STATE OF NEW YORK

6153

2023-2024 Regular Sessions

IN SENATE

March 31, 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 the retirement of Nassau county 911 operators

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

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

3 § 89-x. Optional twenty-five year retirement plan for county police 4 communications operator, police communications operator supervisor, assistant bureau director (police 911 communications) and bureau director (police 911 communications) in the county of Nassau. a. A member 7 who serves as a county police communications operator, police communications operator supervisor, assistant bureau director (police 911 9 communications) and bureau director (police 911 communications), and is employed by the county of Nassau shall be eligible to retire pursuant to 10 11 the provisions of this section. Such eligibility shall be an alternative to the eligibility provisions available under any other plan of this 12 article to which such member is subject. The county executive of the 13 14 county of Nassau shall certify to the comptroller, periodically and at 15 such intervals of time as may be required of him or her and in such fashion as may be prescribed, the identity of the eligible police commu-16 nications operator, police communications operator supervisor, assistant 17 bureau director (police 911 communications) and bureau director (police 18 19 911 communications) in his or her employ. 20

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

23 <u>c. Upon completion of twenty-five years of such service and upon</u> 24 <u>retirement, each such member shall receive a pension which, together</u> 25 <u>with an annuity which shall be the actuarial equivalent of his or her</u>

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 accumulated contributions at the time of his or her retirement and an additional pension which is the actuarial equivalent of the reserved-for-increased-take-home-pay to which he or she may then be entitled shall be sufficient to provide him or her with a retirement allowance equal to one-half of his or her final average salary.

- d. As used in this section "creditable service" shall include any and all services performed as a county police communications operator, police communications operator supervisor, assistant bureau director and bureau director employed by the county of Nassau.
- e. Credit for service as a member or officer of the state police or as a paid firefighter, police officer or officer of any organized fire department or police force or department of any county, city, village, town, fire district or police district, or as a criminal investigator in the office of a district attorney shall also be deemed to be creditable service and shall be included in computing years of total service for retirement pursuant to this section.
- f. A member contributing on the basis of this section at the time of retirement, may retire after the completion of twenty-five years of total creditable service. Application therefor may be filed in a manner similar to that provided in section seventy of this article. Upon completion of twenty-five years of such service and upon retirement, each such member shall receive a pension which, together with an annuity which shall be the actuarial equivalent of his or her accumulated contributions at the time of his or her retirement and an additional pension which is the actuarial equivalent of the reserved-for-increased-take-home-pay to which he or she may then be entitled shall be sufficient to provide him or her with a retirement allowance equal to one-half of his or her final average salary; for service beyond twentyfive years and for non-police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications) and bureau director (police 911 communications) county service the benefit is increased by one-sixtieth of final average salary for each year of additional service credit.
- g. In computing the twenty-five years of total service of a member pursuant to this section full credit shall be given and full allowance shall be made for service of such member in time of war after World War I as defined in section two of this chapter, provided such member at the time of his or her entrance into the armed forces was in the service of the county.
- h. Nothing in this section shall be construed to prevent a member, who does not retire pursuant to the provisions of this section, from utilizing service which is creditable service pursuant to the provisions of this section for service credit pursuant to the provisions of any other plan of this article to which such member is subject.
- 45 <u>i. The provisions of this section shall be controlling notwithstanding</u> 46 <u>any other provision in this article to the contrary.</u>
 - § 2. Subdivision a of section 445 of the retirement and social security law, as amended by chapter 245 of the laws of 2021, is amended to read as follows:
- a. No member of a retirement system who is subject to the provisions of this article shall retire without regard to age, exclusive of retirement for disability, unless he or she is a police officer, an investigator member of the New York city employees' retirement system, firefighter, correction officer, a qualifying member as defined in section eighty-nine-t, as added by chapter six hundred fifty-seven of the laws of nineteen hundred ninety-eight, of this chapter, sanitation worker, a

