STATE OF NEW YORK

8420

IN SENATE

May 25, 2020

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the retirement and social security law, the education law, the public authorities law and the administrative code of the city of New York, in relation to establishing a coronavirus disease 2019 (COVID-19) presumption for public employee death benefits; and providing for the repeal of such provisions upon the expiration thereof

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

Section 1. The retirement and social security law is amended by adding a new section 61-b to read as follows:

§ 61-b. COVID-19 presumption. a. Notwithstanding any other provision of this article or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

1. A member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

2. Such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in paragraph one of this subdivision as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

3. COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph two of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of

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

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willful negligence on their part, unless the contrary be proved by competent evidence.

b. Any amount payable as a result of this section shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this article.

c. 1. Notwithstanding any provision of this article or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(i) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty that added this section;

(ii) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(iii) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(iv) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph (iii) of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

2. Such member's statutory beneficiary, as defined under this article, for purposes of accidental death benefits payable from such member's retirement system under this article, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty that added this section, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute, including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

d. In order to be eligible for the presumption described in this section, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of the member's employment.

§ 2. The retirement and social security law is amended by adding a new section 361-b to read as follows:

§ 361-b. COVID-19 presumption. a. Notwithstanding any other provision of this article or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

1. A member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

2. Such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in paragraph one of this subdivision as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

3. COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph two of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

b. Any amount payable as a result of this section shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this article.

c. 1. Notwithstanding any provision of this article or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(i) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty that added this section;

(ii) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(iii) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(iv) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph (iii) of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

2. Such member's statutory beneficiary, as defined under this article, for purposes of accidental death benefits payable from such member's retirement system under this article, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty that added this section, apply to such member's retirement system to request

the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute, including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

d. In order to be eligible for the presumption described in this section, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of the member's employment.

§ 3. The retirement and social security law is amended by adding a new section 509-a to read as follows:

§ 509-a. COVID-19 presumption. a. Notwithstanding any other provision of this article or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

1. A member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

2. Such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in paragraph one of this subdivision as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

3. COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph two of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

b. Any amount payable as a result of this section shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this article.

c. 1. Notwithstanding any provision of this article or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(i) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty that added this section;

(ii) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(iii) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(iv) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph (iii) of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

2. Such member's statutory beneficiary, as defined under this article, for purposes of accidental death benefits payable from such member's retirement system under this article, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty that added this section, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute, including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

d. In order to be eligible for the presumption described in this section, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of the member's employment.

§ 4. The retirement and social security law is amended by adding a new section 607-i to read as follows:

§ 607-i. COVID-19 presumption. a. Notwithstanding any other provision of this article or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

1. A member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

2. Such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days

after reporting to work as described in paragraph one of this subdivision as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

3. COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph two of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

b. Any amount payable as a result of this section shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this article.

c. 1. Notwithstanding any provision of this article or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(i) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty that added this section;

(ii) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(iii) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(iv) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph (iii) of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

2. Such member's statutory beneficiary, as defined under this article, for purposes of accidental death benefits payable from such member's retirement system under this article, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty that added this section, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute, including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the

member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

d. In order to be eligible for the presumption described in this section, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of the member's employment.

§ 5. Section 512 of the education law is amended by adding a new subdivision h to read as follows:

h. 1. Notwithstanding any other provision of this article or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

(A) a member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

(B) such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in subparagraph (A) of this paragraph as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(C) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph (B) of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

2. Any amount payable as a result of this section shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this article.

3. (A) Notwithstanding any provision of this article or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(i) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty that added this subdivision;

(ii) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(iii) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(iv) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health

care practitioner described in clause (iii) of this subparagraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

(B) Such member's statutory beneficiary, as defined under this article, for purposes of accidental death benefits payable from such member's retirement system under this article, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty that added this subdivision, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute, including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

4. In order to be eligible for the presumption described in this subdivision, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of the member's employment.

