

6778

2013-2014 Regular Sessions

I N   A S S E M B L Y

April 18, 2013

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Introduced by M. of A. ABBATE -- read once and referred to the Committee  
on Governmental Employees

AN ACT to amend the retirement and social security law and the civil  
service law, in relation to university police officers appointed by  
the state university

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

1     Section 1. Subdivision 11 of section 302 of the retirement and social  
2     security law is amended by adding a new paragraph i to read as follows:  
3     I. SERVICE AS A UNIVERSITY POLICE OFFICER APPOINTED BY THE STATE  
4     UNIVERSITY PURSUANT TO PARAGRAPH L OF SUBDIVISION TWO OF SECTION THREE  
5     HUNDRED FIFTY-FIVE OF THE EDUCATION LAW.  
6     S 2. Subdivision d of section 375-f of the retirement and social secu-  
7     rity law, as separately amended by chapters 674 and 677 of the laws of  
8     1986, is amended to read as follows:  
9     d. In addition to the retirement allowance provided pursuant to the  
10    plans set forth in sections three hundred eighty-three, three hundred  
11    eighty-three-a [and], three hundred eighty-three-b AND THREE HUNDRED  
12    EIGHTY-THREE-D of this [chapter] ARTICLE, a member of either such plan  
13    who retires on or after April first, nineteen hundred sixty-nine with  
14    more than twenty-five years of total service shall be entitled to  
15    receive, in addition to the benefits provided pursuant to [either] ANY  
16    such section and notwithstanding the limitations of [either] ANY such  
17    section, an additional retirement allowance for such years of service  
18    rendered in excess of twenty-five. The additional retirement allowance  
19    for such additional years of service shall be computed as if such member  
20    had been eligible to have his OR HER retirement allowance computed  
21    pursuant to the provisions of subdivision b of section three hundred  
22    seventy-five-c and of paragraph one of subdivision a of section three  
23    hundred seventy-five-d of this [chapter] TITLE.

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

LBD09814-01-3

1 S 3. The retirement and social security law is amended by adding a new  
2 section 383-d to read as follows:

3 S 383-D. ALTERNATE RETIREMENT BENEFITS FOR UNIVERSITY POLICE OFFICERS  
4 APPOINTED BY THE STATE UNIVERSITY. A. AS USED IN THIS SECTION, THE TERM  
5 "UNIVERSITY POLICE OFFICER" SHALL MEAN A PERSON WHO IS SO APPOINTED  
6 PURSUANT TO PARAGRAPH 1 OF SUBDIVISION TWO OF SECTION THREE HUNDRED  
7 FIFTY-FIVE OF THE EDUCATION LAW.

8 B. NOTWITHSTANDING ANY OTHER PROVISION OF LAW PROVIDING FOR TRANSFERS  
9 BETWEEN RETIREMENT SYSTEMS, ANY UNIVERSITY POLICE OFFICER IN THE SERVICE  
10 OF THE STATE UNIVERSITY WHO IS A MEMBER OF THE NEW YORK STATE AND LOCAL  
11 EMPLOYEES' RETIREMENT SYSTEM MAY TRANSFER TO THE NEW YORK STATE AND  
12 LOCAL POLICE AND FIRE RETIREMENT SYSTEM AND SHALL RECEIVE CREDIT PURSU-  
13 ANT TO AND BE ENTITLED TO THE RETIREMENT BENEFITS AFFORDED IN ACCORDANCE  
14 WITH THIS SECTION. UPON ANY SUCH TRANSFER THE MEMBER SHALL BE ENTITLED  
15 TO THE AMOUNT OF SERVICE WHICH WOULD HAVE BEEN DEEMED CREDITABLE AND  
16 SUCH MEMBER SHALL BE ENTITLED TO THE AMOUNT OF SERVICE WHICH WOULD HAVE  
17 BEEN DEEMED CREDITABLE HAD SUCH MEMBER BEEN SUBJECT TO SUCH SYSTEM  
18 DURING THE COURSE OF HIS OR HER MEMBERSHIP WITHIN SUCH SYSTEM. CONTRIB-  
19 UTIONS TO SUCH SYSTEM SHALL BE MADE IN ACCORDANCE WITH APPROPRIATE  
20 PROVISIONS OF LAW RELATING THERETO. APPLICATION FOR SUCH TRANSFER MUST  
21 BE MADE TO THE STATE COMPTROLLER ON OR BEFORE DECEMBER THIRTY-FIRST, TWO  
22 THOUSAND THIRTEEN. THE PROVISIONS OF SECTION THREE HUNDRED FORTY-THREE  
23 OF THIS ARTICLE SHALL APPLY TO ANY MEMBER MAKING APPLICATION FOR TRANS-  
24 FER UNDER THIS SUBDIVISION.

