

# STATE OF NEW YORK

8652

## IN SENATE

March 25, 2022

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

AN ACT to amend the retirement and social security law, in relation to establishing a twenty-five year retirement plan for firefighters employed by the division of military and naval affairs

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

1 Section 1. The retirement and social security law is amended by adding  
2 a new section 89-x to read as follows:

3 § 89-x. Twenty-five year retirement plan for firefighters employed by  
4 the division of military and naval affairs firefighters. a. A member who  
5 serves as an airport firefighter apprentice, airport firefighter I,  
6 airport firefighter II, airport firefighter III, or training and safety  
7 officer and is employed by the division of military and naval affairs  
8 shall be eligible to retire pursuant to the provisions of this section.  
9 Such eligibility shall be an alternative to the eligibility provisions  
10 available under any other plan of this article to which such member is  
11 subject.

12 b. Such member shall be entitled to retire upon the completion of  
13 twenty-five years of total creditable service by filing an application  
14 therefor in the manner provided for in section seventy of this article.

15 c. Upon completion of twenty-five years of such service and upon  
16 retirement, each such member shall receive a pension which, together  
17 with an annuity which shall be the actuarial equivalent of his or her  
18 accumulated contributions at the time of his or her retirement and an  
19 additional pension which is the actuarial equivalent of the reserved-  
20 for-increased-take-home-pay to which he or she may then be entitled  
21 shall be sufficient to provide him or her with a retirement allowance  
22 equal to one-half of his or her final average salary.

23 d. As used in this section, "creditable service" shall include any and  
24 all services performed as a firefighter apprentice, airport firefighter  
25 I, airport firefighter II, airport firefighter III, or training and  
26 safety officer employed by the division of military and naval affairs.

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

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1 e. Credit for service as a paid firefighter or officer of any organ-  
2 ized fire department shall also be deemed to be creditable service and  
3 shall be included in computing years of total service for retirement  
4 pursuant to this section.

5 f. A member contributing on the basis of this section at the time of  
6 retirement, may retire after the completion of twenty-five years of  
7 total creditable service. Application therefor may be filed in a manner  
8 similar to that provided in section seventy of this article. Upon  
9 completion of twenty-five years of such service and upon retirement,  
10 each such member shall receive a pension which, together with an annuity  
11 which shall be the actuarial equivalent of his or her accumulated  
12 contributions at the time of his or her retirement and an additional  
13 pension which is the actuarial equivalent of the reserved-for-in-  
14 creased-take-home-pay to which he or she may then be entitled shall be  
15 sufficient to provide him or her with a retirement allowance equal to  
16 one-half of his or her final average salary; for service beyond twenty-  
17 five years and for non-firefighter service the benefit is increased by  
18 one-sixtieth of final average salary for each year of additional service  
19 credit.

20 g. In computing the twenty-five years of total service of a member  
21 pursuant to this section full credit shall be given and full allowance  
22 shall be made for service of such member in time of war after World War  
23 I as defined in section two of this article, provided such member at the  
24 time of his or her entrance into the armed forces was in the service of  
25 the state.

26 h. Nothing in this section shall be construed to prevent a member, who  
27 does not retire pursuant to the provisions of this section, from utiliz-  
28 ing service which is creditable service pursuant to the provisions of  
29 this section for service credit pursuant to the provisions of any other  
30 plan of this article to which such member is subject.

31 i. The provisions of this section shall be controlling notwithstanding  
32 any other provision in this article to the contrary.

33 j. Any member who, on or before the effective date of this section, is  
34 a firefighter apprentice, airport firefighter I, airport firefighter II,  
35 airport firefighter III, or training and safety officer employed by the  
36 division of military and naval affairs may, by filing an election within  
37 one year after the effective date of this section, elect to be subject  
38 to the provisions of this section. Such election shall be in writing,  
39 shall be duly executed and filed with the comptroller and shall be irre-  
40 vocable.

