

# STATE OF NEW YORK

5254

2023-2024 Regular Sessions

## IN SENATE

February 28, 2023

Introduced by Sen. JACKSON -- 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 providing accidental disability retirement for deputy sheriffs in Nassau county

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 605-g to read as follows:

3 § 605-g. Accidental disability retirement for deputy sheriffs in  
4 Nassau county. a. A member employed as a deputy sheriff in Nassau county  
5 shall be entitled to an accidental disability retirement allowance if,  
6 at the time application therefor is filed, such member is:

7 1. Physically or mentally incapacitated for performance of duty as the  
8 natural and proximate result of an accident, unless the contrary be  
9 proved by competent evidence, not caused by his or her own willful  
10 negligence, sustained in such service and while actually a member of the  
11 retirement system; and

12 2. Actually in service upon which his or her membership is based.  
13 However, in a case where a member is discontinued from service subse-  
14 quent to the accident, either voluntarily or involuntarily, and provided  
15 that the member meets the requirements of paragraph one of this subdivi-  
16 sion, application may be made not later than two years after the member  
17 is first discontinued from service.

18 b. Application for an accidental disability retirement allowance for  
19 such a member may be made by:

20 1. Such member; or

21 2. The head of the department in which such member is employed; or

22 3. Any person acting on behalf of and authorized by such member.

23 c. 1. After the filing of such an application, such member shall be  
24 given one or more medical examinations. No such application shall be

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

LBD09105-02-3

1 approved, however, unless the member or some other person on his or her  
2 behalf shall have filed written notice in the office of the comptroller  
3 within ninety days after the accident, setting forth:

4 (a) The time when and the place where such accident occurred; and

5 (b) The particulars thereof; and

6 (c) The nature and extent of the member's injuries; and

7 (d) His or her alleged incapacity.

8 2. The notice herein required need not be given:

9 (a) If the notice of such accident shall be filed in accordance with  
10 the provisions of the workers' compensation law of any state within  
11 which a participating employer in Nassau county shall have its employees  
12 located or performing functions and duties within the normal scope of  
13 their employment; or

14 (b) If the application for accidental disability retirement is filed  
15 within one year after the date of such accident; or

16 (c) If a failure to file notice has been excused for good cause shown  
17 as provided by rules and regulations promulgated by the comptroller.

18 d. If the comptroller determines that the member is physically or  
19 mentally incapacitated for the performance of duty and ought to be  
20 retired for accidental disability, such member shall be so retired. Such  
21 retirement shall be effective as of a date approved by the comptroller.

22 e. The annual retirement allowance payable upon accidental disability  
23 retirement shall be a pension of three-quarters of his or her final  
24 average salary. The payment of such pension shall be subject to the  
25 provisions of section sixty-four of this chapter.

26 f. If the member, at the time of the filing of an application under  
27 the provisions of subdivision b of this section, is eligible for a  
28 service retirement benefit, then and in that event, he or she may simul-  
29 taneously file an application for service retirement in accordance with  
30 the provisions of section seventy of this chapter, provided that the  
31 member indicates on the application for service retirement that such  
32 application is filed without prejudice to the application for accidental  
33 disability retirement.

34 g. Notwithstanding any other provision of law, this section shall  
35 apply to deputy sheriffs in Nassau county who were hired on or after  
36 July twenty-seventh, nineteen hundred seventy-six.

37 § 2. All costs associated with implementing the provisions of this act  
38 shall be borne by Nassau county.

39 § 3. This act shall take effect immediately.

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

This bill would establish an improved accidental disability benefit for eligible members of the New York State and Local Employees' Retirement System in Tiers 3 through 6 who are employed by Nassau County as deputy sheriffs. The improved disability benefit would be three-quarters of final average salary less workers' compensation. The current disability benefit is two-thirds of final average salary less workers' compensation.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$14,000 in the annual contributions of Nassau County for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$62,800 which will be borne by Nassau County as a one-time payment. This estimate assumes that payment will be made on February 1, 2024.

These estimated costs are based on 56 affected members employed by Nassau County, with annual salary of approximately \$6.2 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 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, 2022 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 February 28, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-53, prepared by the Actuary for the New York State and Local Retirement System.