated in
5 regulations of the board of trustees of the retirement system, together
6 with interest thereon at the rate of interest required by law to be used
7 to credit interest on the accumulated deductions of retirement system
8 members compounded annually.

9 (iii) Notwithstanding any other provision of law to the contrary, (A)
10 no person shall be permitted to withdraw from the retirement system any
11 additional member contributions paid pursuant to this subdivision or any
12 interest paid thereon, except pursuant to and in accordance with the
13 preceding subparagraphs of this paragraph; and (B) no person, while he
14 or she is a participant in the twenty-two year improved benefit retire-
15 ment program, shall be permitted to withdraw any such additional member
16 contributions or any interest paid thereon pursuant to any of the
17 preceding subparagraphs of this paragraph or otherwise.

18 8. A participant in the twenty-two year improved benefit retirement
19 program shall be permitted to borrow from his or her additional member
20 contributions, including any interest paid thereon, which are credited
21 to the additional contributions account established for such participant
22 in the contingent reserve fund of the retirement system. The borrowing
23 from such additional member contributions pursuant to this paragraph
24 shall be governed by the same rights, privileges, obligations and proce-
25 dures set forth in section six hundred thirteen-b of this chapter which
26 govern the borrowing by members subject to article fifteen of this chap-
27 ter of member contributions made pursuant to section six hundred thir-
28 teen of this chapter. The board of trustees of the retirement system
29 may, consistent with the provisions of this subdivision, promulgate
30 regulations governing the borrowing of such additional member contrib-
31 utions.

32 9. Wherever a person has an unpaid balance of a loan of his or her
33 additional member contributions pursuant to paragraph eight of this
34 subdivision at the time he or she becomes entitled to a refund of his or
35 her additional member contributions pursuant to subparagraph (ii) of
36 paragraph seven of this subdivision, the amount of such unpaid loan
37 balance, including accrued interest, shall be deemed to have been
38 returned to such member, and the refund of such additional contributions
39 shall be the net amount of such contributions, together with interest
40 thereon in accordance with the provisions of such subparagraph.

41 10. Notwithstanding any other provision of law to the contrary, the
42 provisions of section one hundred thirty-eight-b of this chapter shall
43 not be applicable to the additional member contributions which are
44 required by this subdivision.

45 11. Notwithstanding any other provision of law to the contrary, the
46 additional member contributions which are required by this subdivision
47 shall not be reduced under any program for increased-take-home-pay.

48 e. The provisions of this section shall not be construed to provide
49 benefits to any participant in the twenty-two year improved benefit
50 retirement program which are greater than those which would be received
51 by a similarly situated member who is entitled to benefits under the
52 provisions of section 13-157.5 of the administrative code, but who is
53 not governed by the provisions of this article.

54 § 5. Paragraph 3 of subdivision b of section 604-e of the retirement
55 and social security law, as added by chapter 577 of the laws of 2000, is
56 amended to read as follows:

1 3. Each EMT member, other than an EMT member subject to paragraph one
2 or two of this subdivision, who [~~becomes~~] became subject to the
3 provisions of this article on or after the starting date of the twenty-
4 five year retirement program and prior to the starting date of the twen-
5 ty-two year retirement program provided for in section six hundred
6 four-j of this article shall [~~become~~] continue to be a participant in
7 the twenty-five year retirement program [~~on the date he or she becomes~~
8 ~~such an EMT member~~], unless such person elects to become a member of the
9 twenty-two year retirement program in accordance with the conditions and
10 terms of such section six hundred four-j. Provided, however, a person
11 subject to this paragraph, and who has exceeded age twenty-five upon
12 employment as an EMT member, shall be exempt from participation in the
13 improved twenty-five year retirement program if such person elects not
14 to participate by filing a duly executed form with the retirement system
15 within one hundred eighty days of becoming an EMT member.

16 § 6. The retirement and social security law is amended by adding a new
17 section 604-j to read as follows:

18 § 604-j. Twenty-two year retirement program for EMT members. a. Defi-
19 initions. The following words and phrases as used in this section shall
20 have the following meanings unless a different meaning is plainly
21 required by the context.

22 1. "EMT member" shall mean a member of the New York city employees'
23 retirement system who is employed by the city of New York or by the New
24 York city health and hospitals corporation in a title whose duties are
25 those of an emergency medical technician or an advanced emergency
26 medical technician, as those terms are defined in section three thousand
27 one of the public health law, or in a title whose duties require the
28 supervision of employees whose duties are those of an emergency medical
29 technician or advanced emergency medical technician, as those terms are
30 defined in section three thousand one of the public health law.

