

STATE OF NEW YORK

10085--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

1 Section 1. Subdivision h of section 63 of the retirement and social
2 security law, as amended by chapter 489 of the laws of 2008, is amended
3 to read as follows:
4 h. Notwithstanding any other provision of this chapter or of any
5 general, special or local law, charter, administrative code or rule or
6 regulation to the contrary, if a retiree who: (1) has met the criteria
7 of subdivision g of this section and retired on a service or disability
8 retirement, or would have met the criteria if not already retired on an
9 accidental disability; and (2) has not been retired for more than [~~twen-~~
10 ~~ty-five~~] thirty-five years; and (3) dies from a qualifying World Trade
11 Center condition, as defined in section two of this article, as deter-
12 mined by the applicable head of the retirement system or applicable
13 medical board, then unless the contrary be proven by competent evidence,
14 such retiree shall be deemed to have died as a natural and proximate
15 result of an accident sustained in the performance of duty and not as a
16 result of willful negligence on [~~his or her~~] such retiree's part. Such
17 retiree's eligible beneficiary, as set forth in section sixty-one of
18 this title, shall be entitled to an accidental death benefit as provided
19 by section sixty-one of this title, however, for the purposes of deter-
20 mining the salary base upon which the accidental death benefit is calcu-
21 lated, the retiree shall be deemed to have died on the date of [~~his or~~
22 ~~her~~] such retiree's retirement. Upon the retiree's death, the eligible

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

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1 beneficiary shall make a written application to the head of the retire-
2 ment system within the time for filing an application for an accidental
3 death benefit as set forth in section sixty-one of this title requesting
4 conversion of such retiree's service or disability retirement benefit to
5 an accidental death benefit. At the time of such conversion, the eligi-
6 ble beneficiary shall relinquish all rights to the prospective benefits
7 payable under the service or disability retirement benefit, including
8 any post-retirement death benefits, since the retiree's death. If the
9 eligible beneficiary is not the only beneficiary receiving or entitled
10 to receive a benefit under the service or disability retirement benefit
11 (including, but not limited to, post-retirement death benefits or bene-
12 fits paid or payable pursuant to the retiree's option selection), the
13 accidental death benefit payments to the eligible beneficiary will be
14 reduced by any amounts paid or payable to any other beneficiary.

15 § 2. Subdivision h of section 363 of the retirement and social securi-
16 ty law, as amended by chapter 489 of the laws of 2008, is amended to
17 read as follows:

18 h. Notwithstanding any other provision of this chapter or of any
19 general, special or local law, charter, administrative code or rule or
20 regulation to the contrary, if a retiree who: (1) has met the criteria
21 of subdivision g of this section and retired on a service or disability
22 retirement, or would have met the criteria if not already retired on an
23 accidental disability; and (2) has not been retired for more than [~~twen-~~
24 ~~ty-five~~] thirty-five years; and (3) dies from a qualifying World Trade
25 Center condition, as defined in section two of this chapter, as deter-
26 mined by the applicable head of the retirement system or applicable
27 medical board, then unless the contrary be proven by competent evidence,
28 such retiree shall be deemed to have died as a natural and proximate
29 result of an accident sustained in the performance of duty and not as a
30 result of willful negligence on [~~his or her~~] such retiree's part. Such
31 retiree's eligible beneficiary, as set forth in section three hundred
32 sixty-one of this title, shall be entitled to an accidental death bene-
33 fit as provided by section three hundred sixty-one of this title, howev-
34 er, for the purposes of determining the salary base upon which the acci-
35 dental death benefit is calculated, the retiree shall be deemed to have
36 died on the date of [~~his or her~~] such retiree's retirement. Upon the
37 retiree's death, the eligible beneficiary shall make a written applica-
38 tion to the head of the retirement system within the time for filing an
39 application for an accidental death benefit as set forth in section
40 three hundred sixty-one of this title requesting conversion of such
41 retiree's service or disability retirement benefit to an accidental
42 death benefit. At the time of such conversion, the eligible beneficiary
43 shall relinquish all rights to the prospective benefits payable under
44 the service or disability retirement benefit, including any post-retire-
45 ment death benefits, since the retiree's death. If the eligible benefi-
46 ciary is not the only beneficiary receiving or entitled to receive a
47 benefit under the service or disability retirement benefit (including,
48 but not limited to, post-retirement death benefits or benefits paid or
49 payable pursuant to the retiree's option selection), the accidental
50 death benefit payments to the eligible beneficiary will be reduced by
51 any amounts paid or payable to any other beneficiary.

