

STATE OF NEW YORK

8427

IN SENATE

May 28, 2020

Introduced by Sens. GOUNARDES, HARCKHAM -- (at request of the Governor)
-- read twice and ordered printed, and when printed to be committed to
the Committee on Rules

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) benefit 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:

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

3 § 61-b. COVID-19 benefit. a. Notwithstanding any other provision of
4 this article or of any general, special or local law to the contrary,
5 and solely for the purpose of determining eligibility for benefits under
6 this section, where:

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

12 2. Such member contracted COVID-19 within forty-five days after
13 reporting to work as described in paragraph one of this subdivision as
14 confirmed by a positive laboratory test or as diagnosed before or after
15 such member's death by a licensed, certified, registered or authorized
16 physician, nurse practitioner, or physician's assistant currently in
17 good standing in any state or the District of Columbia, or a physician,
18 nurse practitioner, or physician's assistant authorized to practice in
19 New York by executive order during the declared COVID-19 state of emer-
20 gency; and

21 3. Such member died on or before December thirty-first, two thousand
22 twenty, and COVID-19 caused or contributed to such member's death, as
23 documented on such member's death certificate, or as certified by a

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

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1 physician, nurse practitioner, or physician's assistant described in
2 paragraph two of this subdivision who determines with a reasonable
3 degree of medical certainty that COVID-19 caused or contributed to the
4 member's death, such member's statutory beneficiary shall receive an
5 accidental death benefit, unless such statutory beneficiary elects to
6 receive an ordinary death benefit.

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

10 c. 1. Notwithstanding any provision of this article or of any general,
11 special or local law to the contrary, and solely for the purpose of
12 determining eligibility for benefits under this section, where a member:

13 (i) retired from his or her retirement system on or after March first,
14 two thousand twenty, and before July first, two thousand twenty;

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

20 (iii) contracted COVID-19 within forty-five days after any such date
21 of reporting to work in person, as confirmed by a positive laboratory
22 test or as diagnosed before or after such member's death by a licensed,
23 certified, registered or authorized physician, nurse practitioner, or
24 physician's assistant currently in good standing in any state or the
25 District of Columbia, or a physician, nurse practitioner, or physician's
26 assistant authorized to practice in New York by executive order during
27 the declared COVID-19 state of emergency; and

28 (iv) such member died on or before December thirty-first, two thousand
29 twenty, and COVID-19 caused or contributed to such member's death, as
30 documented on such member's death certificate, or as certified by a
31 physician, nurse practitioner, or physician's assistant described in
32 subparagraph (iii) of this paragraph who determines with a reasonable
33 degree of medical certainty that COVID-19 caused or contributed to the
34 member's death, such member's statutory beneficiary shall receive an
35 accidental death benefit if such statutory beneficiary elects conversion
36 of the member's service or disability retirement benefit into an acci-
37 dental death benefit.

38 2. Such member's statutory beneficiary, as defined under this article,
39 for purposes of accidental death benefits payable from such member's
40 retirement system under this article, may, within ninety days of such
41 member's retirement or September first, two thousand twenty, whichever
42 is later, apply to such member's retirement system to request the
43 conversion of such member's service or disability retirement benefit
44 into an accidental death benefit. For purposes of the salary base upon
45 which the accidental death benefit is calculated, such member shall be
46 deemed to have died on the date of such member's retirement. At the time
47 of such conversion, such statutory beneficiary shall relinquish all
48 rights to the prospective benefits payable under the service or disabili-
49 ty retirement statute, including any post-retirement death benefits,
50 since such member's death. If the statutory beneficiary is not the only
51 beneficiary receiving or entitled to receive a benefit under the service
52 or disability retirement statute, including, but not limited to, a post-
53 retirement death benefit or benefit paid or payable pursuant to the
54 member's option selection, the accidental death benefit payments to the
55 statutory beneficiary will be reduced by any amounts paid or payable to
56 any other statutory beneficiary.

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

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

9 § 361-b. COVID-19 benefit. a. Notwithstanding any other provision of
10 this article or of any general, special or local law to the contrary,
11 and solely for the purpose of determining eligibility for benefits under
12 this section, where:

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

18 2. Such member contracted COVID-19 within forty-five days after
19 reporting to work as described in paragraph one of this subdivision as
20 confirmed by a positive laboratory test or as diagnosed before or after
21 such member's death by a licensed, certified, registered or authorized
22 physician, nurse practitioner, or physician's assistant currently in
23 good standing in any state or the District of Columbia, or a physician,
24 nurse practitioner, or physician's assistant authorized to practice in
25 New York by executive order during the declared COVID-19 state of emer-
26 gency; and

27 3. Such member died on or before December thirty-first, two thousand
28 twenty, and COVID-19 caused or contributed to such member's death, as
29 documented on such member's death certificate, or as certified by a
30 physician, nurse practitioner, or physician's assistant described in
31 paragraph two of this subdivision who determines with a reasonable
32 degree of medical certainty that COVID-19 caused or contributed to the
33 member's death, such member's statutory beneficiary shall receive an
34 accidental death benefit, unless such statutory beneficiary elects to
35 receive an ordinary death benefit.

