

STATE OF NEW YORK

3988

2021-2022 Regular Sessions

IN ASSEMBLY

January 29, 2021

Introduced by M. of A. ABBATE -- read once and referred to the Committee on Governmental Employees

AN ACT to amend the retirement and social security law, the education law, the public authorities law and the administrative code of the city of New York, in relation to establishing a coronavirus disease 2019 (COVID-19) benefit for public employee death benefits; and providing for the repeal of such provisions upon the expiration thereof

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

12 § 361-b. 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-two, and COVID-19 caused or contributed to such member's death,
32 as documented on such member's death certificate, or as certified by a
33 physician, nurse practitioner, or physician's assistant described in
34 paragraph two of this subdivision who determines with a reasonable
35 degree of medical certainty that COVID-19 caused or contributed to the
36 member's death, such member's statutory beneficiary shall receive an
37 accidental death benefit, unless such statutory beneficiary elects to
38 receive an ordinary death benefit.

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

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

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

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

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

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

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

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

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

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

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

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

2. Such member contracted COVID-19 within forty-five days after reporting to work as described in paragraph one of this subdivision as confirmed by a positive laboratory test or as diagnosed before or after such member's death by a licensed, certified, registered or authorized physician, nurse practitioner, or physician's assistant currently in good standing in any state or the District of Columbia, or a physician, nurse practitioner, or physician's assistant authorized to practice in

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

3 3. Such member died on or before December thirty-first, two thousand
4 twenty-two, and COVID-19 caused or contributed to such member's death,
5 as documented on such member's death certificate, or as certified by a
6 physician, nurse practitioner, or physician's assistant described in
7 paragraph two of this subdivision 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 b. 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 c. 1. Notwithstanding any provision of this article or of any general,
16 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 subparagraph (iii) of this paragraph 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 2. Such member's statutory beneficiary, as defined under this article,
44 for purposes of accidental death benefits payable from such member's
45 retirement system under this article, may, within ninety days of such
46 member's retirement or September first, two thousand twenty, whichever
47 is later, apply to such member's retirement system to request the
48 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 d. In order to be eligible for the benefit described in this section,
7 the applicable retirement system or systems are authorized to promulgate
8 rules and regulations to administer this benefit including, but not
9 limited to, requiring a statement to be filed confirming the member
10 contracted COVID-19 and the dates and locations of the member's employ-
11 ment.

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

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

18 1. 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 2. Such member contracted COVID-19 within forty-five days after
24 reporting to work as described in paragraph one of this subdivision 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 3. Such member died on or before December thirty-first, two thousand
33 twenty-two, 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 paragraph two of this subdivision 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 section shall be reduced by
42 any amount paid by such member's retirement system to any recipient of
43 ordinary death benefits under this article.

44 c. 1. Notwithstanding any provision of this article or of any general,
45 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 (i) retired from his or her retirement system on or after March first,
48 two thousand twenty, and before July first, two thousand twenty;

49 (ii) 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 (iii) contracted COVID-19 within forty-five days after any such date
55 of reporting to work in person, as confirmed by a positive laboratory
56 test 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 (iv) 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 subparagraph (iii) of this paragraph 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 2. Such member's statutory beneficiary, as defined under this article,
17 for purposes of accidental death benefits payable from such member's
18 retirement system under this article, may, within ninety days of such
19 member's retirement or September first, two thousand twenty, whichever
20 is later, apply to such member's retirement system to request the
21 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 section,
36 the applicable retirement system or systems are authorized to promulgate
37 rules and regulations to administer this benefit including, but not
38 limited to, requiring a statement to be filed confirming the member
39 contracted COVID-19 and the dates and locations of the member's employ-
40 ment.

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

43 h. 1. Notwithstanding any other provision of this article 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 (A) 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 (B) such member contracted COVID-19 within forty-five days after
53 reporting to work as described in subparagraph (A) 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 (C) such member died on or before December thirty-first, two thousand
6 twenty-two, 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 (B) 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 2. 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 under this article.

17 3. (A) Notwithstanding any provision of this article or of any gener-
18 al, 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 (i) retired from his or her retirement system on or after March first,
21 two thousand twenty, and before July first, two thousand twenty;

22 (ii) 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 (iii) contracted COVID-19 within forty-five days after any such date
28 of reporting to work in person, as confirmed by a positive laboratory
29 test 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 (iv) 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 clause (iii) of this subparagraph 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 (B) Such member's statutory beneficiary, as defined under this arti-
46 cle, for purposes of accidental death benefits payable from such
47 member's retirement system under this article, 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 4. 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 the member's
13 employment.

