

# STATE OF NEW YORK

10528

## IN ASSEMBLY

May 28, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Abbate, Heastie, Peoples-Stokes, Weinstein, Abinanti, Arroyo, Aubry, Barnwell, Barrett, Barron, Benedetto, Bichotte, Blake, Braunstein, Bronson, Buchwald, Burke, Buttenschon, Cahill, Carroll, Colton, Cook, Crespo, Cruz, Cusick, Cymbrowitz, Darling, Davila, De La Rosa, DenDekker, Dickens, Dilan, Dinowitz, D'Urso, Eichenstein, Englebright, Epstein, Fahy, Fall, Fernandez, Frontus, Galef, Gantt, Glick, Gottfried, Griffin, Gunther, Hevesi, Hunter, Hyndman, Jacobson, Jaffee, Jean-Pierre, Jones, Joyner, Kim, Lavine, Lentol, Lifton, Lupardo, Magnarelli, McDonald, McMahon, M. G. Miller, Mosley, Niou, Nolan, O'Donnell, Ortiz, Otis, Paulin, Perry, Pheffer Amato, Pichardo, Pretlow, Quart, Ramos, Reyes, Richardson, Rivera, Rodriguez, D. Rosenthal, L. Rosenthal, Rozic, Ryan, Santabarbara, Sayegh, Schimminger, Seawright, Simon, Simotas, Solages, Steck, Stern, Stirpe, Taylor, Thiele, Vanel, Walker, Wallace, Weprin, Williams, Woerner, Wright, Zebrowski) -- (at request of the Governor) -- read once and referred to the Committee on Ways and Means

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

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

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1 March first, two thousand twenty, provided that such alternate worksite  
2 was not such member's home or residence;

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

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

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

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

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

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

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

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

52 2. Such member's statutory beneficiary, as defined under this article,  
53 for purposes of accidental death benefits payable from such member's  
54 retirement system under this article, may, within ninety days of such  
55 member's retirement or September first, two thousand twenty, whichever  
56 is later, apply to such member's retirement system to request the

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

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

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

23 § 361-b. COVID-19 benefit. a. Notwithstanding any other provision of  
24 this article or of any general, special or local law to the contrary,  
25 and solely for the purpose of determining eligibility for benefits under  
26 this section, where:

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

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

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

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

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

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

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

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

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

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

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

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

53 § 509-a. COVID-19 benefit. a. Notwithstanding any other provision of  
54 this article or of any general, special or local law to the contrary,  
55 and solely for the purpose of determining eligibility for benefits under  
56 this section, where:

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

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

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

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

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

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

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

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

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

55 2. Such member's statutory beneficiary, as defined under this article,  
56 for purposes of accidental death benefits payable from such member's



1 retirement system under this article, may, within ninety days of such  
2 member's retirement or September first, two thousand twenty, whichever  
3 is later, apply to such member's retirement system to request the  
4 conversion of such member's service or disability retirement benefit  
5 into an accidental death benefit. For purposes of the salary base upon  
6 which the accidental death benefit is calculated, such member shall be  
7 deemed to have died on the date of such member's retirement. At the time  
8 of such conversion, such statutory beneficiary shall relinquish all  
9 rights to the prospective benefits payable under the service or disabili-  
10 ty retirement statute, including any post-retirement death benefits,  
11 since such member's death. If the statutory beneficiary is not the only  
12 beneficiary receiving or entitled to receive a benefit under the service  
13 or disability retirement statute, including, but not limited to, a post-  
14 retirement death benefit or benefit paid or payable pursuant to the  
15 member's option selection, the accidental death benefit payments to the  
16 statutory beneficiary will be reduced by any amounts paid or payable to  
17 any other statutory beneficiary.

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

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

26 § 607-i. COVID-19 benefit. a. Notwithstanding any other provision of  
27 this article or of any general, special or local law to the contrary,  
28 and solely for the purpose of determining eligibility for benefits under  
29 this section, where:

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

35 2. Such member contracted COVID-19 within forty-five days after  
36 reporting to work as described in paragraph one of this subdivision as  
37 confirmed by a positive laboratory test or as diagnosed before or after  
38 such member's death by a licensed, certified, registered or authorized  
39 physician, nurse practitioner, or physician's assistant currently in  
40 good standing in any state or the District of Columbia, or a physician,  
41 nurse practitioner, or physician's assistant authorized to practice in  
42 New York by executive order during the declared COVID-19 state of emer-  
43 gency; and

44 3. Such member died on or before December thirty-first, two thousand  
45 twenty, and COVID-19 caused or contributed to such member's death, as  
46 documented on such member's death certificate, or as certified by a  
47 physician, nurse practitioner, or physician's assistant described in  
48 paragraph two of this subdivision who determines with a reasonable  
49 degree of medical certainty that COVID-19 caused or contributed to the  
50 member's death, such member's statutory beneficiary shall receive an  
51 accidental death benefit, unless such statutory beneficiary elects to  
52 receive an ordinary death benefit.