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

39 c. 1. Notwithstanding any provision of this article or of any general,
40 special or local law to the contrary, and solely for the purpose of
41 determining eligibility for benefits under this section, where a member:

42 (i) retired from his or her retirement system on or after March first,
43 two thousand twenty, and before July first, two thousand twenty;

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

49 (iii) contracted COVID-19 within forty-five days after any such date
50 of reporting to work in person, as confirmed by a positive laboratory
51 test or as diagnosed before or after such member's death by a licensed,
52 certified, registered or authorized physician, nurse practitioner, or
53 physician's assistant currently in good standing in any state or the
54 District of Columbia, or a physician, nurse practitioner, or physician's
55 assistant authorized to practice in New York by executive order during
56 the declared COVID-19 state of emergency; and

1 (iv) such member died on or before December thirty-first, two thousand
2 twenty, and COVID-19 caused or contributed to such member's death, as
3 documented on such member's death certificate, or as certified by a
4 physician, nurse practitioner, or physician's assistant described in
5 subparagraph (iii) of this paragraph who determines with a reasonable
6 degree of medical certainty that COVID-19 caused or contributed to the
7 member's death, such member's statutory beneficiary shall receive an
8 accidental death benefit if such statutory beneficiary elects conversion
9 of the member's service or disability retirement benefit into an acci-
10 dental death benefit.

11 2. Such member's statutory beneficiary, as defined under this article,
12 for purposes of accidental death benefits payable from such member's
13 retirement system under this article, may, within ninety days of such
14 member's retirement or September first, two thousand twenty, whichever
15 is later, apply to such member's retirement system to request the
16 conversion of such member's service or disability retirement benefit
17 into an accidental death benefit. For purposes of the salary base upon
18 which the accidental death benefit is calculated, such member shall be
19 deemed to have died on the date of such member's retirement. At the time
20 of such conversion, such statutory beneficiary shall relinquish all
21 rights to the prospective benefits payable under the service or disabili-
22 ty retirement statute, including any post-retirement death benefits,
23 since such member's death. If the statutory beneficiary is not the only
24 beneficiary receiving or entitled to receive a benefit under the service
25 or disability retirement statute, including, but not limited to, a post-
26 retirement death benefit or benefit paid or payable pursuant to the
27 member's option selection, the accidental death benefit payments to the
28 statutory beneficiary will be reduced by any amounts paid or payable to
29 any other statutory beneficiary.

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

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

38 § 509-a. COVID-19 benefit. a. Notwithstanding any other provision of
39 this article or of any general, special or local law to the contrary,
40 and solely for the purpose of determining eligibility for benefits under
41 this section, where:

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

47 2. Such member contracted COVID-19 within forty-five days after
48 reporting to work as described in paragraph one of this subdivision as
49 confirmed by a positive laboratory test or as diagnosed before or after
50 such member's death by a licensed, certified, registered or authorized
51 physician, nurse practitioner, or physician's assistant currently in
52 good standing in any state or the District of Columbia, or a physician,
53 nurse practitioner, or physician's assistant authorized to practice in
54 New York by executive order during the declared COVID-19 state of emer-
55 gency; and

1 3. Such member died on or before December thirty-first, two thousand
2 twenty, and COVID-19 caused or contributed to such member's death, as
3 documented on such member's death certificate, or as certified by a
4 physician, nurse practitioner, or physician's assistant described in
5 paragraph two of this subdivision who determines with a reasonable
6 degree of medical certainty that COVID-19 caused or contributed to the
7 member's death, such member's statutory beneficiary shall receive an
8 accidental death benefit, unless such statutory beneficiary elects to
9 receive an ordinary death benefit.

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

13 c. 1. Notwithstanding any provision of this article or of any general,
14 special or local law to the contrary, and solely for the purpose of
15 determining eligibility for benefits under this section, where a member:

16 (i) retired from his or her retirement system on or after March first,
17 two thousand twenty, and before July first, two thousand twenty;

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

23 (iii) contracted COVID-19 within forty-five days after any such date
24 of reporting to work in person, as confirmed by a positive laboratory
25 test or as diagnosed before or after such member's death by a licensed,
26 certified, registered or authorized physician, nurse practitioner, or
27 physician's assistant currently in good standing in any state or the
28 District of Columbia, or a physician, nurse practitioner, or physician's
29 assistant authorized to practice in New York by executive order during
30 the declared COVID-19 state of emergency; and

31 (iv) such member died on or before December thirty-first, two thousand
32 twenty, and COVID-19 caused or contributed to such member's death, as
33 documented on such member's death certificate, or as certified by a
34 physician, nurse practitioner, or physician's assistant described in
35 subparagraph (iii) of this paragraph who determines with a reasonable
36 degree of medical certainty that COVID-19 caused or contributed to the
37 member's death, such member's statutory beneficiary shall receive an
38 accidental death benefit if such statutory beneficiary elects conversion
39 of the member's service or disability retirement benefit into an acci-
40 dental death benefit.

41 2. Such member's statutory beneficiary, as defined under this article,
42 for purposes of accidental death benefits payable from such member's
43 retirement system under this article, may, within ninety days of such
44 member's retirement or September first, two thousand twenty, whichever
45 is later, apply to such member's retirement system to request the
46 conversion of such member's service or disability retirement benefit
47 into an accidental death benefit. For purposes of the salary base upon
48 which the accidental death benefit is calculated, such member shall be
49 deemed to have died on the date of such member's retirement. At the time
50 of such conversion, such statutory beneficiary shall relinquish all
51 rights to the prospective benefits payable under the service or disabili-
52 ty retirement statute, including any post-retirement death benefits,
53 since such member's death. If the statutory beneficiary is not the only
54 beneficiary receiving or entitled to receive a benefit under the service
55 or disability retirement statute, including, but not limited to, a post-
56 retirement death benefit or benefit paid or payable pursuant to the

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

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

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

12 § 607-i. COVID-19 benefit. a. Notwithstanding any other provision of
13 this article or of any general, special or local law to the contrary,
14 and solely for the purpose of determining eligibility for benefits under
15 this section, where:

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

21 2. Such member contracted COVID-19 within forty-five days after
22 reporting to work as described in paragraph one of this subdivision as
23 confirmed by a positive laboratory test or as diagnosed before or after
24 such member's death by a licensed, certified, registered or authorized
25 physician, nurse practitioner, or physician's assistant currently in
26 good standing in any state or the District of Columbia, or a physician,
27 nurse practitioner, or physician's assistant authorized to practice in
28 New York by executive order during the declared COVID-19 state of emer-
29 gency; and

30 3. Such member died on or before December thirty-first, two thousand
31 twenty, and COVID-19 caused or contributed to such member's death, as
32 documented on such member's death certificate, or as certified by a
33 physician, nurse practitioner, or physician's assistant described in
34 paragraph two of this subdivision who determines with a reasonable
35 degree of medical certainty that COVID-19 caused or contributed to the
36 member's death, such member's statutory beneficiary shall receive an
37 accidental death benefit, unless such statutory beneficiary elects to
38 receive an ordinary death benefit.

