

STATE OF NEW YORK

10230

IN SENATE

May 7, 2026

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

AN ACT to authorize the county of Erie to offer an optional twenty year retirement plan to certain deputy sheriffs employed by such county

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 county of Erie, a participating employer in the New York state and
3 local employees' retirement system, which previously elected to offer
4 the optional twenty year retirement plan established pursuant to
5 sections 552 and 553 of the retirement and social security law, to deputy
6 sheriffs employed by such county, is hereby authorized to make
7 participation in such plan available to Nicholas Cervoni, Thomas Makin,
8 and Sarah Murphy, deputy sheriffs employed by the county of Erie, who,
9 for reasons not ascribable to their own negligence failed to make timely
10 application to participate in such twenty year retirement plan. The
11 county of Erie may so elect by filing with the state comptroller within
12 three months of the effective date of this act, a resolution of the Erie
13 county legislature together with certification that such deputy sheriffs
14 did not bar themselves from participation in such retirement plan as a
15 result of their own negligence. Thereafter, such deputy sheriffs may
16 elect to be covered by the provisions of sections 552 and 553 of the
17 retirement and social security law, and shall be entitled to the full
18 rights and benefits associated with coverage under such sections, by
19 filing a request to that effect with the state comptroller on or before
20 June 30, 2027.

21 § 2. All past service costs associated with implementing the
22 provisions of this act shall be borne by the county of Erie.

23 § 3. This act shall take effect immediately.

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

This bill will allow Erie county to elect to reopen the provisions of section 552 together with section 553 of the retirement and social security law (RSSL) for deputy sheriffs Nicholas Cervoni, Thomas Makin, and Sarah Murphy.

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

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We estimate that Erie county's annual contributions will increase \$37,000 beginning FYE 2027. Annual costs will vary but are expected to average 11.5% of salary.

In addition, there will be an immediate past service cost of \$295,000 borne by the county of Erie as a one-time payment. This cost assumes that payment will be made on February 1, 2027.

Summary of relevant resources:

Membership data as of March 31, 2025 was used to measure the impact of the bill, the same data used in the Actuarial Valuations dated April 1, 2025. Distributions and other statistics can be found in the 2025 Report of the Actuary and the 2025 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2025 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The fair value of assets and GASB disclosures can be found in the 2025 Financial Statements and Supplementary Information.

Assumptions, demographics, and other considerations may have been modified to better reflect specific provisions of any proposed benefit change(s).

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

This estimate, dated February 10, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-46. As Chief Actuary of the New York State and Local Retirement System (NYSLRS), I, Aaron Schottin Young, hereby certify that this analysis complies with applicable Actuarial Standards of Practice as well as the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion of the American Academy of Actuaries, of which I am a member. I am a member of NYSLRS but do not believe it impairs my objectivity.