31 2. "Twenty-two year retirement program" shall mean all the terms and
32 conditions of this section.

33 3. "Starting date of the twenty-two year retirement program" shall
34 mean the effective date of this section.

35 4. "Participant in the twenty-two year retirement program" shall mean
36 any EMT member who, under the applicable provisions of subdivision b of
37 this section, is entitled to the rights, benefits and privileges and is
38 subject to the obligations of the twenty-two year retirement program, as
39 applicable to him or her.

40 5. "Discontinued member" shall mean a participant in the twenty-two
41 year retirement program who, while he or she was an EMT member, discon-
42 tinued service as such a member and has a right to a deferred vested
43 benefit under subdivision d of this section.

44 6. "Administrative code" shall mean the administrative code of the
45 city of New York.

46 7. "Allowable service as an EMT member" shall mean (i) all service as
47 an EMT member; and (ii) all service while employed by the city of New
48 York or by the New York city health and hospitals corporation in the
49 title motor vehicle operator.

50 b. Participation in the twenty-two year retirement program. 1. Subject
51 to the provisions of paragraphs six and seven of this subdivision, any
52 person who is an EMT member on the starting date of the twenty-two year
53 retirement program and who, as such an EMT member or otherwise, last
54 became subject to the provisions of this article prior to such starting
55 date, may elect to become a participant in the twenty-two year retire-
56 ment program by filing, within one hundred eighty days after such start-

1 ing date, a duly executed application for such participation with the
2 retirement system of which such person is a member, provided he or she
3 is such an EMT member on the date such application is filed. An EMT
4 member who elects to become a member of the twenty-two year retirement
5 program pursuant to this paragraph shall cease to be a member of the
6 twenty-five year retirement program provided for in section six hundred
7 four-e of this article, as added by chapter five hundred seventy-seven
8 of the laws of two thousand.

9 2. Subject to the provisions of paragraphs six and seven of this
10 subdivision, any person who becomes an EMT member after the starting
11 date of the twenty-two year retirement program and who, as such an EMT
12 member or otherwise, last became subject to the provisions of this arti-
13 cle prior to such starting date, may elect to become a participant in
14 the twenty-two year retirement program by filing, within one hundred
15 eighty days after becoming such an EMT member, a duly executed applica-
16 tion for such participation with the retirement system for which such
17 person is a member, provided he or she is such an EMT member on the date
18 such application is filed. An EMT member who elects to become a member
19 of the twenty-two year retirement program pursuant to this paragraph
20 shall cease to be a member of the twenty-five year retirement program
21 provided for in section six hundred four-e of this article, as added by
22 chapter five hundred seventy-seven of the laws of two thousand.

23 3. Any election to be a participant in the twenty-two year retirement
24 program shall be irrevocable.

25 4. Each EMT member who becomes subject to the provisions of this arti-
26 cle on or after the starting date of the twenty-two year retirement
27 program shall become a participant in the twenty-two year retirement
28 program on the date he or she becomes an EMT member.

29 5. Where any participant in the twenty-two year retirement program
30 shall cease to hold a position as an EMT member, he or she shall cease
31 to be such a participant and, during any period in which such person
32 does not hold such an EMT position, he or she shall not be a participant
33 in the twenty-two year retirement program and shall not be eligible for
34 the benefits of subdivision c of this section.

35 6. Where any participant in the twenty-two year retirement program
36 terminates service as an EMT member and returns to such service as an
37 EMT member at a later date, he or she shall again become such a partic-
38 ipant on that date.

39 7. Notwithstanding any other provision of the law to the contrary, any
40 person who is eligible to elect to become a participant in the twenty-
41 two year retirement program pursuant to paragraph one or two of this
42 subdivision for the full one hundred eighty day period provided for in
43 such applicable paragraph and who fails to timely file a duly executed
44 application for such participation with the retirement system, shall not
45 thereafter be eligible to become a participant in such program.

46 c. Service retirement benefits. 1. A participant in the twenty-two
47 year retirement program:

48 (i) who has completed twenty-two or more years of credited service;
49 and

50 (ii) who has paid, before the effective date of retirement, all addi-
51 tional member contributions and interest, if any, required by subdivi-
52 sion e of this section; and

53 (iii) who files with the retirement system of which he or she is a
54 member an application for service retirement setting forth at what time,
55 not less than thirty days subsequent to the execution and filing there-
56 of, he or she desires to be retired; and

1 (iv) who shall be a participant in the twenty-two year retirement
2 program at the time so specified for his or her retirement; shall be
3 retired pursuant to the provisions of this section affording early
4 service retirement.