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

42 c. 1. Notwithstanding any provision of this article or of any general,
43 special or local law to the contrary, and solely for the purpose of
44 determining eligibility for benefits under this section, where a member:

45 (i) retired from his or her retirement system on or after March first,
46 two thousand twenty, and before July first, two thousand twenty;

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

52 (iii) contracted COVID-19 within forty-five days after any such date
53 of reporting to work in person, as confirmed by a positive laboratory
54 test or as diagnosed before or after such member's death by a licensed,
55 certified, registered or authorized physician, nurse practitioner, or
56 physician's assistant currently in good standing in any state or the

District of Columbia, or a physician, nurse practitioner, or physician's assistant authorized to practice in New York by executive order during the declared COVID-19 state of emergency; and

(iv) such member died on or before December thirty-first, two thousand twenty, and COVID-19 caused or contributed to such member's death, as documented on such member's death certificate, or as certified by a physician, nurse practitioner, or physician's assistant described in subparagraph (iii) of this paragraph who determines with a reasonable degree of medical certainty that COVID-19 caused or contributed to the member's death, such member's statutory beneficiary shall receive an accidental death benefit if such statutory beneficiary elects conversion of the member's service or disability retirement benefit into an accidental death benefit.

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 such member's retirement or September first, two thousand twenty, whichever is later, 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 benefit 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, and solely for the purpose of determining eligibility for benefits under this section, 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 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 physician, nurse practitioner, or physician's assistant currently in good standing in any state or the District of Columbia, or a physician, nurse practitioner, or physician's assistant authorized to practice in

1 New York by executive order during the declared COVID-19 state of emer-
2 gency; and

3 (C) such member died on or before December thirty-first, two thousand
4 twenty, and COVID-19 caused or contributed to such member's death, as
5 documented on such member's death certificate, or as certified by a
6 physician, nurse practitioner, or physician's assistant described in
7 subparagraph (B) of this paragraph who determines with a reasonable
8 degree of medical certainty that COVID-19 caused or contributed to the
9 member's death, such member's statutory beneficiary shall receive an
10 accidental death benefit, unless such statutory beneficiary elects to
11 receive an ordinary death benefit.

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

15 3. (A) Notwithstanding any provision of this article or of any gener-
16 al, special or local law to the contrary, and solely for the purpose of
17 determining eligibility for benefits under this section, where a member:

18 (i) retired from his or her retirement system on or after March first,
19 two thousand twenty, and before July first, two thousand twenty;

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

25 (iii) contracted COVID-19 within forty-five days after any such date
26 of reporting to work in person, as confirmed by a positive laboratory
27 test or as diagnosed before or after such member's death by a licensed,
28 certified, registered or authorized physician, nurse practitioner, or
29 physician's assistant currently in good standing in any state or the
30 District of Columbia, or a physician, nurse practitioner, or physician's
31 assistant authorized to practice in New York by executive order during
32 the declared COVID-19 state of emergency; and

33 (iv) such member died on or before December thirty-first, two thousand
34 twenty, and COVID-19 caused or contributed to such member's death, as
35 documented on such member's death certificate, or as certified by a
36 physician, nurse practitioner, or physician's assistant described in
37 clause (iii) of this subparagraph who determines with a reasonable
38 degree of medical certainty that COVID-19 caused or contributed to the
39 member's death, such member's statutory beneficiary shall receive an
40 accidental death benefit if such statutory beneficiary elects conversion
41 of the member's service or disability retirement benefit into an acci-
42 dental death benefit.

43 (B) Such member's statutory beneficiary, as defined under this arti-
44 cle, for purposes of accidental death benefits payable from such
45 member's retirement system under this article, may, within ninety days
46 of such member's retirement or September first, two thousand twenty,
47 whichever is later, apply to such member's retirement system to request
48 the conversion of such member's service or disability retirement benefit
49 into an accidental death benefit. For purposes of the salary base upon
50 which the accidental death benefit is calculated, such member shall be
51 deemed to have died on the date of such member's retirement. At the time
52 of such conversion, such statutory beneficiary shall relinquish all
53 rights to the prospective benefits payable under the service or disabili-
54 ty retirement statute, including any post-retirement death benefits,
55 since such member's death. If the statutory beneficiary is not the only
56 beneficiary receiving or entitled to receive a benefit under the service

1 or disability retirement statute, including, but not limited to, a post-
2 retirement death benefit or benefit paid or payable pursuant to the
3 member's option selection, the accidental death benefit payments to the
4 statutory beneficiary will be reduced by any amounts paid or payable to
5 any other statutory beneficiary.

