STATE OF NEW YORK

10085

IN SENATE

April 27, 2026

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, the education law, the military law, the general municipal law and the administrative code of the city of New York, in relation to extending the twenty-five year presumptive eligibility period for certain retirement benefits for injuries or illnesses related to World Trade Center rescue, recovery and clean-up operations

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

Section 1. Subdivision h of section 63 of the retirement and social security law, as amended by chapter 489 of the laws of 2008, is amended to read as follows:

h. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who: (1) has met the criteria of subdivision g of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this article, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Such retiree's eligible beneficiary, as set forth in section sixty-one of this title, shall be entitled to an accidental death benefit as provided by section sixty-one of this title, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental

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

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death benefit as set forth in section sixty-one of this title requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 2. Subdivision h of section 363 of the retirement and social security law, as amended by chapter 489 of the laws of 2008, is amended to read as follows:

h. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who: (1) has met the criteria of subdivision g of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Such retiree's eligible beneficiary, as set forth in section three hundred sixty-one of this title, shall be entitled to an accidental death benefit as provided by section three hundred sixty-one of this title, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section three hundred sixty-one of this title requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 3. Subdivision h of section 507 of the retirement and social security law, as amended by chapter 489 of the laws of 2008, is amended to read as follows:

h. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who: (1) has met the criteria of subdivision g of this section and retired on a service or disability

retirement, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than [~~twenty-five~~] thirty-five years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] such retiree's part. Such retiree's eligible beneficiary, as set forth in section five hundred one of this article, shall be entitled to an accidental death benefit as provided by section five hundred nine of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] such retiree's retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section five hundred nine of this article requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 4. Subdivision i of section 556 of the retirement and social security law, as amended by chapter 489 of the laws of 2008, is amended to read as follows:

i. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who: (1) has met the criteria of subdivision h of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than [~~twenty-five~~] thirty-five years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] such retiree's part. Such retiree's eligible beneficiary, as set forth in section five hundred one of this [~~article~~] chapter, shall be entitled to an accidental death benefit as provided by section five hundred nine of this [~~article~~] chapter, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] such retiree's retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section five hundred nine of this [~~article~~] chapter requesting conver-

sion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 5. Subdivision i of section 605 of the retirement and social security law, as amended by chapter 489 of the laws of 2008, is amended to read as follows:

i. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who: (1) has met the criteria of subdivision h of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Such retiree's eligible beneficiary, as set forth in section six hundred one of this article, shall be entitled to an accidental death benefit as provided by section six hundred seven of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section six hundred seven of this article requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 6. Subdivision i of section 605-a of the retirement and social security law, as amended by chapter 489 of the laws of 2008, is amended to read as follows:

i. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who: (1) has met the criteria of subdivision h of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an

accidental disability; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Such retiree's eligible beneficiary, as set forth in section six hundred one of this article, shall be entitled to an accidental death benefit as provided by section six hundred seven of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section six hundred seven of this article requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 7. Subdivision e of section 605-b of the retirement and social security law, as amended by chapter 489 of the laws of 2013, is amended to read as follows:

e. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision d of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section six hundred one of this article, shall be entitled to an accidental death benefit as provided by section six hundred seven of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an

accidental death benefit as set forth in section six hundred seven of this article requesting conversion of such retiree's or vestee's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right, the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 8. Subdivision c of section 605-c of the retirement and social security law, as amended by chapter 489 of the laws of 2013, is amended to read as follows:

c. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision b of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section six hundred one of this article, shall be entitled to an accidental death benefit as provided by section six hundred seven of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section six hundred seven of this article requesting conversion of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right, the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 9. Paragraph (a) of subdivision 36 of section 2 of the retirement and social security law, as amended by chapter 561 of the laws of 2022, is amended to read as follows:

