

# STATE OF NEW YORK

6911--A

2025-2026 Regular Sessions

## IN ASSEMBLY

March 18, 2025

Introduced by M. of A. DeSTEFANO, ANGELINO, BEEPHAN, E. BROWN, DURSO, McDONOUGH, BRABENEC, O'PHARROW, KASSAY -- read once and referred to the Committee on Governmental Employees -- 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 an optional twenty-five year retirement plan for chief fire marshals, assistant chief fire marshals, fire marshals II, and fire marshals I in Suffolk county

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

1 Section 1. Section 604 of the retirement and social security law is  
2 amended by adding a new subdivision x to read as follows:

3 x. The early service retirement benefit for a member who is employed  
4 by the county of Suffolk or a participating employer that is a town or  
5 village in the county of Suffolk that makes the election provided for in  
6 subdivision j of section eighty-nine-z of this chapter as a chief fire  
7 marshal, assistant chief fire marshal, fire marshal II or fire marshal I  
8 as defined in section eighty-nine-z of this chapter shall be a pension  
9 equal to one-fiftieth of final average salary times years of credited  
10 service at the completion of twenty-five years of service as a chief  
11 fire marshal, assistant chief fire marshal, fire marshal II, or fire  
12 marshal I in the county of Suffolk or a participating employer that is a  
13 town or village in the county of Suffolk but not exceeding one-half of  
14 such member's final average salary; for service beyond twenty-five years  
15 the benefits shall increase by one-sixtieth of final average salary for  
16 each year of additional service credit provided, however, that the total  
17 allowance payable pursuant to this section shall not exceed three-  
18 fourths of such member's final average salary.

19 § 2. The retirement and social security law is amended by adding a new  
20 section 89-z to read as follows:

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

LBD02740-06-5

1 § 89-z. Retirement of members employed as a chief fire marshal,  
2 assistant chief fire marshal, fire marshal II or fire marshal I in the  
3 county of Suffolk or a participating employer that is a town or village  
4 in the county of Suffolk. a. Any member employed on or before the enact-  
5 ment of this section as a chief fire marshal, assistant chief fire  
6 marshal, fire marshal II or fire marshal I upon an election by the coun-  
7 ty of Suffolk or a participating employer that is a town or village in  
8 the county of Suffolk shall be eligible to retire pursuant to the  
9 provisions of this section. Such eligibility shall be an alternative to  
10 the eligibility provisions available under any other plan of this arti-  
11 cle to which such member is subject.

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

15 c. Upon completion of twenty-five years of such service and upon  
16 retirement, each such member shall receive a pension which, together  
17 with an annuity which shall be the actuarial equivalent of accumulated  
18 contributions at the time of retirement and an additional pension which  
19 is the actuarial equivalent of the reserved-for-increased-take-home-pay  
20 to which such member may then be entitled shall be sufficient to provide  
21 a retirement allowance equal to one-half of such member's final average  
22 salary.

23 d. As used in this section "creditable service" shall include all  
24 services performed as a chief fire marshal, assistant chief fire  
25 marshal, fire marshal II or fire marshal I employed by the county of  
26 Suffolk or a participating employer that is a town or village in the  
27 county of Suffolk that has elected to provide the benefits provided by  
28 this section.

29 e. Credit for service as a paid firefighter or officer of any organ-  
30 ized fire department shall also be deemed to be creditable service and  
31 shall be included in computing years of total service for retirement  
32 pursuant to this section.

33 f. A member contributing on the basis of this section at the time of  
34 retirement, may retire after the completion of twenty-five years of  
35 total creditable service. Application therefor may be filed in a manner  
36 similar to that provided in section seventy of this article. Upon  
37 completion of twenty-five years of such service and upon retirement,  
38 each such member shall receive a pension which, together with an annuity  
39 which shall be the actuarial equivalent of accumulated contributions at  
40 the time of retirement and an additional pension which is the actuarial  
41 equivalent of the reserved-for-increased-take-home-pay to which such  
42 member may then be entitled shall be sufficient to provide a retirement  
43 allowance equal to one-half of such member's final average salary; for  
44 service beyond twenty-five years the benefit is increased by one-sixti-  
45 eth of final average salary for each year of additional service credit  
46 provided, however, that the total allowance payable pursuant to this  
47 section shall not exceed three-fourths of such member's final average  
48 salary.

49 g. In computing the twenty-five years of total service of a member  
50 pursuant to this section full credit shall be given and full allowance  
51 shall be made for service of such member in time of war after World War  
52 I as defined in section two of this chapter, provided such member at the  
53 time of entrance into the armed forces was employed by a participating  
54 employer pursuant to this section.

