

STATE OF NEW YORK

9669

IN SENATE

May 16, 2024

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 administrative code of the city of New York, in relation to the establishment of a twenty-two and one-half year retirement program for members of the New York city employees' retirement system employed as emergency medical technicians and advanced emergency medical technicians; and to amend the retirement and social security law, in relation to the establishment of twenty-two and one-half year retirement programs for such members who are subject to articles 11 and 15 of such law

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

1 Section 1. The administrative code of the city of New York is amended
2 by adding a new section 13-157.5 to read as follows:

3 § 13-157.5 Twenty-two and one-half year retirement program for EMT
4 members. a. Definitions. The following words and phrases as used in
5 this section shall have the following meanings unless a different mean-
6 ing is plainly required by the context.

7 1. "EMT member" shall mean (i) a member of the retirement system who
8 is employed by the city of New York or by the New York city health and
9 hospitals corporation in a title whose duties are those of an emergency
10 medical technician or advanced emergency medical technician, as those
11 terms are defined in section three thousand one of the public health
12 law, and (ii) a member of the retirement system who, on the effective
13 date of this section or thereafter, was employed by the city of New York
14 or by the New York city health and hospitals corporation in a title
15 whose duties are those of an emergency medical technician or advanced
16 emergency medical technician, as those terms are defined in section
17 three thousand one of the public health law and who, subsequent thereto,
18 became employed by the city of New York or by the New York city health
19 and hospitals corporation in a title whose duties require the super-
20 vision of employees whose duties are those of an emergency medical tech-
21 nician or advanced emergency medical technician, as those terms are
22 defined in section three thousand one of the public health law.

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

LBD14122-03-4

1 2. "Twenty-two and one-half year retirement program" shall mean all
2 the terms and conditions of this section.

3 3. "Starting date of the twenty-two and one-half year retirement
4 program" shall mean the effective date of this section, as such date is
5 certified pursuant to section forty-one of the legislative law.

6 4. "Participant in the twenty-two and one-half year retirement
7 program" shall mean any EMT member who, under the applicable provisions
8 of subdivision b of this section, is entitled to the rights, benefits
9 and privileges and is subject to the obligations of the twenty-two and
10 one-half year retirement program as applicable to him or her.

11 5. "Discontinued member" shall mean a participant in the twenty-two
12 one-half year retirement program who, while he or she was an EMT member,
13 discontinued service as such a member and has a right to a deferred
14 vested benefit under the provisions of subdivision d of this section.

15 6. "Creditable city service" for purposes of this section shall mean
16 (i) all service while employed by the city of New York or by the New
17 York city health and hospitals corporation in a title whose duties are
18 those of an emergency medical technician or advanced emergency medical
19 technician, as those terms are defined in section three thousand one of
20 the public health law; and (ii) with respect to an individual who was
21 employed on the effective date of this section in a title whose duties
22 are those of an emergency medical technician or advanced emergency
23 medical technician, as those terms are defined in section three thousand
24 one of the public health law, all such service subsequent thereto in a
25 title whose duties require the supervision of employees whose duties are
26 those of an emergency medical technician or advanced emergency medical
27 technician, as those terms are defined in section three thousand one of
28 the public health law; and (iii) all service while employed by the city
29 of New York or by the New York city health and hospitals corporation in
30 the title motor vehicle operator.

31 b. Participation in twenty-two and one-half year retirement program.
32 1. Subject to the provisions of paragraphs five and six of this subdivi-
33 sion, any person who is an EMT member on the starting date of the twen-
34 ty-two and one-half year retirement program may elect to become a
35 participant in the twenty-two and one-half year retirement program by
36 filing, within one hundred eighty days after the starting date of the
37 twenty-two and one-half year retirement program, a duly executed appli-
38 cation for such participation with the retirement system of which such
39 person is a member, provided he or she is such an EMT member on the date
40 such application is filed.

41 2. Subject to the provisions of paragraphs five and six of this subdivi-
42 vision, any person who becomes an EMT member after the starting date of
43 the twenty-two and one-half year retirement program may elect to become
44 a participant in the twenty-two and one-half year retirement program by
45 filing, within one hundred eighty days after becoming such an EMT
46 member, a duly executed application for such participation with the
47 retirement system of which such person is a member, provided he or she
48 is such an EMT member on the date such application is filed.

49 3. Any election to be a participant in the twenty-two and one-half
50 year retirement program shall be irrevocable.

51 4. Where any participant in the twenty-two and one-half year retire-
52 ment program shall cease to be employed as an EMT member, he or she
53 shall cease to be such a participant and, during any period in which
54 such person is not so employed, he or she shall not be a participant in
55 the twenty-two and one-half year retirement program and shall not be
56 eligible for the benefits of subdivision c of this section.

1 5. Where any participant in the twenty-two and one-half year retire-
2 ment program terminates service as an EMT member and returns to such
3 service as an EMT member at a later date, he or she shall again become
4 such a participant on that date.

5 6. Notwithstanding any other provision of law to the contrary, any
6 person who is eligible to become a participant in the twenty-two and
7 one-half year retirement program pursuant to paragraph one or two of
8 this subdivision for the full one hundred eighty day period provided for
9 in such applicable paragraph and who fails to timely file a duly
10 executed application for such participation with the retirement system,
11 shall not thereafter be eligible to become a participant in such
12 program.

13 c. Service retirement benefits. 1. A participant in the twenty-two and
14 one-half year retirement program:

15 (i) who has completed twenty-two and one-half or more years of credit-
16 able city service; and

17 (ii) who files with the retirement system an application for service
18 retirement setting forth at what time, not less than thirty days subse-
19 quent to the execution and filing thereof, he or she desires to be
20 retired; and

21 (iii) who shall be a participant in the twenty-two and one-half year
22 retirement program at the time so specified for his or her retirement;
23 shall be retired pursuant to the provisions of this section affording
24 early service retirement.

25 2. Notwithstanding any other provision of law to the contrary, the
26 early service retirement benefit for a participant in the twenty-two and
27 one-half year retirement program who retires pursuant to paragraph one
28 of this subdivision shall be a retirement allowance consisting of:

29 (i) an amount, on account of the required minimum period of service,
30 equal to the sums of (A) an annuity which shall be the actuarial equiv-
31 alent of the accumulated deductions from his or her pay during such
32 period, (B) a pension for increased-take-home-pay which shall be the
33 actuarial equivalent of the reserve-for-increased-take-home-pay to which
34 he or she may be entitled for such period, and (C) a pension which, when
35 added to such annuity and such pension for increased-take-home-pay,
36 produces a retirement allowance equal to fifty-five percent of the sala-
37 ry earned or earnable in the year prior to his or her retirement; plus

38 (ii) an amount for each additional year of creditable city service, or
39 fraction thereof, beyond such required minimum period of service equal
40 to one and seven-tenths percent of the final average salary for such
41 creditable service during the period from the completion of twenty-two
42 and one-half years of creditable city service to the date of retirement.

43 d. Vesting. 1. A participant in the twenty-two and one-half year
44 retirement program who:

45 (i) discontinues service as an EMT member, other than by death or
46 retirement; and

47 (ii) prior to such discontinuance, completed five but less than twen-
48 ty-two years of creditable city service; and

49 (iii) does not withdraw in whole or in part his or her accumulated
50 member contributions pursuant to section 13-141 of this chapter, shall
51 be entitled to receive a deferred vested benefit as provided in this
52 subdivision.

53 2. (i) Upon such discontinuance under the conditions and in compliance
54 with the provisions of paragraph one of this subdivision, such deferred
55 vested benefit shall vest automatically.

1 (ii) Such vested benefit shall become payable on the earliest date on
2 which such discontinued member could have retired for service if such
3 discontinuance had not occurred.

4 3. Such deferred vested benefit shall be a retirement allowance
5 consisting of an amount equal to two and two-tenths percent of such
6 discontinued member's salary earned or earnable in the year prior to his
7 or her discontinuance, multiplied by the number of years of creditable
8 city service.

9 e. Member contributions. 1. All EMT members of the twenty-two and
10 one-half year retirement program shall be required to make member
11 contributions and additional member contributions in accordance with and
12 subject to the same rights, privileges, obligations and procedures as
13 govern the member contribution and additional member contributions
14 required by subdivision d of section four hundred forty-five-e of the
15 retirement and social security law.