5 2. Notwithstanding any other provision of law to the contrary, and
6 subject to the provisions of paragraph six of subdivision e of this
7 section, the service retirement benefit for participants in the twenty-
8 two year retirement program who retire pursuant to paragraph one of this
9 subdivision shall be a retirement allowance consisting of:

10 (i) an amount, on account of the required minimum period of service,
11 equal to fifty percent of his or her final average salary; plus

12 (ii) an amount on account of allowable service as an EMT member, or
13 fraction thereof, beyond such required minimum period of service equal
14 to two percent of his or her final salary as an EMT member during the
15 period from the completion of twenty-two years of allowable service as
16 an EMT member to the date of retirement but not to exceed more than five
17 years of additional service as an EMT member.

18 d. Vesting. 1. A participant in the twenty-two year retirement
19 program:

20 (i) who discontinues service as such a participant, other than by
21 death or retirement; and

22 (ii) in the case of a participant who is not a New York city revised
23 plan member, who prior to such discontinuance, completed five but less
24 than twenty-two years of allowable service as an EMT member, and in the
25 case of a New York city revised plan member, who prior to such discon-
26 tinuance, completed ten but less than twenty-two years of allowable
27 service as an EMT member; and

28 (iii) who, subject to the provisions of paragraph seven of subdivision
29 e of this section, has paid, prior to such discontinuance, all addi-
30 tional member contributions and interest, if any, required by subdivi-
31 sion e of this section; and

32 (iv) who does not withdraw in whole or in part his or her accumulated
33 member contributions pursuant to section six hundred thirteen of this
34 article unless such participant thereafter returns to public service and
35 repays the amounts so withdrawn, together with interest, pursuant to
36 such section six hundred thirteen;

37 shall be entitled to receive a deferred vested benefit as provided in
38 this subdivision.

39 2. (i) Upon such discontinuance under the conditions and in compliance
40 with the provisions of paragraph one of this subdivision, such deferred
41 vested benefit shall vest automatically.

42 (ii) In the case of a participant who is not a New York city revised
43 plan member, such vested benefit shall become payable on the earliest
44 date on which such discontinued member could have retired for service if
45 such discontinuance had not occurred, or, in the case of a participant
46 who is a New York city revised plan member, such vested benefit shall
47 become payable at age sixty-three.

48 3. Subject to the provisions of paragraph seven of subdivision e of
49 this section, such deferred vested benefit shall be a retirement allow-
50 ance consisting of an amount equal to two percent of such discontinued
51 member's final average salary, multiplied by the number of years of
52 allowable service as an EMT member.

53 e. Additional member contributions. 1. In addition to the member
54 contributions required by section six hundred thirteen of this article,
55 each participant in the twenty-two year retirement program shall
56 contribute to the retirement system of which he or she is a member,

1 subject to the applicable provisions of subdivision d of section six
2 hundred thirteen of this article, an additional six and one-half percent
3 of his or compensation earned from (i) all allowable service, as a
4 participant in the twenty-two year retirement program, rendered on or
5 after the starting date of the twenty-two year retirement program, and
6 (ii) all allowable service after such person ceases to be a participant,
7 but before he or she again becomes a participant pursuant to paragraph
8 six of subdivision b of this section. The additional contributions
9 required by this section shall be in lieu of additional member contribu-
10 tions required by subdivision d of section six hundred four-c of this
11 chapter as added by chapter ninety-six of the laws of nineteen hundred
12 ninety-five, and shall be in lieu of additional member contributions
13 required by subdivision e of section six hundred four-e of this chapter
14 as added by chapter five hundred seventy-seven of the laws of two thou-
15 sand, and no member making additional contributions pursuant to this
16 section shall be required to make contributions pursuant to such subdivi-
17 vision d of section six hundred four-c of this article or such subdivi-
18 sion e of section six hundred four-e of this article.

19 2. A participant in the twenty-two year retirement program shall
20 contribute additional member contributions until the later of (i) the
21 first anniversary of the starting date of the twenty-two year retirement
22 program, or (ii) the date on which he or she completes thirty years of
23 credited service as an EMT member.