25 C. ANY UNIVERSITY POLICE OFFICER IN THE SERVICE OF THE STATE UNIVERSI-  
26 TY WHO ELECTS OR IS REQUIRED TO CONTRIBUTE UNDER THIS SECTION SHALL  
27 CONTRIBUTE TO THE NEW YORK STATE AND LOCAL POLICE AND FIRE RETIREMENT  
28 SYSTEM ON THE BASIS OF RETIREMENT UPON HIS OR HER:

29 1. COMPLETION OF TWENTY-FIVE YEARS OF TOTAL CREDITABLE SERVICE, OR  
30 2. ATTAINMENT OF AGE SIXTY AS A UNIVERSITY POLICE OFFICER IN THE  
31 SERVICE OF THE STATE UNIVERSITY, IF PRIOR THERETO, ON AN ALLOWANCE OF  
32 ONE-FIFTIETH OF HIS OR HER FINAL AVERAGE SALARY FOR EACH YEAR OF TOTAL  
33 CREDITABLE SERVICE NOT IN EXCESS OF TWENTY-FIVE YEARS. SUCH ELECTION  
34 SHALL BE IN WRITING AND SHALL BE DULY EXECUTED AND FILED WITH THE COMP-  
35 TROLLER.

36 D. EVERY EMPLOYEE ENTERING OR RE-ENTERING SERVICE AS A UNIVERSITY  
37 POLICE OFFICER IN THE SERVICE OF THE STATE UNIVERSITY ON OR AFTER THE  
38 EFFECTIVE DATE OF THIS SECTION SHALL CONTRIBUTE ON THE BASIS PROVIDED  
39 FOR BY THIS SECTION.

40 E. A MEMBER WHO IS REQUIRED TO CONTRIBUTE IN ACCORDANCE WITH THIS  
41 SECTION SHALL CONTRIBUTE, IN LIEU OF THE PROPORTION OF COMPENSATION AS  
42 PROVIDED IN SECTION THREE HUNDRED TWENTY-ONE OF THIS ARTICLE, A PROPOR-  
43 TION OF HIS OR HER COMPENSATION SIMILARLY DETERMINED. SUCH LATTER  
44 PROPORTION SHALL BE COMPUTED TO PROVIDE AT THE TIME WHEN HE OR SHE SHALL  
45 FIRST BECOME ELIGIBLE FOR RETIREMENT UNDER THIS SECTION, AN ANNUITY  
46 EQUAL TO ONE-ONE HUNDREDTH OF HIS OR HER FINAL AVERAGE SALARY FOR EACH  
47 YEAR OF SERVICE AS A MEMBER PRIOR TO THE ATTAINMENT OF THE AGE WHEN HE  
48 OR SHE SHALL FIRST BECOME ELIGIBLE FOR RETIREMENT. SUCH MEMBER'S RATE OF  
49 CONTRIBUTION PURSUANT TO THIS SECTION SHALL BE APPROPRIATELY REDUCED  
50 PURSUANT TO SECTION THREE HUNDRED SEVENTY-A OF THIS ARTICLE FOR SUCH  
51 PERIOD OF TIME AS HIS OR HER EMPLOYER CONTRIBUTES PURSUANT TO SUCH  
52 SECTION TOWARD PENSIONS-PROVIDING-FOR-INCREASED-TAKE-HOME-PAY. NO SUCH  
53 MEMBER SHALL BE REQUIRED TO CONTINUE CONTRIBUTIONS AFTER COMPLETING  
54 TWENTY-FIVE YEARS OF SUCH SERVICE.

