

STATE OF NEW YORK

9597

IN ASSEMBLY

March 26, 2024

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

AN ACT to amend the retirement and social security law, in relation to authorizing an optional twenty-five year retirement plan for uniformed court officers employed by the unified court system

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-y to read as follows:

3 § 89-y. Retirement of uniformed court officers employed by the unified
4 court system. a. Any member who is a uniformed court officer employed by
5 the unified court system shall be eligible to retire pursuant to the
6 provisions of this section. Such eligibility shall be an alternative to
7 the eligibility provisions available under any other plan of this arti-
8 cle to which such member is subject.

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

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

20 d. As used in this section "creditable service" shall include any and
21 all services performed as a uniformed court officer for the unified
22 court system.

23 e. Credit for service as a member or officer of the state police or as
24 a paid firefighter, police officer or officer of any organized fire
25 department or police force or department of any county, city, village,
26 town, fire district or police district, shall also be deemed to be cred-
27 itable service and shall be included in computing years of total service

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

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1 for retirement pursuant to this section, provided such service was
2 performed by the member while contributing to the retirement system
3 pursuant to the provisions of this article or article eight of this
4 chapter.

5 f. A member contributing on the basis of this section at the time of
6 retirement, shall 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 reserve-for-increased-
14 take-home-pay to which he or she may then be entitled shall be suffi-
15 cient to provide him or her with a retirement allowance equal to one-
16 half of his or her final average salary;

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

22 h. Nothing herein shall be construed to prevent a member, who does not
23 retire pursuant to the provisions of this section, from utilizing
24 service which is creditable service pursuant to the provisions of this
25 section for service credit pursuant to the provisions of any other plan
26 of this article to which such member is subject.

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

29 § 2. Subdivision a of section 445 of the retirement and social securi-
30 ty law, as amended by chapter 714 of the laws of 2023, is amended to
31 read as follows:

32 a. No member of a retirement system who is subject to the provisions
33 of this article shall retire without regard to age, exclusive of retire-
34 ment for disability, unless he or she is a police officer, an investi-
35 gator member of the New York city employees' retirement system, fire-
36 fighter, correction officer, a qualifying member as defined in section
37 eighty-nine-t, as added by chapter six hundred fifty-seven of the laws
38 of nineteen hundred ninety-eight, of this chapter, sanitation worker, a
39 special officer (including persons employed by the city of New York in
40 the title urban park ranger or associate urban park ranger), school
41 safety agent, campus peace officer or a taxi and limousine commission
42 inspector member of the New York city employees' retirement system or
43 the New York city board of education retirement system, a dispatcher
44 member of the New York city employees' retirement system, a police
45 communications member of the New York city employees' retirement system,
46 an EMT member of the New York city employees' retirement system, a depu-
47 ty sheriff member of the New York city employees' retirement system, a
48 correction officer of the Westchester county correction department as
49 defined in section eighty-nine-e of this chapter or employed in Suffolk
50 county as a peace officer, as defined in section eighty-nine-s, as added
51 by chapter five hundred eighty-eight of the laws of nineteen hundred
52 ninety-seven, of this chapter, employed in Suffolk county as a
53 correction officer, as defined in section eighty-nine-f of this chapter,
54 or employed in Nassau county as a correction officer, uniformed
55 correction division personnel, sheriff, undersheriff or deputy sheriff,
56 as defined in section eighty-nine-g of this chapter, or employed in