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

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

20 (i) 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 (ii) such member contracted COVID-19 within forty-five days after
26 reporting to work as described in subparagraph (i) of this paragraph 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 (iii) such member died on or before December thirty-first, two thou-
35 sand twenty-two, and COVID-19 caused or contributed to such member's
36 death, as documented on such member's death certificate, or as certified
37 by a physician, nurse practitioner, or physician's assistant described
38 in subparagraph (ii) of this paragraph 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 (b) Any amount payable as a result of this subdivision shall be
44 reduced by any amount paid by such member's retirement system to any
45 recipient of ordinary death benefits under this article.

46 (c) (i) Notwithstanding any provision of this article or of any gener-
47 al, 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 (1) retired from his or her retirement system on or after March first,
50 two thousand twenty, and before July first, two thousand twenty;

51 (2) 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;

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

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

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

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

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

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

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

(ii) such member contracted COVID-19 within forty-five days after reporting to work pursuant to subparagraph (i) of this paragraph, as

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 (iii) Such member died on or before December thirty-first, two thou-
9 sand twenty-two, and COVID-19 caused or contributed to such member's
10 death, as documented on such member's death certificate, or as certified
11 by a physician, nurse practitioner, or physician's assistant described
12 in subparagraph (ii) of this paragraph 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 (b) Any amount payable as a result of this section shall be reduced by
18 any amount paid by such member's retirement system to any recipient of
19 ordinary death benefits pursuant to this section.

20 (c) Notwithstanding any provision of this section 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 (1) retired from his or her retirement system on or after March first,
24 two thousand twenty, and before July first, two thousand twenty;

25 (2) 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 (3) 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 (4) 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 subparagraph three of this paragraph 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 (d) Such member's statutory beneficiary, as defined pursuant to this
49 section, for purposes of accidental death benefits payable from such
50 member's retirement system under this section, may, within ninety days
51 of such member's retirement or September first, two thousand twenty,
52 whichever is later, apply to such member's retirement system to request
53 the 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 (e) In order to be eligible for the benefit described in this subdivi-
12 sion, the applicable retirement system or systems are authorized to
13 promulgate rules and regulations to administer this benefit including,
14 but not limited to, requiring a statement to be filed confirming the
15 member contracted COVID-19 and the dates and locations of such member's
16 employment.

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

19 § 13-149.1 COVID-19 benefit. 1. Notwithstanding any other provision
20 of this title or of any general, special or local law to the contrary,
21 and 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-two, and COVID-19 caused or contributed to such member's death,
39 as documented on such member's death certificate, or as certified by a
40 physician, nurse practitioner, or physician's assistant described in
41 paragraph (b) of this subdivision who determines with a reasonable
42 degree of medical certainty that COVID-19 caused or contributed to the
43 member's death, such member's statutory beneficiary shall receive an
44 accidental death benefit, unless such statutory beneficiary elects to
45 receive an ordinary death benefit.

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

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

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

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

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

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

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

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

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

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

48 § 13-244.1 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;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

55 (a) a member reported in person to such member's usual place of public
56 employment at the direction of such member's public employer or to any

1 alternate worksite as directed by such public employer, on or after
2 March first, two thousand twenty, provided that such alternate worksite
3 was not such member's home or residence;

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

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

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

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

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

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

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

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

53 4. Such member's statutory beneficiary, as defined pursuant to this
54 title, for purposes of accidental death benefits payable from such
55 member's retirement system under this title, may, within ninety days of
56 such member's retirement or September first, two thousand twenty, which-

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

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

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

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

30 § 14. This act shall take effect immediately and shall be deemed to
 31 have been in full force and effect on and after March 1, 2020; provided
 32 that the provisions of this act shall expire and be deemed repealed on
 33 December 31, 2022.

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,
- b) contracted COVID-19 within 45 days from such work date, and
- c) died from such disease on or before December 31, 2022.

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 would 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 and retirees who could be affected by this legislation cannot be readily determined. However, all 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:

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 January 22, 2021, and intended for use only during the 2021 Legislative Session, is Fiscal Note No. 2021-50, prepared by the Actuary for the New York State and Local Retirement System.

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

This bill would extend the provisions of the COVID-19 enhanced death benefit provided under Chapter 89 of the Laws of 2020 until December 31, 2022 on account of eligible active members of the New York State Teachers' Retirement System (NYSTRS) who die due to contracting COVID-19. Chapter 89 of the Laws of 2020 provides a member's statutory beneficiary with the accidental death benefit, consisting of a lifetime annuity of 50% of the member's most recent year's salary. Under current law the death benefit on account of an active member who dies in service not due to COVID-19 with three or more years of active service is a lump-sum benefit equal to three times the member's most recent year's salary. An active 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 either due to COVID-19, or had COVID-19 as a contributing factor in the member's death.

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 cost per member of 3 to 4 times salary. The average cost per individual member impacted in terms of the additional present value of liability, is estimated as follows:

Member age 30: \$220,000

Member age 40: \$300,000

Member age 50: \$310,000

The actual cost per member would be dependent on the member and beneficiary's age, tier, years of service, and salary. The costs above are determined based on averages, so the actual cost for a member could be higher or lower.

