

# STATE OF NEW YORK

3946

2019-2020 Regular Sessions

## IN SENATE

February 21, 2019

Introduced by Sen. GOUNARDES -- 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:

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

3 g. Any sheriff, deputy sheriff, undersheriff, or correction officer as  
4 defined in subdivision a of section sixty-three-b of this chapter, and  
5 who is employed in Nassau county, who becomes physically or mentally  
6 incapacitated for the performance of duties as the natural and proximate  
7 result of an injury, sustained in the performance or discharge of his or  
8 her duties by, or as the natural and proximate result of an intentional  
9 or reckless act of any civilian visiting, or otherwise present at, an  
10 institution under the jurisdiction of such county where such injury was  
11 sustained and documented after the enactment of this section, shall be  
12 paid a performance of duty disability retirement allowance equal to that  
13 which is provided in section sixty-three of this chapter, subject to the  
14 provisions of section sixty-four of this chapter. Notwithstanding any  
15 other provision of law to the contrary, none of the provisions of this  
16 subdivision shall be subject to section twenty-five of this chapter.

17 § 2. All past service costs associated with implementing the  
18 provisions of this act will be borne by Nassau county, and may be amor-  
19 tized over a ten year period.

20 § 3. This act shall take effect immediately.

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

This bill will allow any Tier 3, 4, 5 or 6 sheriff, undersheriff, deputy sheriff, or correction officer employed by Nassau County to become eligible to receive a performance of duty benefit due to the

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

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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 be sustained as the result of an "act of an inmate". Such injuries must be sustained and documented after the enactment of this legislation.

If this legislation is enacted during the 2019 legislative session, we anticipate that there will be an increase in the annual contributions of Nassau County of approximately \$220,000 for the fiscal year ending March 31, 2020.

In addition to the annual contributions discussed above, it is estimated that there will be a past service cost of approximately \$1.30 million which would be borne by Nassau County as a one-time payment. This estimate is based on the assumption that payment will be made on February 1, 2020. If Nassau County elects to amortize this cost over a 10 year period, the cost for the first year would be \$173,000.

These estimated costs are based on 873 sheriffs, undersheriffs, deputy sheriffs and correction officers employed by Nassau County with a total estimated annual salary of approximately \$103 million for the fiscal year ending March 31, 2018.

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.

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 judgment of an attorney.

This estimate, dated January 29, 2019, and intended for use only during the 2019 Legislative Session, is Fiscal Note No. 2019-39, prepared by the Actuary for the New York State and Local Retirement System.