1 Nassau county as an ambulance medical technician, an ambulance medical
2 technician/supervisor or a member who performs ambulance medical techni-
3 cian related services, or a police medic, police medic supervisor or a
4 member who performs police medic related services, as defined in section
5 eighty-nine-s, as amended by chapter five hundred seventy-eight of the
6 laws of nineteen hundred ninety-eight, of this chapter, or employed in
7 Nassau county as a peace officer, as defined in section eighty-nine-s,
8 as added by chapter five hundred ninety-five of the laws of nineteen
9 hundred ninety-seven, of this chapter, or employed in Albany county as a
10 sheriff, undersheriff, deputy sheriff, correction officer or identifica-
11 tion officer, as defined in section eighty-nine-h of this chapter or is
12 employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-
13 iff or correction officer, as defined in section eighty-nine-i of this
14 chapter or is employed in Orleans county as a sheriff, undersheriff,
15 deputy sheriff or correction officer, as defined in section
16 eighty-nine-l of this chapter or is employed in Jefferson county as a
17 sheriff, undersheriff, deputy sheriff or correction officer, as defined
18 in section eighty-nine-j of this chapter or is employed in Onondaga
19 county as a deputy sheriff-jail division competitively appointed or as a
20 correction officer, as defined in section eighty-nine-k of this chapter
21 or is employed in a county which makes an election under subdivision j
22 of section eighty-nine-p of this chapter as a sheriff, undersheriff,
23 deputy sheriff or correction officer as defined in such section eighty-
24 nine-p or is employed in Broome County as a sheriff, undersheriff, depu-
25 ty sheriff or correction officer, as defined in section eighty-nine-m of
26 this chapter or is a Monroe county deputy sheriff-court security, or
27 deputy sheriff-jailor as defined in section eighty-nine-n, as added by
28 chapter five hundred ninety-seven of the laws of nineteen hundred nine-
29 ty-one, of this chapter or is employed in Greene county as a sheriff,
30 undersheriff, deputy sheriff or correction officer, as defined in
31 section eighty-nine-o of this chapter or is a traffic officer with the
32 town of Elmira as defined in section eighty-nine-q of this chapter or is
33 employed by Suffolk county as a park police officer, as defined in
34 section eighty-nine-r of this chapter or is a peace officer employed by
35 a county probation department as defined in section eighty-nine-t, as
36 added by chapter six hundred three of the laws of nineteen hundred nine-
37 ty-eight, of this chapter or is employed in Rockland county as a deputy
38 sheriff-civil as defined in section eighty-nine-v of this chapter as
39 added by chapter four hundred forty-one of the laws of two thousand one,
40 or is employed in Rockland county as a superior correction officer as
41 defined in section eighty-nine-v of this chapter as added by chapter
42 five hundred fifty-six of the laws of two thousand one or is a paramedic
43 employed by the police department in the town of Tonawanda and retires
44 under the provisions of section eighty-nine-v of this chapter, as added
45 by chapter four hundred seventy-two of the laws of two thousand one, or
46 is a county fire marshal, supervising fire marshal, fire marshal,
47 assistant fire marshal, assistant chief fire marshal, chief fire
48 marshal, division supervising fire marshal or fire marshal trainee
49 employed by the county of Nassau as defined in section eighty-nine-w of
50 this chapter or is employed in Monroe county as a deputy sheriff-civil
51 as defined in section eighty-nine-x of this chapter, employed as an
52 emergency medical technician, critical care technician, advanced emer-
53 gency medical technician, paramedic or supervisor of such titles in a
54 participating Suffolk county fire district as defined in section eight-
55 y-nine-ss of this chapter, or is a uniformed court officer employed by
56 the unified court system as defined in section eighty-nine-y of this

1 chapter and is in a plan which permits immediate retirement upon
2 completion of a specified period of service without regard to age.
3 Except as provided in subdivision c of section four hundred forty-five-a
4 of this article, subdivision c of section four hundred forty-five-b of
5 this article, subdivision c of section four hundred forty-five-c of this
6 article, subdivision c of section four hundred forty-five-d of this
7 article, subdivision c of section four hundred forty-five-e of this
8 article, subdivision c of section four hundred forty-five-f of this
9 article and subdivision c of section four hundred forty-five-h of this
10 article, a member in such a plan and such an occupation, other than a
11 police officer or investigator member of the New York city employees'
12 retirement system or a firefighter, shall not be permitted to retire
13 prior to the completion of twenty-five years of credited service;
14 provided, however, if such a member in such an occupation is in a plan
15 which permits retirement upon completion of twenty years of service
16 regardless of age, he or she may retire upon completion of twenty years
17 of credited service and prior to the completion of twenty-five years of
18 service, but in such event the benefit provided from funds other than
19 those based on such a member's own contributions shall not exceed two
20 per centum of final average salary per each year of credited service.