(a) "Qualifying World Trade Center condition" shall mean a qualifying condition or impairment of health resulting in disability to a member who participated in World Trade Center rescue, recovery or cleanup operations for a qualifying period, as those terms are defined below, provided the following conditions have been met: (i) such member, or eligible beneficiary in the case of the member's death, must have either filed a written and sworn statement with the member's retirement system on a form provided by such system, or as allowed by the member's retirement system, electronically submitted a statement on a form provided by such system through a secure online portal maintained by the member's retirement system that has duly validated the member's identity, indicating the underlying dates and locations of employment not later than September eleventh, two thousand [~~twenty-six~~] thirty-six, and (ii) such member has either successfully passed a physical examination for entry into public service, or authorized release of all relevant medical records, if the member did not undergo a physical examination for entry into public service; and (iii) there is no evidence of the qualifying condition or impairment of health that formed the basis for the disability in such physical examination for entry into public service or in the relevant medical records, prior to September eleventh, two thousand one except for such member, or eligible beneficiary in the case of the member's death, of a local retirement system of a city with a population of one million or more that is covered by section 13-551 of the administrative code of the city of New York, or by section twenty-five hundred seventy-five of the education law and for such member who separated from service with vested rights, or eligible beneficiary of such member who separated from service with vested rights in the case of the member's death, of a local retirement system of a city with a population of one million or more who are covered by sections 13-168, 13-252.1 or 13-353.1 of the administrative code of the city of New York or sections five hundred seven-c, six hundred five-b, six hundred five-c, or six hundred seven-b of this chapter. The deadline for filing a written and sworn statement required by subparagraph (i) of this paragraph shall be September eleventh, two thousand [~~twenty-six~~] thirty-six for such member, or eligible beneficiary in the case of the member's death, of a local retirement system of a city with a population of one million or more that is covered by section 13-551 of the administrative code of the city of New York, or by section twenty-five hundred seventy-five of the education law and for such member who separated from service with vested rights, or eligible beneficiary of such member who separated from service with vested rights in the case of the member's death, of a local retirement system of a city with a population of one million or more who are covered by sections 13-168, 13-252.1 or 13-353.1 of the administrative code of the city of New York and sections five hundred seven-c, six hundred five-b, six hundred five-c, or six hundred seven-b of this chapter. Every retirement system shall keep a copy of every written and sworn statement that is presented for filing not later than September eleventh, two thousand [~~twenty-six~~] thirty-six, including those that are rejected for filing as untimely.

§ 10. Subdivision e of section 507-b of the retirement and social security law, as added by chapter 489 of the laws of 2008, is amended to read as follows:

e. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who:

1. has met the criteria of subdivision d of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an accidental disability; and

2. has not been retired for more than [~~twenty-five~~] **thirty-five** years; and

3. dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Such retiree's eligible beneficiary, as set forth in section five hundred one of this article, shall be entitled to an accidental death benefit as provided by section five hundred nine of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section five hundred nine of this article requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary shall be reduced by any amounts paid or payable to any other beneficiary.

§ 11. Subdivision d of section 507-c of the retirement and social security law, as amended by chapter 489 of the laws of 2013, is amended to read as follows:

d. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision c of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade center condition, as defined in section two of this chapter, that is determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section five hundred one of this article, shall be entitled to an accidental death benefit as provided by section five hundred nine of this article, howev-

er, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section five hundred nine of this article requesting conversion of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 12. Subdivision k of section 558 of the retirement and social security law, as added by chapter 489 of the laws of 2008, is amended to read as follows:

k. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who:

(1) has met the criteria of subdivision j of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an accidental disability; and

(2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and

(3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Such retiree's eligible beneficiary, as set forth in section five hundred one of this [~~article~~] **chapter**, shall be entitled to an accidental death benefit as provided by section five hundred nine of this [~~article~~] **chapter**, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section five hundred nine of this [~~article~~] **chapter** requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the respective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under this service or disability retirement benefit (including, but not limited to,

post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 13. Subdivision d of section 607-b of the retirement and social security law, as amended by chapter 489 of the laws of 2013, is amended to read as follows:

d. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision c of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section six hundred one of this article, shall be entitled to an accidental death benefit as provided by section six hundred seven of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section six hundred seven of this article requesting conversion of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right, the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 14. Subdivision d of section 607-c of the retirement and social security law, as added by chapter 489 of the laws of 2008, is amended to read as follows:

d. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree who: (1) has met the criteria of subdivision c of this section and retired on a service or disability retirement, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of this chapter, as deter-

mined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Such retiree's eligible beneficiary, as set forth in section six hundred one of this article, shall be entitled to an accidental death benefit as provided by section six hundred seven of this article, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. Upon the retiree's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section six hundred seven of this article requesting conversion of such retiree's service or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 15. Subparagraph (e) of subdivision 25 of section 2575 of the education law, as added by chapter 489 of the laws of 2013, is amended to read as follows:

(e) Notwithstanding any other provision of law to the contrary, the rules and regulations adopted pursuant to this section shall be deemed to be amended to provide that if a retiree or vestee who: (1) has met the criteria of paragraph (d) of this subdivision and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of the retirement and social security law, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in title twenty-one of the rules and [~~regulation~~] **regulations**, shall be entitled to an accidental death benefit as provided by title twenty-one of the rules and regulations, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in title twenty-one of the rules and regulations requesting conversion

of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 16. Paragraph (b) of subdivision 1 and paragraph (b) of subdivision 2 of section 217 of the military law, as added by section 1 of part J of chapter 55 of the laws of 2023, are amended to read as follows:

(b) was activated on state active duty on or after September eleventh, two thousand one, to participate in World Trade Center site rescue, recovery, or cleanup operations as part of such state active duty, and who is determined to have incurred a qualifying World Trade Center condition, as hereinafter provided, shall be entitled to a performance of duty disability pension equivalent to three-quarters of the member's final annual pay as provided for under this chapter. The deadline for submitting any qualifying claim under this paragraph shall be on or before September eleventh, two thousand [~~twenty-six~~] thirty-six. The adjutant general of the division of military and naval affairs is authorized to promulgate regulations to implement the provisions of this section.

(b) was activated on state active duty on or after September eleventh, two thousand one, to participate in World Trade Center site rescue, recovery, or cleanup operations as part of such state active duty, and whose death is determined to be the result of incurring a qualifying World Trade Center condition, as hereinafter provided, the surviving spouse, children under twenty-one years of age or dependent parent of such member of the organized militia shall be entitled to an accidental death benefit equivalent to one-half of the member's final annual pay as provided under this chapter. The deadline for submitting any qualifying claim under this paragraph shall be on or before September eleventh, two thousand [~~twenty-six~~] thirty-six. The adjutant general of the division of military and naval affairs is authorized to promulgate regulations to implement the provisions of this section.

§ 17. Subdivision i of section 208-f of the general municipal law, as added by chapter 5 of the laws of 2007, is amended to read as follows:

i. Notwithstanding any other provision of law, if (i) a retiree of a pension or retirement system covering a police department or paid fire department of a city, town or village; (ii) a retiree of a pension or retirement system covering the uniformed corrections force of the New York city department of corrections; (iii) a retiree of a pension or retirement system covering a county sheriff's department (outside of the city of New York); (iv) a retired deputy sheriff member of the New York city employees' retirement system; (v) a retired member of the New York city employees' retirement system who was an employee of the city of New York or the New York city health and hospitals corporation in a title whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law) or in a title whose duties

require the supervision of employees whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law); or (vi) a retired bridge and tunnel member of the New York city employees' retirement system, who: (1) has met the criteria of subdivision g of section sixty-three of the retirement and social security law, subdivision g of section three hundred sixty-three of the retirement and social security law, subdivision h of section three hundred sixty-three-bb of the retirement and social security law, subdivision g of section five hundred seven of the retirement and social security law, subdivision c of section five hundred seven-c of the retirement and social security law, subdivision h of section five hundred fifty-six of the retirement and social security law, subdivision h of section six hundred five of the retirement and social security law, subdivision h of section six hundred five-a of the retirement and social security law, subdivision d of section six hundred five-b of the retirement and social security law as added by chapter five hundred four of the laws of two thousand two, subdivision b of section six hundred five-c of the retirement and social security law, subdivision c of section six hundred seven-b of the retirement and social security law, subdivision one of section 13-252.1 of the administrative code of the city of New York, subdivision one of section 13-353.1 of the administrative code of the city of New York, or subdivision b of section 13-168 of the administrative code of the city of New York, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying condition or impairment of health, as defined in each of the foregoing subdivisions, that is determined by the applicable head of the retirement system or applicable medical board to have been caused by such retiree's participation in the World Trade Center rescue, recovery or cleanup operations, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's** part. Upon such determination, the eligible beneficiary of such retiree, as defined in either section sixty-one, five hundred one or six hundred one of the retirement and social security law or section 13-149, 13-244, or 13-347 of the administrative code of the city of New York shall be entitled to a special accidental death benefit as provided by this section, payable in accordance with subdivisions b, c and d of this section, however, for the purposes of determining the salary base upon which the special accidental death benefit is calculated, the retiree shall be deemed to have died on the date of [~~his or her~~] **such retiree's** retirement. In no event shall the special accidental death benefit be paid unless a written application is made by the eligible beneficiary of such retiree to the head of the applicable retirement system requesting conversion of the retiree's service or disability benefit to an accidental death benefit and upon the approval of said application. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the special accidental

death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 18. Subdivision c of section 13-168 of the administrative code of the city of New York, as amended by chapter 489 of the laws of 2013, is amended to read as follows:

c. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision b of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition as defined in section two of the retirement and social security law, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section 13-149 of this chapter, shall be entitled to an accidental death benefit as provided by section 13-149 of this chapter, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section 13-149 of this chapter requesting conversion of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right, the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 19. Subdivision 3 of section 13-353.1 of the administrative code of the city of New York, as amended by chapter 489 of the laws of 2013, is amended to read as follows:

3. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision one of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in

section two of the retirement and social security law, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section 13-347 of this subchapter, shall be entitled to an accidental death benefit as provided by sections 13-347 and 13-348 of this subchapter, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in sections 13-347 and 13-348 of this subchapter requesting conversion of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 20. Subdivision g of section 13-551 of the administrative code of the city of New York, as added by chapter 489 of the laws of 2013, is amended to read as follows:

g. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision f of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of the retirement and social security law, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section 13-544 of this chapter, shall be entitled to an accidental death benefit as provided by section 13-544 of this chapter, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a

written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section 13-544 of this chapter requesting conversion of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right, the accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 21. Subdivision 3 of section 13-252.1 of the administrative of the city of New York, as amended by chapter 489 of the laws of 2013, is amended to read as follows:

3. Notwithstanding any other provision of this chapter or of any general, special or local law, charter, administrative code or rule or regulation to the contrary, if a retiree or vestee who: (1) has met the criteria of subdivision one of this section and retired on a service or disability retirement, would have met the criteria if not already retired on an accidental disability, or was separated from service with a vested right to deferred payability of a retirement allowance; and (2) has not been retired for more than [~~twenty-five~~] **thirty-five** years; and (3) dies from a qualifying World Trade Center condition, as defined in section two of the retirement and social security law, as determined by the applicable head of the retirement system or applicable medical board, then unless the contrary be proven by competent evidence, such retiree or vestee shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on [~~his or her~~] **such retiree's or vestee's** part. Such retiree's or vestee's eligible beneficiary, as set forth in section 13-244 of this subchapter, shall be entitled to an accidental death benefit as provided by section 13-244 of this subchapter, however, for the purposes of determining the salary base upon which the accidental death benefit is calculated, the retiree or vestee shall be deemed to have died on the date of [~~his or her~~] **such retiree's or vestee's** retirement or separation from service with vested rights. Upon the retiree's or vestee's death, the eligible beneficiary shall make a written application to the head of the retirement system within the time for filing an application for an accidental death benefit as set forth in section 13-244 of this subchapter requesting conversion of such retiree's service, vested right or disability retirement benefit to an accidental death benefit. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits payable under the service or disability retirement benefit, or vested right to such benefit, including any post-retirement death benefits, since the retiree's or vestee's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), or that will be eligible under the vested right, the accidental death benefit payments to the

eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

§ 22. This act shall take effect immediately.

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

SUMMARY: This proposed legislation would extend provisions allowing for the reclassification of retiree deaths as World Trade Center qualifying accidental deaths for retirees who die after having been retired for more than 25 years up to a maximum of 35 years and extend the filing deadline for Notices of Participation by an additional 10 years.

ILLUSTRATED INCREASE (DECREASE) IN EMPLOYER CONTRIBUTIONS
by Fiscal Year for the first 25 years ($ in Millions)

Year	Scenario A: 25% of Deaths Reclassify as WTC	Scenario B: 75% of Deaths Reclassify as WTC
2027	786.6	1,771.6
2028	12.5	24.8
2029	12.3	24.2
2030	7.6	13.2
2031	1.4	3.0
2032	1.2	2.7
2033	0.7	1.2
2034	0.5	1.0
2035	0.5	0.7
2036	0.3	0.5
2037	0.1	0.4
2038	0.1	0.4
2039	0.1	0.2
2040	0.0	0.2
2041	0.0	0.1
2042	0.0	0.1
2043	0.0	0.0
2044	0.0	0.0
2045	0.0	0.0
2046	0.0	0.0
2047	0.0	0.0
2048	0.0	0.0
2049	0.0	0.0
2050	0.0	0.0
2051	0.0	0.0

Employer Contribution impact beyond Fiscal Year 2051 is not shown. See Assumption and Methods section for additional details regarding the two scenarios.

