

# STATE OF NEW YORK

8177

2025-2026 Regular Sessions

## IN ASSEMBLY

May 5, 2025

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

AN ACT to authorize Angela Kilkenny Tier IV status in the New York state and local employees' retirement system

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 Angela Kilkenny, who was employed with the State University of New York  
3 with a start date of September 3, 2009, and who is currently a member of  
4 the New York state and local employees' retirement system, who through  
5 no fault of her own did not become a member of the New York state and  
6 local employees' retirement system on September 3, 2009 when first  
7 employed by the State University of New York, shall be deemed to have  
8 been a member of the New York state and local employees' retirement  
9 system on such date she commenced her employment and shall be granted  
10 Tier IV status, provided that an application is filed with the head of  
11 the New York state and local employees' retirement system within one  
12 year from the effective date of this act. Upon the granting of such  
13 retroactive membership, Angela Kilkenny shall not be granted a refund of  
14 any employee contribution made by her to the New York state and local  
15 employees' retirement system.

16 § 2. All costs associated with the implementation of this act for past  
17 services shall be borne by the state of New York.

18 § 3. This act shall take effect immediately.

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

This bill would provide Angela Kilkenny with a date of membership of September 3, 2009, their date of first employment with the State University of New York at Oneonta, resulting in Tier 4 status in the New York State and Local Employees' Retirement System. Angela Kilkenny is currently a Tier 6 member employed by Helen Hayes Hospital. There will be no refund of member contributions.

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

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If this bill is enacted during the 2025 Legislative Session, we anticipate that there will be an increase of approximately \$7,100 in the annual contributions of Helen Hayes Hospital for the fiscal year ending March 31, 2026. In future years this cost will vary as the billing rates and salary of Angela Kilkenny change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$59,700 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 February 3, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-34. 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.