STATE OF NEW YORK

8797

2025-2026 Regular Sessions

IN ASSEMBLY

June 5, 2025

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 a heart disease presumption for certain members employed by the Triborough bridge and tunnel authority

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

Section 1. The retirement and social security law is amended by adding a new section 607-m to read as follows:

§ 607-m. Disabilities of Triborough bridge and tunnel members in certain cases. 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 member employed by the Triborough bridge and tunnel authority as a bridge and tunnel officer, sergeant or lieutenant in a non-managerial position or any retired member of such authority who has been retired directly from service as a bridge and tunnel officer, sergeant or lieutenant in a non-managerial position for five or less years, who successfully passed a physical examination on entry into such service or subsequent thereto, 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 member employed by the Triborough bridge and tunnel authority as a bridge and tunnel officer, sergeant or lieutenant in a non-managerial position retiring pursuant to the provisions of subdivision one of this section shall receive a pension equal to three-fourths of their final average salary, and a retired member of such authority who has been retired directly from service as a bridge and tunnel officer, sergeant or lieutenant in a

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

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non-managerial position for five or less years and would have been able to retire pursuant to the provisions of subdivision one of this section if such subdivision had been in force at the time of such retired member's retirement, shall be entitled to receive a pension equal to three-fourths of their final average salary and have their pension recalculated commencing with the later of the effective date of this section or the first day that diseases of the heart resulted in the full or partial disability of such retired member.

§ 2. All past service costs associated with implementing the provisions of this act shall be borne by the city of New York.

§ 3. Notwithstanding any 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.

§ 4. This act shall take effect immediately.

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

SUMMARY: This proposed legislation would provide to certain active and retired NYCERS Tier 4 and 6 Triborough Bridge and Tunnel Authority (TBTA) officers a rebuttable statutory presumption that a qualifying disability or death related to heart disease was incurred in the performance of duty and provide a performance of duty disability benefit equal to 75% of the member's Final Average Salary.

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
2026	60	223	60	223
2027	60	223	122	453
2028	60	223	185	689
2029	60	223	251	933
2030	60	223	318	1,184
2031	60	223	388	1,442
2032	60	223	459	1,709
2033	60	223	533	1,983
2034	60	223	609	2,265
2035	60	223	687	2,556
2036	60	223	768	2,856
2037	60	223	851	3,165
2038	60	223	937	3,483
2039	60	223	1,025	3,810
2040	0	0	1,055	3,924
2041	0	0	1,087	4,042
2042	0	0	1,120	4,163
2043	0	0	1,153	4,288
2044	0	0	1,188	4,417
2045	0	0	1,223	4,550
2046	0	0	1,260	4,686
2047	0	0	1,298	4,827
2048	0	0	1,337	4,971
2049	0	0	1,377	5,121
2050	0	0	1,418	5,274

Employer contribution impact beyond Fiscal Year 2050 is not shown.

While the past service costs would normally be borne by the TBTA, the proposed legislation assigns such costs to the City of New York.

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, 2024 ($ in Thousands)

Present Value (PV)	Per Disability	Per Death
(1) PV of Employer Contributions:	507	1,885
(2) PV of Employee Contributions:	(4)	0
Total PV of Benefits (1) + (2):	503	1,885

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:	507 K	1,885 K
Number of Payments:	14	14
Amortization Payment:	60 K	223 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, 2024. The census data for the potentially impacted population used to develop the average costs is summarized below.

	NYCERS
Active Members	
- Number Count:	161
- Average Age:	48.8
- Average Service:	18.3
- Average Salary:	134,700
Receiving Members (within five years of retirement)	
- Number Count: 218	
- Average Age: 57.7	

IMPACT ON MEMBER BENEFITS: Currently, active Tier 4 or Tier 6 members of NYCERS, who are employed as TBTA officers and become disabled due to 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 Tier 4 or Tier 6 NYCERS TBTA officers who are disabled from heart disease would be equal to 75% of FAS without an offset for Workers' Compensation.

The ordinary death benefit for NYCERS TBTA officers is a lump sum payment generally equal to three times the member's salary plus a return of member contributions.

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 payable under General Municipal Law section 208-f.

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 and eligible retirees who will benefit in the future from this proposed legislation 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 disabled.

The estimated financial impact for disabled members has been calculated assuming 50% would have retired under the current 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 2025-72 dated May 23, 2025 was prepared by the Chief Actuary for the New York City Retirement Systems and Pension Funds and is intended for use only during the 2025 Legislative Session.