24 3. Commencing with the first full payroll period after each person
25 becomes a participant in the twenty-two year retirement program, addi-
26 tional member contributions at the rate specified in paragraph one of
27 this subdivision shall be deducted, subject to the applicable provisions
28 of subdivision d of section six hundred thirteen of this article, from
29 the compensation of such participant on each and every payroll of such
30 participant for each and every payroll period for which he or she is
31 such a participant.

32 4. (i) Each participant in the twenty-two year retirement program
33 shall be charged with a contribution deficiency consisting of the total
34 amounts of additional member contributions such person is required to
35 make pursuant to paragraphs one and two of this subdivision which are
36 not deducted from his or her compensation pursuant to paragraph three of
37 this subdivision, if any, together with interest thereon, compounded
38 annually, and computed in accordance with the provisions of subpara-
39 graphs (ii) and (iii) of this paragraph.

40 (ii)(A) The interest required to be paid on each such amount specified
41 in subparagraph (i) of this paragraph shall accrue from the end of the
42 payroll period for which such amount would have been deducted from
43 compensation if he or she had been a participant at the beginning of
44 that payroll period and such deduction had been required for such
45 payroll period, until such amount is paid to the retirement system.

46 (B) The rate of interest to be applied to each such amount during the
47 period for which interest accrues on that amount shall be equal to the
48 rate or rates of interest required by law to be used during that same
49 period to credit interest on the accumulated deductions of retirement
50 system members.

51 (iii) Except as otherwise provided in paragraph five of this subdivi-
52 sion, no interest shall be due on any unpaid additional member contribu-
53 tions which are not attributable to a period prior to the first full
54 payroll period referred to in paragraph three of this subdivision.

55 5. (i) Should any person who, pursuant to subparagraph (ii) of para-
56 graph ten of this subdivision, has received a refund of his or her addi-

1 tional member contributions including any interest paid on such contrib-
2 utions, again become a participant in the twenty-two year retirement
3 program pursuant to paragraph six of subdivision b of this section, an
4 appropriate amount shall be included in such participant's contribution
5 deficiency, including interest thereon as calculated pursuant to subpar-
6 agraph (ii) of this paragraph, for any credited service for which such
7 person received a refund of such additional member contributions,
8 including any amount of an unpaid loan balance deemed to have been
9 returned to such person pursuant to paragraph twelve of this subdivi-
10 sion, as if such additional member contributions never had been paid.

11 (ii) (A) Interest on a participant's additional member contributions
12 included in such participant's contribution deficiency pursuant to
13 subparagraph (i) of this paragraph shall be calculated as if such addi-
14 tional member contributions had never been paid by such participant, and
15 such interest shall accrue from the end of the payroll period to which
16 an amount of such additional member contributions is attributable, until
17 such amount is paid to the retirement system.

18 (B) The rate of interest to be applied to such amount during the peri-
19 od for which interest accrues on that amount shall be five percent per
20 annum, compounded annually.

21 6. Where a participant who is otherwise eligible for service retire-
22 ment pursuant to subdivision c of this section did not, prior to the
23 effective date of retirement, pay the entire amount of a contribution
24 deficiency chargeable to him or her pursuant to paragraphs four and five
25 of this subdivision, or repay the entire amount of a loan of his or her
26 additional member contributions pursuant to paragraph eleven of this
27 subdivision, including accrued interest on such loan, that participant,
28 nevertheless, shall be eligible to retire pursuant to subdivision c of
29 this section, provided, however, that such participant's service retire-
30 ment benefit calculated pursuant to paragraph two of such subdivision c
31 shall be reduced by a life annuity, calculated in accordance with the
32 method set forth in subdivision i of section six hundred thirteen-b of
33 this article, which is actuarially equivalent to:

34 (i) the amount of any unpaid contribution deficiency chargeable to
35 such member pursuant to paragraphs four and five of this subdivision;
36 plus

37 (ii) the amount of any unpaid balance of a loan of his or her addi-
38 tional member contributions pursuant to paragraph eleven of this subdivi-
39 vision, including accrued interest on such loan.