16 2. For the purpose of applying under this subdivision, such subdivi-
17 sion d of section four hundred forty-five-e of the retirement and social
18 security law to an EMT member of the twenty-two and one-half year
19 retirement program who is subject to the provisions of this section, and
20 is not subject to the provisions of article eleven of the retirement and
21 social security law, the term "credited service", as used in such subdivi-
22 vision, shall be deemed to mean creditable city service.

23 f. Cost-of-living adjustments. Notwithstanding any other provision of
24 law to the contrary, a person who retires with a retirement benefit
25 provided for in the twenty-two and one-half year retirement program
26 pursuant to the provisions of this section shall not be entitled to the
27 cost-of-living adjustments provided pursuant to section 13-696 of the
28 administrative code of the city of New York.

29 § 2. Subdivision a of section 444 of the retirement and social securi-
30 ty law, as amended by section 141 of subpart B of part C of chapter 62
31 of the laws of 2011, is amended to read as follows:

32 a. Except as provided in subdivision c of section four hundred forty-
33 five-a of this article, subdivision c of section four hundred forty-
34 five-b of this article, subdivision c of section four hundred forty-
35 five-c of this article, subdivision c of section four hundred
36 forty-five-d of this article as added by chapter four hundred seventy-
37 two of the laws of nineteen hundred ninety-five, subdivision c of
38 section four hundred forty-five-e of this article, subdivision c of
39 section four hundred forty-five-f of this article [~~and~~], subdivision c
40 of section four hundred forty-five-h of this article, and subdivision c
41 of section four hundred forty-five-j of this article, the maximum
42 retirement benefit computed without optional modification provided to a
43 member of a retirement system who is subject to the provisions of this
44 article, other than a police officer, a firefighter, an investigator
45 member of the New York city employees' retirement system, a member of
46 the uniformed personnel in institutions under the jurisdiction of the
47 New York city department of correction who receives a performance of
48 duty disability retirement allowance, a member of the uniformed person-
49 nel in institutions under the jurisdiction of the department of
50 corrections and community supervision or a security hospital treatment
51 assistant, as those terms are defined in subdivision i of section eight-
52 y-nine of this chapter, who receives a performance of duty disability
53 retirement allowance, a member of a teachers' retirement system, New
54 York city employees' retirement system, New York city board of education
55 retirement system or a member of the New York state and local employees'
56 retirement system or a member of the New York city employees' retirement

1 system or New York city board of education retirement system employed as
2 a special officer, parking control specialist, school safety agent,
3 campus peace officer, taxi and limousine inspector or a police communi-
4 cations member and who receives a performance of duty disability
5 pension, from funds other than those based on a member's own or
6 increased-take-home-pay contributions, shall, before any reduction for
7 early retirement, be sixty per centum of the first fifteen thousand
8 three hundred dollars of final average salary, and fifty per centum of
9 final average salary in excess of fifteen thousand three hundred
10 dollars, and forty per centum of final average salary in excess of twen-
11 ty-seven thousand three hundred dollars, provided, however, that the
12 benefits provided by subdivision c of section four hundred forty-five-d
13 of this article as added by chapter four hundred seventy-two of the laws
14 of nineteen hundred ninety-five based upon the additional member
15 contributions required by subdivision d of such section four hundred
16 forty-five-d shall be subject to the maximum retirement benefit computa-
17 tions set forth in this section. The maximum retirement benefit computed
18 without optional modification payable to a police officer, an investi-
19 gator member of the New York city employees' retirement system or a
20 firefighter shall equal that payable upon completion of thirty years of
21 service, except that the maximum service retirement benefit computed
22 without optional modification shall equal that payable upon completion
23 of thirty-two years of service.

24 § 3. Subdivision a of section 445 of the retirement and social securi-
25 ty law, as amended by chapter 714 of the laws of 2023, is amended to
26 read as follows:

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

1 laws of nineteen hundred ninety-eight, of this chapter, or employed in
2 Nassau county as a peace officer, as defined in section eighty-nine-s,
3 as added by chapter five hundred ninety-five of the laws of nineteen
4 hundred ninety-seven, of this chapter, or employed in Albany county as a
5 sheriff, undersheriff, deputy sheriff, correction officer or identifica-
6 tion officer, as defined in section eighty-nine-h of this chapter or is
7 employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-
8 iff or correction officer, as defined in section eighty-nine-i of this
9 chapter or is employed in Orleans county as a sheriff, undersheriff,
10 deputy sheriff or correction officer, as defined in section
11 eighty-nine-l of this chapter or is employed in Jefferson county as a
12 sheriff, undersheriff, deputy sheriff or correction officer, as defined
13 in section eighty-nine-j of this chapter or is employed in Onondaga
14 county as a deputy sheriff-jail division competitively appointed or as a
15 correction officer, as defined in section eighty-nine-k of this chapter
16 or is employed in a county which makes an election under subdivision j
17 of section eighty-nine-p of this chapter as a sheriff, undersheriff,
18 deputy sheriff or correction officer as defined in such section eighty-
19 nine-p or is employed in Broome County as a sheriff, undersheriff, depu-
20 ty sheriff or correction officer, as defined in section eighty-nine-m of
21 this chapter or is a Monroe county deputy sheriff-court security, or
22 deputy sheriff-jailor as defined in section eighty-nine-n, as added by
23 chapter five hundred ninety-seven of the laws of nineteen hundred nine-
24 ty-one, of this chapter or is employed in Greene county as a sheriff,
25 undersheriff, deputy sheriff or correction officer, as defined in
26 section eighty-nine-o of this chapter or is a traffic officer with the
27 town of Elmira as defined in section eighty-nine-q of this chapter or is
28 employed by Suffolk county as a park police officer, as defined in
29 section eighty-nine-r of this chapter or is a peace officer employed by
30 a county probation department as defined in section eighty-nine-t, as
31 added by chapter six hundred three of the laws of nineteen hundred nine-
32 ty-eight, of this chapter or is employed in Rockland county as a deputy
33 sheriff-civil as defined in section eighty-nine-v of this chapter as
34 added by chapter four hundred forty-one of the laws of two thousand one,
35 or is employed in Rockland county as a superior correction officer as
36 defined in section eighty-nine-v of this chapter as added by chapter
37 five hundred fifty-six of the laws of two thousand one or is a paramedic
38 employed by the police department in the town of Tonawanda and retires
39 under the provisions of section eighty-nine-v of this chapter, as added
40 by chapter four hundred seventy-two of the laws of two thousand one, or
41 is a county fire marshal, supervising fire marshal, fire marshal,
42 assistant fire marshal, assistant chief fire marshal, chief fire
43 marshal, division supervising fire marshal or fire marshal trainee
44 employed by the county of Nassau as defined in section eighty-nine-w of
45 this chapter or is employed in Monroe county as a deputy sheriff-civil
46 as defined in section eighty-nine-x of this chapter, employed as an
47 emergency medical technician, critical care technician, advanced emer-
48 gency medical technician, paramedic or supervisor of such titles in a
49 participating Suffolk county fire district as defined in section eight-
50 y-nine-ss of this chapter, and is in a plan which permits immediate
51 retirement upon completion of a specified period of service without
52 regard to age. Except as provided in subdivision c of section four
53 hundred forty-five-a of this article, subdivision c of section four
54 hundred forty-five-b of this article, subdivision c of section four
55 hundred forty-five-c of this article, subdivision c of section four
56 hundred forty-five-d of this article, subdivision c of section four

1 hundred forty-five-e of this article, subdivision c of section
2 hundred forty-five-f of this article ~~[and]~~, subdivision c of section
3 four hundred forty-five-h of this article, and subdivision c of section
4 four hundred forty-five-j of this article, a member in such a plan and
5 such an occupation, other than a police officer or investigator member
6 of the New York city employees' retirement system or a firefighter,
7 shall not be permitted to retire prior to the completion of twenty-five
8 years of credited service; provided, however, if such a member in such
9 an occupation is in a plan which permits retirement upon completion of
10 twenty years of service regardless of age, he or she may retire upon
11 completion of twenty years of credited service and prior to the
12 completion of twenty-five years of service, but in such event the bene-
13 fit provided from funds other than those based on such a member's own
14 contributions shall not exceed two per centum of final average salary
15 per each year of credited service.

