STATE OF NEW YORK

11028

IN ASSEMBLY

April 23, 2026

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

AN ACT to amend the general municipal law, in relation to disabilities of deputy sheriffs in certain cities

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

Section 1. The general municipal law is amended by adding a new section 207-r to read as follows:

§ 207-r. Disabilities of deputy sheriff members of a retirement system in certain cities. 1. Notwithstanding the provisions of any general, special or local law or administrative code to the contrary, but except for the purposes of the workers' compensation law and the labor law, any condition of impairment of health caused by diseases of the heart, resulting in total or partial disability or death to a paid employee performing the duties of a deputy sheriff in the sheriff's department of a city of one million or more, where such employee is drawn from competitive civil service lists, who successfully passed a physical examination on entry into the service of such department, which examination failed to reveal any evidence of such condition, shall be presumptive evidence that it was incurred in the performance and discharge of duty, unless the contrary be proved by competent evidence.

2. Notwithstanding any other provision of law, a deputy sheriff member retiring pursuant to the provisions of subdivision one of this section shall receive a pension equal to three-fourths of such member's final average salary.

§ 2. This act shall take effect immediately.

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

SUMMARY: The proposed legislation would provide certain Deputy Sheriff members of the New York City Employees' Retirement System (NYCERS) a rebuttable statutory presumption that a qualifying partial or total disability or death related to a heart disease was incurred in the performance of duty.

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

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ILLUSTRATION-INCREASE (DECREASE) IN EMPLOYER CONTRIBUTIONS
by Fiscal Year for the first 25 years ($ in Thousands)

	One Incident		One Incident Per Year	
Year	Disability	Death	Disability	Death
2027	58	175	58	175
2028	58	175	118	354
2029	58	175	180	540
2030	58	175	244	730
2031	58	175	309	927
2032	58	175	377	1,129
2033	58	175	446	1,338
2034	58	175	518	1,552
2035	58	175	592	1,774
2036	58	175	668	2,001
2037	58	175	746	2,236
2038	58	175	827	2,478
2039	58	175	910	2,726
2040	58	175	996	2,983
2041	0	0	1,025	3,072
2042	0	0	1,056	3,164
2043	0	0	1,088	3,259
2044	0	0	1,121	3,357
2045	0	0	1,154	3,458
2046	0	0	1,189	3,562
2047	0	0	1,224	3,668
2048	0	0	1,261	3,779
2049	0	0	1,299	3,892
2050	0	0	1,338	4,009
2051	0	0	1,378	4,129

Employer contribution impact beyond Fiscal Year 2051 is not shown.

The potential increases in employer contributions will be allocated to New York City.

PRESENT VALUE OF BENEFITS: The Present Value of Benefits is the discounted expected value of benefits paid to current members if all assumptions are met, including future service accrual and pay increases. Future new hires are not included in this present value.

INITIAL INCREASE (DECREASE) IN ACTUARIAL PRESENT VALUES
as of June 30, 2025 ($ in Thousands)

Present Value (PV)	Per Disability	Per Death
(1) PV of Employer Contributions:	493	1,476
(2) PV of Employee Contributions:	**(48)**	**0**
Total PV of Benefits (1) + (2):	445	1,476

UNFUNDED ACCRUED LIABILITY (UAL): Actuarial Accrued Liabilities are the portion of the Present Value of Benefits allocated to past service. Changes in UAL per incident would be recognized as ongoing gain/loss.

AMORTIZATION OF UNFUNDED ACCRUED LIABILITY

Recognized as Ongoing Gain/Loss	Per Disability	Per Death
Increase (Decrease) in UAL:	493 K	1,476 K
Number of Payments:	14	14
Amortization Payment:	58 K	175 K

CENSUS DATA: The number of members who will benefit in the future from this proposed legislation is unknown. The estimates presented herein are based on preliminary census data collected as of June 30, 2025. The census data for the potentially impacted population used to develop the average costs is summarized below.

	NYCERS
Active Members	
- Number Count:	168
- Average Age:	41.3
- Average Service:	9.6
- Average Salary:	84,800

IMPACT ON MEMBER BENEFITS: Currently, a New York City Deputy Sheriff who becomes disabled due to a heart disease would generally be eligible for an applicable ordinary disability retirement benefit after attaining 10 years of service. The disability benefit is a lifetime payment equal to the greatest of 1/3 of Final Average Salary (FAS), 1/60th of FAS times service, or the service retirement benefit, if eligible.

Under the proposed legislation, the performance of duty disability benefit for NYCERS Deputy Sheriff members who are disabled from a heart disease would be equal to 75% of FAS without an offset for Workers' Compensation.

The ordinary death benefit New York City Deputy Sheriff members is a lump sum payment generally equal to three times the member's salary plus a return of member contributions.

Under the proposed legislation, the performance of duty death benefit would generally be equal to a lifetime benefit of 50% of a member's wages earned during the last year of service, plus, if applicable, the Special Accidental Death Benefit (SADB) payable under General Municipal Law section 208-f.

SADB for Deputy Sheriffs was enacted by Chapter 720 of the Laws of 2023 and all accidental deaths are assumed to qualify for SADB.

ASSUMPTIONS AND METHODS: The estimates presented herein have been calculated based on the Revised 2021 Actuarial Assumptions and Methods of the impacted retirement systems.

The number of members who will benefit in the future from this fiscal note is unknown. The cost of this proposed legislation could vary greatly depending on the number of future members who benefit and on their length of service, age, and salary history. In particular, the increase would be greater for a member who is not yet eligible for an ordinary disability benefit when the disabling heart disease is diagnosed.

The estimated financial impact for disabled members has been calculated assuming 50% would have retired under an ordinary disability benefit, and 50% would have continued working if the proposed legislation were not passed.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the actuarial assumptions, methods, and models used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein. Quantifying these risks is beyond the scope of this Fiscal Note.

This Fiscal Note is intended to measure pension-related impacts and does not include other potential costs (e.g., administrative and Other

Postemployment Benefits). This Fiscal Note does not reflect any chapter laws that may have been enacted during the current legislative session.

STATEMENT OF ACTUARIAL OPINION: Marek Tyszkiewicz and Gregory Zelikovsky are members of the Society of Actuaries and the American Academy of Actuaries. We are members of NYCERS, but do not believe it impairs our objectivity, and we meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of our knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2026-54 dated March 27, 2026 was prepared by the Chief Actuary for the New York City Retirement Systems and Pension Funds and is intended for use only during the 2026 Legislative Session.