The increase in employer contributions will be allocated almost entirely 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 Millions)

Present Value (PV) - Scenario A	NYCERS	TRS	BERS	POLICE	FIRE

(1) PV of Employer Contributions:	35.5	0.0	0.0	407.2	296.8
(2) PV of Employee Contributions:	0.0	0.0	0.0	0.0	0.0
Total PV of Benefits (1) + (2):	35.5	0.0	0.0	407.2	296.8

Present Value (PV) - Scenario B	NYCERS	TRS	BERS	POLICE	FIRE
(1) PV of Employer Contributions:	87.5	0.0	0.0	1,073.8	495.5
(2) PV of Employee Contributions:	0.0	0.0	0.0	0.0	0.0
Total PV of Benefits (1) + (2):	87.5	0.0	0.0	1,073.8	495.5

UNFUNDED ACCRUED LIABILITY (UAL): Actuarial Accrued Liabilities are the portion of the Present Value of Benefits allocated to past service. Changes in UAL for active members were amortized over the expected remaining working lifetime of those impacted using level dollar payments. UAL attributable to inactive members was recognized in the first year.

AMORTIZATION OF UNFUNDED ACCRUED LIABILITY

Scenario A	NYCERS	TRS	BERS	POLICE	FIRE
Increase (Decrease) in UAL:	34.8 M	0.0 M	0.0 M	404.7 M	292.1 M
Number of Payments:	6	N/A	N/A	3	4
Amortization Payment:	0.4 M	0.0 M	0.0 M	4.5 M	5.9 M
Additional One-time Payment:	36.5 M	0.0 M	0.0 M	435.3 M	301.8 M

Scenario B	NYCERS	TRS	BERS	POLICE	FIRE
Increase (Decrease) in UAL:	85.5 M	0.0 M	0.0 M	1,068.5 M	488.3 M
Number of Payments:	6	N/A	N/A	3	4
Amortization Payment:	1.2 M	0.0 M	0.0 M	10.6 M	9.8 M
Additional One-time Payment:	88.4 M	0.0 M	0.0 M	1,152.8 M	505.1 M

CENSUS DATA: The estimates presented herein are based on preliminary census data collected as of June 30, 2025. For receiving members, the data was supplemented with spousal information for health-benefit dependents obtained from the New York City Office of Labor Relations (OLR). The census data for the impacted population is summarized below.

	NYCERS	TRS	BERS	POLICE	FIRE
Active Members					
- Number Count:	1,185	Not Available	Not Available	1,246	1,506
- Average Age:	58.0			53.5	53.8
- Average Service:	28.9			28.5	27.8
- Average Salary:	125,300			191,500	184,800

	NYCERS	TRS	BERS	POLICE	FIRE
Term. Vested Members					

- Number Count:	208			18	1
- Average Age:	57.8			56.6	57.0
Receiving Members					
- Number Count:	4,040	1	2	18,155	7,401
- Average Age:	66.6	64.0	68.5	59.9	63.5

Data on who filed World Trade Center (WTC) Notices of Participation for TRS and BERS was unavailable when preparing this Fiscal Note, however, the impact of this bill on these systems is assumed to be minimal.

IMPACT ON SURVIVOR BENEFITS: Currently, NYCRS members who die within 25 years of retirement may be eligible for accidental death benefits if they participated in WTC rescue, recovery or clean-up operations and died from a WTC qualifying condition.

Under the proposed legislation, this benefit would be extended to those who die from a WTC qualifying condition within 35 years of retirement.

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

* Because there is insufficient data to determine the likelihood of WTC reclassification, a range of results are shown to illustrate the potential costs under two scenarios:

o Under Scenario A, it is assumed that 25% of deaths that occur between 25 and 35 years from retirement would be eligible for WTC death benefit reclassification.

o Under Scenario B, it is assumed that 75% of deaths that occur between 25 and 35 years from retirement would be eligible for WTC death benefit reclassification.

Actual WTC reclassification percents may be outside of the range presented in this Fiscal Note.

* Under both scenarios, 100% of members who are currently receiving accidental disability benefits due to a WTC condition are assumed to be eligible for the accidental death benefit reclassification afforded by this proposed legislation.

* For receiving members, supplemental OLR data was used to identify pensioners with spousal beneficiaries eligible for WTC benefits. Where there was no dependent spouse on the OLR data, it was assumed that such members would not benefit from the proposed legislation. For active and terminated vested members, 100% of deaths were assumed to qualify for spousal death benefits.

* Costs associated with the 10-year deadline extension for filing Notices of Participation provided by this proposed legislation are assumed to be de minimis, as most eligible members have likely already filed the form required to register for participation.

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 2026-68 dated April 22, 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.