41 § 2. Subdivision a of section 445 of the retirement and social securi-  
42 ty law, as amended by chapter 245 of the laws of 2021, is amended to  
43 read as follows:

44 a. No member of a retirement system who is subject to the provisions  
45 of this article shall retire without regard to age, exclusive of retire-  
46 ment for disability, unless he or she is a police officer, an investi-  
47 gator member of the New York city employees' retirement system, fire-  
48 fighter, correction officer, a qualifying member as defined in section  
49 eighty-nine-t, as added by chapter six hundred fifty-seven of the laws  
50 of nineteen hundred ninety-eight, of this chapter, sanitation worker, a  
51 special officer (including persons employed by the city of New York in  
52 the title urban park ranger or associate urban park ranger), school  
53 safety agent, campus peace officer or a taxi and limousine commission  
54 inspector member of the New York city employees' retirement system or  
55 the New York city board of education retirement system, a dispatcher  
56 member of the New York city employees' retirement system, a police

1 communications member of the New York city employees' retirement system,  
2 an EMT member of the New York city employees' retirement system, a depu-  
3 ty sheriff member of the New York city employees' retirement system, a  
4 correction officer of the Westchester county correction department as  
5 defined in section eighty-nine-e of this chapter or employed in Suffolk  
6 county as a peace officer, as defined in section eighty-nine-s, as added  
7 by chapter five hundred eighty-eight of the laws of nineteen hundred  
8 ninety-seven, of this chapter, employed in Suffolk county as a  
9 correction officer, as defined in section eighty-nine-f of this chapter,  
10 or employed in Nassau county as a correction officer, uniformed  
11 correction division personnel, sheriff, undersheriff or deputy sheriff,  
12 as defined in section eighty-nine-g of this chapter, or employed in  
13 Nassau county as an ambulance medical technician, an ambulance medical  
14 technician/supervisor or a member who performs ambulance medical techni-  
15 cian related services, or a police medic, police medic supervisor or a  
16 member who performs police medic related services, as defined in section  
17 eighty-nine-s, as amended by chapter five hundred seventy-eight of the  
18 laws of nineteen hundred ninety-eight, of this chapter, or employed in  
19 Nassau county as a peace officer, as defined in section eighty-nine-s,  
20 as added by chapter five hundred ninety-five of the laws of nineteen  
21 hundred ninety-seven, of this chapter, or employed in Albany county as a  
22 sheriff, undersheriff, deputy sheriff, correction officer or identifica-  
23 tion officer, as defined in section eighty-nine-h of this chapter or is  
24 employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-  
25 iff or correction officer, as defined in section eighty-nine-i of this  
26 chapter or is employed in Orleans county as a sheriff, undersheriff,  
27 deputy sheriff or correction officer, as defined in section  
28 eighty-nine-l of this chapter or is employed in Jefferson county as a  
29 sheriff, undersheriff, deputy sheriff or correction officer, as defined  
30 in section eighty-nine-j of this chapter or is employed in Onondaga  
31 county as a deputy sheriff-jail division competitively appointed or as a  
32 correction officer, as defined in section eighty-nine-k of this chapter  
33 or is employed in a county which makes an election under subdivision j  
34 of section eighty-nine-p of this chapter as a sheriff, undersheriff,  
35 deputy sheriff or correction officer as defined in such section eighty-  
36 nine-p or is employed in Broome County as a sheriff, undersheriff, depu-  
37 ty sheriff or correction officer, as defined in section eighty-nine-m of  
38 this chapter or is a Monroe county deputy sheriff-court security, or  
39 deputy sheriff-jailor as defined in section eighty-nine-n, as added by  
40 chapter five hundred ninety-seven of the laws of nineteen hundred nine-  
41 ty-one, of this chapter or is employed in Greene county as a sheriff,  
42 undersheriff, deputy sheriff or correction officer, as defined in  
43 section eighty-nine-o of this chapter or is a traffic officer with the  
44 town of Elmira as defined in section eighty-nine-q of this chapter or is  
45 employed by Suffolk county as a park police officer, as defined in  
46 section eighty-nine-r of this chapter or is a peace officer employed by  
47 a county probation department as defined in section eighty-nine-t, as  
48 added by chapter six hundred three of the laws of nineteen hundred nine-  
49 ty-eight, of this chapter or is employed in Rockland county as a deputy  
50 sheriff-civil as defined in section eighty-nine-v of this chapter as  
51 added by chapter four hundred forty-one of the laws of two thousand one,  
52 or is employed in Rockland county as a superior correction officer as  
53 defined in section eighty-nine-v of this chapter as added by chapter  
54 five hundred fifty-six of the laws of two thousand one or is a paramedic  
55 employed by the police department in the town of Tonawanda and retires  
56 under the provisions of section eighty-nine-v of this chapter, as added