16 § 4. The retirement and social security law is amended by adding a new
17 section 445-j to read as follows:

18 § 445-j. Optional twenty-two and one-half year improved benefit
19 retirement program for EMT members. a. Definitions. The following words
20 and phrases as used in this section shall have the following meanings
21 unless a different meaning is plainly required by the context.

22 1. "Retirement system" shall mean the New York city employees' retire-
23 ment system.

24 2. "EMT member" shall mean a member of the retirement system who is
25 subject to the provisions of this article, who is employed by the city
26 of New York or by the New York city health and hospitals corporation in
27 a title whose duties are those of an emergency medical technician or
28 advanced emergency medical technician, as those terms are defined in
29 section three thousand one of the public health law, or in a title whose
30 duties require the supervision of employees whose duties are those of an
31 emergency medical technician or advanced emergency medical technician,
32 as those terms are defined in section three thousand one of the public
33 health law.

34 3. "Twenty-two and one-half year improved benefit retirement program"
35 shall mean all the terms and conditions of this section.

36 4. "Starting date of the twenty-two and one-half year improved benefit
37 retirement program" shall mean the effective date of this section.

38 5. "Participant in the twenty-two and one-half year improved benefit
39 retirement program" shall mean any EMT member who, under the applicable
40 provisions of subdivision b of this section, is entitled to the rights,
41 benefits and privileges and is subject to the obligations of the twen-
42 ty-two and one-half year improved benefit retirement program, as appli-
43 cable to him or her.

44 6. "Administrative code" shall mean the administrative code of the
45 city of New York.

46 7. "Accumulated deductions" shall mean accumulated deductions as
47 defined in subdivision eleven of section 13-101 of the administrative
48 code.

49 8. "Optional retirement provisions" shall mean the right to retire and
50 receive a retirement allowance under this section upon the completion of
51 twenty-two and one-half years of creditable service as an EMT member.

52 9. "Creditable service as an EMT member" shall mean (i) all service as
53 an EMT member; and (ii) all service while employed by the city of New
54 York or by the New York city health and hospitals corporation in the
55 title motor vehicle operator.

b. Election of twenty-two and one-half year improved benefit retirement program. 1. Subject to the provisions of paragraphs five and six of this subdivision, any person who is an EMT member on the starting date of the twenty-two and one-half year improved benefit retirement program may elect to become a participant in the twenty-two and one-half year improved benefit retirement program by filing, within one hundred eighty days after such starting date, a duly executed application for such participation with the retirement system, provided he or she is such an EMT member on the date such application is filed.

2. Subject to the provision of paragraphs five and six of this subdivision, any person who becomes an EMT member after the starting date of the twenty-two and one-half year improved benefit retirement program may elect to become a participant in the twenty-two and one-half year improved benefit retirement program by filing, within one hundred eighty days after becoming such an EMT member, a duly executed application for such participation with the retirement system, provided he or she is such an EMT member on the date such application is filed.

3. Any election to be a participant in the twenty-two and one-half year improved benefit retirement program shall be irrevocable.

4. Where any participant in the twenty-two and one-half year improved benefit retirement program shall cease to hold a position as an EMT member, he or she shall cease to be such a participant and, during any period in which such a person does not hold such an EMT position, he or she shall not be a participant in the twenty-two and one-half year improved benefit retirement program and shall not be eligible for the benefits of subdivision c of this section.

5. Where any participant in the twenty-two and one-half year improved benefit retirement program terminates service as an EMT member and returns to such service as an EMT member at a later date, he or she shall again become such a participant on that date.

6. Notwithstanding any other provision of law to the contrary, any person who is eligible to become a participant in the twenty-two and one-half year improved benefit retirement program pursuant to paragraph one or two of this subdivision for the full one hundred eighty day period provided for in such applicable paragraph and who fails to timely file a duly executed application for such participation with the retirement system, shall not thereafter be eligible to become a participant in such program.

c. Service retirement benefits. Notwithstanding any other provision of law to the contrary, where a participant in the twenty-two and one-half year improved benefit retirement program, who is otherwise qualified for a retirement allowance pursuant to the optional retirement provision set forth in subdivision a of this section, has made and/or paid, while he or she is an EMT member, all additional member contributions and interest, if any, required by subdivision d of this section, then:

1. that participant, while he or she remains participant, shall not be subject to the provisions of subdivision a of section four hundred forty-five of this article; and

2. if that participant, while such a participant, retires from service, he or she shall not be subject to the provisions of section four hundred forty-four of this article; and

3. his or her retirement allowance shall be an amount, on account of this required minimum period of service, equal to the sum of (i) an annuity which shall be the actuarial equivalent of the accumulated deductions from his or her pay during such period, (ii) a pension for increased-take-home-pay which shall be the actuarial equivalent of the

1 reserve for increased-take-home-pay to which he or she may be entitled,
2 for such period, and (iii) a pension which, when added to such annuity
3 and such pension for increased-take-home-pay, produces a retirement
4 allowance equal to fifty percent of his or her final average salary,
5 plus an amount for each additional year of creditable service as an EMT
6 member, or fraction thereof, beyond such required minimum period of
7 service equal to two percent of his or her final average salary for such
8 creditable service as an EMT member during the period from completion of
9 twenty-two and one-half or more years of creditable service as an EMT
10 member to the date of retirement but not to exceed more than five years
11 of additional service as an EMT member.

12 d. Additional member contributions. 1. In addition to the member
13 contributions required pursuant to section 13-125 or section 13-162 of
14 the administrative code, each participant in the twenty-two and one-half
15 year improved benefit retirement program shall contribute, subject to
16 the applicable provisions of section 13-125.2 of the administrative
17 code, an additional six and one-half percent of his or her compensation
18 earned from all credited service, as a participant in the twenty-two and
19 one-half year improved benefit retirement program, rendered on and after
20 the starting date of the improved benefit retirement program, and all
21 creditable service as an EMT member after such person ceases to be a
22 participant, but before he or she again becomes a participant pursuant
23 to paragraph five of subdivision b of this section. A participant in the
24 twenty-two and one-half year improved benefit retirement program shall
25 contribute additional member contributions until the later of the date
26 as of which he or she is eligible to retire with at least twenty-two and
27 one-half or more years of creditable service as an EMT member under such
28 retirement program, or the first anniversary of the starting date of the
29 twenty-two and one-half year improved benefit retirement program. The
30 additional contributions required by this section shall be in lieu of
31 additional member contributions required by section four hundred forty-
32 five-d of this article, as added by chapter ninety-six of the laws of
33 nineteen hundred ninety-five, and shall be in lieu of additional member
34 contributions required by section four hundred forty-five-e of this
35 article, as added by chapter five hundred seventy-seven of the laws of
36 two thousand, and no member paying additional contributions pursuant to
37 this section shall be required to pay additional contributions pursuant
38 to such subdivision d of section four hundred forty-five-d of this arti-
39 cle or pursuant to such subdivision d of section four hundred forty-
40 five-e of this article.

41 2. Commencing with the first full payroll period after each person
42 becomes a participant in the twenty-two and one-half year improved bene-
43 fit retirement program, additional member contributions at the rate
44 specified in paragraph one of this subdivision shall be deducted,
45 subject to the applicable provisions of section 13-125.2 of the adminis-
46 trative code, from the compensation of such participant on each and
47 every payroll of such participant for each and every payroll period for
48 which he or she is such a participant.

49 3. (i) Subject to the provisions of subparagraph (ii) of this para-
50 graph, where any additional member contributions required by paragraph
51 one of this subdivision are not paid by deductions from a participant's
52 compensation pursuant to paragraph two of this subdivision:

53 (A) that participant shall be charged with a contribution deficiency
54 consisting of such unpaid amounts, together with interest thereon,
55 compounded annually; and

1 (B) such interest on each amount of undeducted contributions shall
2 accrue from the end of the payroll period for which such amount would
3 have been deducted from compensation if he or she had been a participant
4 at the beginning of that payroll period and such deductions had been
5 required for such payroll period until such amount is paid to the
6 retirement system; and

7 (C) (1) interest on each such amount included in such participant's
8 contribution deficiency pursuant to this subparagraph shall be calcu-
9 lated as if such additional member contributions never had been paid by
10 such participant, and such interest shall accrue from the end of the
11 payroll period to which an amount of such additional member contribution
12 is attributable, compounded annually, until such amount is paid to the
13 retirement system;

14 (2) the rate of interest to be applied to each such amount during the
15 period for which interest accrues on that amount shall be equal to the
16 rate or rates of interest required by law to be used during that same
17 period to credit interest on the accumulated deductions of retirement
18 system members.