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

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

14 26. (a) Notwithstanding any other provision of this article or of any
15 general, special or local law to the contrary, and solely for the
16 purpose of determining eligibility for benefits under this section,
17 where:

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

23 (ii) such member contracted COVID-19 within forty-five days after
24 reporting to work as described in subparagraph (i) of this paragraph as
25 confirmed by a positive laboratory test or as diagnosed before or after
26 such member's death by a licensed, certified, registered or authorized
27 physician, nurse practitioner, or physician's assistant currently in
28 good standing in any state or the District of Columbia, or a physician,
29 nurse practitioner, or physician's assistant authorized to practice in
30 New York by executive order during the declared COVID-19 state of emer-
31 gency; and

32 (iii) such member died on or before December thirty-first, two thou-
33 sand twenty, and COVID-19 caused or contributed to such member's death,
34 as documented on such member's death certificate, or as certified by a
35 physician, nurse practitioner, or physician's assistant described in
36 subparagraph (ii) of this paragraph who determines with a reasonable
37 degree of medical certainty that COVID-19 caused or contributed to the
38 member's death, such member's statutory beneficiary shall receive an
39 accidental death benefit, unless such statutory beneficiary elects to
40 receive an ordinary death benefit.

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

44 (c) (i) Notwithstanding any provision of this article or of any gener-
45 al, special or local law to the contrary, and solely for the purpose of
46 determining eligibility for benefits under this section, where a member:

47 (1) retired from his or her retirement system on or after March first,
48 two thousand twenty, and before July first, two thousand twenty;

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

54 (3) contracted COVID-19 within forty-five days after any such date of
55 reporting to work in person, as confirmed by a positive laboratory test
56 or as diagnosed before or after such member's death by a licensed,

1 certified, registered or authorized physician, nurse practitioner, or
2 physician's assistant currently in good standing in any state or the
3 District of Columbia, or a physician, nurse practitioner, or physician's
4 assistant authorized to practice in New York by executive order during
5 the declared COVID-19 state of emergency; and

6 (4) such member died on or before December thirty-first, two thousand
7 twenty, and COVID-19 caused or contributed to such member's death, as
8 documented on such member's death certificate, or as certified by a
9 physician, nurse practitioner, or physician's assistant described in
10 clause three of this subparagraph who determines with a reasonable
11 degree of medical certainty that COVID-19 caused or contributed to the
12 member's death, such member's statutory beneficiary shall receive an
13 accidental death benefit if such statutory beneficiary elects conversion
14 of the member's service or disability retirement benefit into an acci-
15 dental death benefit.

16 (ii) Such member's statutory beneficiary, as defined under this
17 section, for purposes of accidental death benefits payable from such
18 member's retirement system under this section, may, within ninety days
19 of such member's retirement or September first, two thousand twenty,
20 whichever is later, apply to such member's retirement system to request
21 the conversion of such member's service or disability retirement benefit
22 into an accidental death benefit. For purposes of the salary base upon
23 which the accidental death benefit is calculated, such member shall be
24 deemed to have died on the date of such member's retirement. At the time
25 of such conversion, such statutory beneficiary shall relinquish all
26 rights to the prospective benefits payable under the service or disabili-
27 ty retirement statute, including any post-retirement death benefits,
28 since such member's death. If the statutory beneficiary is not the only
29 beneficiary receiving or entitled to receive a benefit under the service
30 or disability retirement statute, including, but not limited to, a post-
31 retirement death benefit or benefit paid or payable pursuant to the
32 member's option selection, the accidental death benefit payments to the
33 statutory beneficiary will be reduced by any amounts paid or payable to
34 any other statutory beneficiary.

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

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

43 8. (a) Notwithstanding any other provision of this section or of any
44 general, special or local law to the contrary, and solely for the
45 purpose of determining eligibility for benefits under this section,
46 where:

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

52 (ii) such member contracted COVID-19 within forty-five days after
53 reporting to work pursuant to subparagraph (i) of this paragraph, as
54 confirmed by a positive laboratory test or as diagnosed before or after
55 such member's death by a licensed, certified, registered or authorized
56 physician, nurse practitioner, or physician's assistant currently in

1 good standing in any state or the District of Columbia, or a physician,
2 nurse practitioner, or physician's assistant authorized to practice in
3 New York by executive order during the declared COVID-19 state of emer-
4 gency; and

5 (iii) Such member died on or before December thirty-first, two thou-
6 sand twenty, and COVID-19 caused or contributed to such member's death,
7 as documented on such member's death certificate, or as certified by a
8 physician, nurse practitioner, or physician's assistant described in
9 subparagraph (ii) of this paragraph who determines with a reasonable
10 degree of medical certainty that COVID-19 caused or contributed to the
11 member's death, such member's statutory beneficiary shall receive an
12 accidental death benefit, unless such statutory beneficiary elects to
13 receive an ordinary death benefit.

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

17 (c) Notwithstanding any provision of this section or of any general,
18 special or local law to the contrary, and solely for the purpose of
19 determining eligibility for benefits under this section, where a member:

20 (1) retired from his or her retirement system on or after March first,
21 two thousand twenty, and before July first, two thousand twenty;

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

27 (3) contracted COVID-19 within forty-five days after any such date of
28 reporting to work in person, as confirmed by a positive laboratory test
29 or as diagnosed before or after such member's death by a licensed,
30 certified, registered or authorized physician, nurse practitioner, or
31 physician's assistant currently in good standing in any state or the
32 District of Columbia, or a physician, nurse practitioner, or physician's
33 assistant authorized to practice in New York by executive order during
34 the declared COVID-19 state of emergency; and

35 (4) Such member died on or before December thirty-first, two thousand
36 twenty, and COVID-19 caused or contributed to such member's death, as
37 documented on such member's death certificate, or as certified by a
38 physician, nurse practitioner, or physician's assistant described in
39 subparagraph three of this paragraph who determines with a reasonable
40 degree of medical certainty that COVID-19 caused or contributed to the
41 member's death, such member's statutory beneficiary shall receive an
42 accidental death benefit if such statutory beneficiary elects conversion
43 of the member's service or disability retirement benefit into an acci-
44 dental death benefit.