55 F. A MEMBER CONTRIBUTING ON THE BASIS OF THIS SECTION, AT THE TIME OF  
56 RETIREMENT, SHALL BE ENTITLED TO RETIRE AFTER THE COMPLETION OF TWENTY-

1 FIVE YEARS OF TOTAL CREDITABLE SERVICE OR UPON THE ATTAINMENT OF AGE  
2 SIXTY BY FILING AN APPLICATION THEREFOR IN A MANNER SIMILAR TO THAT  
3 PROVIDED IN SECTION THREE HUNDRED SEVENTY OF THIS ARTICLE. HE OR SHE  
4 SHALL RECEIVE, ON RETIREMENT, A RETIREMENT ALLOWANCE CONSISTING OF:

5 1. AN ANNUITY WHICH SHALL BE THE ACTUARIAL EQUIVALENT OF HIS OR HER  
6 ACCUMULATED CONTRIBUTIONS AT THE TIME OF HIS OR HER RETIREMENT, PLUS

7 2. A PENSION WHICH, TOGETHER WITH SUCH ANNUITY AND A PENSION WHICH IS  
8 THE ACTUARIAL EQUIVALENT OF THE RESERVE-FOR-INCREASED-TAKE-HOME-PAY TO  
9 WHICH HE OR SHE MAY THEN BE ENTITLED, IF ANY, SHALL EQUAL ONE-FIFTIETH  
10 OF HIS OR HER FINAL AVERAGE SALARY FOR EACH YEAR OF CREDITABLE SERVICE  
11 IN SUCH DIVISION. THIS PENSION SHALL NOT EXCEED THE AMOUNT NEEDED TO  
12 MAKE THE TOTAL AMOUNT OF THE BENEFITS PROVIDED UNDER THIS PARAGRAPH AND  
13 PARAGRAPH ONE OF THIS SUBDIVISION EQUAL TO ONE-HALF OF FINAL AVERAGE  
14 SALARY.

15 3. AN ADDITIONAL PENSION EQUAL TO THE PENSION FOR ANY CREDITABLE  
16 SERVICE RENDERED WHILE NOT EMPLOYED AS A UNIVERSITY POLICE OFFICER IN  
17 THE SERVICE OF THE STATE UNIVERSITY AS PROVIDED UNDER PARAGRAPHS TWO AND  
18 THREE OF SUBDIVISION A OF SECTION THREE HUNDRED SEVENTY-FIVE OF THIS  
19 ARTICLE. THIS PENSION SHALL:

20 (I) BE PAYABLE ONLY IF SUCH MEMBER HAS ATTAINED AGE SIXTY AT THE TIME  
21 OF RETIREMENT AND HAS NOT COMPLETED TWENTY-FIVE YEARS OF SERVICE AS A  
22 UNIVERSITY POLICE OFFICER IN THE SERVICE OF THE STATE UNIVERSITY FOR  
23 WHICH HE OR SHE RECEIVES CREDIT UNDER THIS ARTICLE, AND

24 (II) NOT INCREASE THE TOTAL ALLOWANCE TO MORE THAN HE OR SHE WOULD  
25 HAVE RECEIVED HAD HIS OR HER TOTAL SERVICE BEEN RENDERED AS A UNIVERSITY  
26 POLICE OFFICER IN THE SERVICE OF THE STATE UNIVERSITY.

27 FOR THE PURPOSE ONLY OF DETERMINING THE AMOUNT OF THE PENSION PROVIDED  
28 HEREIN, THE ANNUITY SHALL BE COMPUTED AS IT WOULD BE:

29 (A) IF NOT REDUCED BY THE ACTUARIAL EQUIVALENT OF ANY OUTSTANDING  
30 LOAN, AND

31 (B) IF NOT INCREASED BY THE ACTUARIAL EQUIVALENT OF ANY ADDITIONAL  
32 CONTRIBUTIONS, AND

33 (C) IF NOT REDUCED BY REASON OF THE MEMBER'S ELECTION TO DECREASE HIS  
34 OR HER ANNUITY CONTRIBUTIONS TO THE RETIREMENT SYSTEMS IN ORDER TO APPLY  
35 THE AMOUNT OF SUCH REDUCTION IN PAYMENT OF HIS OR HER CONTRIBUTIONS FOR  
36 OLD-AGE AND SURVIVORS INSURANCE COVERAGE.