19 (ii) Except as provided in subparagraph (iii) of this paragraph, no
20 interest shall be due on any unpaid additional contributions which are
21 not attributable to the period prior to the first full payroll period
22 referred to in paragraph two of this subdivision.

23 (iii) Should any person who, pursuant to paragraph seven of this
24 subdivision, has withdrawn any additional member contributions and any
25 interest paid thereon, again become a participant in the twenty-two and
26 one-half year improved benefit retirement program pursuant to paragraph
27 five of subdivision b of this section, an appropriate amount shall be
28 included in such participant's contribution deficiency, including inter-
29 est thereon as calculated pursuant to subparagraph (ii) of this para-
30 graph, for any credited service with respect to which such person
31 received a refund of additional member contributions, including any
32 amount of an unpaid loan balance deemed to have been returned to such
33 person pursuant to paragraph seven of this subdivision, as if such addi-
34 tional member contributions never had been paid.

35 4. The board of trustees of the retirement system may, consistent with
36 the provisions of this subdivision, promulgate regulations for the
37 payment of the additional member contributions required by this subdivi-
38 sion, and any interest thereon, by a participant in the twenty-two and
39 one-half year improved benefit retirement program, including the
40 deduction of such contributions, and any interest thereon, from his or
41 her compensation.

42 5. Where a participant who is otherwise eligible for service retire-
43 ment pursuant to subdivision c of this section did not, prior to the
44 effective date of retirement, pay the entire amount of a contribution
45 deficiency chargeable to him or her pursuant to paragraph three of this
46 subdivision, or repay the entire amount of a loan of his or her addi-
47 tional member contributions pursuant to paragraph eight of this subdivi-
48 sion, including accrued interest on such loan, that participant, never-
49 theless, shall be eligible to retire pursuant to subdivision c of this
50 section, provided, however, that where such participant is not entitled
51 to a refund of additional member contributions pursuant to paragraph
52 seven of this subdivision, such participant's service retirement benefit
53 calculated pursuant to the applicable provisions of subdivision c of
54 this section shall be reduced by a life annuity, calculated in accord-
55 ance with the method set forth in subdivision i of section six hundred
56 thirteen-b of this chapter, which is actuarially equivalent to:

1 (i) the amount of any unpaid contribution deficiency chargeable to
2 such member pursuant to paragraph three of this subdivision; plus

3 (ii) the amount of any unpaid balance of a loan of his or her addi-
4 tional member contributions pursuant to paragraph eight of this subdivi-
5 sion, including accrued interest on such loan.

6 6. Subject to the provisions of paragraph five of this subdivision,
7 where a participant has not paid in full any contribution deficiency
8 chargeable to him or her pursuant to paragraph three of this subdivi-
9 sion, and a benefit, other than a refund of a member's accumulated
10 deductions or a refund of additional member contributions pursuant to
11 paragraph seven of this subdivision, becomes payable by the retirement
12 system to the participant or to his or her designated beneficiary or
13 estate, the actuarial equivalent of any such unpaid amount shall be
14 deducted from the benefit otherwise payable.

15 7. (i) All additional member contributions required by this subdivi-
16 sion, and any interest thereon, which are received by the retirement
17 system shall be paid into its contingent reserve fund and shall be the
18 property of the retirement system. Such additional member contributions,
19 and any interest thereon, shall not for any purpose be deemed to be
20 member contributions or accumulated deductions of a member of the
21 retirement system under section 13-125 or section 13-162 of the adminis-
22 trative code while he or she is a participant in the twenty-two and
23 one-half year improved benefit retirement program or otherwise.

24 (ii) Should a participant in the twenty-two and one-half year improved
25 benefit retirement program, who has rendered less than fifteen years of
26 credited service cease to hold a position as an EMT member for any
27 reason whatsoever, his or her accumulated additional member contrib-
28 utions made pursuant to this subdivision, together with any interest
29 thereon paid to the retirement system, which remain credited to such
30 participant's account may be withdrawn by him or her pursuant to proce-
31 dures promulgated in regulations of the board of trustees of the retire-
32 ment system, together with interest thereon at the rate of interest
33 required by law to be used to credit interest on the accumulated
34 deductions of retirement system members compounded annually.

35 (iii) Notwithstanding any other provision of law to the contrary, (A)
36 no person shall be permitted to withdraw from the retirement system any
37 additional member contributions paid pursuant to this subdivision or any
38 interest paid thereon, except pursuant to and in accordance with the
39 preceding subparagraphs of this paragraph; and (B) no person, while he
40 or she is a participant in the twenty-two and one-half year improved
41 benefit retirement program, shall be permitted to withdraw any such
42 additional member contributions or any interest paid thereon pursuant to
43 any of the preceding subparagraphs of this paragraph or otherwise.

44 8. A participant in the twenty-two and one-half year improved benefit
45 retirement program shall be permitted to borrow from his or her addi-
46 tional member contributions, including any interest paid thereon, which
47 are credited to the additional contributions account established for
48 such participant in the contingent reserve fund of the retirement
49 system. The borrowing from such additional member contributions pursuant
50 to this paragraph shall be governed by the same rights, privileges,
51 obligations and procedures set forth in section six hundred thirteen-b
52 of this chapter which govern the borrowing by members subject to article
53 fifteen of this chapter of member contributions made pursuant to section
54 six hundred thirteen of this chapter. The board of trustees of the
55 retirement system may, consistent with the provisions of this subdivi-

1 sion, promulgate regulations governing the borrowing of such additional
2 member contributions.

3 9. Wherever a person has an unpaid balance of a loan of his or her
4 additional member contributions pursuant to paragraph eight of this
5 subdivision at the time he or she becomes entitled to a refund of his or
6 her additional member contributions pursuant to subparagraph (ii) of
7 paragraph seven of this subdivision, the amount of such unpaid loan
8 balance, including accrued interest, shall be deemed to have been
9 returned to such member, and the refund of such additional contributions
10 shall be the net amount of such contributions, together with interest
11 thereon in accordance with the provisions of such subparagraph.

12 10. Notwithstanding any other provision of law to the contrary, the
13 provisions of section one hundred thirty-eight-b of this chapter shall
14 not be applicable to the additional member contributions which are
15 required by this subdivision.

16 11. Notwithstanding any other provision of law to the contrary, the
17 additional member contributions which are required by this subdivision
18 shall not be reduced under any program for increased-take-home-pay.

19 e. The provisions of this section shall not be construed to provide
20 benefits to any participant in the twenty-two and one-half year improved
21 benefit retirement program which are greater than those which would be
22 received by a similarly situated member who is entitled to benefits
23 under the provisions of section 13-157.5 of the administrative code, but
24 who is not governed by the provisions of this article.

25 f. Cost-of-living adjustments. Notwithstanding any other provision of
26 law to the contrary, a person who retires with a retirement benefit
27 provided for in the twenty-two and one-half year retirement program
28 pursuant to the provisions of this section shall not be entitled to the
29 cost-of-living adjustments provided pursuant to section 13-696 of the
30 administrative code of the city of New York.

31 § 5. Paragraph 3 of subdivision b of section 604-e of the retirement
32 and social security law, as added by chapter 577 of the laws of 2000, is
33 amended to read as follows:

34 3. Each EMT member, other than an EMT member subject to paragraph one
35 or two of this subdivision, who ~~[becomes]~~ became subject to the
36 provisions of this article on or after the starting date of the twenty-
37 five year retirement program and prior to the starting date of the twenty-
38 two and one-half year retirement program provided for in section six
39 hundred four-k of this article shall ~~[become]~~ continue to be a partic-
40 ipant in the twenty-five year retirement program ~~[on the date he or she~~
41 ~~becomes such an EMT member]~~, unless such person elects to become a
42 member of the twenty-two and one-half year retirement program in accord-
43 ance with the conditions and terms of such section six hundred four-k.
44 Provided, however, a person subject to this paragraph, and who has
45 exceeded age twenty-five upon employment as an EMT member, shall be
46 exempt from participation in the improved twenty-five year retirement
47 program if such person elects not to participate by filing a duly
48 executed form with the retirement system within one hundred eighty days
49 of becoming an EMT member.