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

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

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

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

11 (iii) contracted COVID-19 within forty-five days after any such date  
12 of reporting to work in person, as confirmed by a positive laboratory  
13 test or as diagnosed before or after such member's death by a licensed,  
14 certified, registered or authorized physician, nurse practitioner, or  
15 physician's assistant currently in good standing in any state or the  
16 District of Columbia, or a physician, nurse practitioner, or physician's  
17 assistant authorized to practice in New York by executive order during  
18 the declared COVID-19 state of emergency; and

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

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

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

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

1 h. 1. Notwithstanding any other provision of this article or of any  
2 general, special or local law to the contrary, and solely for the  
3 purpose of determining eligibility for benefits under this section,  
4 where:

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

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

19 (C) such member died on or before December thirty-first, two thousand  
20 twenty, and COVID-19 caused or contributed to such member's death, as  
21 documented on such member's death certificate, or as certified by a  
22 physician, nurse practitioner, or physician's assistant described in  
23 subparagraph (B) of this paragraph who determines with a reasonable  
24 degree of medical certainty that COVID-19 caused or contributed to the  
25 member's death, such member's statutory beneficiary shall receive an  
26 accidental death benefit, unless such statutory beneficiary elects to  
27 receive an ordinary death benefit.

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

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

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

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

41 (iii) contracted COVID-19 within forty-five days after any such date  
42 of reporting to work in person, as confirmed by a positive laboratory  
43 test or as diagnosed before or after such member's death by a licensed,  
44 certified, registered or authorized physician, nurse practitioner, or  
45 physician's assistant currently in good standing in any state or the  
46 District of Columbia, or a physician, nurse practitioner, or physician's  
47 assistant authorized to practice in New York by executive order during  
48 the declared COVID-19 state of emergency; and

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



1 of the member's service or disability retirement benefit into an acci-  
2 idental death benefit.

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

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

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

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

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

39 (ii) such member contracted COVID-19 within forty-five days after  
40 reporting to work as described in subparagraph (i) of this paragraph as  
41 confirmed by a positive laboratory test or as diagnosed before or after  
42 such member's death by a licensed, certified, registered or authorized  
43 physician, nurse practitioner, or physician's assistant currently in  
44 good standing in any state or the District of Columbia, or a physician,  
45 nurse practitioner, or physician's assistant authorized to practice in  
46 New York by executive order during the declared COVID-19 state of emer-  
47 gency; and

48 (iii) such member died on or before December thirty-first, two thou-  
49 sand twenty, and COVID-19 caused or contributed to such member's death,  
50 as documented on such member's death certificate, or as certified by a  
51 physician, nurse practitioner, or physician's assistant described in  
52 subparagraph (ii) of this paragraph who determines with a reasonable  
53 degree of medical certainty that COVID-19 caused or contributed to the  
54 member's death, such member's statutory beneficiary shall receive an  
55 accidental death benefit, unless such statutory beneficiary elects to  
56 receive an ordinary death benefit.

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

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

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

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

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

22 (4) such member died on or before December thirty-first, two thousand  
23 twenty, and COVID-19 caused or contributed to such member's death, as  
24 documented on such member's death certificate, or as certified by a  
25 physician, nurse practitioner, or physician's assistant described in  
26 clause three of this subparagraph who determines with a reasonable  
27 degree of medical certainty that COVID-19 caused or contributed to the  
28 member's death, such member's statutory beneficiary shall receive an  
29 accidental death benefit if such statutory beneficiary elects conversion  
30 of the member's service or disability retirement benefit into an acci-  
31 dental death benefit.

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

51 (d) In order to be eligible for the benefit described in this subdivi-  
52 sion, the applicable retirement system or systems are authorized to  
53 promulgate rules and regulations to administer this benefit including,  
54 but not limited to, requiring a statement to be filed confirming the  
55 member contracted COVID-19 and the dates and locations of the member's  
56 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, and solely for the purpose of determining eligibility for benefits under this section, 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 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 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 New York by executive order during the declared COVID-19 state of emergency; and

(iii) 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 (ii) 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, unless such statutory beneficiary elects to receive an ordinary death benefit.