45 (d) Such member's statutory beneficiary, as defined pursuant to this
46 section, for purposes of accidental death benefits payable from such
47 member's retirement system under this section, may, within ninety days
48 of such member's retirement or September first, two thousand twenty,
49 whichever is later, apply to such member's retirement system to request
50 the conversion of such member's service or disability retirement benefit
51 into an accidental death benefit. For purposes of the salary base upon
52 which the accidental death benefit is calculated, such member shall be
53 deemed to have died on the date of such member's retirement. At the time
54 of such conversion, such statutory beneficiary shall relinquish all
55 rights to the prospective benefits payable under the service or disabili-
56 ty retirement statute, including any post-retirement death benefits,

1 since such member's death. If the statutory beneficiary is not the only
2 beneficiary receiving or entitled to receive a benefit under the service
3 or disability retirement statute including, but not limited to, a post-
4 retirement death benefit or benefit paid or payable pursuant to the
5 member's option selection, the accidental death benefit payments to the
6 statutory beneficiary will be reduced by any amounts paid or payable to
7 any other statutory beneficiary.

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

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

16 § 13-149.1 COVID-19 benefit. 1. Notwithstanding any other provision
17 of this title or of any general, special or local law to the contrary,
18 and solely for the purpose of determining eligibility for benefits under
19 this section, where:

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

25 (b) such member contracted COVID-19 within forty-five days after
26 reporting to work as described in paragraph (a) of this subdivision, as
27 confirmed by a positive laboratory test or as diagnosed before or after
28 such member's death by a licensed, certified, registered or authorized
29 physician, nurse practitioner, or physician's assistant currently in
30 good standing in any state or the District of Columbia, or a physician,
31 nurse practitioner, or physician's assistant authorized to practice in
32 New York by executive order during the declared COVID-19 state of emer-
33 gency; and

34 (c) Such member died on or before December thirty-first, two thousand
35 twenty, and COVID-19 caused or contributed to such member's death, as
36 documented on such member's death certificate, or as certified by a
37 physician, nurse practitioner, or physician's assistant described in
38 paragraph (b) of this subdivision who determines with a reasonable
39 degree of medical certainty that COVID-19 caused or contributed to the
40 member's death, such member's statutory beneficiary shall receive an
41 accidental death benefit, unless such statutory beneficiary elects to
42 receive an ordinary death benefit.

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

46 3. Notwithstanding any provision of this title or of any general,
47 special or local law to the contrary, and solely for the purpose of
48 determining eligibility for benefits under this section, where a member:

49 (a) retired from his or her retirement system on or after March first,
50 two thousand twenty, and before July first, two thousand twenty;

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

1 (c) contracted COVID-19 within forty-five days after any such date of
2 reporting to work in person, as confirmed by a positive laboratory test
3 or as diagnosed before or after such member's death by a licensed,
4 certified, registered or authorized physician, nurse practitioner, or
5 physician's assistant currently in good standing in any state or the
6 District of Columbia, or a physician, nurse practitioner, or physician's
7 assistant authorized to practice in New York by executive order during
8 the declared COVID-19 state of emergency; and

9 (d) Such member died on or before December thirty-first, two thousand
10 twenty, and COVID-19 caused or contributed to such member's death, as
11 documented on such member's death certificate, or as certified by a
12 physician, nurse practitioner, or physician's assistant described in
13 paragraph (c) of this subdivision who determines with a reasonable
14 degree of medical certainty that COVID-19 caused or contributed to the
15 member's death, such member's statutory beneficiary shall receive an
16 accidental death benefit if such statutory beneficiary elects conversion
17 of the member's service or disability retirement benefit into an acci-
18 dental death benefit.

19 4. Such member's statutory beneficiary, as defined pursuant to this
20 title, for purposes of accidental death benefits payable from such
21 member's retirement system under this title, may, within ninety days of
22 such member's retirement or September first, two thousand twenty, which-
23 ever is later, apply to such member's retirement system to request the
24 conversion of such member's service or disability retirement benefit
25 into an accidental death benefit. For purposes of the salary base upon
26 which the accidental death benefit is calculated, such member shall be
27 deemed to have died on the date of such member's retirement. At the time
28 of such conversion, such statutory beneficiary shall relinquish all
29 rights to the prospective benefits payable under the service or disabili-
30 ty retirement statute, including any post-retirement death benefits,
31 since such member's death. If the statutory beneficiary is not the only
32 beneficiary receiving or entitled to receive a benefit under the service
33 or disability retirement statute including, but not limited to, a post-
34 retirement death benefit or benefit paid or payable pursuant to the
35 member's option selection, the accidental death benefit payments to the
36 statutory beneficiary will be reduced by any amounts paid or payable to
37 any other statutory beneficiary.

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

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

46 § 13-244.1 COVID-19 benefit. 1. Notwithstanding any other provision
47 of this title or of any general, special or local law to the contrary,
48 and solely for the purpose of determining eligibility for benefits under
49 this section, where:

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

55 (b) such member contracted COVID-19 within forty-five days after
56 reporting to work as described in paragraph (a) of this subdivision, as

1 confirmed by a positive laboratory test or as diagnosed before or after
2 such member's death by a licensed, certified, registered or authorized
3 physician, nurse practitioner, or physician's assistant currently in
4 good standing in any state or the District of Columbia, or a physician,
5 nurse practitioner, or physician's assistant authorized to practice in
6 New York by executive order during the declared COVID-19 state of emer-
7 gency; and

8 (c) Such member died on or before December thirty-first, two thousand
9 twenty, and COVID-19 caused or contributed to such member's death, as
10 documented on such member's death certificate, or as certified by a
11 physician, nurse practitioner, or physician's assistant described in
12 paragraph (b) of this subdivision who determines with a reasonable
13 degree of medical certainty that COVID-19 caused or contributed to the
14 member's death, such member's statutory beneficiary shall receive an
15 accidental death benefit, unless such statutory beneficiary elects to
16 receive an ordinary death benefit.