55 h. Nothing in this section shall be construed to prevent a member, who  
56 does not retire pursuant to the provisions of this section, from utiliz-

1 ing service which is creditable service pursuant to the provisions of  
2 this section for service credit pursuant to the provisions of any other  
3 plan of this article to which such member is subject.

4 i. The provisions of this section shall be controlling notwithstanding  
5 any other provision of this article to the contrary.

6 j. Suffolk county, or a town or village in the county of Suffolk that  
7 elects pursuant to the provisions of this subdivision shall pay the cost  
8 attributable therefor. The benefits of this section shall be available  
9 only to those members defined in subdivision a of this section whose  
10 employer elects to provide such benefits by adopting a resolution to  
11 such effect and filing a certified copy thereof with the comptroller.  
12 Such resolution shall be accompanied by the affidavit of the chief exec-  
13 utive officer of the county of Suffolk or a town or village in the coun-  
14 ty of Suffolk that the county, town or village has received an estimate  
15 from the retirement system of the cost of the benefit provided by this  
16 section. Such resolution shall apply to all members defined in subdivi-  
17 sion a of this section.

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

20 x. The service retirement benefit specified in section six hundred  
21 four of this article shall be payable to members with twenty-five years  
22 of creditable service, without regard to age, who are employed by the  
23 county of Suffolk or a participating employer that is a town or village  
24 in the county of Suffolk that makes the election provided for in subdivi-  
25 vision j of section eighty-nine-z of this chapter as a chief fire  
26 marshal, assistant chief fire marshal, fire marshal II or fire marshal I  
27 as defined in section eighty-nine-z of this chapter if: (i) such  
28 members have met the minimum service requirements upon retirement; and  
29 (ii) in the case of a member subject to the provisions of article four-  
30 teen of this chapter, such member files an election therefor which  
31 provides that such member shall be subject to the provisions of this  
32 article and to none of the provisions of such article fourteen. Such  
33 election, which shall be irrevocable, shall be in writing, duly executed  
34 and shall be filed with the comptroller within one year of the election  
35 such member's employer makes pursuant to subdivision j of section eight-  
36 y-nine-z of this chapter or within one year after entering the employ-  
37 ment with the participating Suffolk county employer upon which eligibil-  
38 ity is based, whichever comes later. For the purposes of this  
39 subdivision, the term "creditable service" shall have the meaning as so  
40 defined in both sections eighty-nine-z and six hundred one of this chap-  
41 ter.

42 § 4. Subdivision a of section 445 of the retirement and social securi-  
43 ty law, as amended by chapter 714 of the laws of 2023, is amended to  
44 read as follows:

45 a. No member of a retirement system who is subject to the provisions  
46 of this article shall retire without regard to age, exclusive of retire-  
47 ment for disability, unless [~~he or she~~] such member is a police officer,  
48 an investigator member of the New York city employees' retirement  
49 system, firefighter, correction officer, a qualifying member as defined  
50 in section eighty-nine-t, as added by chapter six hundred fifty-seven of  
51 the laws of nineteen hundred ninety-eight, of this chapter, sanitation  
52 worker, a special officer (including persons employed by the city of New  
53 York in the title urban park ranger or associate urban park ranger),  
54 school safety agent, campus peace officer or a taxi and limousine  
55 commission inspector member of the New York city employees' retirement  
56 system or the New York city board of education retirement system, a

