STATE OF NEW YORK

6153--A

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 -- recommitted to the Committee on Civil Service and Pensions in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the retirement and social security law, in relation to the retirement of Nassau county 911 operators and fire techs

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-y to read as follows:

§ 89-y. Optional twenty-five year retirement plan for county police communications operator, police communications operator supervisor, 5 assistant bureau director (police 911 communications), bureau director (police 911 communications), fire tech I, fire tech II and fire tech III in the county of Nassau. a. A member who serves as a county police 7 8 communications operator, police communications operator supervisor, assistant bureau director (police 911 communications), bureau director 9 10 (police 911 communications), fire tech I, fire tech II and fire tech 11 III, and is employed by the county of Nassau shall be eligible to retire 12 pursuant to the provisions of this section. Such eliqibility shall be an 13 alternative to the eligibility provisions available under any other plan 14 of this article to which such member is subject. The county executive of the county of Nassau shall certify to the comptroller, periodically and 15 16 at such intervals of time as may be required of such county executive 17 and in such fashion as may be prescribed, the identity of the eliqible 18 county police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications), 19 bureau director (police 911 communications), fire tech I, fire tech II 2.1 and fire tech III in the employ of such county executive.

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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.

- c. 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 such member's accumulated contributions at the time of such member's retirement and an additional pension which is the actuarial equivalent of the reserved-for-increased-take-home-pay to which such member may then be entitled shall be sufficient to provide such member with a retirement allowance equal to one-half of the final average salary of such member.
- 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 (police 911 communications), bureau director (police 911 communications), fire tech I, fire tech II and fire tech III 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 the accumulated contributions of such member at the time of such member's retirement and an additional pension which is the actuarial equivalent of the reserved-for-increased-take-home-pay to which such member may then be entitled shall be sufficient to provide such member with a retirement allowance equal to one-half of the final average salary of such member; for service beyond twenty-five years and for non-county police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications), bureau director (police 911 communications), fire tech I, fire tech II and fire tech III 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 their 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.
- 54 <u>i. The provisions of this section shall be controlling notwithstanding</u> 55 <u>any other provision in this article to the contrary.</u>

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§ 2. Subdivision a of section 445 of the retirement and social security law, as amended by chapter 714 of the laws of 2023, is amended to read as follows:

a. No member of a retirement system who is subject to the provisions 4 5 of this article shall retire without regard to age, exclusive of retirement for disability, unless he or she is a police officer, an investi-7 gator 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 9 10 of nineteen hundred ninety-eight, of this chapter, sanitation worker, a 11 special officer (including persons employed by the city of New York in 12 the title urban park ranger or associate urban park ranger), school safety agent, campus peace officer or a taxi and limousine commission 13 14 inspector member of the New York city employees' retirement system or 15 the New York city board of education retirement system, a dispatcher member of the New York city employees' retirement system, a police 16 17 communications member of the New York city employees' retirement system, an EMT member of the New York city employees' retirement system, a depu-18 sheriff member of the New York city employees' retirement system, a 19 correction officer of the Westchester county correction department as 20 21 defined in section eighty-nine-e of this chapter or employed in Suffolk 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 23 of this chapter, employed in Suffolk county as a 24 ninety-seven, 25 correction officer, as defined in section eighty-nine-f of this chapter, 26 employed in Nassau county as a correction officer, uniformed 27 correction division personnel, sheriff, undersheriff or deputy sheriff, 28 as defined in section eighty-nine-g of this chapter, or employed in Nassau county as an ambulance medical technician, an ambulance medical 29 30 technician/supervisor or a member who performs ambulance medical techni-31 cian related services, or a police medic, police medic supervisor or a 32 member who performs police medic related services, as defined in section 33 eighty-nine-s, as amended by chapter five hundred seventy-eight of the laws of nineteen hundred ninety-eight, of this chapter, or employed in 34 35 Nassau county as a peace officer, as defined in section eighty-nine-s, 36 as added by chapter five hundred ninety-five of the laws of nineteen 37 hundred ninety-seven, of this chapter, or employed in Albany county as a sheriff, undersheriff, deputy sheriff, correction officer or identifica-39 tion officer, as defined in section eighty-nine-h of this chapter or is employed in St. Lawrence county as a sheriff, undersheriff, deputy sher-40 iff or correction officer, as defined in section eighty-nine-i of this 41 42 chapter or is employed in Orleans county as a sheriff, undersheriff, 43 deputy sheriff or correction officer, as defined eighty-nine-l of this chapter or is employed in Jefferson county as a 44 45 sheriff, undersheriff, deputy sheriff or correction officer, as defined 46 in section eighty-nine-j of this chapter or is employed in Onondaga 47 county as a deputy sheriff-jail division competitively appointed or as a 48 correction officer, as defined in section eighty-nine-k of this chapter is employed in a county which makes an election under subdivision j 49 of section eighty-nine-p of this chapter as a sheriff, undersheriff, 50 51 deputy sheriff or correction officer as defined in such section eighty-52 nine-p or is employed in Broome County as a sheriff, undersheriff, deputy sheriff or correction officer, as defined in section eighty-nine-m of 53 this chapter or is a Monroe county deputy sheriff-court security, or deputy sheriff-jailor as defined in section eighty-nine-n, as added by 55 chapter five hundred ninety-seven of the laws of nineteen hundred nine-