52 § 3. Subdivision h of section 507 of the retirement and social securi-
53 ty law, as amended by chapter 489 of the laws of 2008, is amended to
54 read as follows:

55 h. Notwithstanding any other provision of this chapter or of any
56 general, special or local law, charter, administrative code or rule or

1 regulation to the contrary, if a retiree who: (1) has met the criteria
2 of subdivision g of this section and retired on a service or disability
3 retirement, or would have met the criteria if not already retired on an
4 accidental disability; and (2) has not been retired for more than [~~twen-~~
5 ~~ty-five~~] thirty-five years; and (3) dies from a qualifying World Trade
6 Center condition, as defined in section two of this chapter, as deter-
7 mined by the applicable head of the retirement system or applicable
8 medical board, then unless the contrary be proven by competent evidence,
9 such retiree shall be deemed to have died as a natural and proximate
10 result of an accident sustained in the performance of duty and not as a
11 result of willful negligence on [~~his or her~~] such retiree's part. Such
12 retiree's eligible beneficiary, as set forth in section five hundred one
13 of this article, shall be entitled to an accidental death benefit as
14 provided by section five hundred nine of this article, however, for the
15 purposes of determining the salary base upon which the accidental death
16 benefit is calculated, the retiree shall be deemed to have died on the
17 date of [~~his or her~~] such retiree's retirement. Upon the retiree's
18 death, the eligible beneficiary shall make a written application to the
19 head of the retirement system within the time for filing an application
20 for an accidental death benefit as set forth in section five hundred
21 nine of this article requesting conversion of such retiree's service or
22 disability retirement benefit to an accidental death benefit. At the
23 time of such conversion, the eligible beneficiary shall relinquish all
24 rights to the prospective benefits payable under the service or disabil-
25 ity retirement benefit, including any post-retirement death benefits,
26 since the retiree's death. If the eligible beneficiary is not the only
27 beneficiary receiving or entitled to receive a benefit under the service
28 or disability retirement benefit (including, but not limited to, post-
29 retirement death benefits or benefits paid or payable pursuant to the
30 retiree's option selection), the accidental death benefit payments to
31 the eligible beneficiary will be reduced by any amounts paid or payable
32 to any other beneficiary.

33 § 4. Subdivision i of section 556 of the retirement and social securi-
34 ty law, as amended by chapter 489 of the laws of 2008, is amended to
35 read as follows:

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

1 filing an application for an accidental death benefit as set forth in
2 section five hundred nine of this [~~article~~] chapter requesting conver-
3 sion of such retiree's service or disability retirement benefit to an
4 accidental death benefit. At the time of such conversion, the eligible
5 beneficiary shall relinquish all rights to the prospective benefits
6 payable under the service or disability retirement benefit, including
7 any post-retirement death benefits, since the retiree's death. If the
8 eligible beneficiary is not the only beneficiary receiving or entitled
9 to receive a benefit under the service or disability retirement benefit
10 (including, but not limited to, post-retirement death benefits or bene-
11 fits paid or payable pursuant to the retiree's option selection), the
12 accidental death benefit payments to the eligible beneficiary will be
13 reduced by any amounts paid or payable to any other beneficiary.