1 dispatcher member of the New York city employees' retirement system, a  
2 police communications member of the New York city employees' retirement  
3 system, an EMT member of the New York city employees' retirement system,  
4 a deputy sheriff member of the New York city employees' retirement  
5 system, a correction officer of the Westchester county correction  
6 department as defined in section eighty-nine-e of this chapter or  
7 employed in Suffolk county as a peace officer, as defined in section  
8 eighty-nine-s, as added by chapter five hundred eighty-eight of the laws  
9 of nineteen hundred ninety-seven, of this chapter, employed in Suffolk  
10 county as a correction officer, as defined in section eighty-nine-f of  
11 this chapter, or employed in Nassau county as a correction officer,  
12 uniformed correction division personnel, sheriff, undersheriff or deputy  
13 sheriff, as defined in section eighty-nine-g of this chapter, or  
14 employed in Nassau county as an ambulance medical technician, an ambu-  
15 lance medical technician/supervisor or a member who performs ambulance  
16 medical technician related services, or a police medic, police medic  
17 supervisor or a member who performs police medic related services, as  
18 defined in section eighty-nine-s, as amended by chapter five hundred  
19 seventy-eight of the laws of nineteen hundred ninety-eight, of this  
20 chapter, or employed in Nassau county as a peace officer, as defined in  
21 section eighty-nine-s, as added by chapter five hundred ninety-five of  
22 the laws of nineteen hundred ninety-seven, of this chapter, or employed  
23 in Albany county as a sheriff, undersheriff, deputy sheriff, correction  
24 officer or identification officer, as defined in section eighty-nine-h  
25 of this chapter or is employed in St. Lawrence county as a sheriff,  
26 undersheriff, deputy sheriff or correction officer, as defined in  
27 section eighty-nine-i of this chapter or is employed in Orleans county  
28 as a sheriff, undersheriff, deputy sheriff or correction officer, as  
29 defined in section eighty-nine-l of this chapter or is employed in  
30 Jefferson county as a sheriff, undersheriff, deputy sheriff or  
31 correction officer, as defined in section eighty-nine-j of this chapter  
32 or is employed in Onondaga county as a deputy sheriff-jail division  
33 competitively appointed or as a correction officer, as defined in  
34 section eighty-nine-k of this chapter or is employed in a county which  
35 makes an election under subdivision j of section eighty-nine-p of this  
36 chapter as a sheriff, undersheriff, deputy sheriff or correction officer  
37 as defined in such section eighty-nine-p or is employed in Broome County  
38 as a sheriff, undersheriff, deputy sheriff or correction officer, as  
39 defined in section eighty-nine-m of this chapter or is a Monroe county  
40 deputy sheriff-court security, or deputy sheriff-jailor as defined in  
41 section eighty-nine-n, as added by chapter five hundred ninety-seven of  
42 the laws of nineteen hundred ninety-one, of this chapter or is employed  
43 in Greene county as a sheriff, undersheriff, deputy sheriff or  
44 correction officer, as defined in section eighty-nine-o of this chapter  
45 or is a traffic officer with the town of Elmira as defined in section  
46 eighty-nine-q of this chapter or is employed by Suffolk county as a park  
47 police officer, as defined in section eighty-nine-r of this chapter or  
48 is a peace officer employed by a county probation department as defined  
49 in section eighty-nine-t, as added by chapter six hundred three of the  
50 laws of nineteen hundred ninety-eight, of this chapter or is employed in  
51 Rockland county as a deputy sheriff-civil as defined in section eighty-  
52 nine-v of this chapter as added by chapter four hundred forty-one of the  
53 laws of two thousand one, or is employed in Rockland county as a superi-  
54 or correction officer as defined in section eighty-nine-v of this chap-  
55 ter as added by chapter five hundred fifty-six of the laws of two thou-  
56 sand one or is a paramedic employed by the police department in the town

1 of Tonawanda and retires under the provisions of section eighty-nine-v  
2 of this chapter, as added by chapter four hundred seventy-two of the  
3 laws of two thousand one, or is a county fire marshal, supervising fire  
4 marshal, fire marshal, assistant fire marshal, assistant chief fire  
5 marshal, chief fire marshal, division supervising fire marshal or fire  
6 marshal trainee employed by the county of Nassau as defined in section  
7 eighty-nine-w of this chapter or is employed in Monroe county as a deputy  
8 sheriff-civil as defined in section eighty-nine-x of this chapter,  
9 employed as an emergency medical technician, critical care technician,  
10 advanced emergency medical technician, paramedic or supervisor of such  
11 titles in a participating Suffolk county fire district as defined in  
12 section eighty-nine-ss of this chapter, employed as a chief fire  
13 marshal, assistant chief fire marshal, fire marshal II or fire marshal I  
14 in the county of Suffolk or a participating employer that is a town or  
15 village in the county of Suffolk as defined in section eighty-nine-z of  
16 this chapter, and is in a plan which permits immediate retirement upon  
17 completion of a specified period of service without regard to age.  
18 Except as provided in subdivision c of section four hundred forty-five-a  
19 of this article, subdivision c of section four hundred forty-five-b of  
20 this article, subdivision c of section four hundred forty-five-c of this  
21 article, subdivision c of section four hundred forty-five-d of this  
22 article, subdivision c of section four hundred forty-five-e of this  
23 article, subdivision c of section four hundred forty-five-f of this  
24 article and subdivision c of section four hundred forty-five-h of this  
25 article, a member in such a plan and such an occupation, other than a  
26 police officer or investigator member of the New York city employees'  
27 retirement system or a firefighter, shall not be permitted to retire  
28 prior to the completion of twenty-five years of credited service;  
29 provided, however, if such a member in such an occupation is in a plan  
30 which permits retirement upon completion of twenty years of service  
31 regardless of age, [~~he or she~~] such member may retire upon completion of  
32 twenty years of credited service and prior to the completion of twenty-  
33 five years of service, but in such event the benefit provided from funds  
34 other than those based on such a member's own contributions shall not  
35 exceed two per centum of final average salary per each year of credited  
36 service.