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

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added by chapter four hundred forty-one of the laws of two thousand one, or is employed in Rockland county as a superior correction officer as in section eighty-nine-v of this chapter as added by chapter 4 five hundred fifty-six of the laws of two thousand one or is a paramedic 5 employed by the police department in the town of Tonawanda and retires under the provisions of section eighty-nine-v of this chapter, as added 7 by chapter four hundred seventy-two of the laws of two thousand one, or 8 is a county fire marshal, supervising fire marshal, fire marshal, 9 assistant fire marshal, assistant chief fire marshal or chief fire 10 marshal employed by the county of Nassau as defined in section eighty-11 nine-w of this chapter, or is a county police communications operator, 12 police communications operator supervisor, assistant bureau director (police 911 communications) and bureau director (police 911 communi-13 14 cations) employed by the county of Nassau and is in a plan which permits 15 immediate retirement upon completion of a specified period of service 16 without regard to age. Except as provided in subdivision c of section 17 four hundred forty-five-a of this article, subdivision c of section four hundred forty-five-b of this article, subdivision c of section four 18 19 hundred forty-five-c of this article, subdivision c of section four 20 hundred forty-five-d of this article, subdivision c of section four 21 hundred forty-five-e of this article, subdivision c of section four 22 hundred forty-five-f of this article and subdivision c of section four hundred forty-five-h of this article, a member in such a plan and such 23 an occupation, other than a police officer or investigator member of the 24 25 New York city employees' retirement system or a firefighter, shall not be permitted to retire prior to the completion of twenty-five years of 26 27 credited service; provided, however, if such a member in such an occupa-28 tion is in a plan which permits retirement upon completion of twenty years of service regardless of age, he or she may retire upon completion 29 30 of twenty years of credited service and prior to the completion of twenty-five years of service, but in such event the benefit provided from 31 32 funds other than those based on such a member's own contributions shall 33 not exceed two per centum of final average salary per each year of cred-34 ited service.

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

36 37 u. The service retirement benefit specified in section six hundred 38 four of this article shall be payable to members with twenty-five years 39 of creditable service, without regard to age, who are employed in the county of Nassau as a county police communications operator, police 40 communications operator supervisor, assistant bureau director (police 41 42 911 communications) and bureau director (police 911 communications) as 43 defined in section eighty-nine-x of this chapter if: (i) such members 44 have met the minimum service requirements upon retirement, and (ii) in the case of a member subject to the provisions of article fourteen of 45 46 this chapter, such member files an election therefor which provides that 47 he or she will be subject to the provisions of this article and to none 48 of the provisions of such article fourteen. Such election, which shall 49 be irrevocable, shall be in writing, duly executed and shall be filed with the comptroller within one year of the effective date of this 50 51 subdivision or within one year after entering the employment with such 52 county upon which eligibility is based, whichever comes later. For the purposes of this subdivision, the term "creditable service" shall have 53 54 the meaning as so defined in both sections eighty-nine-x and six hundred one of this chapter. 55

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

3 u. The early service retirement benefit for a member who is employed 4 in the county of Nassau as a county police communications operator, 5 police communications operator supervisor, assistant bureau director (police 911 communications) and bureau director (police 911 communi-7 cations) as defined in section eighty-nine-x of this chapter shall be a pension equal to one-fiftieth of final average salary times years of 9 credited service at the completion of twenty-five years of service as 10 such police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications) and 11 12 bureau director (police 911 communications), but not exceeding one-half of his or her final average salary; for service beyond twenty-five years 13 14 the benefits shall increase by one-sixtieth of final average salary for 15 each year of additional service credit provided, however, that the total 16 allowance payable pursuant to this section shall not exceed three-17 fourths of such member's final average salary.

- 18 § 5. All past service costs associated with implementing the 19 provisions of this act shall be borne by Nassau county.
 - § 6. This act shall take effect January 1, 2024.

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

This bill would permit members of the New York State and Local Employees' Retirement System employed by Nassau County in the title of police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications) or bureau director (police 911 communications) to retire upon completion of twenty-five years of creditable service with a benefit of one-half of final average salary (FAS) and an additional benefit of one-sixtieth of FAS for each year of creditable service in excess of twenty-five years, not to exceed 15 years. Affected members in Tiers 1 or 2 would be awarded additional sixtieths for all service in excess of twenty-five years. Additionally, for those members covered under the provisions of Article 14, this bill would permit an irrevocable election to forfeit the benefits of Article 14 in favor of the 25-year plan benefit. Such election must be made within one year of the effective date of this bill or within one year of entering service with Nassau County in any of the above titles, whichever comes later.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$748,000 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 \$3.24 million 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 206 affected members employed by Nassau County, with annual salary of approximately \$16.5 million as of March 31, 2022. The affected members were identified using information provided by Abigail Winslow of the New York State Assembly Governmental Employees Committee.

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

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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 March 30, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-114, prepared by the Actuary for the New York State and Local Retirement System.