50 § 6. The retirement and social security law is amended by adding a new
51 section 604-k to read as follows:

52 § 604-k. Twenty-two and one-half year retirement program for EMT
53 members. a. Definitions. The following words and phrases as used in this
54 section shall have the following meanings unless a different meaning is
55 plainly required by the context.

1 1. "EMT member" shall mean a member of the New York city employees'
2 retirement system who is employed by the city of New York or by the New
3 York city health and hospitals corporation in a title whose duties are
4 those of an emergency medical technician or an advanced emergency
5 medical technician, as those terms are defined in section three thousand
6 one of the public health law, or in a title whose duties require the
7 supervision of employees whose duties are those of an emergency medical
8 technician or advanced emergency medical technician, as those terms are
9 defined in section three thousand one of the public health law.

10 2. "Twenty-two and one-half year retirement program" shall mean all
11 the terms and conditions of this section.

12 3. "Starting date of the twenty-two and one-half year retirement
13 program" shall mean the effective date of this section.

14 4. "Participant in the twenty-two and one-half year retirement
15 program" shall mean any EMT member who, under the applicable provisions
16 of subdivision b of this section, is entitled to the rights, benefits
17 and privileges and is subject to the obligations of the twenty-two and
18 one-half year retirement program, as applicable to him or her.

19 5. "Discontinued member" shall mean a participant in the twenty-two
20 and one-half year retirement program who, while he or she was an EMT
21 member, discontinued service as such a member and has a right to a
22 deferred vested benefit under subdivision d of this section.

23 6. "Administrative code" shall mean the administrative code of the
24 city of New York.

25 7. "Creditable service as an EMT member" shall mean (i) all service as
26 an EMT member; and (ii) all service while employed by the city of New
27 York or by the New York city health and hospitals corporation in the
28 title motor vehicle operator.

29 b. Participation in the twenty-two and one-half year retirement
30 program. 1. Subject to the provisions of paragraphs six and seven of
31 this subdivision, any person who is an EMT member on the starting date
32 of the twenty-two and one-half year retirement program and who, as such
33 an EMT member or otherwise, last became subject to the provisions of
34 this article prior to such starting date, may elect to become a partic-
35 ipant in the twenty-two and one-half year retirement program by filing,
36 within one hundred eighty days after such starting date, a duly executed
37 application for such participation with the retirement system of which
38 such person is a member, provided he or she is such an EMT member on the
39 date such application is filed. An EMT member who elects to become a
40 member of the twenty-two and one-half year retirement program pursuant
41 to this paragraph shall cease to be a member of the twenty-five year
42 retirement program provided for in section six hundred four-e of this
43 article, as added by chapter five hundred seventy-seven of the laws of
44 two thousand.

45 2. Subject to the provisions of paragraphs six and seven of this
46 subdivision, any person who becomes an EMT member after the starting
47 date of the twenty-two and one-half year retirement program and who, as
48 such an EMT member or otherwise, last became subject to the provisions
49 of this article prior to such starting date, may elect to become a
50 participant in the twenty-two and one-half year retirement program by
51 filing, within one hundred eighty days after becoming such an EMT
52 member, a duly executed application for such participation with the
53 retirement system for which such person is a member, provided he or she
54 is such an EMT member on the date such application is filed. An EMT
55 member who elects to become a member of the twenty-two and one-half year
56 retirement program pursuant to this paragraph shall cease to be a member

1 of the twenty-five year retirement program provided for in section six
2 hundred four-e of this article, as added by chapter five hundred seven-
3 ty-seven of the laws of two thousand.

4 3. Any election to be a participant in the twenty-two and one-half
5 year retirement program shall be irrevocable.

6 4. Each EMT member who becomes subject to the provisions of this arti-
7 cle on or after the starting date of the twenty-two and one-half year
8 retirement program shall become a participant in the twenty-two and
9 one-half year retirement program on the date he or she becomes an EMT
10 member.

11 5. Where any participant in the twenty-two and one-half year retire-
12 ment program shall cease to hold a position as an EMT member, he or she
13 shall cease to be such a participant and, during any period in which
14 such person does not hold such an EMT position, he or she shall not be a
15 participant in the twenty-two and one-half year retirement program and
16 shall not be eligible for the benefits of subdivision c of this section.

17 6. Where any participant in the twenty-two and one-half year retire-
18 ment program terminates service as an EMT member and returns to such
19 service as an EMT member at a later date, he or she shall again become
20 such a participant on that date.

21 7. Notwithstanding any other provision of the law to the contrary, any
22 person who is eligible to elect to become a participant in the twenty-
23 two and one-half year retirement program pursuant to paragraph one or
24 two of this subdivision for the full one hundred eighty day period
25 provided for in such applicable paragraph and who fails to timely file a
26 duly executed application for such participation with the retirement
27 system, shall not thereafter be eligible to become a participant in such
28 program.

29 c. Service retirement benefits. 1. A participant in the twenty-two and
30 one-half year retirement program:

31 (i) who has completed twenty-two and one-half or more years of credit-
32 able service as an EMT member; and

33 (ii) who has paid, before the effective date of retirement, all addi-
34 tional member contributions and interest, if any, required by subdivi-
35 sion e of this section; and

36 (iii) who files with the retirement system of which he or she is a
37 member an application for service retirement setting forth at what time,
38 not less than thirty days subsequent to the execution and filing there-
39 of, he or she desires to be retired; and

40 (iv) who shall be a participant in the twenty-two and one-year year
41 retirement program at the time so specified for his or her retirement;
42 shall be retired pursuant to the provisions of this section affording
43 early service retirement.

44 2. Notwithstanding any other provision of law to the contrary, and
45 subject to the provisions of paragraph six of subdivision e of this
46 section, the service retirement benefit for participants in the twenty-
47 two and one-half year retirement program who retire pursuant to para-
48 graph one of this subdivision shall be a retirement allowance consisting
49 of:

50 (i) an amount, on account of the required minimum period of service,
51 equal to fifty percent of his or her final average salary; plus

52 (ii) an amount on account of creditable service as an EMT member, or
53 fraction thereof, beyond such required minimum period of service equal
54 to two percent of his or her final salary as an EMT member during the
55 period from the completion of twenty-two and one-half years of credita-

1 ble service as an EMT member to the date of retirement but not to exceed
2 more than five years of additional service as an EMT member.

3 d. Vesting. 1. A participant in the twenty-two and one-half year
4 retirement program:

5 (i) who discontinues service as such a participant, other than by
6 death or retirement; and

7 (ii) who prior to such discontinuance, completed five but less than
8 twenty-two and one-half years of creditable service as an EMT member;

9 and

10 (iii) who, subject to the provisions of paragraph seven of subdivision
11 e of this section, has paid, prior to such discontinuance, all addi-
12 tional member contributions and interest, if any, required by subdivi-
13 sion e of this section; and

14 (iv) who does not withdraw in whole or in part his or her accumulated
15 member contributions pursuant to section six hundred thirteen of this
16 article unless such participant thereafter returns to public service and
17 repays the amounts so withdrawn, together with interest, pursuant to
18 such section six hundred thirteen;

19 shall be entitled to receive a deferred vested benefit as provided in
20 this subdivision.

21 2. (i) Upon such discontinuance under the conditions and in compliance
22 with the provisions of paragraph one of this subdivision, such deferred
23 vested benefit shall vest automatically.

24 (ii) In the case of a participant who is not a New York city revised
25 plan member, such vested benefit shall become payable on the earliest
26 date on which such discontinued member could have retired for service if
27 such discontinuance had not occurred, or, in the case of a participant
28 who is a New York city revised plan member, such vested benefit shall
29 become payable at age sixty-three.

30 3. Subject to the provisions of paragraph seven of subdivision e of
31 this section, such deferred vested benefit shall be a retirement allow-
32 ance consisting of an amount equal to two percent of such discontinued
33 member's final average salary, multiplied by the number of years of
34 creditable service as an EMT member.

