

STATE OF NEW YORK

6739

2021-2022 Regular Sessions

IN SENATE

May 13, 2021

Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to authorize James Unger to receive certain credit under section 384-d of the retirement and social security law

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

1 Section 1. Notwithstanding any other provision of law, James Unger,
2 currently a town of West Seneca police officer and member of the New
3 York state and local police and fire retirement system covered by
4 section 384-d of the retirement and social security law, who between
5 January 21, 2003 and September 6, 2006 was employed by the Erie county
6 sheriff's department where he was a member of the New York state and
7 local employees' retirement system, and who, for reasons not ascribable
8 to his own negligence, was not granted service credit under section
9 384-d of the retirement and social security law for his period of
10 employment with the Erie county sheriff's department, shall be granted
11 such service credit under section 384-d of the retirement and social
12 security law and shall be entitled to the full rights and benefits asso-
13 ciated with coverage under such section, provided a request to that
14 effect is filed with the state comptroller within one year from the
15 effective date of this act. Prior to James Unger submitting such
16 request, he must first file an application for tier reinstatement with
17 the New York state and local police and fire retirement system, as he
18 has previously withdrawn his membership with the New York state and
19 local employees' retirement system. Once any costs associated with James
20 Unger's tier reinstatement to his prior membership are paid in full by
21 him, he may be granted the service credit and such service credit will
22 be creditable service under section 384-d of the retirement and social
23 security law for James Unger.

24 § 2. All past service costs incurred in implementing the provisions of
25 this act shall be borne by the town of West Seneca.

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

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1 § 3. This act shall take effect immediately.

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

This bill would grant service credit under section 384-d together with 384-e of the Retirement and Social Security Law to James Unger, a current member of the New York State and Local Police and Fire Retirement System (PFRS), for the period of January 21, 2003 through September 6, 2006, while employed as a deputy sheriff for Erie County. Currently, deputy sheriff service is not creditable in a PFRS twenty-year police retirement plan.

If this bill is enacted during the 2021 legislative session, there will be an immediate past service cost of approximately \$178,000 which will be borne by the Town of West Seneca as a one-time payment. This estimate is based on the assumption that payment will be made on February 1, 2022.

There will be no increase in the annual contributions of the Town of West Seneca.

Summary of relevant resources:

Membership data as of March 31, 2020 was used in measuring the impact of the proposed change, the same data used in the April 1, 2020 actuarial valuation. Distributions and other statistics can be found in the 2020 Report of the Actuary and the 2020 Comprehensive Annual Financial Report.

The actuarial assumptions and methods used are described in the 2020 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, 2020 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 12, 2021, and intended for use only during the 2021 Legislative Session, is Fiscal Note No. 2021-40, prepared by the Actuary for the New York State and Local Retirement System.