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 2021-20 dated January 21, 2021 prepared by the Actuary of the New York State Teachers' Retirement System and is intended for use only during the 2021 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:

SUMMARY OF BILL: This proposed legislation, as it relates to the New York City Retirement Systems and Pension Funds (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, 2022 due to Coronavirus Disease 2019 (COVID-19) that was contracted within 45 days of such reporting to work.

This proposed legislation extends certain provisions contained in Chapter 89 of the Laws of 2020 that was set to expire on December 31, 2020, but has been extended beyond December 31, 2020 on a temporary basis by Executive Order.

Beneficiaries of deceased members, including beneficiaries of those who retired between March 1, 2020 and December 31, 2020 and died on or before December 31, 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 shall expire and be deemed repealed on December 31, 2022.

IMPACT ON BENEFITS PAYABLE: Under the proposed legislation, the benefits payable to beneficiaries of active members of NYCRS who die due to COVID-19 would be revised from a lump sum Ordinary Death Benefit generally equal to three times a member's last salary to a lifetime Accidental Death Benefit equal to 50% of Final Average Salary plus, if applicable, the Special Accidental Death Benefit payable under General

Municipal Law section 208-f. Accidental Death Benefits, less any other benefits paid or payable, are also payable to beneficiaries of those who retired between March 1, 2020 and December 31, 2020 and died due to COVID-19 on or before December 31, 2020. 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 very limited 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	POLICE	FIRE	All Systems
Age<40	\$531,900	\$343,600	\$263,600	\$1,974,800	\$1,856,400	\$743,400
40<=Age<60	408,200	314,300	179,800	2,267,100	2,332,300	548,400
Age>=60	247,400	225,200	126,600	1,696,100	1,623,200	239,100
All Ages	\$415,100	\$315,900	\$182,600	\$2,087,900	\$2,089,100	\$573,400

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 very limited 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 described herein, the enactment of this proposed legislation is estimated to increase first-year annual employer contributions on average for each death benefit due to COVID-19 as shown in the table below.

Estimated Additional First-Year Annual Employer Contributions due to COVID-19 Death

	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age<40	\$62,900	\$40,600	\$31,200	\$233,600	\$219,600	\$87,900
40<=Age<60	48,300	37,200	21,300	268,100	275,900	64,900
Age>=60	29,300	26,600	15,000	200,600	192,000	28,300
All Ages	\$49,100	\$37,400	\$21,600	\$247,000	\$247,100	\$67,800

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: For purposes of this Fiscal Note, it was assumed that the census data had the same age, gender, and service characteristics as the census data used in the June 30, 2019 (Lag) actuarial valuation of NYCERS to determine the Preliminary Fiscal Year 2021 employer contributions. Active members' salaries have been adjusted to reflect estimated salary increases from June 30, 2019 to June 30, 2020.

Counts	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age<40	52,782	48,861	4,810	21,945	5,369	133,767
40<=Age<60	106,335	60,632	14,809	14,267	5,623	201,666
Age>=60	32,384	13,843	6,206	189	252	52,874
All Ages	191,501	123,336	25,825	36,401	11,244	388,307

Average Age	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age<40	33.0	32.5	33.3	32.1	32.7	32.7
40<=Age<60	50.1	48.7	50.7	46.1	47.0	49.3
Age>=60	64.1	64.3	64.5	61.9	61.9	64.2
All Ages	47.7	44.1	50.8	37.7	40.5	45.6

Average Service	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age<40	4.7	5.8	3.5	7.0	6.6	5.5
40<=Age<60	13.6	14.9	9.1	18.7	19.7	14.2
Age>=60	19.7	19.8	14.0	31.7	34.9	19.2
All Ages	12.2	11.8	9.2	11.7	13.8	11.9

Average Salary	NYCERS	TRS	BERS	POLICE	FIRE	All Systems
Age<40	\$68,800	\$78,800	\$58,700	\$101,800	\$ 93,600	\$78,500
40<=Age<60	81,800	95,900	52,700	138,800	141,300	89,600
Age>=60	81,900	89,700	46,700	163,300	158,200	80,500
All Ages	\$78,200	\$88,400	\$52,400	\$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.

The Actuary is proposing a set of changes for use in the June 30, 2019 (Lag) actuarial valuations of NYCERS to determine the Final Fiscal Year 2021 Employer Contributions (2021 A&M). If the 2021 A&M is enacted, it is estimated that it would produce increases in the Present Value of Employer Contributions and annual employer contributions that are approximately 2% larger than the results shown above.

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 impact of potential changes to the Ordinary Death Benefit in order to keep the plans in compliance with the Older Workers Benefit Protection Act.

* 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 2021-02 dated January 29, 2021 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 2021 Legislative Session.