

# STATE OF NEW YORK

7336

2025-2026 Regular Sessions

## IN ASSEMBLY

March 25, 2025

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

AN ACT to authorize the widow of Howard Mahler to file a retirement option election form

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

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 Robin Garfinkle, the widow of Howard Mahler, who was employed by the  
3 Office of Alcoholism and Substance Abuse Services and was a member of  
4 the New York state and local employees' retirement system, and who died  
5 on December 23, 2014 prior to filing a retirement election form with the  
6 New York state and local employees' retirement system and after 28 years  
7 and 11 months of state service, shall be authorized to file such option  
8 election form on behalf of her deceased husband with a joint allowance  
9 full option, if on or before one year after the effective date of this  
10 act she shall submit a request therefor to the state comptroller. In  
11 addition, Howard Mahler's date of retirement shall be deemed to have  
12 been December 22, 2014.

13 § 2. All costs shall be borne by the state of New York, and the amount  
14 payable to Robin Garfinkle shall be the full amount otherwise owed  
15 pursuant to the provisions of this act, except any amounts paid by the  
16 New York state and local employees' retirement system as the result of  
17 the death of Howard Mahler prior to the filing of the request for a  
18 service retirement benefit pursuant to this act shall be deducted from  
19 the service retirement benefit payable thereafter.

20 § 3. This act shall take effect immediately.

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

This bill would deem Howard Mahler retired effective December 22, 2014, notwithstanding their death on December 23, 2014. Robin Garfinkle, the widow of Howard Mahler, would be authorized to file an option election form selecting the joint allowance full option on behalf of

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

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their deceased husband. The amount paid to Robin Garfinkle shall be reduced by any sums previously paid by the New York State and Local Retirement System to any beneficiary of Howard Mahler.

If this bill is enacted during the 2025 Legislative Session, there will be an immediate past service cost of approximately \$1.33 million which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2026.

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 March 19, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-94. 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.