14 § 5. Subdivision i of section 605 of the retirement and social securi-
15 ty law, as amended by chapter 489 of the laws of 2008, is amended to
16 read as follows:

17 i. Notwithstanding any other provision of this chapter or of any
18 general, special or local law, charter, administrative code or rule or
19 regulation to the contrary, if a retiree who: (1) has met the criteria
20 of subdivision h of this section and retired on a service or disability
21 retirement, or would have met the criteria if not already retired on an
22 accidental disability; and (2) has not been retired for more than [~~twen-~~
23 ~~ty-five~~] thirty-five years; and (3) dies from a qualifying World Trade
24 Center condition, as defined in section two of this chapter, as deter-
25 mined by the applicable head of the retirement system or applicable
26 medical board, then unless the contrary be proven by competent evidence,
27 such retiree shall be deemed to have died as a natural and proximate
28 result of an accident sustained in the performance of duty and not as a
29 result of willful negligence on [~~his or her~~] such retiree's part. Such
30 retiree's eligible beneficiary, as set forth in section six hundred one
31 of this article, shall be entitled to an accidental death benefit as
32 provided by section six hundred seven of this article, however, for the
33 purposes of determining the salary base upon which the accidental death
34 benefit is calculated, the retiree shall be deemed to have died on the
35 date of [~~his or her~~] such retiree's retirement. Upon the retiree's
36 death, the eligible beneficiary shall make a written application to the
37 head of the retirement system within the time for filing an application
38 for an accidental death benefit as set forth in section six hundred
39 seven of this article requesting conversion of such retiree's service or
40 disability retirement benefit to an accidental death benefit. At the
41 time of such conversion, the eligible beneficiary shall relinquish all
42 rights to the prospective benefits payable under the service or disabil-
43 ity retirement benefit, including any post-retirement death benefits,
44 since the retiree's death. If the eligible beneficiary is not the only
45 beneficiary receiving or entitled to receive a benefit under the service
46 or disability retirement benefit (including, but not limited to, post-
47 retirement death benefits or benefits paid or payable pursuant to the
48 retiree's option selection), the accidental death benefit payments to
49 the eligible beneficiary will be reduced by any amounts paid or payable
50 to any other beneficiary.

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

54 i. Notwithstanding any other provision of this chapter or of any
55 general, special or local law, charter, administrative code or rule or
56 regulation to the contrary, if a retiree who: (1) has met the criteria

1 of subdivision h of this section and retired on a service or disability
2 retirement, or would have met the criteria if not already retired on an
3 accidental disability; and (2) has not been retired for more than [~~twen-~~
4 ~~ty-five~~] thirty-five years; and (3) dies from a qualifying World Trade
5 Center condition, as defined in section two of this chapter, as deter-
6 mined by the applicable head of the retirement system or applicable
7 medical board, then unless the contrary be proven by competent evidence,
8 such retiree shall be deemed to have died as a natural and proximate
9 result of an accident sustained in the performance of duty and not as a
10 result of willful negligence on [~~his or her~~] such retiree's part. Such
11 retiree's eligible beneficiary, as set forth in section six hundred one
12 of this article, shall be entitled to an accidental death benefit as
13 provided by section six hundred seven of this article, however, for the
14 purposes of determining the salary base upon which the accidental death
15 benefit is calculated, the retiree shall be deemed to have died on the
16 date of [~~his or her~~] such retiree's retirement. Upon the retiree's
17 death, the eligible beneficiary shall make a written application to the
18 head of the retirement system within the time for filing an application
19 for an accidental death benefit as set forth in section six hundred
20 seven of this article requesting conversion of such retiree's service or
21 disability retirement benefit to an accidental death benefit. At the
22 time of such conversion, the eligible beneficiary shall relinquish all
23 rights to the prospective benefits payable under the service or disabil-
24 ity retirement benefit, including any post-retirement death benefits,
25 since the retiree's death. If the eligible beneficiary is not the only
26 beneficiary receiving or entitled to receive a benefit under the service
27 or disability retirement benefit (including, but not limited to, post-
28 retirement death benefits or benefits paid or payable pursuant to the
29 retiree's option selection), the accidental death benefit payments to
30 the eligible beneficiary will be reduced by any amounts paid or payable
31 to any other beneficiary.