40 7. Where a participant who is otherwise eligible for a vested right to
41 a deferred benefit pursuant to subdivision d of this section did not,
42 prior to the date of discontinuance of service, pay the entire amount of
43 a contribution deficiency chargeable to him or her pursuant to para-
44 graphs four and five of this subdivision, or repay the entire amount of
45 a loan of his or her additional member contributions pursuant to para-
46 graph eleven of this subdivision, including accrued interest on such
47 loan, that participant, nevertheless, shall have a vested right to a
48 deferred benefit pursuant to subdivision d of this section provided,
49 however, that the deferred vested benefit calculated pursuant to para-
50 graph three of subdivision d of this section shall be reduced by a life
51 annuity, calculated in accordance with the method set forth in subdivi-
52 sion i of section six hundred thirteen-b of this article, which is actu-
53 arially equivalent to:

54 (i) the amount of any unpaid contribution chargeable to such member
55 pursuant to paragraphs four and five of this subdivision; plus

1 (ii) the amount of any unpaid balance of a loan of his or her addi-
2 tional member contributions pursuant to paragraph eleven of this subdivi-
3 vision, including accrued interest on such loan.

4 8. The head of a retirement system which includes participants in the
5 twenty-two year retirement program in its membership may, consistent
6 with the provisions of this subdivision, promulgate regulations for the
7 payment of such additional member contributions, and any interest there-
8 on, by such participants, including the deduction of such contributions,
9 and any interest thereon, from the participant's compensation.

10 9. Subject to the provisions of paragraphs six and seven of this
11 subdivision, where a participant has not paid in full any contribution
12 deficiency chargeable to him or her pursuant to paragraphs four and five
13 of this subdivision, and a benefit, other than a refund of member
14 contributions pursuant to section six hundred thirteen of this article
15 or a refund of additional member contributions pursuant to subparagraph
16 (ii) of paragraph ten of this subdivision, becomes payable under this
17 article to the participant or to his or her designated beneficiary or
18 estate, the actuarial equivalent of any such unpaid amount shall be
19 deducted from the benefit otherwise payable.

20 10. (i) Such additional member contributions, and any interest there-
21 on, shall be paid into the contingent reserve fund of the retirement
22 system of which the participant is a member and shall not for any
23 purpose be deemed to be member contributions or accumulated contrib-
24 utions of a member under section six hundred thirteen of this article or
25 otherwise while he or she is a participant in the twenty-two year
26 retirement program or otherwise.

27 (ii) Should a participant in the twenty-two year retirement program
28 who has rendered less than fifteen years of credited service cease to
29 hold a position as an EMT member for any reason whatsoever, his or her
30 accumulated additional member contributions made pursuant to this subdivi-
31 vision, together with any interest thereon paid to the retirement
32 system, may be withdrawn by him or her pursuant to procedures promulgat-
33 ed in regulations of the board of trustees of the retirement system,
34 together with interest thereon at the rate of five percent per annum,
35 compounded annually.

36 (iii) Notwithstanding any other provision of law to the contrary, (A)
37 no person shall be permitted to withdraw from the retirement system any
38 additional member contributions paid pursuant to this subdivision or any
39 interest paid thereon, except pursuant to and in accordance with the
40 preceding subparagraphs of this paragraph; and (B) no person, while he
41 or she is a participant in the twenty-two year retirement program, shall
42 be permitted to withdraw any such additional member contributions or any
43 interest paid thereon pursuant to any of the preceding subparagraphs of
44 this paragraph or otherwise.

45 11. A participant in the twenty-two year retirement program shall be
46 permitted to borrow from his or her additional member contributions,
47 including any interest paid thereon, which are credited to the addi-
48 tional contributions account established for such participant in the
49 contingent reserve fund of the retirement system. The borrowing from
50 such additional member contributions pursuant to this paragraph shall be
51 governed by the rights, privileges, obligations and procedures set forth
52 in section six hundred thirteen-b of this article which govern the
53 borrowing of member contributions made pursuant to section six hundred
54 thirteen of this article. The board of trustees of the retirement system
55 may, consistent with the provisions of this subdivision and the
56 provisions of section six hundred thirteen-b of this article as made

1 applicable to this subdivision, promulgate regulations governing the
2 borrowing of such additional member contributions.

3 12. Whenever a person has an unpaid balance of a loan or his or her
4 additional member contributions pursuant to paragraph eleven of this
5 subdivision at the time he or she becomes entitled to a refund of his or
6 her additional member contributions pursuant to subparagraph (ii) of
7 paragraph ten of this subdivision, the amount of such unpaid loan
8 balance, including accrued interest shall be deemed to have been
9 returned to such member, and the refund of such additional contributions
10 shall be the net amount of such contribution, together with interest
11 thereon in accordance with the provisions of such subparagraph (ii).

