

# STATE OF NEW YORK

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6706

2023-2024 Regular Sessions

## IN ASSEMBLY

May 5, 2023

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Introduced by M. of A. MANKTELOW, MILLER, SMULLEN, BRABENEC, DeSTEFANO  
-- read once and referred to the Committee on Governmental Employees

AN ACT granting retroactive membership in the New York state and local  
employees' retirement system to Justin Whitmore

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

1 Section 1. Notwithstanding any other provision of law, Justin Whit-  
2 more, a member of the New York State and Local Police and Fire Retirement  
3 System currently employed by the city of Rochester, who was  
4 employed as a seasonal employee for Sampson State Park, beginning on  
5 July 7, 2007, who through no fault of his own, failed to become a member  
6 of the New York state and local employees' retirement system during such  
7 employment by Sampson State Park in 2007, shall be deemed to have joined  
8 the New York state and local employees' retirement system on the date  
9 July 7, 2007 and shall be granted Tier IV status in such retirement  
10 system, if, within one year of the effective date of this act, he shall  
11 file a written request with the state comptroller.

12 § 2. All past service costs of implementing the provisions of this act  
13 shall be borne by the state of New York.

14 § 3. This act shall take effect immediately.

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

This bill would provide Justin R. Whitmore a date of membership of  
July 7, 2007 resulting in Tier 2 status in the New York State and Local  
Police and Fire Retirement System. The member is currently in Tier 6 and  
is employed by the City of Rochester.

If this bill is enacted during the 2023 legislative session, we anticipate  
that there will be an increase of approximately \$10,000 in the  
annual contributions of the City of Rochester for the fiscal year ending  
March 31, 2024. In future years, this cost will vary as the billing  
rates and salary of Justin R. Whitmore change.

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

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In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$42,500 which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2024.

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 January 31, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-47, prepared by the Actuary for the New York State and Local Retirement System.