S T A T E O F N E W Y O R K

6800

I N S E N A T E

March 12, 2014

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

AN ACT to amend the retirement and social security law, in relation to disability retirement benefits for sheriffs, deputy sheriffs, undersheriffs, and correction officers in Nassau county

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 607-c of the retirement and social security law is amended by adding a new subdivision f to read as follows:

F. ANY SHERIFF, DEPUTY SHERIFF, UNDERSHERIFF, OR CORRECTION OFFICER AS DEFINED IN SUBDIVISION A OF SECTION SIXTY-THREE-B OF THIS CHAPTER, AND WHO IS EMPLOYED IN NASSAU COUNTY, WHO BECOMES PHYSICALLY OR MENTALLY INCAPACITATED FOR THE PERFORMANCE OF DUTIES AS THE NATURAL AND PROXIMATE RESULT OF AN INJURY, SUSTAINED IN THE PERFORMANCE OR DISCHARGE OF HIS OR HER DUTIES BY, OR AS THE NATURAL AND PROXIMATE RESULT OF AN INTENTIONAL OR RECKLESS ACT OF ANY CIVILIAN VISITING, OR OTHERWISE PRESENT AT, AN INSTITUTION UNDER THE JURISDICTION OF SUCH COUNTY, SHALL BE PAID A PERFORMANCE OF DUTY DISABILITY RETIREMENT ALLOWANCE EQUAL TO THAT WHICH IS PROVIDED IN SECTION SIXTY-THREE OF THIS CHAPTER, SUBJECT TO THE PROVISIONS OF SECTION SIXTY-FOUR OF THIS CHAPTER.

S 2. Notwithstanding any other provision of law to the contrary, none of the provisions of this act shall be subject to section 25 of the retirement and social security law.

S 3. This act shall take effect immediately.

FISCAL NOTE: Pursuant to Legislative Law, Section 50:

This bill will allow any sheriff, undersheriff, deputy sheriff or correction officer employed by Nassau County to become eligible to receive a performance of duty benefit due to the intentional or reckless act of a civilian visiting an institution under the jurisdiction of such county. The benefit will be 75% of final average salary less worker's compensation. Currently, to be eligible for such improved benefit, it is required that such injuries were sustained as the result of an "act of an inmate".

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

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If this legislation is enacted during the 2014 legislative session, we anticipate that there will be an increase in the annual contributions of Nassau County of approximately $240,000 for the fiscal year ending March 31, 2015.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately $1.14 million which would be borne by the Nassau County as a one-time payment. This estimate is based on the assumption that payment will be made on February 1, 2015.

These estimated costs are based on 1134 sheriffs, undersheriffs, deputy sheriffs and correction officers employed by Nassau County with a total estimated annual salary of approximately $111 million for the fiscal year ending March 31, 2013.

Summary of relevant resources:

The membership data used in measuring the impact of the proposed change was the same as that used in the March 31, 2013 actuarial valuation. Distributions and other statistics can be found in the 2013 Report of the Actuary and the 2013 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2010, 2011, 2012 and 2013 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2013 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This estimate, dated March 4, 2014, and intended for use only during the 2014 Legislative Session, is Fiscal Note No. 2014-99, prepared by the Actuary for the New York State and Local Employees' Retirement System.