12 § 7. Paragraph 7 of subdivision d of section 613 of the retirement and
13 social security law, as amended by chapter 577 of the laws of 2000, is
14 amended to read as follows:

15 7. (i) The city of New York shall, in the case of an EMT member (as
16 defined in paragraph one of subdivision a of section six hundred four-e
17 of this article) who is a participant in the twenty-five year retirement
18 program (as defined in paragraph four of subdivision a of such section
19 six hundred four-e), and in the case of an EMT member (as defined in
20 paragraph one of subdivision a of section six hundred four-j of this
21 article) who is a participant in the twenty-two year retirement program
22 (as defined in paragraph four of subdivision a of such section six
23 hundred four-j), and who is not rendered ineligible for such pick ups by
24 another provision of law, pick up and pay to the retirement system of
25 which such participant is a member all additional member contributions
26 which otherwise would be required to be deducted from such member's
27 compensation pursuant to paragraphs one and two of subdivision e of
28 [~~such~~] section six hundred four-e of this article, or pursuant to para-
29 graphs one and two of subdivision e of section six hundred four-j of
30 this article, (not including any additional member contributions due for
31 any period prior to the first full payroll period referred to in such
32 paragraph three of such subdivision e), and shall effect such pick up on
33 each and every payroll of such participant for each and every payroll
34 period with respect to which such paragraph three would otherwise
35 require such deductions.

36 (ii) An amount equal to the amount of additional contributions picked
37 up pursuant to this paragraph shall be deducted by such employer from
38 the compensation of such member (as such compensation would be in the
39 absence of a pick up program applicable to him or her hereunder) and
40 shall not be paid to such member.

41 (iii) The additional member contributions picked up pursuant to this
42 paragraph for any such member shall be paid by such employer in lieu of
43 an equal amount of additional member contributions otherwise required to
44 be paid by such member under the applicable provisions of subdivision e
45 of section six hundred four-e of this article, and shall be deemed to be
46 and treated as employer contributions pursuant to section 414(h) of the
47 Internal Revenue Code.

48 (iv) For the purpose of determining the retirement system rights,
49 benefits and privileges of any member whose additional member contribu-
50 tions are picked up pursuant to this paragraph, such picked up addi-
51 tional member contributions shall be deemed to be and treated as part of
52 such member's additional member contributions under the applicable
53 provisions of subdivision e of section six hundred four-e and subdivi-
54 sion e of section six hundred four-j of this article.

55 (v) With the exception of federal income tax treatment, the additional
56 member contributions picked up pursuant to subparagraph (i) of this

1 paragraph shall for all other purposes, including computation of retire-
2 ment benefits and contributions by employers and employees, be deemed
3 employee salary. Nothing contained in this subdivision shall be
4 construed as superseding the provisions of section four hundred thirty-
5 one of this chapter, or any similar provision of law which limits the
6 salary base for computing retirement benefits payable by a public
7 retirement system.

8 § 8. Section 13-125.2 of the administrative code of the city of New
9 York is amended by adding two new subdivisions a-9 and a-10 to read as
10 follows:

11 a-9. Notwithstanding any other provision of law to the contrary, on or
12 after the starting date for pick up, the employer responsible for pick
13 up shall, in the case of an EMT member, as defined in paragraph one of
14 subdivision a of section 13-157.5 of this chapter, who is a participant
15 in the twenty-two year improved benefit retirement program, as defined
16 in paragraph two of such subdivision a, pick up and pay to the retire-
17 ment system all additional member contributions which otherwise would be
18 required to be deducted from such member's compensation pursuant to
19 subdivision e of such section 13-157.5, and shall effect such pick up on
20 each and every payroll of such participant for each and every payroll
21 period with respect to which such subdivision e would otherwise require
22 such deductions.

23 a-10. Notwithstanding any other provision of law to the contrary, on
24 or after the starting date for pick up, the employer responsible for
25 pick up shall, in the case of an EMT member, as defined in paragraph two
26 of subdivision a of section four hundred forty-five-j of the retirement
27 and social security law, who is a participant in the twenty-two year
28 improved benefit retirement program, as defined in paragraph three of
29 such subdivision a, pick up and pay to the retirement system all addi-
30 tional member contributions which otherwise would be required to be
31 deducted from such member's compensation pursuant to subdivision d of
32 such section four hundred forty-five-j, and shall effect such pick up on
33 each and every payroll of such participant for each and every payroll
34 period with respect to which such subdivision d would otherwise require
35 such deductions.