35 e. Additional member contributions. 1. In addition to the member
36 contributions required by section six hundred thirteen of this article,
37 each participant in the twenty-two and one-half year retirement program
38 shall contribute to the retirement system of which he or she is a
39 member, subject to the applicable provisions of subdivision d of section
40 six hundred thirteen of this article, an additional six and one-half
41 percent of his or her compensation earned from (i) all creditable
42 service, as a participant in the twenty-two and one-half year retirement
43 program, rendered on or after the starting date of the twenty-two and
44 one-half year retirement program, and (ii) all creditable service after
45 such person ceases to be a participant, but before he or she again
46 becomes a participant pursuant to paragraph six of subdivision b of this
47 section. The additional contributions required by this section shall be
48 in lieu of additional member contributions required by subdivision d of
49 section six hundred four-c of this chapter as added by chapter ninety-
50 six of the laws of nineteen hundred ninety-five, and shall be in lieu of
51 additional member contributions required by subdivision e of section six
52 hundred four-e of this chapter as added by chapter five hundred seven-
53 ty-seven of the laws of two thousand, and no member making additional
54 contributions pursuant to this section shall be required to make
55 contributions pursuant to such subdivision d of section six hundred

1 four-c of this article or such subdivision e of section six hundred
2 four-e of this article.

3 2. A participant in the twenty-two and one-half year retirement
4 program shall contribute additional member contributions until the later
5 of (i) the first anniversary of the starting date of the twenty-two and
6 one-half year retirement program, or (ii) the date on which he or she
7 completes twenty-seven and one-half years of credited service as an EMT
8 member.

9 3. Commencing with the first full payroll period after each person
10 becomes a participant in the twenty-two and one-half year retirement
11 program, additional member contributions at the rate specified in para-
12 graph one of this subdivision shall be deducted, subject to the applica-
13 ble provisions of subdivision d of section six hundred thirteen of this
14 article, from the compensation of such participant on each and every
15 payroll of such participant for each and every payroll period for which
16 he or she is such a participant.

17 4. (i) Each participant in the twenty-two and one-half year retirement
18 program shall be charged with a contribution deficiency consisting of
19 the total amounts of additional member contributions such person is
20 required to make pursuant to paragraphs one and two of this subdivision
21 which are not deducted from his or her compensation pursuant to para-
22 graph three of this subdivision, if any, together with interest thereon,
23 compounded annually, and computed in accordance with the provisions of
24 subparagraphs (ii) and (iii) of this paragraph.

25 (ii)(A) The interest required to be paid on each such amount specified
26 in subparagraph (i) of this paragraph shall accrue from the end of the
27 payroll period for which such amount would have been deducted from
28 compensation if he or she had been a participant at the beginning of
29 that payroll period and such deduction had been required for such
30 payroll period, until such amount is paid to the retirement system.

31 (B) The rate of interest to be applied to each such amount during the
32 period for which interest accrues on that amount shall be equal to the
33 rate or rates of interest required by law to be used during that same
34 period to credit interest on the accumulated deductions of retirement
35 system members.

36 (iii) Except as otherwise provided in paragraph five of this subdivi-
37 sion, no interest shall be due on any unpaid additional member contrib-
38 utions which are not attributable to a period prior to the first full
39 payroll period referred to in paragraph three of this subdivision.

40 5. (i) Should any person who, pursuant to subparagraph (ii) of para-
41 graph ten of this subdivision, has received a refund of his or her addi-
42 tional member contributions including any interest paid on such contrib-
43 utions, again become a participant in the twenty-two and one-half year
44 retirement program pursuant to paragraph six of subdivision b of this
45 section, an appropriate amount shall be included in such participant's
46 contribution deficiency, including interest thereon as calculated pursu-
47 ant to subparagraph (ii) of this paragraph, for any credited service for
48 which such person received a refund of such additional member contrib-
49 utions, including any amount of an unpaid loan balance deemed to have
50 been returned to such person pursuant to paragraph twelve of this subdivi-
51 vision, as if such additional member contributions never had been paid.

52 (ii) (A) Interest on a participant's additional member contributions
53 included in such participant's contribution deficiency pursuant to
54 subparagraph (i) of this paragraph shall be calculated as if such addi-
55 tional member contributions had never been paid by such participant, and
56 such interest shall accrue from the end of the payroll period to which

1 an amount of such additional member contributions is attributable, until
2 such amount is paid to the retirement system.

3 (B) The rate of interest to be applied to such amount during the peri-
4 od for which interest accrues on that amount shall be five percent per
5 annum, compounded annually.

6 6. Where a participant who is otherwise eligible for service retire-
7 ment pursuant to subdivision c of this section did not, prior to the
8 effective date of retirement, pay the entire amount of a contribution
9 deficiency chargeable to him or her pursuant to paragraphs four and five
10 of this subdivision, or repay the entire amount of a loan of his or her
11 additional member contributions pursuant to paragraph eleven of this
12 subdivision, including accrued interest on such loan, that participant,
13 nevertheless, shall be eligible to retire pursuant to subdivision c of
14 this section, provided, however, that such participant's service retire-
15 ment benefit calculated pursuant to paragraph two of such subdivision c
16 shall be reduced by a life annuity, calculated in accordance with the
17 method set forth in subdivision i of section six hundred thirteen-b of
18 this article, which is actuarially equivalent to:

19 (i) the amount of any unpaid contribution deficiency chargeable to
20 such member pursuant to paragraphs four and five of this subdivision;
21 plus

22 (ii) the amount of any unpaid balance of a loan of his or her addi-
23 tional member contributions pursuant to paragraph eleven of this subdi-
24 vision, including accrued interest on such loan.

25 7. Where a participant who is otherwise eligible for a vested right to
26 a deferred benefit pursuant to subdivision d of this section did not,
27 prior to the date of discontinuance of service, pay the entire amount of
28 a contribution deficiency chargeable to him or her pursuant to para-
29 graphs four and five of this subdivision, or repay the entire amount of
30 a loan of his or her additional member contributions pursuant to para-
31 graph eleven of this subdivision, including accrued interest on such
32 loan, that participant, nevertheless, shall have a vested right to a
33 deferred benefit pursuant to subdivision d of this section provided,
34 however, that the deferred vested benefit calculated pursuant to para-
35 graph three of subdivision d of this section shall be reduced by a life
36 annuity, calculated in accordance with the method set forth in subdivi-
37 sion i of section six hundred thirteen-b of this article, which is actu-
38 arially equivalent to:

39 (i) the amount of any unpaid contribution chargeable to such member
40 pursuant to paragraphs four and five of this subdivision; plus

41 (ii) the amount of any unpaid balance of a loan of his or her addi-
42 tional member contributions pursuant to paragraph eleven of this subdi-
43 vision, including accrued interest on such loan.

44 8. The head of a retirement system which includes participants in the
45 twenty-two and one-half year retirement program in its membership may,
46 consistent with the provisions of this subdivision, promulgate regu-
47 lations for the payment of such additional member contributions, and any
48 interest thereon, by such participants, including the deduction of such
49 contributions, and any interest thereon, from the participant's compen-
50 sation.

51 9. Subject to the provisions of paragraphs six and seven of this
52 subdivision, where a participant has not paid in full any contribution
53 deficiency chargeable to him or her pursuant to paragraphs four and five
54 of this subdivision, and a benefit, other than a refund of member
55 contributions pursuant to section six hundred thirteen of this article
56 or a refund of additional member contributions pursuant to subparagraph

1 (ii) of paragraph ten of this subdivision, becomes payable under this
2 article to the participant or to his or her designated beneficiary or
3 estate, the actuarial equivalent of any such unpaid amount shall be
4 deducted from the benefit otherwise payable.

5 10. (i) Such additional member contributions, and any interest there-
6 on, shall be paid into the contingent reserve fund of the retirement
7 system of which the participant is a member and shall not for any
8 purpose be deemed to be member contributions or accumulated contrib-
9 utions of a member under section six hundred thirteen of this article or
10 otherwise while he or she is a participant in the twenty-two and one-
11 half year retirement program or otherwise.

12 (ii) Should a participant in the twenty-two and one-half year retire-
13 ment program who has rendered less than fifteen years of credited
14 service cease to hold a position as an EMT member for any reason whatso-
15 ever, his or her accumulated additional member contributions made pursu-
16 ant to this subdivision, together with any interest thereon paid to the
17 retirement system, may be withdrawn by him or her pursuant to procedures
18 promulgated in regulations of the board of trustees of the retirement
19 system, together with interest thereon at the rate of five percent per
20 annum, compounded annually.

