STATE OF NEW YORK

4079

2019-2020 Regular Sessions

IN ASSEMBLY

February 1, 2019

Introduced by M. of A. JOYNER, LUPARDO, VANEL, WILLIAMS, HYNDMAN, ORTIZ, D'URSO, LENTOL, ENGLEBRIGHT, CRESPO, ZEBROWSKI, JAFFEE, DICKENS, BRAUNSTEIN, MOSLEY, BARRON, GUNTHER, TAYLOR, RAMOS, ARROYO, LAVINE, PERRY, DenDEKKER, COOK, BARNWELL, BLAKE, DAVILA -- Multi-Sponsored by -- M. of A. DINOWITZ, EPSTEIN, HEVESI, SIMON -- read once and referred to the Committee on Governmental Employees

AN ACT to amend the general municipal law and the retirement and social security law, in relation to increasing certain special accidental death benefits

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

Section 1. Subdivision c of section 208-f of the general municipal law, as amended by chapter 179 of the laws of 2018, is amended to read as follows:

c. Commencing July first, two thousand [eighteen] nineteen the special 5 accidental death benefit paid to a widow or widower or the deceased 6 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 9 deceased member (as increased pursuant to subdivision b of this section) 10 in accordance with the following schedule:

calendar year of death 11 of the deceased member 12 per centum 1977 or prior 13 [236%] 246.1% 14 1978 [226.2%] <u>236%</u> 15 [216.7%] 226.2% 1979 16 1980 [207.5%] 216.7% 17 1981 [198.5%] <u>207.5%</u> [189.8%] <u>198.5%</u> 18 1982 19 1983 [181.4%] <u>189.8%</u> 2.0 1984 [173.2%] <u>181.4%</u>

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

LBD07653-03-9

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1
                         1985
                                                                                [<del>165.2%</del>] <u>173.2%</u>
 2
                                                                                [<del>157.5%</del>] 165.2%
                         1986
 3
                                                                                [<del>150.0%</del>] <u>157.5%</u>
                         1987
                                                                                [<del>142.7%</del>] <u>150.0%</u>
 4
                         1988
 5
                         1989
                                                                                [<del>135.7%</del>] 142.7%
 6
                         1990
                                                                                [<del>128.8%</del>] <u>135.7%</u>
 7
                         1991
                                                                                [<del>122.1%</del>] <u>128.8%</u>
 8
                         1992
                                                                                [<del>115.7%</del>] <u>122.1%</u>
 9
                         1993
                                                                                [<del>109.4%</del>] <u>115.7%</u>
10
                        1994
                                                                                [<del>103.3%</del>] <u>109.4%</u>
                                                                                  [<del>97.4%</del>] <u>103.3%</u>
11
                         1995
12
                                                                                  [<del>91.6%</del>] 97.4%
                         1996
                                                                                  [<del>86.0%</del>] <u>91.6%</u>
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                         1997
14
                         1998
                                                                                  [<del>80.6%</del>] <u>86.0%</u>
15
                         1999
                                                                                  [<del>75.4%</del>] <u>80.6%</u>
16
                         2000
                                                                                  [<del>70.2%</del>] <u>75.4%</u>
17
                         2001
                                                                                  [<del>65.3%</del>] <u>70.2%</u>
18
                                                                                  [<del>60.5%</del>]
                         2002
                                                                                                  65.3%
19
                         2003
                                                                                  [<del>55.8%</del>]
                                                                                                 60.5%
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                         2004
                                                                                  [<del>51.3%</del>] <u>55.8%</u>
21
                         2005
                                                                                  [<del>46.9%</del>] <u>51.3%</u>
22
                         2006
                                                                                  [<del>42.6%</del>] <u>46.9%</u>
                                                                                  [<del>38.4%</del>] <u>42.6%</u>
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                         2007
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                         2008
                                                                                  [<del>34.4%</del>] <u>38.4%</u>
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                         2009
                                                                                  [<del>30.5%</del>] <u>34.4%</u>
26
                         2010
                                                                                  [\frac{26.7\%}{30.5\%}]
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                         2011
                                                                                  [<del>23.0%</del>] <u>26.7%</u>
28
                         2012
                                                                                  [<del>19.4%</del>]
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29
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30
                         2014
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                         2015
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                                                                                                  12.6%
32
                         2016
                                                                                    [<del>6.1%</del>]
                                                                                                   9.3%
33
                         2017
                                                                                    [<del>3.0%</del>]
                                                                                                    6.1%
34
                         2018
                                                                                    [<del>0.0%</del>]
                                                                                                    3.0%
                        2019
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                                                                                                    0.0%
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- § 2. Subdivision c of section 361-a of the retirement and social secu-37 rity law, as amended by chapter 179 of the laws of 2018, is amended to 38 read as follows:
- c. Commencing July first, two thousand [eighteen] nineteen the special 40 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 42 age of twenty-three, if the widow or widower has died, shall be esca-43 lated by adding thereto an additional percentage of the salary of the 44 deceased member, as increased pursuant to subdivision b of this section, in accordance with the following schedule:

46 calendar year of death 47 of the deceased member per centum 48 1977 or prior [236%] <u>246.1%</u> 49 [226.2%] <u>236%</u> 1978 [216.7%] <u>226.2%</u> 1979 50 [207.5%] <u>216.7</u>% 51 1980 [198.5%] <u>207.5%</u> 52 1981 53 1982 [189.8%] 198.5% 54 1983 [181.4%] <u>189.8%</u> [173.2%] <u>181.4%</u> 55 1984 56 1985 [165.2%] <u>173.2%</u>

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2 1987 [150.0%] 157.5% 3 1988 [142.7%] 150.0% 4 1989 [135.7%] 124.7% 5 1990 [128.8%] 135.7% 6 1991 [128.8%] 135.7% 7 1992 [115.7%] 122.1% 8 1993 [109.4%] 115.7%] 122.1% 9 1994 [103.3%] 109.4% 103.3% 109.4% 10 1995 [97.4%] 103.3% 109.4% 103.3% 11 1996 [97.4%] 103.3% 11 109.6%] 97.4% 103.3% 11 109.6%] 97.4% 103.3% 11 109.6%] 97.4% 103.3% 11 109.6%] 97.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 103.3% 109.4% 109.4% 103.4% 109.4% 103.4%	1		1.0	06						[157.5%]	165.2%
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JJ - B J. IIIID ACC BHAII CAND DIICUC UUIY I, 4017.	35	§ 3.			shall	take	effect	July	1,	2019.	

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

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 2019.

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 \$547,00 above the approximately \$12.5 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 Fire Retirement System.

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, 2018 actuarial valuation. Distributions and other statistics can be found in the 2018 Report of the Actuary and the 2018 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2015, 2016, 2017 and 2018 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes Rules and Regulations of the State of New York: Audit and Control.

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The Market Assets and GASB Disclosures are found in the March 31, 2018 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 fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgement of an attorney.

This estimate, dated January 24, 2019, and intended for use only during the 2019 Legislative Session, is Fiscal Note No. 2019-38, prepared by the Actuary for the New York State and Local Retirement System.