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

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

1 the eligible beneficiary shall make a written application to the head of
2 the retirement system within the time for filing an application for an
3 accidental death benefit as set forth in section six hundred seven of
4 this article requesting conversion of such retiree's or vestee's service
5 or disability retirement benefit to an accidental death benefit. At the
6 time of such conversion, the eligible beneficiary shall relinquish all
7 rights to the prospective benefits payable under the service or disabili-
8 ty retirement benefit, or vested right to such benefit, including any
9 post-retirement death benefits, since the retiree's or vestee's death.
10 If the eligible beneficiary is not the only beneficiary receiving or
11 entitled to receive a benefit under the service or disability retirement
12 benefit (including, but not limited to, post-retirement death benefits
13 or benefits paid or payable pursuant to the retiree's option selection),
14 or that will be eligible under the vested right, the accidental death
15 benefit payments to the eligible beneficiary will be reduced by any
16 amounts paid or payable to any other beneficiary.

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

20 c. Notwithstanding any other provision of this chapter or of any
21 general, special or local law, charter, administrative code or rule or
22 regulation to the contrary, if a retiree or vestee who: (1) has met the
23 criteria of subdivision b of this section and retired on a service or
24 disability retirement, would have met the criteria if not already
25 retired on an accidental disability, or was separated from service with
26 a vested right to deferred payability of a retirement allowance; and (2)
27 has not been retired for more than [~~twenty-five~~ thirty-five years; and
28 (3) dies from a qualifying World Trade Center condition as defined in
29 section two of this chapter, as determined by the applicable head of the
30 retirement system or applicable medical board, then unless the contrary
31 be proven by competent evidence, such retiree or vestee shall be deemed
32 to have died as a natural and proximate result of an accident sustained
33 in the performance of duty and not as a result of willful negligence on
34 [~~his or her~~ such retiree's or vestee's part. Such retiree's or vestee's
35 eligible beneficiary, as set forth in section six hundred one of this
36 article, shall be entitled to an accidental death benefit as provided by
37 section six hundred seven of this article, however, for the purposes of
38 determining the salary base upon which the accidental death benefit is
39 calculated, the retiree or vestee shall be deemed to have died on the
40 date of [~~his or her~~ such retiree's or vestee's retirement or separation
41 from service with vested rights. Upon the retiree's or vestee's death,
42 the eligible beneficiary shall make a written application to the head of
43 the retirement system within the time for filing an application for an
44 accidental death benefit as set forth in section six hundred seven of
45 this article requesting conversion of such retiree's service, vested
46 right or disability retirement benefit to an accidental death benefit.
47 At the time of such conversion, the eligible beneficiary shall relin-
48 quish all rights to the prospective benefits payable under the service
49 or disability retirement benefit, or vested right to such benefit,
50 including any post-retirement death benefits, since the retiree's or
51 vestee's death. If the eligible beneficiary is not the only beneficiary
52 receiving or entitled to receive a benefit under the service or disabili-
53 ty retirement benefit (including, but not limited to, post-retirement
54 death benefits or benefits paid or payable pursuant to the retiree's
55 option selection), or that will be eligible under the vested right, the

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

3 § 9. Subdivision e of section 507-b of the retirement and social secu-
4 rity law, as added by chapter 489 of the laws of 2008, is amended to
5 read as follows:

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

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

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

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

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

44 d. Notwithstanding any other provision of this chapter or of any
45 general, special or local law, charter, administrative code or rule or
46 regulation to the contrary, if a retiree or vestee who: (1) has met the
47 criteria of subdivision c of this section and retired on a service or
48 disability retirement, would have met the criteria if not already
49 retired on an accidental disability, or was separated from service with
50 a vested right to deferred payability of a retirement allowance; and (2)
51 has not been retired for more than [~~twenty-five~~] thirty-five years; and
52 (3) dies from a qualifying World Trade center condition, as defined in
53 section two of this chapter, that is determined by the applicable head
54 of the retirement system or applicable medical board, then unless the
55 contrary be proven by competent evidence, such retiree or vestee shall
56 be deemed to have died as a natural and proximate result of an accident

