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Cal. No. 337

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2015-2016 Regular Sessions

IN SENATE

February 24, 2015

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- reported favorably from said committee, ordered to first report, amended on first report, ordered to a second report and ordered reprinted, retaining its place in the order of second report

AN ACT to amend the retirement and social security law, in relation to special retirement plans for sheriffs, undersheriffs and deputy sheriffs

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

- Section 1. Subdivision a of section 550 of the retirement and social security law, as added by chapter 165 of the laws of 1995, is amended to read as follows:
- a. 1. "Member" shall mean a person who is employed as a sheriff, undersheriff or deputy sheriff who is engaged directly in criminal law enforcement activities that aggregate fifty per centum of his or her service and is a police officer under the criminal procedure law, as certified by the county sheriff, by any county which elects by resolution duly adopted, to provide the benefits as authorized by this article[,].
- 2. NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH ONE OF THIS 11 SUBDIVI-12 SION, MEMBER SHALL ALSO INCLUDE A DEPUTY SHERIFF WHO IS A POLICE OFFICER PURSUANT TO SUBDIVISION THIRTY-FOUR OF SECTION 1.20 OF THE CRIMINAL 13 14 PROCEDURE LAW AS CERTIFIED BY THE MUNICIPAL POLICE COUNCIL, PROVIDED THAT THE EMPLOYER HAS FILED AN ELECTION TO THAT EFFECT PURSUANT TO PARA-15 GRAPH TWO OF SUBDIVISION J OF SECTION FIVE HUNDRED FIFTY-TWO OF THIS 16 17 ARTICLE.
- 18 S 2. Subdivision j of section 552 of the retirement and social securi-19 ty law, as added by chapter 165 of the laws of 1995, is amended to read 20 as follows:

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

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- j. 1. As used in this section "creditable service" shall include, any and all services performed as a sheriff, undersheriff or deputy sheriff, provided, however, that criminal law enforcement service shall only be creditable when it aggregates fifty per centum or more of his or her service as a deputy sheriff.
- 2. NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH ONE OF THIS SUBDIVISION, A PARTICIPATING EMPLOYER MAY ELECT ON A FORM FILED WITH THE COMPTROLLER FOR THAT PURPOSE TO PROVIDE THAT CREDITABLE SERVICE SHALL ALSO INCLUDE ANY AND ALL SERVICE PERFORMED BY A DEPUTY SHERIFF WHO IS A POLICE OFFICER PURSUANT TO SUBDIVISION THIRTY-FOUR OF SECTION 1.20 OF THE CRIMINAL PROCEDURE LAW AS CERTIFIED BY THE MUNICIPAL POLICE COUNCIL.
- 3. Credit for service as a member or officer of the state police or as a paid fireman, policeman or officer of any organized fire department or police force or department of any county, city, village, town, fire district or police district, or as a criminal investigator in the office of a district attorney, provided that service as such investigator shall have been rendered prior to January first, nineteen hundred sixty and that credit therefor shall not exceed five years, shall also be deemed to be creditable service and shall be included in computing years of total service for retirement pursuant to this section, provided such service was performed by the member while contributing to the retirement system pursuant to the provisions of this article or article eight of this chapter.
- S 3. Subdivision h of section 551 of the retirement and social security law, as added by chapter 165 of the laws of 1995, is amended to read as follows:
- 1. As used in this section "creditable service" shall include, any and all services performed as a sheriff, undersheriff or deputy sheriff, provided, however, that criminal law enforcement service shall only be creditable when it aggregates fifty per centum or more of his or her service as a deputy sheriff. Credit for service as a member or officer the state police or as a paid fireman, policeman or officer of any organized fire department or police force or department of any county, city, village, town, fire district or police district, or as a criminal investigator in the office of a district attorney, provided that service as such investigator shall have been rendered prior to January first, nineteen hundred sixty and that credit therefor shall not exceed five years, shall also be deemed to be creditable service and shall be included in computing years of total service for retirement pursuant to this section, provided such service was performed by the member while contributing to the retirement system pursuant to the provisions of this article or article eight of this chapter.
- 2. NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH ONE OF THIS SUBDIVISION, A PARTICIPATING EMPLOYER MAY ELECT ON A FORM FILED WITH THE COMPTROLLER FOR THAT PURPOSE TO PROVIDE THAT CREDITABLE SERVICE SHALL ALSO INCLUDE ANY AND ALL SERVICE PERFORMED BY A DEPUTY SHERIFF WHO IS A POLICE OFFICER PURSUANT TO SUBDIVISION THIRTY-FOUR OF SECTION 1.20 OF THE CRIMINAL PROCEDURE LAW AS CERTIFIED BY THE MUNICIPAL POLICE COUNCIL.
- S 4. Notwithstanding any other provision of law to the contrary, none of the provisions of this act shall be subject to the appropriation requirement of section twenty-five of the retirement and social security law.
 - S 5. This act shall take effect immediately.

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

This bill would allow Nassau County and Suffolk County to elect to provide that creditable service on the 20 year retirement plan for sher-

iffs shall also include all service performed by a deputy sheriff who is a police officer pursuant to subdivision thirty-four of section 1.20 of the criminal procedure law as certified by the municipal police council.

If this bill is enacted, this bill could provide service credit on a 20 year retirement plan or a 25 year retirement plan, where it otherwise would not be creditable. However, in all likelihood this bill would affect very few members. The cost of this bill would be minimal.

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, 2014 actuarial valuation. Distributions and other statistics can be found in the 2014 Report of the Actuary and the 2014 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2010, 2011, 2012, 2013 and 2014 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, 2014 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 January 28, 2015 and intended for use only during the 2015 Legislative Session, is Fiscal Note No. 2015-51, prepared by the Actuary for the New York State and Local Employees' Retirement System.