§ 6. Section 2575 of the education law is amended by adding a new subdivision 26 to read as follows:

26. (a) Notwithstanding any other provision of this article or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

(i) a member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

(ii) such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in subparagraph (i) of this paragraph as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(iii) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph (ii) of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

(b) Any amount payable as a result of this subdivision shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this article.

(c) (i) Notwithstanding any provision of this article or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(1) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty that added this subdivision;

(2) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(3) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(4) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in clause three of this subparagraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

(ii) Such member's statutory beneficiary, as defined under this section, for purposes of accidental death benefits payable from such member's retirement system under this section, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty that added this subdivision, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute, including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

(d) In order to be eligible for the presumption described in this subdivision, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of the member's employment.

§ 7. Section 1266-h of the public authorities law is amended by adding a new subdivision 8 to read as follows:

8. (a) Notwithstanding any other provision of this section or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

(i) a member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

(ii) such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or the equivalent, within forty-five days after reporting to work pursuant to subparagraph (i) of this paragraph, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(iii) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph (ii) of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

(b) Any amount payable as a result of this section shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits pursuant to this section.

(c) Notwithstanding any provision of this section or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(1) retired from his or her retirement system on or after March first, two thousand twenty, and before the date on which the chapter of the laws of two thousand twenty which added this subdivision became a law;

(2) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(3) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(4) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in subparagraph three of this paragraph, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

(d) Such member's statutory beneficiary, as defined pursuant to this section, for purposes of accidental death benefits payable from such member's retirement system under this section, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty which added this subdivision, apply to such member's retirement system to request the conversion of such member's service or disability retire-

ment benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

(e) In order to be eligible for the presumption described in this subdivision, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of such member's employment.

§ 8. The administrative code of the city of New York is amended by adding a new section 13-149.1 to read as follows:

§ 13-149.1 COVID-19 presumption. 1. Notwithstanding any other provision of this title or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

(a) a member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

(b) such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in paragraph (a) of this subdivision, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(c) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph (b) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

2. Any amount payable as a result of this title shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this title.

3. Notwithstanding any provision of this title or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(a) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty which added this section;

(b) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of

such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(c) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(d) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph (c) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

4. Such member's statutory beneficiary, as defined pursuant to this title, for purposes of accidental death benefits payable from such member's retirement system under this title, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty which added this section, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

5. In order to be eligible for the presumption described in this title, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of such member's employment.

§ 9. The administrative code of the city of New York is amended by adding a new section 13-244.1 to read as follows:

§ 13-244.1 COVID-19 presumption. 1. Notwithstanding any other provision of this title or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

(a) a member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

(b) such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in paragraph (a) of this subdivision, as confirmed by a positive laboratory test or as diagnosed before

or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(c) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph (b) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

2. Any amount payable as a result of this title shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this title.

3. Notwithstanding any provision of this title or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(a) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty which added this section;

(b) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(c) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(d) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph (c) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

4. Such member's statutory beneficiary, as defined pursuant to this title, for purposes of accidental death benefits payable from such member's retirement system under this title, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty which added this section, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to

the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

5. In order to be eligible for the presumption described in this title, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of such member's employment.

§ 10. The administrative code of the city of New York is amended by adding a new section 13-347.1 to read as follows:

§ 13-347.1 COVID-19 presumption. 1. Notwithstanding any other provision of this title or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

(a) a member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

(b) such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in paragraph (a) of this subdivision, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(c) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph (b) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

2. Any amount payable as a result of this title shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this title.

3. Notwithstanding any provision of this title or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(a) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty which added this section;

(b) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(c) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(d) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health

care practitioner described in paragraph (c) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

4. Such member's statutory beneficiary, as defined pursuant to this title, for purposes of accidental death benefits payable from such member's retirement system under this title, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty which added this section, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

5. In order to be eligible for the presumption described in this title, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of such member's employment.