36 § 9. Subparagraph (ii) of paragraph 1 of subdivision c of section
37 13-125.2 of the administrative code of the city of New York, as amended
38 by chapter 682 of the laws of 2003, is amended to read as follows:

39 (ii) the determination of the amount of such member's Tier I or Tier
40 II nonuniformed-force member contributions eligible for pick up by the
41 employer or additional member contributions required to be picked up
42 pursuant to subdivision a-one, subdivision a-two, subdivision a-three,
43 subdivision a-four, subdivision a-five, subdivision a-six, subdivision
44 a-seven [~~or~~], subdivision a-eight, subdivision a-nine, or subdivision
45 a-ten of this section; and

46 § 10. Subdivision d of section 13-125.2 of the administrative code of
47 the city of New York is amended by adding two new paragraphs 2-h and 2-i
48 to read as follows:

49 (2-h) For the purpose of determining the retirement system rights,
50 benefits and privileges of any member who is a participant in the twen-
51 ty-two year retirement program, as defined in paragraph two of subdivi-
52 sion a of section 13-157.5 of this chapter, the additional member
53 contributions of such participant picked up pursuant to subdivision
54 a-nine of this section shall be deemed to be and treated as a part of
55 such member's additional contributions under subdivision e of such
56 section 13-157.5.

1 (2-i) For the purpose of determining the retirement system rights,
2 benefits and privileges of any member who is a participant in the twenty-two year improved benefit retirement program, as defined in paragraph
3 three of subdivision a of section four hundred forty-five-j of the
4 retirement and social security law, the additional member contributions
5 of such participant picked up pursuant to subdivision a-ten of this
6 section shall be deemed to be and treated as a part of such member's
7 additional member contributions under subdivision d of section four
8 hundred forty-five-j of the retirement and social security law.
9

10 § 11. Paragraph 3 of subdivision d of section 13-125.2 of the adminis-
11 trative code of the city of New York, as amended by chapter 682 of the
12 laws of 2003, is amended to read as follows:

13 (3) Interest on contributions picked up for any Tier I or Tier II
14 non-uniformed-force member pursuant to this section (other than addi-
15 tional member contributions picked up pursuant to subdivision a-one,
16 subdivision a-two, subdivision a-three, subdivision a-four, subdivision
17 a-five, subdivision a-six, subdivision a-seven [~~☒~~], subdivision
18 a-eight, subdivision a-nine, or subdivision a-ten of this section) shall
19 accrue in favor of the member and be payable to the retirement system at
20 the same rate, for the same time periods, in the same manner and under
21 the same circumstances as interest would be required to accrue in favor
22 of the member and be payable to the retirement system on such contribu-
23 tions if they were made by such member in the absence of a pick up
24 program applicable to such member under the provisions of this section.

25 § 12. Subdivision a of section 603 of the retirement and social secu-
26 rity law, as amended by chapter 18 of the laws of 2012, is amended to
27 read as follows:

28 a. The service retirement benefit specified in section six hundred
29 four of this article shall be payable to members who have met the mini-
30 mum service requirements upon retirement and attainment of age sixty-
31 two, other than members who are eligible for early service retirement
32 pursuant to subdivision c of section six hundred four-b of this article,
33 subdivision c of section six hundred four-c of this article, subdivision
34 d of section six hundred four-d of this article, subdivision c of
35 section six hundred four-e of this article, subdivision c of section six
36 hundred four-f of this article, subdivision c of section six hundred
37 four-g of this article, subdivision c of section six hundred four-h of
38 this article [~~☒~~], subdivision c of section six hundred four-i of this
39 article, or subdivision c of section six hundred four-j of this article,
40 provided, however, a member of a teachers' retirement system or the New
41 York state and local employees' retirement system who first joins such
42 system before January first, two thousand ten or a member who is a
43 uniformed court officer or peace officer employed by the unified court
44 system who first becomes a member of the New York state and local
45 employees' retirement system before April first, two thousand twelve may
46 retire without reduction of his or her retirement benefit upon attain-
47 ment of at least fifty-five years of age and completion of thirty or
48 more years of service, provided, however, that a uniformed court officer
49 or peace officer employed by the unified court system who first becomes
50 a member of the New York state and local employees' retirement system on
51 or after January first, two thousand ten and retires without reduction
52 of his or her retirement benefit upon attainment of at least fifty-five
53 years of age and completion of thirty or more years of service pursuant
54 to this section shall be required to make the member contributions
55 required by subdivision f of section six hundred thirteen of this arti-
56 cle for all years of credited and creditable service, provided further

1 that the [~~the~~] preceding provisions of this subdivision shall not apply
2 to a New York city revised plan member.