37 G. THE INCREASED PENSIONS TO A UNIVERSITY POLICE OFFICER IN THE  
38 SERVICE OF THE STATE UNIVERSITY, AS PROVIDED BY THIS SECTION, SHALL BE  
39 PAID FROM ADDITIONAL CONTRIBUTIONS MADE BY THE STATE ON ACCOUNT OF SUCH  
40 MEMBERS. THE ACTUARY OF THE RETIREMENT SYSTEM SHALL COMPUTE THE ADDI-  
41 TIONAL CONTRIBUTION OF EACH MEMBER WHO ELECTS TO RECEIVE THE SPECIAL  
42 BENEFITS PROVIDED UNDER THIS SECTION. SUCH ADDITIONAL CONTRIBUTIONS  
43 SHALL BE COMPUTED ON THE BASIS OF CONTRIBUTIONS DURING THE PROSPECTIVE  
44 SERVICE OF SUCH MEMBER WHICH WILL COVER THE LIABILITY OF THE RETIREMENT  
45 SYSTEM FOR SUCH EXTRA PENSIONS. UPON APPROVAL BY THE COMPTROLLER, SUCH  
46 ADDITIONAL CONTRIBUTIONS SHALL BE CERTIFIED BY HIM OR HER TO THE CHAN-  
47 CELLOR OF THE STATE UNIVERSITY. THE AMOUNT THEREOF SHALL BE INCLUDED IN  
48 THE ANNUAL APPROPRIATION OF THE STATE FOR THE STATE UNIVERSITY. SUCH  
49 AMOUNT SHALL BE PAID ON THE WARRANT OF THE COMPTROLLER TO THE PENSION  
50 ACCUMULATION FUND OF THE RETIREMENT SYSTEM.

51 H. IN COMPUTING THE TWENTY-FIVE YEARS OF COMPLETED SERVICE OF A  
52 UNIVERSITY POLICE OFFICER IN THE SERVICE OF THE STATE UNIVERSITY, FULL  
53 CREDIT SHALL BE GIVEN AND FULL ALLOWANCE SHALL BE MADE FOR SERVICE OF  
54 SUCH MEMBER IN WAR AFTER WORLD WAR I AS DEFINED IN SECTION TWO OF THIS  
55 CHAPTER, PROVIDED SUCH MEMBER AT THE TIME OF HIS OR HER ENTRANCE INTO  
56 THE ARMED FORCES WAS IN STATE SERVICE.

1 I. THE PROVISIONS OF THIS SECTION SHALL BE CONTROLLING NOTWITHSTANDING  
2 ANY PROVISION IN THIS ARTICLE TO THE CONTRARY.

3 J. NOTWITHSTANDING ANY PROVISION OF SUBDIVISION D, E OR I OF THIS  
4 SECTION TO THE CONTRARY, A MEMBER WHO IS IN THE COLLECTIVE NEGOTIATING  
5 UNIT DESIGNATED AS THE AGENCY LAW ENFORCEMENT SERVICES UNIT AND ESTAB-  
6 LISHED PURSUANT TO ARTICLE FOURTEEN OF THE CIVIL SERVICE LAW AND WHO HAS  
7 ELECTED OR IS REQUIRED TO CONTRIBUTE IN ACCORDANCE WITH THIS SECTION  
8 MAY, ON OR BEFORE MARCH THIRTY-FIRST, TWO THOUSAND FOURTEEN, ELECT TO  
9 COME UNDER THE PROVISIONS OF SECTION THREE HUNDRED SEVENTY-FIVE-H OF  
10 THIS ARTICLE. SUCH ELECTION SHALL BE DULY EXECUTED AND FILED WITH THE  
11 COMPTROLLER.

12 K. COMMENCING WITH THE EFFECTIVE DATE OF THIS SECTION AND IN A MANNER  
13 DETERMINED BY THE HEAD OF THE RETIREMENT SYSTEM, THE EMPLOYER SHALL MAKE  
14 CONTRIBUTIONS TO THE RETIREMENT SYSTEM TO FUND THE PAST SERVICE LIABIL-  
15 ITY COSTS ASSOCIATED WITH THE IMPLEMENTATION OF THIS SECTION AS THOSE  
16 COSTS ARE CALCULATED BY THE RETIREMENT SYSTEM ACTUARY. SUCH CONTRIB-  
17 UTIONS MAY, AT THE ELECTION OF THE EMPLOYER, BE AMORTIZED OVER A TEN  
18 YEAR PERIOD.

19 S 4. No employee contributions made to the New York state and local  
20 employees' retirement system by any state university police officer who  
21 elects to make a transfer pursuant to this act shall be returned to such  
22 officer. Such employee contributions shall be used to offset any past  
23 service costs incurred by operation of the provisions of this act.

24 S 5. Notwithstanding subdivision h of section 343 of the retirement  
25 and social security law, the provisions of subdivisions c and d of  
26 section 343 of the retirement and social security law shall apply and  
27 the employer contributions reserve shall be transferred from the appro-  
28 priate fund or funds of the New York state and local employees' retire-  
29 ment system to the New York state and local police and fire retirement  
30 system.