37 § 4-a. Subdivision a of section 445 of the retirement and social secu-  
38 rity law, as amended by section 2 of part TT of chapter 55 of the laws  
39 of 2025, is amended to read as follows:

40 a. No member of a retirement system who is subject to the provisions  
41 of this article shall retire without regard to age, exclusive of retire-  
42 ment for disability, unless they are a police officer, an investigator  
43 member of the New York city employees' retirement system, firefighter,  
44 correction officer, a qualifying member as defined in section eighty-  
45 nine-t, as added by chapter six hundred fifty-seven of the laws of nine-  
46 teen hundred ninety-eight, of this chapter, sanitation worker, a special  
47 officer (including persons employed by the city of New York in the title  
48 urban park ranger or associate urban park ranger), school safety agent,  
49 campus peace officer or a taxi and limousine commission inspector member  
50 of the New York city employees' retirement system or the New York city  
51 board of education retirement system, a dispatcher member of the New  
52 York city employees' retirement system, a police communications member  
53 of the New York city employees' retirement system, an EMT member of the  
54 New York city employees' retirement system, a deputy sheriff member of  
55 the New York city employees' retirement system, a correction officer of  
56 the Westchester county correction department as defined in section

1 eighty-nine-e of this chapter or employed in Suffolk county as a peace  
2 officer, as defined in section eighty-nine-s, as added by chapter five  
3 hundred eighty-eight of the laws of nineteen hundred ninety-seven, of  
4 this chapter, employed in Suffolk county as a correction officer, as  
5 defined in section eighty-nine-f of this chapter, or employed in Nassau  
6 county as a correction officer, uniformed correction division personnel,  
7 sheriff, undersheriff or deputy sheriff, as defined in section eighty-  
8 nine-g of this chapter, or employed in Nassau county as an ambulance  
9 medical technician, an ambulance medical technician/supervisor or a  
10 member who performs ambulance medical technician related services, or a  
11 police medic, police medic supervisor or a member who performs police  
12 medic related services, as defined in section eighty-nine-s, as amended  
13 by chapter five hundred seventy-eight of the laws of nineteen hundred  
14 ninety-eight, of this chapter, or employed in Nassau county as a peace  
15 officer, as defined in section eighty-nine-s, as added by chapter five  
16 hundred ninety-five of the laws of nineteen hundred ninety-seven, of  
17 this chapter, or employed in Albany county as a sheriff, undersheriff,  
18 deputy sheriff, correction officer or identification officer, as defined  
19 in section eighty-nine-h of this chapter or is employed in St. Lawrence  
20 county as a sheriff, undersheriff, deputy sheriff or correction officer,  
21 as defined in section eighty-nine-i of this chapter or is employed in  
22 Orleans county as a sheriff, undersheriff, deputy sheriff or correction  
23 officer, as defined in section eighty-nine-l of this chapter or is  
24 employed in Jefferson county as a sheriff, undersheriff, deputy sheriff  
25 or correction officer, as defined in section eighty-nine-j of this chap-  
26 ter or is employed in Onondaga county as a deputy sheriff-jail division  
27 competitively appointed or as a correction officer, as defined in  
28 section eighty-nine-k of this chapter or is employed in a county which  
29 makes an election under subdivision j of section eighty-nine-p of this  
30 chapter as a sheriff, undersheriff, deputy sheriff or correction officer  
31 as defined in such section eighty-nine-p or is employed in Broome County  
32 as a sheriff, undersheriff, deputy sheriff or correction officer, as  
33 defined in section eighty-nine-m of this chapter or is a Monroe county  
34 deputy sheriff-court security, or deputy sheriff-jailor as defined in  
35 section eighty-nine-n, as added by chapter five hundred ninety-seven of  
36 the laws of nineteen hundred ninety-one, of this chapter or is employed  
37 in Greene county as a sheriff, undersheriff, deputy sheriff or  
38 correction officer, as defined in section eighty-nine-o of this chapter  
39 or is a traffic officer with the town of Elmira as defined in section  
40 eighty-nine-q of this chapter or is employed by Suffolk county as a park  
41 police officer, as defined in section eighty-nine-r of this chapter or  
42 is a peace officer employed by a county probation department as defined  
43 in section eighty-nine-t, as added by chapter six hundred three of the  
44 laws of nineteen hundred ninety-eight, of this chapter or is employed in  
45 Rockland county as a deputy sheriff-civil as defined in section eighty-  
46 nine-v of this chapter as added by chapter four hundred forty-one of the  
47 laws of two thousand one, or is employed in Rockland county as a superi-  
48 or correction officer as defined in section eighty-nine-v of this chap-  
49 ter as added by chapter five hundred fifty-six of the laws of two thou-  
50 sand one or is a paramedic employed by the police department in the town  
51 of Tonawanda and retires under the provisions of section eighty-nine-v  
52 of this chapter, as added by chapter four hundred seventy-two of the  
53 laws of two thousand one, or is a county fire marshal, supervising fire  
54 marshal, fire marshal, assistant fire marshal, assistant chief fire  
55 marshal, chief fire marshal, division supervising fire marshal or fire  
56 marshal trainee employed by the county of Nassau as defined in section