21 (iii) Notwithstanding any other provision of law to the contrary, (A)
22 no person shall be permitted to withdraw from the retirement system any
23 additional member contributions paid pursuant to this subdivision or any
24 interest paid thereon, except pursuant to and in accordance with the
25 preceding subparagraphs of this paragraph; and (B) no person, while he
26 or she is a participant in the twenty-two and one-half year retirement
27 program, shall be permitted to withdraw any such additional member
28 contributions or any interest paid thereon pursuant to any of the
29 preceding subparagraphs of this paragraph or otherwise.

30 11. A participant in the twenty-two and one-half year retirement
31 program shall be permitted to borrow from his or her additional member
32 contributions, including any interest paid thereon, which are credited
33 to the additional contributions account established for such participant
34 in the contingent reserve fund of the retirement system. The borrowing
35 from such additional member contributions pursuant to this paragraph
36 shall be governed by the rights, privileges, obligations and procedures
37 set forth in section six hundred thirteen-b of this article which govern
38 the borrowing of member contributions made pursuant to section six
39 hundred thirteen of this article. The board of trustees of the retire-
40 ment system may, consistent with the provisions of this subdivision and
41 the provisions of section six hundred thirteen-b of this article as made
42 applicable to this subdivision, promulgate regulations governing the
43 borrowing of such additional member contributions.

44 12. Whenever a person has an unpaid balance of a loan or his or her
45 additional member contributions pursuant to paragraph eleven of this
46 subdivision at the time he or she becomes entitled to a refund of his or
47 her additional member contributions pursuant to subparagraph (ii) of
48 paragraph ten of this subdivision, the amount of such unpaid loan
49 balance, including accrued interest shall be deemed to have been
50 returned to such member, and the refund of such additional contributions
51 shall be the net amount of such contribution, together with interest
52 thereon in accordance with the provisions of such subparagraph (ii).

53 f. Cost-of-living adjustments. Notwithstanding any other provision of
54 law to the contrary, a person who retires with a retirement benefit
55 provided for in the twenty-two and one-half year retirement program
56 pursuant to the provisions of this section shall not be entitled to the

1 cost-of-living adjustments provided pursuant to section 13-696 of the
2 administrative code of the city of New York.

3 § 7. Paragraph 7 of subdivision d of section 613 of the retirement and
4 social security law, as added by chapter 577 of the laws of 2000, is
5 amended to read as follows:

6 7. (i) The city of New York shall, in the case of an EMT member (as
7 defined in paragraph one of subdivision a of section six hundred four-e
8 of this article) who is a participant in the twenty-five year retirement
9 program (as defined in paragraph four of subdivision a of such section
10 six hundred four-e), and in the case of an EMT member (as defined in
11 paragraph one of subdivision a of section six hundred four-k of this
12 article) who is a participant in the twenty-two and one-half year
13 retirement program (as defined in paragraph four of subdivision a of
14 such section six hundred four-k), and who is not rendered ineligible for
15 such pick ups by another provision of law, pick up and pay to the
16 retirement system of which such participant is a member all additional
17 member contributions which otherwise would be required to be deducted
18 from such member's compensation pursuant to paragraphs one and two of
19 subdivision e of [~~such~~] section six hundred four-e of this article, or
20 pursuant to paragraphs one and two of subdivision e of section six
21 hundred four-k of this article, (not including any additional member
22 contributions due for any period prior to the first full payroll period
23 referred to in such paragraph three of such subdivision e), and shall
24 effect such pick up on each and every payroll of such participant for
25 each and every payroll period with respect to which such paragraph three
26 would otherwise require such deductions.

27 (ii) An amount equal to the amount of additional contributions picked
28 up pursuant to this paragraph shall be deducted by such employer from
29 the compensation of such member (as such compensation would be in the
30 absence of a pick up program applicable to him or her hereunder) and
31 shall not be paid to such member.

32 (iii) The additional member contributions picked up pursuant to this
33 paragraph for any such member shall be paid by such employer in lieu of
34 an equal amount of additional member contributions otherwise required to
35 be paid by such member under the applicable provisions of subdivision e
36 of section six hundred four-e of this article, and shall be deemed to be
37 and treated as employer contributions pursuant to section 414(h) of the
38 Internal Revenue Code.

39 (iv) For the purpose of determining the retirement system rights,
40 benefits and privileges of any member whose additional member contribu-
41 tions are picked up pursuant to this paragraph, such picked up addi-
42 tional member contributions shall be deemed to be and treated as part of
43 such member's additional member contributions under the applicable
44 provisions of subdivision e of section six hundred four-e and subdivi-
45 sion e of section six hundred four-k of this article.

46 (v) With the exception of federal income tax treatment, the additional
47 member contributions picked up pursuant to subparagraph (i) of this
48 paragraph shall for all other purposes, including computation of retire-
49 ment benefits and contributions by employers and employees, be deemed
50 employee salary. Nothing contained in this subdivision shall be
51 construed as superseding the provisions of section four hundred thirty-
52 one of this chapter, or any similar provision of law which limits the
53 salary base for computing retirement benefits payable by a public
54 retirement system.

§ 8. Section 13-125.2 of the administrative code of the city of New York is amended by adding two new subdivisions a-9 and a-10 to read as follows:

a-9. Notwithstanding any other provision of law to the contrary, on or after the starting date for pick up, the employer responsible for pick up shall, in the case of an EMT member, as defined in paragraph one of subdivision a of section 13-157.5 of this chapter, who is a participant in the twenty-two and one-half year retirement program, as defined in paragraph two of such subdivision a, pick up and pay to the retirement system all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to subdivision e of such section 13-157.5, and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such subdivision e would otherwise require such deductions.

a-10. Notwithstanding any other provision of law to the contrary, on or after the starting date for pick up, the employer responsible for pick up shall, in the case of an EMT member, as defined in paragraph two of subdivision a of section four hundred forty-five-j of the retirement and social security law, who is a participant in the twenty-two and one-half year retirement program, as defined in paragraph three of such subdivision a, pick up and pay to the retirement system all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to subdivision d of such section four hundred forty-five-j, and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such subdivision d would otherwise require such deductions.

§ 9. Subparagraph (ii) of paragraph 1 of subdivision c of section 13-125.2 of the administrative code of the city of New York, as amended by chapter 682 of the laws of 2003, is amended to read as follows:

(ii) the determination of the amount of such member's Tier I or Tier II nonuniformed-force member contributions eligible for pick up by the employer or additional member contributions required to be picked up pursuant to subdivision a-one, subdivision a-two, subdivision a-three, subdivision a-four, subdivision a-five, subdivision a-six, subdivision a-seven ~~[or]~~, subdivision a-eight, subdivision a-nine, or subdivision a-ten of this section; and

§ 10. Subdivision d of section 13-125.2 of the administrative code of the city of New York is amended by adding two new paragraphs 2-h and 2-i to read as follows:

(2-h) For the purpose of determining the retirement system rights, benefits and privileges of any member who is a participant in the twenty-two and one-half year retirement program, as defined in paragraph two of subdivision a of section 13-157.5 of this chapter, the additional member contributions of such participant picked up pursuant to subdivision a-nine of this section shall be deemed to be and treated as a part of such member's additional contributions under subdivision e of such section 13-157.5.

(2-i) For the purpose of determining the retirement system rights, benefits and privileges of any member who is a participant in the twenty-two and one-half year retirement program, as defined in paragraph three of subdivision a of section four hundred forty-five-j of the retirement and social security law, the additional member contributions of such participant picked up pursuant to subdivision a-ten of this section shall be deemed to be and treated as a part of such member's

1 additional member contributions under subdivision d of section four
2 hundred forty-five-j of the retirement and social security law.

3 § 11. Paragraph 3 of subdivision d of section 13-125.2 of the adminis-
4 trative code of the city of New York, as amended by chapter 682 of the
5 laws of 2003, is amended to read as follows:

6 (3) Interest on contributions picked up for any Tier I or Tier II
7 non-uniformed-force member pursuant to this section (other than addi-
8 tional member contributions picked up pursuant to subdivision a-one,
9 subdivision a-two, subdivision a-three, subdivision a-four, subdivision
10 a-five, subdivision a-six, subdivision a-seven [~~or~~], subdivision
11 a-eight, subdivision a-nine, or subdivision a-ten of this section) shall
12 accrue in favor of the member and be payable to the retirement system at
13 the same rate, for the same time periods, in the same manner and under
14 the same circumstances as interest would be required to accrue in favor
15 of the member and be payable to the retirement system on such contrib-
16 utions if they were made by such member in the absence of a pick up
17 program applicable to such member under the provisions of this section.