3 § 13. Subdivision d of section 613 of the retirement and social secu-
4 rity law is amended by adding a new paragraph 12 to read as follows:

5 12. (i) The city of New York shall, in the case of an EMT member, as
6 defined in paragraph one of subdivision a of section six hundred four-j
7 of this article, who is a participant in the twenty-two year retirement
8 program, as defined in paragraph four of subdivision a of such section
9 six hundred four-j, pick up and pay to the retirement system of which
10 such participant is a member all additional member contributions which
11 otherwise would be required to be deducted from such member's compen-
12 sation pursuant to paragraphs one and two of subdivision e of such
13 section six hundred four-j, not including any additional member contrib-
14 utions due for any period prior to the first full payroll period
15 referred to in such paragraph three of such subdivision e, and shall
16 effect such pick up on each and every payroll of such participant for
17 each and every payroll period with respect to which such paragraph three
18 would otherwise require such deductions.

19 (ii) An amount equal to the amount of additional contributions picked
20 up pursuant to this paragraph shall be deducted by such employer from
21 the compensation of such member, as such compensation would be in the
22 absence of a pick up program applicable to him or her hereunder, and
23 shall not be paid to such member.

24 (iii) The additional member contributions picked up pursuant to this
25 paragraph for any such member shall be paid by such employer in lieu of
26 an equal amount of additional member contributions otherwise required to
27 be paid by such member under the applicable provisions of subdivision e
28 of section six hundred four-j of this article, and shall be deemed to be
29 and treated as employer contributions pursuant to section 414(h) of the
30 Internal Revenue Code.

31 (iv) For the purpose of determining the retirement system rights,
32 benefits and privileges of any member whose additional member contrib-
33 utions are picked up pursuant to this paragraph, such picked up addi-
34 tional member contributions shall be deemed to be and treated as part of
35 such member's additional member contributions under the applicable
36 provisions of subdivision e of section six hundred four-j of this arti-
37 cle.

38 (v) With the exception of federal income tax treatment, the additional
39 member contributions picked up pursuant to subparagraph (i) of this
40 paragraph shall for all other purposes, including computation of retire-
41 ment benefits and contributions by employers and employees, be deemed
42 employee salary. Nothing contained in this subdivision shall be
43 construed as superseding the provisions of section four hundred thirty-
44 one of this chapter, or any similar provision of law which limits the
45 salary base for computing retirement benefits payable in New York by a
46 public retirement system.

47 § 14. Nothing contained in sections seven and twelve of this act shall
48 be construed to create any contractual right with respect to members to
49 whom such sections apply. The provisions of such sections are intended
50 to afford members the advantages of certain benefits contained in the
51 internal revenue code, and the effectiveness and existence of such
52 sections and benefits they confer are completely contingent thereon.

53 § 15. This act shall take effect immediately, provided, however that:

54 (a) The provisions of sections seven, twelve and thirteen of this act
55 shall remain in force and effect only so long as, pursuant to federal
56 law, contributions picked up under such section are not includable as

1 gross income of a member for federal income tax purposes until distrib-
2 uted or made available to the member; provided that the New York city
3 employees' retirement system shall notify the legislative bill drafting
4 commission upon the occurrence of such a change in federal law ruling
5 affecting the provisions of this act in order that the commission may
6 maintain an accurate and timely effective data base of the official text
7 of the laws of the state of New York in furtherance of effectuating the
8 provisions of section 44 of the legislative law and section 70-b of the
9 public officers law;

10 (b) The amendments to subdivision d of section 613 of the retirement
11 and social security law made by sections seven and thirteen of this act
12 shall not affect the expiration of such subdivision and shall expire
13 therewith;

14 (c) The amendments to section 13-125.2 of the administrative code of
15 the city of New York made by sections eight, nine, ten and eleven of
16 this act shall not affect the expiration of such section and shall be
17 deemed to expire therewith; and

18 (d) The amendments to subdivision a of section 603 of the retirement
19 and social security law made by section twelve of this act shall not
20 affect the expiration of such subdivision and shall be deemed to expire
21 therewith.