ty-one, of this chapter or is employed in Greene county as a sheriff, undersheriff, deputy sheriff or correction officer, as defined in section eighty-nine-o of this chapter or is a traffic officer with the town of Elmira as defined in section eighty-nine-q of this chapter or is 5 employed by Suffolk county as a park police officer, as defined in section eighty-nine-r of this chapter or is a peace officer employed by 7 a county probation department as defined in section eighty-nine-t, as 8 added by chapter six hundred three of the laws of nineteen hundred nine-9 ty-eight, of this chapter or is employed in Rockland county as a deputy 10 sheriff-civil as defined in section eighty-nine-v of this chapter as 11 added by chapter four hundred forty-one of the laws of two thousand one, 12 or is employed in Rockland county as a superior correction officer as defined in section eighty-nine-v of this chapter as added by chapter 13 14 five hundred fifty-six of the laws of two thousand one or is a paramedic 15 employed by the police department in the town of Tonawanda and retires 16 under the provisions of section eighty-nine-v of this chapter, as added 17 by chapter four hundred seventy-two of the laws of two thousand one, or is a county fire marshal, supervising fire marshal, fire marshal, 18 assistant fire marshal, assistant chief fire marshal, chief fire 19 20 marshal, division supervising fire marshal or fire marshal trainee 21 employed by the county of Nassau as defined in section eighty-nine-w of 22 this chapter or is employed in Monroe county as a deputy sheriff-civil 23 as defined in section eighty-nine-x of this chapter, employed as an 24 emergency medical technician, critical care technician, advanced emer-25 gency medical technician, paramedic or supervisor of such titles in a 26 participating Suffolk county fire district as defined in section eight-27 y-nine-ss of this chapter, or is a county police communications opera-28 tor, police communications operator supervisor, assistant bureau 29 director (police 911 communications), bureau director (police 911 communications), fire tech I, fire tech II and fire tech III employed by 30 31 the county of Nassau as defined in section eighty-nine-y of this chapter 32 and is in a plan which permits immediate retirement upon completion of a 33 specified period of service without regard to age. Except as provided 34 in subdivision c of section four hundred forty-five-a of this article, subdivision c of section four hundred forty-five-b of this article, 35 36 subdivision c of section four hundred forty-five-c of this article, 37 subdivision c of section four hundred forty-five-d of this article, subdivision c of section four hundred forty-five-e of this article, 39 subdivision c of section four hundred forty-five-f of this article and 40 subdivision c of section four hundred forty-five-h of this article, a member in such a plan and such an occupation, other than a police offi-41 42 cer or investigator member of the New York city employees' retirement 43 system or a firefighter, shall not be permitted to retire prior to the 44 completion of twenty-five years of credited service; provided, however, such a member in such an occupation is in a plan which permits 45 46 retirement upon completion of twenty years of service regardless of age, 47 [he or she] such member may retire upon completion of twenty years of 48 credited service and prior to the completion of twenty-five years of service, but in such event the benefit provided from funds other than 49 50 those based on such a member's own contributions shall not exceed two per centum of final average salary per each year of credited service. 51 52

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

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w. The service retirement benefit specified in section six hundred four of this article shall be payable to members with twenty-five years of creditable service, without regard to age, who are employed in the

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county of Nassau as a county police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications), bureau director (police 911 communications), fire 3 4 tech I, fire tech II and fire tech III as defined in section eighty-5 nine-y of this chapter if: (i) such members have met the minimum service requirements upon retirement, and (ii) in the case of a member subject 7 to the provisions of article fourteen of this chapter, such member files 8 an election therefor which provides that such member will be subject to 9 the provisions of this article and to none of the provisions of such article fourteen. Such election, which shall be irrevocable, shall be in 10 11 writing, duly executed and shall be filed with the comptroller within 12 one year of the effective date of this subdivision or within one year after entering the employment with such county upon which eligibility is 13 14 based, whichever comes later. For the purposes of this subdivision, the term "creditable service" shall have the meaning as so defined in both 15 16 sections eighty-nine-y and six hundred one of this chapter.

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

w. The early service retirement benefit for a member who is employed in the county of Nassau as a county police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications), bureau director (police 911 communications), fire tech I, fire tech II and fire tech III as defined in section eighty-nine-y of this chapter shall be a pension equal to onefiftieth of final average salary times years of credited service at the completion of twenty-five years of service as such police communications operator, police communications operator supervisor, assistant bureau director (police 911 communications), bureau director (police 911 communications), fire tech I, fire tech II and fire tech III, but not exceeding one-half of the final average salary of such member; for service beyond twenty-five years the benefits shall increase by one-sixtieth of final average salary for each year of additional service credit provided, however, that the total allowance payable pursuant to this section shall not exceed three-fourths of such member's final average salary.

- 36 § 5. All past service costs associated with implementing the 37 provisions of this act shall be borne by Nassau county.
 - § 6. This act shall take effect January 1, 2025.

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), bureau director (police 911 communications), fire tech I, fire tech II or fire tech III 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 fifteen 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 twenty-five-year plan benefit. Such election must be made within one year of the effective date of this bill or within one year of entering employment with Nassau County in any of the above titles, whichever comes later.

If this bill is enacted during the 2024 Legislative Session, we anticipate that there will be an increase of approximately \$1.1 million in the annual contributions of Nassau County for the fiscal year ending March 31, 2025. In future years this cost will vary but is expected to average 4.8% of salary annually.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$4.77 million which will be borne by Nassau County as a one-time payment. This estimate assumes that payment will be made on February 1, 2025.

These estimated costs are based on 233 affected members employed by Nassau County, with annual salary of approximately \$20.3 million as of March 31, 2023. The affected members were identified using information provided by the Office of Senator Robert Jackson.

Summary of relevant resources:

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

The actuarial assumptions and methods used are described in the 2023 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2023 New York State and Local Retirement System Financial Statements and Supplementary Information.

I am a member of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 14, 2024, and intended for use only during the 2024 Legislative Session, is Fiscal Note No. 2024-105, prepared by the Actuary for the New York State and Local Retirement System.