

# STATE OF NEW YORK

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7165

## IN SENATE

(Prefiled)

January 3, 2018

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Introduced by Sen. RITCHIE -- 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 Sean O'Brien additional service credit with the New York state and local employees' retirement system

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

1 Section 1. Notwithstanding any other provision of law, Sean O'Brien,  
2 currently a detective with the St. Lawrence County Sheriff's Office and  
3 member of the New York state and local employees' retirement system  
4 covered by section 552 of the retirement and social security law, who  
5 for the period beginning January 16, 2003 and ending on May 23, 2003,  
6 was employed as a police officer by the Village of Massena and enrolled  
7 in the Basic Course for Police Officers at the State University of New  
8 York College of Technology at Canton, and who, for reasons not ascriba-  
9 ble to his own negligence, was not granted service credit for his period  
10 of training, shall be granted such service credit under section 552 of  
11 the retirement and social security law, if on or before the thirty-first  
12 of December next succeeding the effective date of this act, he shall  
13 file a written request to that effect with the state comptroller.

14 § 2. All past service costs incurred in implementing the provisions of  
15 this act shall be borne by the village of Massena.

16 § 3. This act shall take effect immediately.

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

This bill will allow detective Sean O'Brien to receive service credit in the New York State and Local Employees' Retirement System (ERS) for unpaid police officer training for the Village of Massena during the period January 16, 2003 through May 23, 2003. Detective O'Brien is currently a Tier 4 ERS member employed by the St. Lawrence County Sheriff's Office and covered by the provisions of Section 552 of the Retirement and Social Security Law. Under current law, salary must be paid for rendered service to be credited. Further, credit for paid police cadet service is available for purchase under certain New York State and Local

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

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Police and Fire Retirement System (PFRS) plans only (and no ERS plans) and must be paid by the member.

If this bill is enacted, there is no change in anticipated future annual costs as the member continues to be covered by Section 552. There will be an immediate past service cost of \$12,900 to be borne by the Village of Massena as a one-time payment. This cost assumes a payment date of February 1, 2019.

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, 2017 actuarial valuation. Distributions and other statistics can be found in the 2017 Report of the Actuary and the 2017 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2015, 2016, and 2017 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, 2017 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 December 15, 2017, and intended for use only during the 2018 Legislative Session, is Fiscal Note No. 2018-22, prepared by the Actuary for the New York State and Local Retirement System.