31 S 6. Subdivisions 1, 2 and 3 and paragraphs (a) and (b) of subdivision  
32 4 of section 58 of the civil service law, subdivision 1 as amended by  
33 chapter 560 of the laws of 1978, the opening paragraph of subdivision 1,  
34 subdivision 3 and paragraphs (a) and (b) of subdivision 4 as amended by  
35 chapter 435 of the laws of 1997, paragraph (a) of subdivision 1 as  
36 amended by chapter 346 of the laws of 2008 and subdivision 2 as amended  
37 by chapter 32 of the laws of 1999, are amended to read as follows:

38 1. Notwithstanding any other provision of this law or any general,  
39 special or local law to the contrary, no person shall be eligible for  
40 provisional or permanent appointment in the competitive class of the  
41 civil service as a police officer of any police force or police depart-  
42 ment of any county, city, town, village, housing authority [or], police  
43 district OR OF THE STATE UNIVERSITY OF NEW YORK unless he OR SHE shall  
44 satisfy the following basic requirements:

45 (a) he or she is not less than twenty years of age as of the date of  
46 appointment nor more than thirty-five years of age as of the date when  
47 the applicant takes the written examination, provided that the maximum  
48 age requirement of thirty-five years of age as set forth in this para-  
49 graph shall not apply to eligible lists finalized pursuant to an exam-  
50 ination administered prior to May thirty-first, nineteen hundred nine-  
51 ty-nine FOR THE POLICE OFFICERS DESCRIBED IN THIS SUBDIVISION EXCEPT FOR  
52 POLICE OFFICERS OF THE STATE UNIVERSITY OF NEW YORK AND, WITH RESPECT TO  
53 STATE UNIVERSITY POLICE OFFICERS ONLY, THE MAXIMUM AGE REQUIREMENT OF  
54 THIRTY-FIVE YEARS OF AGE AS SET FORTH IN THIS PARAGRAPH SHALL NOT APPLY  
55 TO ELIGIBLE LISTS FINALIZED PURSUANT TO AN EXAMINATION ADMINISTERED

1 PRIOR TO DECEMBER THIRTY-FIRST, TWO THOUSAND THIRTEEN, provided, howev-  
2 er, that:

3 (i) time spent on military duty or on terminal leave, not exceeding a  
4 total of six years, shall be subtracted from the age of any applicant  
5 who has passed his or her thirty-fifth birthday as provided in subdivi-  
6 sion ten-a of section two hundred forty-three of the military law;

7 (ii) such maximum age requirement of thirty-five years shall not apply  
8 to any police officer as defined in subdivision thirty-four of section  
9 1.20 of the criminal procedure law, who was continuously employed by the  
10 Buffalo municipal housing authority between January first, two thousand  
11 five and June thirtieth, two thousand five and who takes the next writ-  
12 ten exam offered after the effective date of this subparagraph by the  
13 city of Buffalo civil service commission for employment as a police  
14 officer in the city of Buffalo police department, or June thirtieth, two  
15 thousand six, whichever is later; and

16 (iii) such maximum age requirement of thirty-five years shall not  
17 apply to any police officer of any county, town, city or village police  
18 force not otherwise provided for in this section if the eligible list  
19 has been exhausted and there are no other eligible candidates; provided,  
20 however, the police officer themselves are on the eligible list of such  
21 county, town, city or village and meet all other requirements of merit  
22 and fitness set forth by this chapter and do not exceed the maximum age  
23 of thirty-nine;

24 (b) he is a high school graduate or a holder of a high school equiv-  
25 alency diploma issued by an education department of any of the states of  
26 the United States or a holder of a comparable diploma issued by any  
27 commonwealth, territory or possession of the United States or by the  
28 Canal Zone or a holder of a report from the United States armed forces  
29 certifying his successful completion of the tests of general educational  
30 development, high school level;

31 (c) he satisfies the height, weight and physical fitness requirements  
32 prescribed by the municipal police training council pursuant to the  
33 provisions of section eight hundred forty of the executive law; and

34 (d) he is of good moral character.

35 2. The provisions of this section shall not prevent any county, city,  
36 town, village, housing authority, transit authority [or], police  
37 district OR THE STATE UNIVERSITY OF NEW YORK from setting more restric-  
38 tive requirements of eligibility for its police officers, except the  
39 maximum age to be a police officer as provided in paragraph (a) of  
40 subdivision one of this section.