1 sustained in the performance of duty and not as a result of willful
2 negligence on [~~his or her~~] such retiree's or vestee's part. Such
3 retiree's or vestee's eligible beneficiary, as set forth in section five
4 hundred one of this article, shall be entitled to an accidental death
5 benefit as provided by section five hundred nine of this article, howev-
6 er, for the purposes of determining the salary base upon which the acci-
7 dental death benefit is calculated, the retiree or vestee shall be
8 deemed to have died on the date of [~~his or her~~] such retiree's or
9 vestee's retirement or separation from service with vested rights. Upon
10 the retiree's or vestee's death, the eligible beneficiary shall make a
11 written application to the head of the retirement system within the time
12 for filing an application for an accidental death benefit as set forth
13 in section five hundred nine of this article requesting conversion of
14 such retiree's service, vested right or disability retirement benefit to
15 an accidental death benefit. At the time of such conversion, the eligi-
16 ble beneficiary shall relinquish all rights to the prospective benefits
17 payable under the service or disability retirement benefit, or vested
18 right to such benefit, including any post-retirement death benefits,
19 since the retiree's or vestee's death. If the eligible beneficiary is
20 not the only beneficiary receiving or entitled to receive a benefit
21 under the service or disability retirement benefit (including, but not
22 limited to, post-retirement death benefits or benefits paid or payable
23 pursuant to the retiree's option selection), or that will be eligible
24 under the vested right the accidental death benefit payments to the
25 eligible beneficiary will be reduced by any amounts paid or payable to
26 any other beneficiary.

27 § 11. Subdivision k of section 558 of the retirement and social secu-
28 rity law, as added by chapter 489 of the laws of 2008, is amended to
29 read as follows:

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

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

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

38 (3) dies from a qualifying World Trade Center condition, as defined in
39 section two of this chapter, as determined by the applicable head of the
40 retirement system or applicable medical board, then unless the contrary
41 be proven by competent evidence, such retiree shall be deemed to have
42 died as a natural and proximate result of an accident sustained in the
43 performance of duty and not as a result of willful negligence on [~~his or~~
44 ~~her~~] such retiree's part. Such retiree's eligible beneficiary, as set
45 forth in section five hundred one of this [~~article~~] chapter, shall be
46 entitled to an accidental death benefit as provided by section five
47 hundred nine of this [~~article~~] chapter, however, for the purposes of
48 determining the salary base upon which the accidental death benefit is
49 calculated, the retiree shall be deemed to have died on the date of [~~his~~
50 ~~or her~~] such retiree's retirement. Upon the retiree's death, the eligi-
51 ble beneficiary shall make a written application to the head of the
52 retirement system within the time for filing an application for an acci-
53 dental death benefit as set forth in section five hundred nine of this
54 [~~article~~] chapter requesting conversion of such retiree's service or
55 disability retirement benefit to an accidental death benefit. At the
56 time of such conversion, the eligible beneficiary shall relinquish all

1 rights to the respective benefits payable under the service or disabili-
2 ty retirement benefit, including any post-retirement death benefits,
3 since the retiree's death. If the eligible beneficiary is not the only
4 beneficiary receiving or entitled to receive a benefit under this
5 service or disability retirement benefit (including, but not limited to,
6 post-retirement death benefits or benefits paid or payable pursuant to
7 the retiree's option selection), the accidental death benefit payments
8 to the eligible beneficiary will be reduced by any amounts paid or paya-
9 ble to any other beneficiary.