§ 11. The administrative code of the city of New York is amended by adding a new section 13-544.1 to read as follows:

§ 13-544.1 COVID-19 presumption. 1. Notwithstanding any other provision of this title or of any general, special or local law to the contrary, except for purposes of the workers' compensation law and the labor law, where:

(a) a member reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, on or after March first, two thousand twenty, provided that such alternate worksite was not such member's home or residence;

(b) such member contracted COVID-19, including but not limited to coronavirus, COVID, or SARS-CoV2, or equivalent, within forty-five days after reporting to work as described in paragraph (a) of this subdivision, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(c) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph (b) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on their part, unless the contrary be proved by competent evidence.

2. Any amount payable as a result of this title shall be reduced by any amount paid by such member's retirement system to any recipient of ordinary death benefits under this title.

3. Notwithstanding any provision of this title or of any general, special or local law to the contrary, but except for the purposes of the workers' compensation law and the labor law, where a member:

(a) retired from his or her retirement system on or after March first, two thousand twenty, and before the effective date of the chapter of the laws of two thousand twenty which added this section;

(b) on or after March first, two thousand twenty, reported in person to such member's usual place of public employment at the direction of such member's public employer or to any alternate worksite as directed by such public employer, provided that such alternate worksite was not such member's home or residence;

(c) contracted COVID-19 within forty-five days after any such date of reporting to work in person, as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized health care practitioner currently in good standing, or a health care practitioner authorized to practice by executive order during the declared COVID-19 state of emergency; and

(d) COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as determined by a health care practitioner described in paragraph (c) of this subdivision, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part, unless the contrary be proved by competent evidence.

4. Such member's statutory beneficiary, as defined pursuant to this title, for purposes of accidental death benefits payable from such member's retirement system under this title, may, within ninety days of the effective date of the chapter of the laws of two thousand twenty which added this section, apply to such member's retirement system to request the conversion of such member's service or disability retirement benefit into an accidental death benefit. For purposes of the salary base upon which the accidental death benefit is calculated, such member shall be deemed to have died on the date of such member's retirement. At the time of such conversion, such statutory beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement statute, including any post-retirement death benefits, since such member's death. If the statutory beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement statute including, but not limited to, a post-retirement death benefit or benefit paid or payable pursuant to the member's option selection, the accidental death benefit payments to the statutory beneficiary will be reduced by any amounts paid or payable to any other statutory beneficiary.

5. In order to be eligible for the presumption described in this title, the applicable retirement system or systems are authorized to promulgate rules and regulations to administer this benefit including, but not limited to, requiring a statement to be filed confirming the member contracted COVID-19 and the dates and locations of such member's employment.

§ 12. The heads and boards of the retirement systems described herein are hereby authorized to promulgate rules and regulations to implement the provisions of this act, including guidance on what shall constitute

a positive diagnosis of COVID-19 from a health care professional in the absence of a laboratory test.

§ 13. Notwithstanding any other provision of law to the contrary, none of the provisions of this act shall be subject to section 25 of the retirement and social security law.

§ 14. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after March 1, 2020; provided that the provisions of this act shall expire and be deemed repealed upon the later of December 31, 2020 or the expiration of the declared state of emergency relating to the novel coronavirus (COVID-19); and provided, further, that the superintendent of financial services shall notify the legislative bill drafting commission upon occurrence of the expiration of the state disaster emergency declared by executive order number 202 and any further amendments or modifications, and as may be further extended pursuant to section 28 of the executive law, in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law.

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

This bill would allow any member of a public retirement system who

a. physically reported for work on or after March 1, 2020, and

b. contracted COVID-19 on or after March 1, 2020 and died from such disease

to be deemed to have died as the result of an accident incurred in the performance and discharge of duty, unless the contrary be proven by competent evidence. This presumption would remain until the later of December 31, 2020 and the date of expiration of the present state of emergency.