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

20 3. Notwithstanding any provision of this title or of any general,
21 special or local law to the contrary, and solely for the purpose of
22 determining eligibility for benefits under this section, where a member:

23 (a) retired from his or her retirement system on or after March first,
24 two thousand twenty, and before July first, two thousand twenty;

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

30 (c) contracted COVID-19 within forty-five days after any such date of
31 reporting to work in person, as confirmed by a positive laboratory test
32 or as diagnosed before or after such member's death by a licensed,
33 certified, registered or authorized physician, nurse practitioner, or
34 physician's assistant currently in good standing in any state or the
35 District of Columbia, or a physician, nurse practitioner, or physician's
36 assistant authorized to practice in New York by executive order during
37 the declared COVID-19 state of emergency; and

38 (d) Such member died on or before December thirty-first, two thousand
39 twenty, and COVID-19 caused or contributed to such member's death, as
40 documented on such member's death certificate, or as certified by a
41 physician, nurse practitioner, or physician's assistant described in
42 paragraph (c) of this subdivision who determines with a reasonable
43 degree of medical certainty that COVID-19 caused or contributed to the
44 member's death, such member's statutory beneficiary shall receive an
45 accidental death benefit if such statutory beneficiary elects conversion
46 of the member's service or disability retirement benefit into an acci-
47 dental death benefit.

48 4. Such member's statutory beneficiary, as defined pursuant to this
49 title, for purposes of accidental death benefits payable from such
50 member's retirement system under this title, may, within ninety days of
51 such member's retirement or September first, two thousand twenty, which-
52 ever is later, apply to such member's retirement system to request the
53 conversion of such member's service or disability retirement benefit
54 into an accidental death benefit. For purposes of the salary base upon
55 which the accidental death benefit is calculated, such member shall be
56 deemed to have died on the date of such member's retirement. At the time

1 of such conversion, such statutory beneficiary shall relinquish all
2 rights to the prospective benefits payable under the service or disabili-
3 ty retirement statute, including any post-retirement death benefits,
4 since such member's death. If the statutory beneficiary is not the only
5 beneficiary receiving or entitled to receive a benefit under the service
6 or disability retirement statute including, but not limited to, a post-
7 retirement death benefit or benefit paid or payable pursuant to the
8 member's option selection, the accidental death benefit payments to the
9 statutory beneficiary will be reduced by any amounts paid or payable to
10 any other statutory beneficiary.

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

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

19 § 13-347.1 COVID-19 benefit. 1. Notwithstanding any other provision of
20 this title or of any general, special or local law to the contrary, and
21 solely for the purpose of determining eligibility for benefits under
22 this section, where:

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

28 (b) such member contracted COVID-19 within forty-five days after
29 reporting to work as described in paragraph (a) of this subdivision, as
30 confirmed by a positive laboratory test or as diagnosed before or after
31 such member's death by a licensed, certified, registered or authorized
32 physician, nurse practitioner, or physician's assistant currently in
33 good standing in any state or the District of Columbia, or a physician,
34 nurse practitioner, or physician's assistant authorized to practice in
35 New York by executive order during the declared COVID-19 state of emer-
36 gency; and

37 (c) Such member died on or before December thirty-first, two thousand
38 twenty, and COVID-19 caused or contributed to such member's death, as
39 documented on such member's death certificate, or as certified by a
40 physician, nurse practitioner, or physician's assistant described in
41 paragraph (b) of this subdivision who determines with a reasonable
42 degree of medical certainty that COVID-19 caused or contributed to the
43 member's death, such member's statutory beneficiary shall receive an
44 accidental death benefit, unless such statutory beneficiary elects to
45 receive an ordinary death benefit.

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

49 3. Notwithstanding any provision of this title or of any general,
50 special or local law to the contrary, and solely for the purpose of
51 determining eligibility for benefits under this section, where a member:

52 (a) retired from his or her retirement system on or after March first,
53 two thousand twenty, and before July first, two thousand twenty;

54 (b) on or after March first, two thousand twenty, reported in person
55 to such member's usual place of public employment at the direction of
56 such member's public employer or to any alternate worksite as directed

1 by such public employer, provided that such alternate worksite was not
2 such member's home or residence;

3 (c) contracted COVID-19 within forty-five days after any such date of
4 reporting to work in person, as confirmed by a positive laboratory test
5 or as diagnosed before or after such member's death by a licensed,
6 certified, registered or authorized physician, nurse practitioner, or
7 physician's assistant currently in good standing in any state or the
8 District of Columbia, or a physician, nurse practitioner, or physician's
9 assistant authorized to practice in New York by executive order during
10 the declared COVID-19 state of emergency; and

11 (d) Such member died on or before December thirty-first, two thousand
12 twenty, and COVID-19 caused or contributed to such member's death, as
13 documented on such member's death certificate, or as certified by a
14 physician, nurse practitioner, or physician's assistant described in
15 paragraph (c) of this subdivision who determines with a reasonable
16 degree of medical certainty that COVID-19 caused or contributed to the
17 member's death, such member's statutory beneficiary shall receive an
18 accidental death benefit if such statutory beneficiary elects conversion
19 of the member's service or disability retirement benefit into an acci-
20 dental death benefit.

