

# 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 there-  
of

The People of the State of New York, represented in Senate and Assem-  
bly, 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.

LBD12055-04-0

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

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

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

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

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

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

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

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

50 (B) such member contracted COVID-19 within forty-five days after  
51 reporting to work as described in subparagraph (A) of this paragraph as  
52 confirmed by a positive laboratory test or as diagnosed before or after  
53 such member's death by a licensed, certified, registered or authorized  
54 physician, nurse practitioner, or physician's assistant currently in  
55 good standing in any state or the District of Columbia, or a physician,  
56 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 idental 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 Age < 40 | NYCERS<br>4.7        | TRS<br>5.8        | BERS<br>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 Age < 40 | POLICE<br>7.0        | FIRE<br>6.6       | All Systems<br>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 Age < 40  | NYCERS<br>\$ 68,800  | TRS<br>\$ 78,800  | BERS<br>\$ 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 Age < 40  | POLICE<br>\$ 101,800 | FIRE<br>\$ 93,600 | All Systems<br>\$ 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.