STATE OF NEW YORK

8997

IN SENATE

April 8, 2024

Introduced by Sen. MARTINEZ -- 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 members employed as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles in a participating Suffolk county fire district

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

Section 1. Subdivisions a and j of section 89-ss of the retirement and social security law, as added by chapter 714 of the laws of 2023, are amended to read as follows:

a. Any member employed **on or after December eighth, two thousand twenty-three** as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles upon an election by a participating Suffolk county fire district shall be eligible to retire pursuant to the provisions of this section. Such eligibility shall be an alternative to the eligibility provisions available under any other plan of this article to which such member is subject.

j. [~~Any member who, on or before the effective date of this section, is employed as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles in a participating Suffolk county fire district may, by filing an election within one year after the effective date of this section, elect to be subject to the provisions of this section. Such election shall be in writing, shall be duly executed and filed with the comptroller and shall be irrevocable.~~] **(1) Each Suffolk county fire district that elects pursuant to the provisions of this subdivision shall pay the cost attributable therefor.**

(2) The benefits of this section shall be available only to those members defined in subdivisions a and d of this section whose employer elects to provide such benefits by adopting a resolution to such effect and filing a certified copy thereof with the comptroller. Such resol-

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

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ution shall be accompanied by the affidavit of the chief executive officer of the fire district that the fire district has received an estimate from the retirement system of the cost of the benefit provided by this section.

(3) Such resolution shall apply to all members defined in subdivisions a and d of this section.

§ 2. Subdivision v of section 603 of the retirement and social security law, as added by chapter 714 of the laws of 2023, is amended to read as follows:

v. 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 by a participating fire district that makes the election provided for in subdivision j of section eighty-nine-ss of this chapter as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles in a participating Suffolk county fire district as defined in section eighty-nine-ss of this chapter if: (i) such members have met the minimum service requirements upon retirement; and (ii) in the case of a member subject to the provisions of article fourteen of this chapter, such member files an election therefor which provides that [~~he or she~~] such member will be subject to the provisions of this article and to none of the provisions of such article fourteen. Such election, which shall be irrevocable, shall be in writing, duly executed and shall be filed with the comptroller within one year of [~~the effective date of this subdivision~~] the election such member's employer makes pursuant to subdivision j of section eighty-nine-ss or within one year after entering the employment with the participating Suffolk county fire district upon which eligibility is based, whichever comes later. For the purposes of this subdivision, the term "creditable service" shall have the meaning as so defined in both sections eighty-nine-ss and six hundred one of this chapter.

§ 3. All past service costs associated with implementing the provisions of this act shall be borne by the participating Suffolk county fire district.

§ 4. This act shall take effect immediately and shall be deemed to have been in full force and effect on December 8, 2023.

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

This bill is a technical correction to Chapter 714 of the Laws of 2023. It would allow fire districts in Suffolk County that participate in the New York State and Local Employees' Retirement System to elect to provide individuals employed in the title of emergency medical technician, advanced emergency medical technician, critical care technician, or paramedic, and supervisors of these titles, the option 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. Members in Tiers 3 - 6 would be limited to 15 years of additional one-sixtieths.

As a technical amendment to Chapter 714 of the Laws of 2023, the fiscal costs quoted for that bill still apply. There is no additional cost associated with this bill.

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined. Prior to electing to provide these benefits, an eligible fire district would be required to submit a roster of individuals in covered titles to the New York State and Local Retirement System. This roster would be

used to develop an exact cost for the individual fire district electing to provide these benefits.

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 March 29, 2024, and intended for use only during the 2024 Legislative Session, is Fiscal Note No. 2024-154, prepared by the Actuary for the New York State and Local Retirement System.