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

23 w. The service retirement benefit specified in section six hundred
24 four of this article shall be payable to members with twenty-five or
25 more years of creditable service, without regard to age, who are
26 employed as uniformed court officers in the unified court system, as
27 defined in section eighty-nine-y of this chapter if: (i) such members
28 have met the minimum service requirements upon retirement, and (ii) in
29 the case of a member subject to the provisions of article fourteen of
30 this chapter, such member files an election therefor which provides that
31 he or she will be subject to the provisions of this article and to none
32 of the provisions of such article fourteen. Such election, which shall
33 be irrevocable, shall be in writing, duly executed and shall be filed
34 with the comptroller within one year of the effective date of this
35 subdivision or within one year of entering into service as a uniformed
36 court officer employed by the unified court system. The term "creditable
37 service" shall have the meaning as so defined in section eighty-nine-y
38 and subdivision c of section six hundred one of this chapter.

39 § 4. Subdivision a of section 503 of the retirement and social securi-
40 ty law, as amended by chapter 18 of the laws of 2012, is amended to read
41 as follows:

42 a. The normal service retirement benefit specified in section five
43 hundred four of this article shall be payable to general members, other
44 than elective members, who have met the minimum service requirements
45 upon retirement and attainment of age sixty-two, provided, however, a
46 general member who is a peace officer employed by the unified court
47 system or a member of a teachers' retirement system may retire without
48 reduction of his or her retirement benefit upon attainment of at least
49 fifty-five years of age and completion of thirty or more years of
50 service. For members who become members of the New York state and local
51 employees' retirement system on or after April first, two thousand
52 twelve, the normal service retirement benefits specified in section five
53 hundred four of this article shall be payable to general members, other
54 than elective members, who have met the minimum service requirements
55 upon retirement and attainment of age sixty-three; provided that, a
56 member who is a uniformed court officer employed by the unified court

1 system may retire without reduction of his or her retirement benefit
2 upon attainment of twenty-five or more years of service if they have
3 elected the special retirement plan found in section eighty-nine-y of
4 this chapter.

5 § 5. Section 604 of the retirement and social security law is amended
6 by adding a new subdivision w to read as follows:

7 w. The early service retirement for a member who is employed as a
8 uniformed court officer by the unified court system as defined in
9 section eighty-nine-y of this chapter, shall be a pension equal to one-
10 fiftieth of final average salary times years of credited service at the
11 completion of twenty-five years of service as such uniformed court offi-
12 cer employed by the unified court system, but not exceeding one-half of
13 his or her final average salary.

14 § 6. Notwithstanding any provision of law to the contrary, none of the
15 provisions of this act shall be subject to the appropriation requirement
16 of section twenty-five of the retirement and social security law.

17 § 7. All past service costs associated with implementing the
18 provisions of this act shall be borne by the state of New York.

19 § 8. This act shall take effect immediately.

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

This bill would permit members of the New York State and Local Employees' Retirement System employed by the Unified Court System as uniformed court officers to retire upon completion of twenty-five years of creditable service with a benefit of one-half final average salary. Additionally, for those members covered under the provisions of Article 14 of the Retirement and Social Security Law, this bill would permit an irrevocable election to forfeit the benefits of Article 14 in favor of the twenty-five-year plan benefit. Such election must be made within one year of the effective date of this bill or within one year of entering employment with the Unified Court System.

If this bill is enacted during the 2024 Legislative Session, we anticipate that there will be an increase of approximately \$25 million in the annual contributions of the State of New York for the fiscal year ending March 31, 2025. In future years this cost will vary but is expected to average 3.5% of salary annually.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$115 million which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2025.

These estimated costs are based on 6,224 affected members employed by the Unified Court System, with annual salary of approximately \$609 million as of March 31, 2023.

Summary of relevant resources:

Membership data as of March 31, 2023 was used in measuring the impact of the proposed change, the same data used in the April 1, 2023 actuarial valuation. Distributions and other statistics can be found in the 2023 Report of the Actuary and the 2023 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2023 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, 2023 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 15, 2024, and intended for use only during the 2024 Legislative Session, is Fiscal Note No. 2024-89, prepared by the Actuary for the New York State and Local Retirement System.