21 4. Such member's statutory beneficiary, as defined pursuant to this
22 title, for purposes of accidental death benefits payable from such
23 member's retirement system under this title, may, within ninety days of
24 such member's retirement or September first, two thousand twenty, which-
25 ever is later, apply to such member's retirement system to request the
26 conversion of such member's service or disability retirement benefit
27 into an accidental death benefit. For purposes of the salary base upon
28 which the accidental death benefit is calculated, such member shall be
29 deemed to have died on the date of such member's retirement. At the time
30 of such conversion, such statutory beneficiary shall relinquish all
31 rights to the prospective benefits payable under the service or disabili-
32 ty retirement statute, including any post-retirement death benefits,
33 since such member's death. If the statutory beneficiary is not the only
34 beneficiary receiving or entitled to receive a benefit under the service
35 or disability retirement statute including, but not limited to, a post-
36 retirement death benefit or benefit paid or payable pursuant to the
37 member's option selection, the accidental death benefit payments to the
38 statutory beneficiary will be reduced by any amounts paid or payable to
39 any other statutory beneficiary.

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

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

48 § 13-544.1 COVID-19 benefit. 1. Notwithstanding any other provision
49 of this title or of any general, special or local law to the contrary,
50 and solely for the purpose of determining eligibility for benefits under
51 this section, where:

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

1 (b) such member contracted COVID-19 within forty-five days after
2 reporting to work as described in paragraph (a) of this subdivision, as
3 confirmed by a positive laboratory test or as diagnosed before or after
4 such member's death by a licensed, certified, registered or authorized
5 physician, nurse practitioner, or physician's assistant currently in
6 good standing in any state or the District of Columbia, or a physician,
7 nurse practitioner, or physician's assistant authorized to practice in
8 New York by executive order during the declared COVID-19 state of emer-
9 gency; and

10 (c) Such member died on or before December thirty-first, two thousand
11 twenty, and COVID-19 caused or contributed to such member's death, as
12 documented on such member's death certificate, or as certified by a
13 physician, nurse practitioner, or physician's assistant described in
14 paragraph (b) of this subdivision who determines with a reasonable
15 degree of medical certainty that COVID-19 caused or contributed to the
16 member's death, such member's statutory beneficiary shall receive an
17 accidental death benefit, unless such statutory beneficiary elects to
18 receive an ordinary death benefit.

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

22 3. Notwithstanding any provision of this title or of any general,
23 special or local law to the contrary, and solely for the purpose of
24 determining eligibility for benefits under this section, where a member:

25 (a) retired from his or her retirement system on or after March first,
26 two thousand twenty, and before July first, two thousand twenty;

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

32 (c) contracted COVID-19 within forty-five days after any such date of
33 reporting to work in person, as confirmed by a positive laboratory test
34 or as diagnosed before or after such member's death by a licensed,
35 certified, registered or authorized physician, nurse practitioner, or
36 physician's assistant currently in good standing in any state or the
37 District of Columbia, or a physician, nurse practitioner, or physician's
38 assistant authorized to practice in New York by executive order during
39 the declared COVID-19 state of emergency; and

40 (d) Such member died on or before December thirty-first, two thousand
41 twenty, and COVID-19 caused or contributed to such member's death, as
42 documented on such member's death certificate, or as certified by a
43 physician, nurse practitioner, or physician's assistant described in
44 paragraph (c) of this subdivision who determines with a reasonable
45 degree of medical certainty that COVID-19 caused or contributed to the
46 member's death, such member's statutory beneficiary shall receive an
47 accidental death benefit if such statutory beneficiary elects conversion
48 of the member's service or disability retirement benefit into an acci-
49 dental death benefit.

50 4. Such member's statutory beneficiary, as defined pursuant to this
51 title, for purposes of accidental death benefits payable from such
52 member's retirement system under this title, may, within ninety days of
53 such member's retirement or September first, two thousand twenty, which-
54 ever is later, apply to such member's retirement system to request the
55 conversion of such member's service or disability retirement benefit
56 into an accidental death benefit. For purposes of the salary base upon

1 which the accidental death benefit is calculated, such member shall be
2 deemed to have died on the date of such member's retirement. At the time
3 of such conversion, such statutory beneficiary shall relinquish all
4 rights to the prospective benefits payable under the service or disabili-
5 ty retirement statute, including any post-retirement death benefits,
6 since such member's death. If the statutory beneficiary is not the only
7 beneficiary receiving or entitled to receive a benefit under the service
8 or disability retirement statute including, but not limited to, a post-
9 retirement death benefit or benefit paid or payable pursuant to the
10 member's option selection, the accidental death benefit payments to the
11 statutory beneficiary will be reduced by any amounts paid or payable to
12 any other statutory beneficiary.

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

19 § 12. The heads and boards of the retirement systems described herein
20 are hereby authorized to promulgate rules and regulations to implement
21 the provisions of this act, including guidance on what shall constitute
22 a positive diagnosis of COVID-19 from a physician, nurse practitioner,
23 or physician's assistant in the absence of a laboratory test.

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

27 § 14. This act shall take effect immediately and shall be deemed to
28 have been in full force and effect on and after March 1, 2020; provided
29 that the provisions of this act shall expire and be deemed repealed on
30 December 31, 2020.

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 died on or before December 31, 2020 either due to COVID-19, or had COVID-19 as a contributing factor in the member's death. The member's statutory beneficiary can elect to receive either the accidental death benefit, consisting of a lifetime annuity of 50% of the member's most recent year's salary, or the ordinary death benefit, generally consisting of a lump sum equal to three times the member'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 July 1, 2020, reported to work at the direction of such member's employer, contracted COVID-19 within 45 days of reporting to work, and then died on or before December 31, 2020 either due to COVID-19, or had COVID-19 as a contributing factor in the member's death, the member's statutory beneficiary may, within 90 days of such member's retirement, or September 1, 2020, whichever is later, elect to convert the retirement benefit into an accidental death benefit. Any other benefit paid will be used as an offset against the accidental death benefit.

This act shall be deemed to have been in full force and effect as of March 1, 2020, but shall expire and be deemed repealed as of December 31, 2020.

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. Currently, the beneficiary of a retiree who dies within the first year of retirement is generally eligible for a benefit equal to one and one-half times the retiree's last year of salary, and possibly, depending upon the retiree's benefit option elected at retirement, a continuation of all or a portion of the retiree's monthly benefit.