1 by chapter four hundred seventy-two of the laws of two thousand one, or  
2 is a county fire marshal, supervising fire marshal, fire marshal,  
3 assistant fire marshal, assistant chief fire marshal or chief fire  
4 marshal employed by the county of Nassau as defined in section eighty-  
5 nine-w of this chapter, or is a firefighter apprentice, airport fire-  
6 fighter I, airport firefighter II, airport firefighter III, or training  
7 and safety officer employed by the division of military and naval  
8 affairs as defined in section eighty-nine-x of this chapter and is in a  
9 plan which permits immediate retirement upon completion of a specified  
10 period of service without regard to age. Except as provided in subdivi-  
11 sion c of section four hundred forty-five-a of this article, subdivision  
12 c of section four hundred forty-five-b of this article, subdivision c of  
13 section four hundred forty-five-c of this article, subdivision c of  
14 section four hundred forty-five-d of this article, subdivision c of  
15 section four hundred forty-five-e of this article, subdivision c of  
16 section four hundred forty-five-f of this article and subdivision c of  
17 section four hundred forty-five-h of this article, a member in such a  
18 plan and such an occupation, other than a police officer or investigator  
19 member of the New York city employees' retirement system or a firefight-  
20 er, shall not be permitted to retire prior to the completion of twenty-  
21 five years of credited service; provided, however, if such a member in  
22 such an occupation is in a plan which permits retirement upon completion  
23 of twenty years of service regardless of age, he or she may retire upon  
24 completion of twenty years of credited service and prior to the  
25 completion of twenty-five years of service, but in such event the bene-  
26 fit provided from funds other than those based on such a member's own  
27 contributions shall not exceed two per centum of final average salary  
28 per each year of credited service.

29 § 3. Section 603 of the retirement and social security law is amended  
30 by adding a new subdivision u to read as follows:

31 u. The service retirement benefit specified in section six hundred  
32 four of this article shall be payable to members with twenty-five years  
33 of creditable service, without regard to age, who are employed by the  
34 division of military and naval affairs as a firefighter apprentice,  
35 airport firefighter I, airport firefighter II, airport firefighter III,  
36 or training and safety officer as defined in section eighty-nine-x of  
37 this chapter if: (i) such members have met the minimum service require-  
38 ments upon retirement; and (ii) in the case of a member subject to the  
39 provisions of article fourteen of this chapter, such member files an  
40 election therefor which provides that he or she will be subject to the  
41 provisions of this article and to none of the provisions of such article  
42 fourteen. Such election, which shall be irrevocable, shall be in writ-  
43 ing, duly executed and shall be filed with the comptroller within one  
44 year of the effective date of this subdivision or within one year after  
45 entering the employment with the division of military and naval affairs  
46 upon which eligibility is based, whichever comes later. For the purposes  
47 of this subdivision, the term "creditable service" shall have the mean-  
48 ing as so defined in both sections eighty-nine-x and six hundred one of  
49 this chapter.

50 § 4. Section 604 of the retirement and social security law is amended  
51 by adding a new subdivision u to read as follows:

52 u. The early service retirement benefit for a member who is employed  
53 in the division of military and naval affairs as a firefighter appren-  
54 tice, airport firefighter I, airport firefighter II, airport firefighter  
55 III, or training and safety officer employed as defined in section  
56 eighty-nine-x of this chapter shall be a pension equal to one-fiftieth

1 of final average salary times years of credited service at the  
2 completion of twenty-five years of service as such division of military  
3 and naval affairs firefighter apprentice, airport firefighter I, airport  
4 firefighter II, airport firefighter III, or training and safety officer,  
5 but not exceeding one-half of his or her final average salary.

6 § 5. This act shall take effect January 1, 2023.

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

This bill will allow airport firefighters employed by the division of military and naval affairs to retire to become covered by the provisions of a special 25-year retirement plan, which will provide a benefit of one-half of final average salary upon retirement for all tiers and an additional benefit of one-sixtieth of final average salary for each year of service, including non-firefighter service, in excess of 25 years for tiers 1 and 2 only.

If this bill is enacted during the 2022 legislative session, we anticipate there will be an increase of approximately \$190,000 in the annual contributions of the State of New York for the fiscal year ending March 31, 2023. In future years, this cost will vary as the billing rates and salaries of the affected firefighters change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of \$1.86 million which will be borne by the State of New York as a one-time payment. This estimate is based on the assumption that payment will be made on March 1, 2023.

These estimated costs are based on 64 airport firefighters employed by the division of military and naval affairs with an annual salary of approximately \$5.1 million for the fiscal year ending March 31, 2021.

Summary of relevant resources:

The identities of the members who are affected by this legislation are not obtainable from our database. Job title code data provided by the Civil Service Employees Association was relied upon to identify affected members.

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

The actuarial assumptions and methods used are described in the 2021 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, 2021 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 March 14, 2021, and intended for use only during the 2022 Legislative Session, is Fiscal Note No. 2022-84, prepared by the Actuary for the New York State and Local Retirement System.