

1	1992	[65.3%]	70.2%
2	1993	[60.5%]	65.3%
3	1994	[55.8%]	60.5%
4	1995	[51.3%]	55.8%
5	1996	[46.9%]	51.3%
6	1997	[42.6%]	46.9%
7	1998	[38.4%]	42.6%
8	1999	[34.4%]	38.4%
9	2000	[30.5%]	34.4%
10	2001	[26.7%]	30.5%
11	2002	[23.0%]	26.7%
12	2003	[19.4%]	23.0%
13	2004	[15.9%]	19.4%
14	2005	[12.6%]	15.9%
15	2006	[9.3%]	12.6%
16	2007	[6.1%]	9.3%
17	2008	[3.0%]	6.1%
18	2009	[0.0%]	3.0%
19	2010		0.0%

S 2. Subdivision c of section 361-a of the retirement and social security law, as amended by chapter 305 of the laws of 2009, is amended to read as follows:

c. Commencing July first, two thousand [nine] TEN the special accidental death benefit paid to a widow or widower or the deceased member's children under the age of eighteen or, if a student, under the age of twenty-three, if the widow or widower has died, shall be escalated by adding thereto an additional percentage of the salary of the deceased member, as increased pursuant to subdivision b of this section, in accordance with the following schedule:

calendar year of death of the deceased member	per centum
1977 or prior	[157.5%] 165.2%
1978	[150.0%] 157.5%
1979	[142.7%] 150.0%
1980	[135.7%] 142.7%
1981	[128.8%] 135.7%
1982	[122.1%] 128.8%
1983	[115.7%] 122.1%
1984	[109.4%] 115.7%
1985	[103.3%] 109.4%
1986	[97.4%] 103.3%
1987	[91.6%] 97.4%
1988	[86.0%] 91.6%
1989	[80.6%] 86.0%
1990	[75.4%] 80.6%
1991	[70.2%] 75.4%
1992	[65.3%] 70.2%
1993	[60.5%] 65.3%
1994	[55.8%] 60.5%
1995	[51.3%] 55.8%
1996	[46.9%] 51.3%
1997	[42.6%] 46.9%
1998	[38.4%] 42.6%
1999	[34.4%] 38.4%
2000	[30.5%] 34.4%
2001	[26.7%] 30.5%

1	2002	[23.0%]	26.7%
2	2003	[19.4%]	23.0%
3	2004	[15.9%]	19.4%
4	2005	[12.6%]	15.9%
5	2006	[9.3%]	12.6%
6	2007	[6.1%]	9.3%
7	2008	[3.0%]	6.1%
8	2009	[0.0%]	3.0%
9	2010		0.0%
10	S 3. This act shall take effect July 1, 2010.		

FISCAL NOTE.--This bill would amend both the General Municipal Law and the Retirement and Social Security Law to increase the salary used in the computation of the special accidental death benefit by 3% in cases where the date of death was before 2010.

Insofar as this bill would amend the Retirement and Social Security Law, it is estimated that there would be an additional annual cost of approximately \$345,000 above the approximately \$7.7 million current annual cost of this benefit. This cost would be shared by the State of New York and all participating employers of the New York State and Local Police and Fire Retirement System.

This estimate, dated February 5, 2010 and intended for use only during the 2010 Legislative Session, is Fiscal Note No. 2010-112, prepared by the Actuary for the New York State and Local Police and Fire Retirement System.