(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, and solely for the purpose of determining eligibility for benefits under this section, where a member:

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

(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 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 New York by executive order during the declared COVID-19 state of emergency; and

(4) 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 three of this paragraph who determines with a reasonable degree of medical certainty that COVID-19 caused or contributed to the

1 member's death, such member's statutory beneficiary shall receive an  
2 accidental death benefit if such statutory beneficiary elects conversion  
3 of the member's service or disability retirement benefit into an acci-  
4 idental death benefit.

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

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

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

32 § 13-149.1 COVID-19 benefit. 1. Notwithstanding any other provision  
33 of this title or of any general, special or local law to the contrary,  
34 and solely for the purpose of determining eligibility for benefits under  
35 this section, where:

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

41 (b) such member contracted COVID-19 within forty-five days after  
42 reporting to work as described in paragraph (a) of this subdivision, as  
43 confirmed by a positive laboratory test or as diagnosed before or after  
44 such member's death by a licensed, certified, registered or authorized  
45 physician, nurse practitioner, or physician's assistant currently in  
46 good standing in any state or the District of Columbia, or a physician,  
47 nurse practitioner, or physician's assistant authorized to practice in  
48 New York by executive order during the declared COVID-19 state of emer-  
49 gency; and

50 (c) Such member died on or before December thirty-first, two thousand  
51 twenty, and COVID-19 caused or contributed to such member's death, as  
52 documented on such member's death certificate, or as certified by a  
53 physician, nurse practitioner, or physician's assistant described in  
54 paragraph (b) of this subdivision who determines with a reasonable  
55 degree of medical certainty that COVID-19 caused or contributed to the  
56 member's death, such member's statutory beneficiary shall receive an

1 accidental death benefit, unless such statutory beneficiary elects to  
2 receive an ordinary death benefit.

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

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

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

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

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

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

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

53 5. In order to be eligible for the benefit described in this title,  
54 the applicable retirement system or systems are authorized to promulgate  
55 rules and regulations to administer this benefit including, but not  
56 limited to, requiring a statement to be filed confirming the member



1 contracted COVID-19 and the dates and locations of such member's employ-  
2 ment.

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

5 § 13-244.1 COVID-19 benefit. 1. Notwithstanding any other provision  
6 of this title or of any general, special or local law to the contrary,  
7 and solely for the purpose of determining eligibility for benefits under  
8 this section, where:

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

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

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

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

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

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

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

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

53 (d) Such member died on or before December thirty-first, two thousand  
54 twenty, and COVID-19 caused or contributed to such member's death, as  
55 documented on such member's death certificate, or as certified by a  
56 physician, nurse practitioner, or physician's assistant described in

1 paragraph (c) of this subdivision who determines with a reasonable  
2 degree of medical certainty that COVID-19 caused or contributed to the  
3 member's death, such member's statutory beneficiary shall receive an  
4 accidental death benefit if such statutory beneficiary elects conversion  
5 of the member's service or disability retirement benefit into an acci-  
6 dental death benefit.

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

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

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

34 § 13-347.1 COVID-19 benefit. 1. Notwithstanding any other provision of  
35 this title or of any general, special or local law to the contrary, and  
36 solely for the purpose of determining eligibility for benefits under  
37 this section, where:

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

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

52 (c) Such member died on or before December thirty-first, two thousand  
53 twenty, and COVID-19 caused or contributed to such member's death, as  
54 documented on such member's death certificate, or as certified by a  
55 physician, nurse practitioner, or physician's assistant described in  
56 paragraph (b) of this subdivision who determines with a reasonable

1 degree of medical certainty that COVID-19 caused or contributed to the  
2 member's death, such member's statutory beneficiary shall receive an  
3 accidental death benefit, unless such statutory beneficiary elects to  
4 receive an ordinary death benefit.

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

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

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

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

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

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

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

55 5. In order to be eligible for the benefit described in this title,  
56 the applicable retirement system or systems are authorized to promulgate

1 rules and regulations to administer this benefit including, but not  
2 limited to, requiring a statement to be filed confirming the member  
3 contracted COVID-19 and the dates and locations of such member's employ-  
4 ment.

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

7 § 13-544.1 COVID-19 benefit. 1. Notwithstanding any other provision  
8 of this title or of any general, special or local law to the contrary,  
9 and solely for the purpose of determining eligibility for benefits under  
10 this section, where:

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

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

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

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

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

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

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

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

55 (d) Such member died on or before December thirty-first, two thousand  
56 twenty, and COVID-19 caused or contributed to such member's death, as

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

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

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

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

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

42 § 14. This act shall take effect immediately and shall be deemed to  
43 have been in full force and effect on and after March 1, 2020; provided  
44 that the provisions of this act shall expire and be deemed repealed on  
45 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 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 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 NYCRS 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.