

STATE OF NEW YORK

8148--B

2025-2026 Regular Sessions

IN SENATE

May 15, 2025

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Civil Service and Pensions in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the retirement and social security law, in relation to providing a heart disease presumption for certain members employed by the Triborough bridge and tunnel authority

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 607-m to read as follows:

3 § 607-m. Disabilities of Triborough bridge and tunnel members in
4 certain cases. 1. Notwithstanding the provisions of any general, special
5 or local law or administrative code to the contrary, but except for the
6 purposes of the workers' compensation law and the labor law, any condi-
7 tion of impairment of health caused by diseases of the heart, resulting
8 in total or partial disability or death to a member employed by the
9 Triborough bridge and tunnel authority as a bridge and tunnel officer,
10 sergeant or lieutenant in a non-managerial position or any retired
11 member of such authority who has been retired directly from service as a
12 bridge and tunnel officer, sergeant or lieutenant in a non-managerial
13 position for five or less years, who successfully passed a physical
14 examination on entry into such service or subsequent thereto, which
15 examination failed to reveal any evidence of such condition, shall be
16 presumptive evidence that it was incurred in the performance and
17 discharge of duty, unless the contrary be proved by competent evidence.

18 2. Notwithstanding any other provision of law, a member employed by
19 the Triborough bridge and tunnel authority as a bridge and tunnel offi-

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

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cer, sergeant or lieutenant in a non-managerial position retiring pursuant to the provisions of subdivision one of this section shall receive a pension equal to three-fourths of their final average salary, and a retired member of such authority who has been retired directly from service as a bridge and tunnel officer, sergeant or lieutenant in a non-managerial position for five or less years and would have been able to retire pursuant to the provisions of subdivision one of this section if such subdivision had been in force at the time of such retired member's retirement, shall be entitled to receive a pension equal to three-fourths of their final average salary and have their pension recalculated commencing with the later of the effective date of this section or the first day that diseases of the heart resulted in the full or partial disability of such retired member.

§ 2. All past service costs associated with implementing the provisions of this act shall be borne by the city of New York.

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

§ 4. This act shall take effect immediately.

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

SUMMARY: This proposed legislation would provide to certain active and retired NYCERS Tier 4 and 6 Triborough Bridge and Tunnel Authority (TBTA) officers a rebuttable statutory presumption that a qualifying disability or death related to heart disease was incurred in the performance of duty and provide a performance of duty disability benefit equal to 75% of the member's Final Average Salary.

ILLUSTRATION - INCREASE (DECREASE) IN EMPLOYER CONTRIBUTIONS
by Fiscal Year for the first 25 years (\$ in Thousands)

Year	One Incident		One Incident Per Year	
	Disability	Death	Disability	Death
2027	63	235	63	235
2028	63	235	129	478
2029	63	235	196	728
2030	63	235	266	985
2031	63	235	337	1,250
2032	63	235	411	1,523
2033	63	235	486	1,804
2034	63	235	565	2,093
2035	63	235	645	2,391
2036	63	235	728	2,698
2037	63	235	813	3,015
2038	63	235	901	3,341
2039	63	235	992	3,676
2040	63	235	1,085	4,022
2041	0	0	1,117	4,143
2042	0	0	1,151	4,267
2043	0	0	1,185	4,395
2044	0	0	1,221	4,527
2045	0	0	1,258	4,663
2046	0	0	1,295	4,802
2047	0	0	1,334	4,946
2048	0	0	1,374	5,095
2049	0	0	1,415	5,248
2050	0	0	1,458	5,405
2051	0	0	1,502	5,567

Employer contribution impact beyond Fiscal Year 2051 is not shown.

While the past service costs would normally be borne by the TBTA, the proposed legislation assigns such costs to the City of New York.

PRESENT VALUE OF BENEFITS: The Present Value of Benefits is the discounted expected value of benefits paid to current members if all assumptions are met, including future service accrual and pay increases. Future new hires are not included in this present value.

INITIAL INCREASE (DECREASE) IN ACTUARIAL PRESENT VALUES

as of June 30, 2025 (\$ in Thousands)

Present Value (PV)	Per Disability	Per Death
(1) PV of Employer Contributions:	537	1,990
(2) PV of Employee Contributions:	(3)	0
Total PV of Benefits (1) + (2):	534	1,990

UNFUNDED ACCRUED LIABILITY (UAL): Actuarial Accrued Liabilities are the portion of the Present Value of Benefits allocated to past service. Changes in UAL per incident would be recognized as ongoing gain/loss.

AMORTIZATION OF UNFUNDED ACCRUED LIABILITY

Recognized as Ongoing Gain/Loss	Per Disability	Per Death
Increase (Decrease) in UAL:	537 K	1,990 K
Number of Payments:	14	14
Amortization Payment:	63 K	235 K

CENSUS DATA: The number of members who will benefit in the future from this proposed legislation is unknown. The estimates presented herein are based on preliminary census data collected as of June 30, 2025. The census data for the potentially impacted population used to develop the average costs is summarized below.

NYCERS

Active Members	
- Number Count:	259
- Average Age:	50.1
- Average Service:	19.3
- Average Salary:	127,300
Receiving Members (within five years of retirement)	
- Number Count:	215
- Average Age:	56.2

IMPACT ON MEMBER BENEFITS: Currently, active Tier 4 or Tier 6 members of NYCERS, who are employed as TBTA officers and become disabled due to heart disease would generally be eligible for an applicable ordinary disability retirement benefit after attaining 10 years of service. The disability benefit is a lifetime payment equal to the greatest of 1/3 of Final Average Salary (FAS), 1/60th of FAS times service, or the service retirement benefit, if eligible.

Under the proposed legislation, the performance of duty disability benefit for Tier 4 or Tier 6 NYCERS TBTA officers who are disabled from heart disease would be equal to 75% of FAS without an offset for Workers' Compensation.

The ordinary death benefit for NYCERS TBTA officers is a lump sum payment generally equal to three times the member's salary plus a return of member contributions.

The performance of duty death benefit would generally be equal to a lifetime benefit of 50% of a member's wages earned during the last year of service, plus, if applicable, the Special Accidental Death Benefit payable under General Municipal Law section 208-f.

ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the Revised 2021 Actuarial Assumptions and Methods of the impacted retirement systems.

The number of members and eligible retirees who will benefit in the future from this proposed legislation is unknown. The cost of this proposed legislation could vary greatly depending on the number of future members who benefit and on their length of service, age, and salary history. In particular, the increase would be greater for a member who is not yet eligible for an ordinary disability benefit when disabled.

The estimated financial impact for disabled members has been calculated assuming 50% would have retired under the current ordinary disability benefit, and 50% would have continued working if the proposed legislation were not passed.

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

This Fiscal Note is intended to measure pension-related impacts and does not include other potential costs (e.g., administrative and Other Postemployment Benefits). This Fiscal Note does not reflect any chapter laws that may have been enacted during the current legislative session.

STATEMENT OF ACTUARIAL OPINION: Marek Tyszkiewicz and Gregory Zelikovsky are members of the Society of Actuaries and the American Academy of Actuaries. We are members of NYCERS, but do not believe it impairs our objectivity, and we meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of our knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2026-07 dated January 30, 2026 was prepared by the Chief Actuary for the New York City Retirement Systems and Pension Funds and is intended for use only during the 2026 Legislative Session.