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, and for retirees the optional form of payment elected at retirement. 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 2020-30 dated May 28, 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:

This bill would allow a beneficiary of any member of a public retirement system to be paid an accidental death benefit, as if the member died in the performance and discharge of duty, provided that the member

- a. physically reported for work on or after March 1, 2020, and
- b. contracted COVID-19 within 45 days from such a work date, and
- c. died from such disease on or before December 31, 2020.

A positive test result, death certificate citing COVID-19, or certification by certain medical personnel is sufficient to establish contraction and death from COVID-19.

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 28, 2020, and intended for use only during the 2020 Legislative Session, is Fiscal Note No. 2020-121, prepared by the Actuary for the New York State and Local Retirement System.

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), would add new Sections to the Retirement and Social Security Law (RSSL), the Administrative Code of the City of New York (ACCNYS), and the Education Law to provide Accidental Death Benefits, less other statutory benefits paid or payable, to beneficiaries of certain members and retirees of NYCRS who physically reported to non-home work sites on and after March 1, 2020 and died on or before December 31, 2020 due to Coronavirus Disease 2019 (COVID-19) that was contracted within 45 days of such reporting to work.

Beneficiaries of deceased members, including beneficiaries of those who retired between March 1, 2020 and July 1, 2020, who meet the enumerated qualifications would be eligible for an Accidental Death Benefit, less any other statutory benefits paid or payable.

In determining whether Accidental Death Benefits should be awarded, a deceased member or retiree must have a positive lab test for COVID-19 within 45 days of reporting to such work assignment, or have been diagnosed with such condition, within the same period, from a qualified medical provider, either before or after the member's or retiree's death. The beneficiary of such deceased member or retiree would also have to show that that COVID-19 was the cause or contributing factor in the member's or retiree's death, as documented by a death certificate or by a qualified health care provider.

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 NYCERS 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 Accidental Death Benefit equal to 50% of Final Average Salary 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 July 1, 2020 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 NYCERS 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
Age < 40	\$ 543,300	\$ 326,200	\$ 256,000
40 <= Age < 60	398,700	297,500	172,100
Age >= 60	<u>210,200</u>	<u>188,800</u>	<u>105,900</u>
All Ages	\$ 406,700	\$ 296,700	\$ 174,800
	POLICE	FIRE	All Systems
Age < 40	\$ 1,926,300	\$ 1,816,100	\$ 731,600
40 <= Age < 60	2,226,300	2,302,700	534,000
Age >= 60	<u>1,695,600</u>	<u>1,633,600</u>	<u>204,400</u>
All Ages	\$ 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 ACCNY. 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
Age < 40	\$ 64,300	\$ 38,600	\$ 30,300
40 <= Age < 60	47,200	35,200	20,400
Age >= 60	<u>24,900</u>	<u>22,300</u>	<u>12,500</u>
All Ages	\$ 48,100	\$ 35,100	\$ 20,300

	POLICE	FIRE	All Systems
Age < 40	\$ 227,800	\$ 214,800	\$ 86,500
40 <= Age < 60	263,300	272,400	63,200
Age >= 60	<u>200,600</u>	<u>193,200</u>	<u>24,200</u>
All Ages	\$ 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 NYCERS to determine the Preliminary Fiscal Year 2021 employer contributions.

Counts	NYCERS	TRS	BERS
Age < 40	52,782	48,861	4,810
40 <= Age < 60	106,335	60,632	14,809
Age >= 60	<u>32,384</u>	<u>13,843</u>	<u>6,206</u>
All Ages	191,501	123,336	25,825

Counts	POLICE	FIRE	All Systems
Age < 40	21,945	5,369	133,767
40 <= Age < 60	14,267	5,623	201,666
Age >= 60	<u>189</u>	<u>252</u>	<u>52,874</u>
All Ages	36,401	11,244	388,307

Average Age	NYCERS	TRS	BERS
Age < 40	33.0	32.5	33.3
40 <= Age < 60	50.1	48.7	50.7
Age >= 60	<u>64.1</u>	<u>64.3</u>	<u>64.5</u>
All Ages	47.7	44.1	50.8

Average Age	POLICE	FIRE	All Systems
Age < 40	32.1	32.7	32.7
40 <= Age < 60	46.1	47.0	49.3
Age >= 60	<u>61.9</u>	<u>61.9</u>	<u>64.2</u>

All Ages	37.7	40.5	45.6
Average Service	NYCERS	TRS	BERS
Age < 40	4.7	5.8	3.5
40 <= Age < 60	13.6	14.9	9.1
Age >= 60	<u>19.7</u>	<u>19.8</u>	<u>14.0</u>
All Ages	12.2	11.8	9.2
Average Service	POLICE	FIRE	All Systems
Age < 40	7.0	6.6	5.5
40 <= Age < 60	18.7	19.7	14.2
Age >= 60	<u>31.7</u>	<u>34.9</u>	<u>19.2</u>
All Ages	11.7	13.8	11.9
Average Salary	NYCERS	TRS	BERS
Age < 40	\$ 68,800	\$ 78,800	\$ 58,700
40 <= Age < 60	81,800	95,900	52,700
Age >= 60	<u>81,900</u>	<u>89,700</u>	<u>46,700</u>
All Ages	\$ 78,200	\$ 88,400	\$ 52,400
Average Salary	POLICE	FIRE	All Systems
Age < 40	\$ 101,800	\$ 93,600	\$ 78,500
40 <= Age < 60	138,800	141,300	89,600
Age >= 60	<u>163,300</u>	<u>158,200</u>	<u>80,500</u>
All Ages	\$ 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 NYCERS.

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 NYCERS 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 methods 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 2020-45 dated May 28, 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.