The accidental death benefit would be based on the member's plan coverage. This bill also would create benefits payable under the Public Authorities Law.

Insofar as this bill will affect the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS), qualifying COVID-19 deaths which currently are considered ordinary deaths will be treated as accidental deaths. The cost of the proposed benefit will depend upon the applicant's age, service, salary, plan, and benefit type otherwise payable.

Service Retirement Eligible:	Yes	No
PFRS benefit increase/cost:	8 times salary	13 times salary
ERS benefit increase/cost:	3.5 times salary	3.5 times salary

The number of members who could be affected by this legislation cannot be readily determined. However, all of ERS and PFRS members will be covered and eligible for these benefits, including new hires through the expiration of the coverage provided under this legislation. All costs incurred in the PFRS will be shared by the State of New York and all the participating employers in the PFRS. All costs incurred in the ERS will be shared by the State of New York and all the participating employers in the ERS.

In addition to these per person costs, there would be annual increases in administrative and legal costs to implement the provisions of this legislation.

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, 2019 actuarial valuation. Distributions and other statistics can be found in the 2019 Report of the Actuary and the 2019 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2015, 2016, 2017, 2018, and 2019 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, 2019 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 May 24, 2020, and intended for use only during the 2020 Legislative Session, is Fiscal Note No. 2020-118, prepared by the Actuary for the New York State and Local Retirement System.

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

This bill would amend sections of the Education Law and the Retirement and Social Security Law to provide an enhanced death benefit to the beneficiary of an eligible member of the New York State Teachers' Retirement System (NYSTRS) who died due to contracting COVID-19. A member must have reported to work on or after March 1, 2020, and contracted COVID-19 within 45 days of reporting to work, and then either died due to COVID-19, or had COVID-19 as a contributing factor in the member's death. The member shall be deemed to have died in the performance of duty, and their beneficiary will be eligible to receive the accidental death benefit, consisting of a lifetime annuity of 50% of the member's most recent year's salary. If any ordinary death benefit has already been paid it will be used as an offset against the accidental death benefit. If a member retired on or after March 1, 2020 but before the date this bill becomes a law, reported to work at the direction of such member's employer, contracted COVID-19 within 45 days of reporting to work, and then either died due to COVID-19, or had COVID-19 as a contributing factor in the retiree's death, the beneficiary may elect to convert the retirement benefit into an accidental death benefit. Any other death benefit paid will be used as an offset against the accidental death benefit.

This act shall be deemed effective as of March 1, 2020, but shall expire and be deemed repealed upon the later of December 31, 2020 and the date the state of emergency related to COVID-19 shall be declared expired.

Under current law the beneficiary of an active member who dies in service with three or more years of service is generally eligible for a benefit equal to three times the member's most recent year's salary.

The overall cost of this bill cannot be readily determined as the ultimate number of COVID-19 deaths cannot be determined at this time. It is estimated that it will provide on average an additional 3 to 4 times salary. The average cost per individual member impacted, however, in terms of additional present value of liability, is estimated as follows:

Member age 30:	$210,000
Member age 40:	$300,000

Member age 50: $310,000

Eligible retirees: Anticipated overall negligible cost, given that NYSTRS expects to receive no more than a handful of cases.

The actual cost per member would be dependent on the member and beneficiary's age, tier, years of service, and salary. The costs above are determined based on averages, so the actual cost for a member could be higher or lower. The cost for an eligible retiree could vary greatly depending upon the option chosen at retirement.

Member data is from the System's most recent actuarial valuation files, consisting of data provided by the employers to the Retirement System. Data distributions and statistics can be found in the System's Comprehensive Annual Financial Report (CAFR). System assets are as reported in the System's financial statements and can also be found in the CAFR. Actuarial assumptions and methods are provided in the System's Actuarial Valuation Report.

