STATE OF NEW YORK

10558

IN ASSEMBLY

March 13, 2026

Introduced by M. of A. PHEFFER AMATO -- read once and referred to the Committee on Governmental Employees

AN ACT to amend the retirement and social security law, in relation to providing for a twenty year retirement of county correction officers in Suffolk county

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

Section 1. Subdivisions b, g and h of section 89-f of the retirement and social security law, subdivision b as added by chapter 591 of the laws of 1988 and such section as renumbered by chapter 771 of the laws of 1988, subdivisions g and h as amended by chapter 576 of the laws of 2024, are amended to read as follows:

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

g. A member contributing on the basis of this section at the time of retirement, shall retire after the completion of twenty years, twenty-five years or thirty 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 years, twenty-five years or thirty 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 reserve-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 forty percent of such member's final average salary for a member retiring after the completion of twenty years, one-half of such member's final average salary for a member retiring after the completion of twenty-five years, or a retirement allowance equal to sixty percent of such member's final average salary for a member retiring after the completion of thirty years.

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

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h. In computing the **twenty years,** twenty-five years or thirty 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 such member's entrance into the armed forces was in the service of the county of Suffolk.

§ 2. Paragraphs 1 and 2 of subdivision c of section 89-f of the retirement and social security law are renumbered paragraphs 2 and 3 and a new paragraph 1 is added to read as follows:

(1) Upon completion of twenty years of such service and upon retirement, each such member 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 forty percent of such member's final average salary.

§ 3. Subdivision c of section 603 of the retirement and social security law, as amended by chapter 672 of the laws of 1990, is amended to read as follows:

c. The service retirement benefit specified in section six hundred four of this article shall be payable to members with [~~twenty-five~~] **twenty** or more years of creditable service, without regard to age, who are employed in Suffolk county as a correction officer as defined in section eighty-nine-f 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~~] **they** 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 on or before September first, nineteen hundred eighty-nine or within one year after entering into employment with Suffolk county as a corrections officer, as defined in section eighty-nine-f of this chapter, whichever is later. For the purposes of this subdivision, the term "creditable service" shall have the meaning as so defined in both sections eighty-nine-f and six hundred one of this chapter.

§ 4. Paragraphs 1 and 2 of subdivision d of section 604 of the retirement and social security law are renumbered paragraphs 2 and 3 and a new paragraph 1 is added to read as follows:

1. Notwithstanding any other provision of law to the contrary, the early service retirement for a member who is employed in Suffolk county as a correction officer as defined in section eighty-nine-f of this chapter, shall be a pension equal to one-fiftieth of final average salary times years of credited service at the completion of twenty years of service as such correction officer, but not exceeding forty percent of such member's final average salary.

§ 5. All past service costs associated with implementing the provisions of this act shall be borne by the county of Suffolk and may be amortized over a period of ten years.

§ 6. Notwithstanding any other provision of law to the contrary, none of the provisions of this act shall be subject to the appropriation requirement of section 25 of the retirement and social security law.

§ 7. This act shall take effect immediately and shall apply to all members that retire on or after such date.

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

This bill would modify the service retirement benefit for members of the New York State and Local Employees' Retirement System employed by Suffolk County as correction officers. Members are currently awarded 50 percent of final average salary (FAS) upon completion of 25 years of creditable service or 60 percent upon completion of 30 years. The modified benefit will alternately award 40 percent of FAS upon completion of 20 years of creditable service.

We estimate that Suffolk County's annual contributions will increase $2.7 million beginning FYE 2027, with near-term costs increasing 2.7% of salary for Tier 6 participants, from 16.2% to 18.9%. Subsequent costs will vary annually but are expected to average 2.0% of salary, long-term.

In addition, there will be an immediate past service cost of $27.1 million borne by Suffolk County as a one-time payment. This cost assumes that payment will be made on February 1, 2027. If Suffolk County elects to amortize this cost over 10 years, the cost for each year will be $3.46 million.

These estimated costs are based on 881 affected members employed by Suffolk County, with annual salary of approximately $122 million as of March 31, 2025.

Summary of relevant resources:

Membership data as of March 31, 2025 was used to measure the impact of the bill, the same data used in the Actuarial Valuations dated April 1, 2025. Distributions and other statistics can be found in the 2025 Report of the Actuary and the 2025 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2025 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The fair value of assets and GASB disclosures can be found in the 2025 Financial Statements and Supplementary Information.

Assumptions, demographics, and other considerations may have been modified to better reflect specific provisions of any proposed benefit change(s).

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

This estimate, dated March 5, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-114. As Chief Actuary of the New York State and Local Retirement System (NYSLRS), I, Aaron Schottin Young, hereby certify that this analysis complies with applicable Actuarial Standards of Practice as well as the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion of the American Academy of Actuaries, of which I am a member. I am a member of NYSLRS but do not believe it impairs my objectivity.