# STATE OF NEW YORK

8738

# IN SENATE

January 7, 2026

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

AN ACT in relation to granting retroactive membership with Tier IV status in the New York state and local employees' retirement system to Philip Apruzzese

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

Section 1. Notwithstanding any other provision of law to the contrary, Philip Apruzzese, who was employed by the town of Yorktown with a start date of June 25, 2001, and who is currently a member of the New York state and local employees' retirement system, who through no fault of his own did not become a member of the New York state and local employees' retirement system on June 25, 2001 when he first became eligible for membership in such system, shall be deemed to have been a member of the New York state and local employees' retirement system on such date he commenced his employment and shall be granted Tier IV status, provided that an application is filed with the head of the New York state and local employees' retirement system within one year from the effective date of this act. Upon granting of such retroactive membership, Philip Apruzzese shall not be granted a refund of any employee contribution made by him to the New York state and local employees' retirement system.

§ 2. All past service costs associated with the implementation of this act shall be borne by the Town of Yorktown.

§ 3. This act shall take effect immediately.

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

This bill would grant Tier 4 status in the New York State and Local Employees' Retirement System to Philip Apruzzese, a current Tier 5 member employed by the Department of Law, by changing their date of membership to June 25, 2001, their first date of employment with the town of Yorktown.

There will be no refund of member contributions.

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

LBD14068-02-6

We estimate that the Department of Law's annual contributions will increase $4,600 beginning FYE 2027. Annual costs will vary as the billing rates and salary of Philip Apruzzese change.

In addition, there will be an immediate past service cost of $147,000 borne by the town of Yorktown 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 January 5, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-9. 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.