

# STATE OF NEW YORK

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6739--A

2021-2022 Regular Sessions

## IN SENATE

May 13, 2021

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Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- recommitted to the Committee on Civil Service and Pensions in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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18 has previously withdrawn his membership with the New York state and  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

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

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1 be creditable service under section 384-d of the retirement and social  
2 security law for James Unger.

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

5 § 3. This act shall take effect immediately.

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

7 This bill would grant service credit under section 384-d together with  
8 384-e of the Retirement and Social Security Law to James Unger, a  
9 current member of the New York State and Local Police and Fire Retirement  
10 System (PFRS), for the period of January 21, 2003 through September  
11 6, 2006, while employed as a deputy sheriff for Erie County. Currently,  
12 deputy sheriff service is not creditable in a PFRS twenty-year police  
13 retirement plan. James Unger is currently employed by the Town of West  
14 Seneca.

15 If this bill is enacted during the 2022 legislative session, there  
16 will be an immediate past service cost of approximately 208,000 which  
17 will be borne by the Town of West Seneca as a one-time payment. This  
18 estimate is based on the assumption that payment will be made on February  
19 1, 2023.

20 Summary of relevant resources:

21 Membership data as of March 31, 2021 was used in measuring the impact  
22 of the proposed change, the same data used in the April 1, 2021 actuarial  
23 valuation. Distributions and other statistics can be found in the  
24 2021 Report of the Actuary and the 2021 Comprehensive Annual Financial  
25 Report.

26 The actuarial assumptions and methods used are described in the 2020  
27 and 2021 Annual Report to the Comptroller on Actuarial Assumptions, and  
28 the Codes, Rules and Regulations of the State of New York: Audit and  
29 Control.

30 The Market Assets and GASB Disclosures are found in the March 31, 2021  
31 New York State and Local Retirement System Financial Statements and  
32 Supplementary Information.

33 I am a member of the American Academy of Actuaries and meet the Qualification  
34 Standards to render the actuarial opinion contained herein.

35 This fiscal note does not constitute a legal opinion on the viability  
36 of the proposed change nor is it intended to serve as a substitute for  
37 the professional judgment of an attorney.

38 This estimate, dated February 14, 2022, and intended for use only  
39 during the 2022 Legislative Session, is Fiscal Note No. 2022-89,  
40 prepared by the Actuary for the New York State and Local Retirement  
41 System.