41 3. As used in this section, the term "police officer" means a member  
42 of the regional state park police, THE STATE UNIVERSITY OF NEW YORK  
43 POLICE or a police force, police department, or other organization of a  
44 county, city, town, village, housing authority, transit authority or  
45 police district, who is responsible for the prevention and detection of  
46 crime and the enforcement of the general criminal laws of the state, but  
47 shall not include any person serving as such solely by virtue of his OR  
48 HER occupying any other office or position, nor shall such term include  
49 a sheriff, under-sheriff, commissioner of police, deputy or assistant  
50 commissioner of police, chief of police, deputy or assistant chief of  
51 police or any person having an equivalent title who is appointed or  
52 employed to exercise equivalent supervisory authority.

53 (a) Any person who has received provisional or permanent appointment  
54 in the competitive class of the civil service as a police officer of the  
55 regional state park police, THE STATE UNIVERSITY OF NEW YORK POLICE or  
56 any police force or police department of any county, city, town,

1 village, housing authority, transit authority or police district shall  
2 be eligible to resign from any police force or police department, and to  
3 be appointed as a police officer in the same or any other police force  
4 or police department without satisfying the age requirements set forth  
5 in paragraph (a) of subdivision one of this section at the time of such  
6 second or subsequent appointment, provided such second or subsequent  
7 appointment occurs within thirty days of the date of resignation.

8 (b) Any person who has received permanent appointment in the compet-  
9 itive class of the civil service as a police officer of the regional  
10 state park police, THE STATE UNIVERSITY OF NEW YORK POLICE or any police  
11 force or police department of any county, city, town, village, housing  
12 authority, transit authority or police district shall be eligible to  
13 resign from any police force or police department and, subject to such  
14 civil service rules as may be applicable, shall be eligible for rein-  
15 statement in the same police force or police department or in any other  
16 police force or police department to which he OR SHE was eligible for  
17 transfer, without satisfying the age requirements set forth in paragraph  
18 (a) of subdivision one of this section at the time of such rein-  
19 statement, provided such reinstatement occurs within one year of the  
20 date of resignation.

21 S 7. This act shall take effect immediately, provided, however, that  
22 the provisions of subdivisions 1 and 2 of section 58 of the civil  
23 service law, as amended by section six of this act, shall not apply to  
24 university police officers in the service of the state university of New  
25 York on or before such effective date.

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

This bill would allow State University Police Officers to elect to transfer to the New York State and Local Police and Fire Retirement System and to be covered by the provisions of a new twenty-five (25) year half pay retirement plan, with additional one-sixtieths of final average salary for each year of service in excess of twenty-five (25) years, but not exceeding fifteen (15) such years. For Tiers 2, 5, and 6 members, the additional one-sixtieths can not exceed seven (7) such years. There will be no refund of Article 14 or Article 15 member contributions for officers who elect to transfer to the Police and Fire Retirement system.

If this bill is enacted, we anticipate that there will be an increase of approximately \$1.6 million in the annual contributions of the State of New York for the fiscal year ending March 31, 2014.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$10.9 million which would be borne by the State of New York. This estimate is based on the assumption that payment will be made on March 1, 2014. If this cost is amortized over ten (10) years, the cost for the first year, including interest, would be approximately \$1.4 million.

It should be noted that in addition to the increase in annual contributions given above, there would be increases in annual contributions for future State University Police Officers who would be Tier 6 members of the New York State and Local Police and Fire Retirement System rather than Tier 6 members of the New York State and Local Employees' Retirement System.

These estimated costs are based on five hundred eighty-two (582) State University Police Officers with a total estimated salary of approximately \$41 million for the fiscal year ending March 31, 2013.

Summary of relevant resources:

Data: March 31, 2012 Actuarial Year End File with distributions of membership and other statistics displayed in the 2012 Report of the Actuary and 2012 Comprehensive Annual Financial Report.

Assumptions and Methods: 2010, 2011 and 2012 Annual Report to the Comptroller on Actuarial Assumptions, Codes Rules and Regulations of the State of New York: Audit and Control.

Market Assets and GASB Disclosures: March 31, 2012 New York State and Local Retirement System Financial Statements and Supplementary Information.

Valuations of Benefit Liabilities and Actuarial Assets: summarized in the 2012 Actuarial Valuations report.

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 January 25, 2013 and intended for use only during the 2013 Legislative Session, is Fiscal Note No. 2013-56 prepared by the Actuary for the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.