18 § 12. Subdivision a of section 603 of the retirement and social secu-
19 rity law, as amended by section 3 of part EE of chapter 55 of the laws
20 of 2024, is amended to read as follows:

21 a. The service retirement benefit specified in section six hundred
22 four of this article shall be payable to members who have met the mini-
23 mum service requirements upon retirement and attainment of age sixty-
24 two, other than members who are eligible for early service retirement
25 pursuant to subdivision c of section six hundred four-b of this article,
26 subdivision c of section six hundred four-c of this article, subdivision
27 d of section six hundred four-d of this article, subdivision c of
28 section six hundred four-e of this article, subdivision c of section six
29 hundred four-f of this article, subdivision c of section six hundred
30 four-g of this article, subdivision c of section six hundred four-h of
31 this article subdivision c of section six hundred four-i of this arti-
32 cle, [~~or~~] subdivision c of section six hundred four-j of this article,
33 or subdivision c of section six hundred four-k of this article,
34 provided, however, a member of a teachers' retirement system or the New
35 York state and local employees' retirement system who first joins such
36 system before January first, two thousand ten or a member who is a
37 uniformed court officer or peace officer employed by the unified court
38 system who first becomes a member of the New York state and local
39 employees' retirement system before April first, two thousand twelve may
40 retire without reduction of their retirement benefit upon attainment of
41 at least fifty-five years of age and completion of thirty or more years
42 of service, provided, however, that a uniformed court officer or peace
43 officer employed by the unified court system who first becomes a member
44 of the New York state and local employees' retirement system on or after
45 January first, two thousand ten and retires without reduction of their
46 retirement benefit upon attainment of at least fifty-five years of age
47 and completion of thirty or more years of service pursuant to this
48 section shall be required to make the member contributions required by
49 subdivision f of section six hundred thirteen of this article for all
50 years of credited and creditable service, provided further that the
51 preceding provisions of this subdivision shall not apply to a New York
52 city revised plan member.

53 § 12-a. Subdivision a of section 603 of the retirement and social
54 security law, as amended by chapter 18 of the laws of 2012, is amended
55 to read as follows:

1 a. The service retirement benefit specified in section six hundred
2 four of this article shall be payable to members who have met the mini-
3 mum service requirements upon retirement and attainment of age sixty-
4 two, other than members who are eligible for early service retirement
5 pursuant to subdivision c of section six hundred four-b of this article,
6 subdivision c of section six hundred four-c of this article, subdivision
7 d of section six hundred four-d of this article, subdivision c of
8 section six hundred four-e of this article, subdivision c of section six
9 hundred four-f of this article, subdivision c of section six hundred
10 four-g of this article, subdivision c of section six hundred four-h of
11 this article ~~[or]~~, subdivision c of section six hundred four-i of this
12 article, or subdivision c of section six hundred four-k of this article,
13 provided, however, a member of a teachers' retirement system or the New
14 York state and local employees' retirement system who first joins such
15 system before January first, two thousand ten or a member who is a
16 uniformed court officer or peace officer employed by the unified court
17 system who first becomes a member of the New York state and local
18 employees' retirement system before April first, two thousand twelve may
19 retire without reduction of his or her retirement benefit upon attain-
20 ment of at least fifty-five years of age and completion of thirty or
21 more years of service, provided, however, that a uniformed court officer
22 or peace officer employed by the unified court system who first becomes
23 a member of the New York state and local employees' retirement system on
24 or after January first, two thousand ten and retires without reduction
25 of his or her retirement benefit upon attainment of at least fifty-five
26 years of age and completion of thirty or more years of service pursuant
27 to this section shall be required to make the member contributions
28 required by subdivision f of section six hundred thirteen of this arti-
29 cle for all years of credited and creditable service, provided further
30 that the ~~[the]~~ preceding provisions of this subdivision shall not apply
31 to a New York city revised plan member.

32 § 13. Subdivision d of section 613 of the retirement and social secu-
33 rity law is amended by adding a new paragraph 13 to read as follows:

34 13. (i) The city of New York shall, in the case of an EMT member, as
35 defined in paragraph one of subdivision a of section six hundred four-k
36 of this article, who is a participant in the twenty-two and one-half
37 year retirement program, as defined in paragraph four of subdivision a
38 of such section six hundred four-k, pick up and pay to the retirement
39 system of which such participant is a member all additional member
40 contributions which otherwise would be required to be deducted from such
41 member's compensation pursuant to paragraphs one and two of subdivision
42 e of such section six hundred four-k, not including any additional
43 member contributions due for any period prior to the first full payroll
44 period referred to in such paragraph three of such subdivision e, and
45 shall effect such pick up on each and every payroll of such participant
46 for each and every payroll period with respect to which such paragraph
47 three would otherwise require such deductions.

48 (ii) An amount equal to the amount of additional contributions picked
49 up pursuant to this paragraph shall be deducted by such employer from
50 the compensation of such member, as such compensation would be in the
51 absence of a pick up program applicable to him or her hereunder, and
52 shall not be paid to such member.

53 (iii) The additional member contributions picked up pursuant to this
54 paragraph for any such member shall be paid by such employer in lieu of
55 an equal amount of additional member contributions otherwise required to
56 be paid by such member under the applicable provisions of subdivision e

1 of section six hundred four-k of this article, and shall be deemed to be
2 and treated as employer contributions pursuant to section 414(h) of the
3 Internal Revenue Code.

4 (iv) For the purpose of determining the retirement system rights,
5 benefits and privileges of any member whose additional member contrib-
6 utions are picked up pursuant to this paragraph, such picked up addi-
7 tional member contributions shall be deemed to be and treated as part of
8 such member's additional member contributions under the applicable
9 provisions of subdivision e of section six hundred four-k of this arti-
10 cle.

11 (v) With the exception of federal income tax treatment, the additional
12 member contributions picked up pursuant to subparagraph (i) of this
13 paragraph shall for all other purposes, including computation of retire-
14 ment benefits and contributions by employers and employees, be deemed
15 employee salary. Nothing contained in this subdivision shall be
16 construed as superseding the provisions of section four hundred thirty-
17 one of this chapter, or any similar provision of law which limits the
18 salary base for computing retirement benefits payable in New York by a
19 public retirement system.

20 § 14. Nothing contained in sections seven, twelve and twelve-a of this
21 act shall be construed to create any contractual right with respect to
22 members to whom such sections apply. The provisions of such sections are
23 intended to afford members the advantages of certain benefits contained
24 in the internal revenue code, and the effectiveness and existence of
25 such sections and benefits they confer are completely contingent there-
26 on.

27 § 15. This act shall take effect immediately, provided, however that:

28 (a) The provisions of sections seven, twelve, twelve-a and thirteen of
29 this act shall remain in force and effect only so long as, pursuant to
30 federal law, contributions picked up under such section are not includa-
31 ble as gross income of a member for federal income tax purposes until
32 distributed or made available to the member; provided that the New York
33 city employees' retirement system shall notify the legislative bill
34 drafting commission upon the occurrence of such a change in federal law
35 ruling affecting the provisions of this act in order that the commission
36 may maintain an accurate and timely effective data base of the official
37 text of the laws of the state of New York in furtherance of effectuating
38 the provisions of section 44 of the legislative law and section 70-b of
39 the public officers law;

40 (b) The amendments to subdivision d of section 613 of the retirement
41 and social security law made by sections seven and thirteen of this act
42 shall not affect the expiration of such subdivision and shall expire
43 therewith;

44 (c) The amendments to section 13-125.2 of the administrative code of
45 the city of New York made by sections eight, nine, ten and eleven of
46 this act shall not affect the expiration of such section and shall be
47 deemed to expire therewith; and

48 (d) the amendments to subdivision a of section 603 of the retirement
49 and social security law made by section twelve of this act shall be
50 subject to the expiration and reversion of such subdivision pursuant to
51 subdivision (a) of section 5 of part EE of chapter 55 of the laws of
52 2024, as amended, when upon such date the provisions of section twelve-a
53 of this act shall take effect; and

54 (e) The amendments to subdivision a of section 603 of the retirement
55 and social security law made by sections twelve and twelve-a of this act

1 shall not affect the expiration of such subdivision and shall be deemed
2 to expire therewith.