The source of this estimate is Fiscal Note 2020-28 dated May 25, 2020 prepared by the Actuary of the New York State Teachers' Retirement System and is intended for use only during the 2020 Legislative Session. I, Richard A. Young, am the Actuary for the New York State Teachers' Retirement System. I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

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

SUMMARY OF BILL: This proposed legislation (see Appendix), as it relates to the New York City Pension Funds and Retirement Systems (NYCRS)I-,would add new Sections to the Retirement and Social Security Law (RSSL), the Administrative Code of the City of New York (ACCNY), and the Education Law to provide a statutory presumption to members of the NYCRS who physically reported to non-home work sites as of March 1, 2020 and die due to Coronavirus Disease 2019 (COVID-19) that was demonstratable contracted within 45 days of such reporting to work.

Deceased members, including those who retired between March 1, 2020 and the effective date of this bill, who meet the enumerated qualifications would be provided with a rebuttable statutory presumption that their condition was caused by an accidental event incurred in the performance of duty and not the result of willful negligence. An eligible beneficiary would be entitled to the applicable Accidental Death Benefit, less any other benefits paid or payable.

In determining whether Accidental Death Benefits should be awarded, a death certificate with such cause coupled with a positive test for COVID-19 or a diagnosis of such condition from a qualified medical provider, within the designated period, would be presumptive evidence, absent competent evidence to the contrary, that such death was result of the performance and discharge of duty. The statutory presumption would relieve eligible beneficiaries of demonstrating that deceased NYCRS members were accidentally exposed to COVID-19, or to individuals who may have been positive for such condition, while performing official duties.

Effective Date: Upon enactment, and retroactive to March 1, 2020, except that the provisions would expire upon the later of December 31, 2020 and the date of the expiration of the state disaster emergency declared by the Governor in executive order number 202.

IMPACT ON BENEFITS PAYABLE: Under the proposed legislation, the benefits payable to beneficiaries of active members of NYCRS who die due to COVID-19 would be revised from a lump sum Ordinary Death Benefit generally equal to three times a member's last salary to a lifetime Acci-

dental Death Benefit equal to 50% of FAS plus, if applicable, the Special Accidental Death Benefit payable under General Municipal Law section 208-f. Accidental Death Benefits, less any other benefits paid or payable, are also payable to beneficiaries of those who retired between March 1, 2020 and the effective date of this bill and died due to COVID-19. Costs for these retirees, due to the limited scope and unknown optional payments, are not included in this Fiscal Note.

FINANCIAL IMPACT - OVERVIEW: There is no data available to estimate the number of members who might die due to COVID-19 and potentially benefit from this proposed legislation. Therefore, the estimated financial impact has been calculated on a per event basis equal to the increase in the Present Value of Future Benefits (PVFB) for an average member who dies from COVID-19 and would benefit from the proposed legislation.

With respect to an individual member, the additional cost of this proposed legislation could vary greatly depending on the member's length of service, age, and salary history.

FINANCIAL IMPACT - PRESENT VALUES: Based on the census data and the actuarial assumptions and methods described herein, the enactment of this proposed legislation would result in an increase in PVFB. A breakdown of the PVFB by System on average for each occurrence of death is shown in the table below.

Estimated Additional Present Value of Future Benefits
due to COVID-19 Death

	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age <40	$543,300	$326,200	$256,000	$1,926,300	$1,816,100	$731,600
40<=Age <60	398,700	297,500	172,100	2,226,300	2,302,700	534,000
Age >= 60	210,200	188,800	105,900	1,695,600	1,633,600	204,400
All Ages	$406,700	$296,700	$171,800	$2,042,700	$2,055,400	$557,200

FINANCIAL IMPACT - ANNUAL EMPLOYER CONTRIBUTIONS: Enactment of this proposed legislation would increase employer contributions, where such amount would depend on the number of members affected as well as other characteristics including the age, years of service, and salary history of the member.