1 eighty-nine-w of this chapter or is employed in Monroe county as a depu-  
2 ty sheriff-civil as defined in section eighty-nine-x of this chapter,  
3 employed as an emergency medical technician, critical care technician,  
4 advanced emergency medical technician, paramedic or supervisor of such  
5 titles in a participating Suffolk county fire district as defined in  
6 section eighty-nine-ss of this chapter, or is a firefighter apprentice,  
7 airport firefighter I, airport firefighter II, airport firefighter III,  
8 or training and safety officer employed by the division of military and  
9 naval affairs as defined in section eighty-nine-y of this chapter or is  
10 employed as a chief fire marshal, assistant chief fire marshal, fire  
11 marshal II or fire marshal I in the county of Suffolk or a participating  
12 employer that is a town or village in the county of Suffolk as defined  
13 in section eighty-nine-z of this chapter, and is in a plan which permits  
14 immediate retirement upon completion of a specified period of service  
15 without regard to age. Except as provided in subdivision c of section  
16 four hundred forty-five-a of this article, subdivision c of section four  
17 hundred forty-five-b of this article, subdivision c of section four  
18 hundred forty-five-c of this article, subdivision c of section four  
19 hundred forty-five-d of this article, subdivision c of section four  
20 hundred forty-five-e of this article, subdivision c of section four  
21 hundred forty-five-f of this article and subdivision c of section four  
22 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 New York city employees' retirement system or a firefighter, shall not  
25 be permitted to retire prior to the completion of twenty-five years of  
26 credited service; provided, however, if such a member in such an occupa-  
27 tion is in a plan which permits retirement upon completion of twenty  
28 years of service regardless of age, they may retire upon completion of  
29 twenty years of credited service and prior to the completion of twenty-  
30 five years of service, but in such event the benefit provided from funds  
31 other than those based on such a member's own contributions shall not  
32 exceed two per centum of final average salary per each year of credited  
33 service.

34 § 5. All past service costs associated with implementing the  
35 provisions of this act shall be borne by a participating employer that  
36 makes the election provided for in subdivision 89-z of the retirement  
37 and social security law.

38 § 6. This act shall take effect immediately provided; however, that  
39 section 4-a shall take effect on the same date and in the same manner as  
40 section 2 of part TT of chapter 55 of the laws of 2025, takes effect.

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

This bill would allow Suffolk County or any town or village in Suffolk County that participates in the New York State and Local Employees' Retirement System to elect to provide individuals employed in the title of chief fire marshal, assistant chief fire marshal, fire marshal II or fire marshal I, 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, not to exceed three-fourths (75%) of FAS. Additionally, members covered under Article 14 would be permitted one year to make an irrevocable election to switch to the twenty-five-year plan benefit.

If this bill is enacted during the 2025 Legislative Session, we anticipate that there will be an increase in the annual contributions of an electing employer of approximately 6% of the salary paid to eligible members for the fiscal year ending March 31, 2026. 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 which will be borne by an electing employer as a one-time payment. This cost is expected to average approximately 40% of the salary paid to employees in covered titles.

Further, we anticipate additional administrative costs to implement the provisions of this legislation.

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 employer would be required to submit a roster of eligible members to the New York State and Local Retirement System. This roster would be used to determine an exact cost to the individual employer electing to provide these benefits.

Summary of relevant resources:

Membership data as of March 31, 2024 was used in measuring the impact of the proposed change, the same data used in the April 1, 2024 actuarial valuation. Distributions and other statistics can be found in the 2024 Report of the Actuary and the 2024 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2024 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, 2024 New York State and Local Retirement System Financial Statements and Supplementary Information.

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 June 11, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-189. As Chief Actuary of the New York State and Local Retirement System, 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.