As there is no data currently available to estimate the number of members who might die from COVID-19, the financial impact would be recognized at the time of event. Consequently, changes in employer contributions have been estimated assuming that the increase in the PVFB will be financed over the same time period used for actuarial losses in accordance with Section 13-638.2(k-2) of the Administrative Code of the City of New York. Using this approach, the additional PVFB would be amortized over a closed 15-year period (14 payments under the One-Year Lag Methodology) using level dollar payments.

Based on the Actuary's actuarial assumptions and methods in effect as of June 30, 2019, the enactment of this proposed legislation is estimated to increase annual employer contributions on average for each death benefit due to COVID-19 as shown in the table below.

Estimated Additional Annual Employer Contributions
due to COVID-19 Death

	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age <40	$64,300	$38,600	$30,300	$227,800	$214,800	$86,500
40<=Age <60	47,200	35,200	20,400	263,300	272,400	63,200
Age >= 60	24,900	22,300	12,500	200,600	193,200	24,200
All Ages	$48,100	$35,100	$20,300	$241,600	$243,100	$65,900

With respect to the timing, increases in employer contributions would depend upon when members die due to COVID-19 but, generally, increased employer contributions will first occur the second fiscal year following approval of the performance of duty death benefit.

CENSUS DATA: The estimates presented herein are based on the census data used in the Preliminary June 30, 2019 (Lag) actuarial valuation of NYCRS to determine the Preliminary Fiscal Year 2021 employer contributions.

Counts	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age < 40	52,782	48,861	4,810	21,945	5,369	133,767
40 <= Age < 60	106,335	60,632	14,809	14,267	5,623	201,666
Age >= 60	32,384	13,843	6,206	189	252	52,874
All Ages	191,501	123,336	25,825	36,401	11,244	388,307

Average Age	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age < 40	33.0	32.5	33.3	32.1	32.7	32.7
40 <= Age < 60	50.1	48.7	50.7	46.1	47.0	49.3
Age >= 60	64.1	64.3	64.5	61.9	61.9	64.2
All Ages	47.7	44.1	50.8	37.7	40.5	45.6

Average Service	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age < 40	4.7	5.8	3.5	7.0	6.6	5.5
40 <= Age < 60	13.6	14.9	9.1	18.7	19.7	14.2
Age >= 60	19.7	19.8	14.0	31.7	34.9	19.2
All Ages	12.2	11.8	9.2	11.7	13.8	11.9

Average Salary	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age <40	$68,800	$78,800	$58,700	$101,800	$93,600	$78,500
40 <= Age < 60	81,800	95,900	52,700	138,800	141,300	89,600
Age >= 60	81,900	89,700	46,700	163,300	158,200	80,500
All Ages	$78,200	$88,400	$52,400	$116,600	$118,900	$84,500

ACTUARIAL ASSUMPTIONS AND METHODS: The changes in the PVFB and annual employer contributions presented herein have been calculated based on the actuarial assumptions and methods in effect for the June 30, 2019 (Lag) actuarial valuations used to determine the Preliminary Fiscal Year 2021 employer contributions of the NYCRS.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the realization of the actuarial assumptions used, as well as certain demographic characteristics of NYCRS and other exogenous factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein. Costs are also dependent on the actuarial meth-

ods used, and therefore different actuarial methods could produce different results. Quantifying these risks is beyond the scope of this Fiscal Note.

Not measured in this Fiscal Note are the following:

* The initial, additional administrative costs to implement the proposed legislation.

* The impact of this proposed legislation on Other Postemployment Benefit (OPEB) costs.

STATEMENT OF ACTUARIAL OPINION: I, Sherry S. Chan, am the Chief Actuary for, and independent of, the New York City Retirement Systems and Pension Funds. I am a Fellow of the Society of Actuaries, an Enrolled Actuary under the Employee Retirement Income and Security Act of 1974, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of my knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2020-41 dated May 24, 2020 was prepared by the Chief Actuary for the five New York City Retirement Systems and Pension Funds. This estimate is intended for use only during the 2020 Legislative Session.