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

13 d. Notwithstanding any other provision of this chapter or of any
14 general, special or local law, charter, administrative code or rule or
15 regulation to the contrary, if a retiree or vestee who: (1) has met the
16 criteria of subdivision c of this section and retired on a service or
17 disability retirement, would have met the criteria if not already
18 retired on an accidental disability, or was separated from service with
19 a vested right to deferred payability of a retirement allowance; and (2)
20 has not been retired for more than [~~twenty-five~~ thirty-five years; and
21 (3) dies from a qualifying World Trade Center condition, as defined in
22 section two of this chapter, as determined by the applicable head of the
23 retirement system or applicable medical board, then unless the contrary
24 be proven by competent evidence, such retiree or vestee shall be deemed
25 to have died as a natural and proximate result of an accident sustained
26 in the performance of duty and not as a result of willful negligence on
27 [~~his or her~~ such retiree's or vestee's part. Such retiree's or vestee's
28 eligible beneficiary, as set forth in section six hundred one of this
29 article, shall be entitled to an accidental death benefit as provided by
30 section six hundred seven of this article, however, for the purposes of
31 determining the salary base upon which the accidental death benefit is
32 calculated, the retiree or vestee shall be deemed to have died on the
33 date of [~~his or her~~ such retiree's or vestee's retirement or separation
34 from service with vested rights. Upon the retiree's or vestee's death,
35 the eligible beneficiary shall make a written application to the head of
36 the retirement system within the time for filing an application for an
37 accidental death benefit as set forth in section six hundred seven of
38 this article requesting conversion of such retiree's service, vested
39 right or disability retirement benefit to an accidental death benefit.
40 At the time of such conversion, the eligible beneficiary shall relin-
41 quish all rights to the prospective benefits payable under the service
42 or disability retirement benefit, or vested right to such benefit,
43 including any post-retirement death benefits, since the retiree's or
44 vestee's death. If the eligible beneficiary is not the only beneficiary
45 receiving or entitled to receive a benefit under the service or disabil-
46 ity retirement benefit (including, but not limited to, post-retirement
47 death benefits or benefits paid or payable pursuant to the retiree's
48 option selection), or that will be eligible under the vested right, the
49 accidental death benefit payments to the eligible beneficiary will be
50 reduced by any amounts paid or payable to any other beneficiary.

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

54 d. Notwithstanding any other provision of this chapter or of any
55 general, special or local law, charter, administrative code or rule or
56 regulation to the contrary, if a retiree who: (1) has met the criteria

1 of subdivision c of this section and retired on a service or disability
2 retirement, or would have met the criteria if not already retired on an
3 accidental disability; and (2) has not been retired for more than [~~twen-~~
4 ~~ty-five~~] thirty-five years; and (3) dies from a qualifying World Trade
5 Center condition, as defined in section two of this chapter, as deter-
6 mined by the applicable head of the retirement system or applicable
7 medical board, then unless the contrary be proven by competent evidence,
8 such retiree shall be deemed to have died as a natural and proximate
9 result of an accident sustained in the performance of duty and not as a
10 result of willful negligence on [~~his or her~~] such retiree's part. Such
11 retiree's eligible beneficiary, as set forth in section six hundred one
12 of this article, shall be entitled to an accidental death benefit as
13 provided by section six hundred seven of this article, however, for the
14 purposes of determining the salary base upon which the accidental death
15 benefit is calculated, the retiree shall be deemed to have died on the
16 date of [~~his or her~~] such retiree's retirement. Upon the retiree's
17 death, the eligible beneficiary shall make a written application to the
18 head of the retirement system within the time for filing an application
19 for an accidental death benefit as set forth in section six hundred
20 seven of this article requesting conversion of such retiree's service or
21 disability retirement benefit to an accidental death benefit. At the
22 time of such conversion, the eligible beneficiary shall relinquish all
23 rights to the prospective benefits payable under the service or disabil-
24 ity retirement benefit, including any post-retirement death benefits,
25 since the retiree's death. If the eligible beneficiary is not the only
26 beneficiary receiving or entitled to receive a benefit under the service
27 or disability retirement benefit (including, but not limited to, post-
28 retirement death benefits or benefits paid or payable pursuant to the
29 retiree's option selection), the accidental death benefit payments to
30 the eligible beneficiary will be reduced by any amounts paid or payable
31 to any other beneficiary.

32 § 14. Subparagraph (e) of subdivision 25 of section 2575 of the educa-
33 tion law, as added by chapter 489 of the laws of 2013, is amended to
34 read as follows:

35 (e) Notwithstanding any other provision of law to the contrary, the
36 rules and regulations adopted pursuant to this section shall be deemed
37 to be amended to provide that if a retiree or vestee who: (1) has met
38 the criteria of paragraph (d) of this subdivision and retired on a
39 service or disability retirement, would have met the criteria if not
40 already retired on an accidental disability, or was separated from
41 service with a vested right to deferred payability of a retirement
42 allowance; and (2) has not been retired for more than [~~twenty-five~~
43 thirty-five] years; and (3) dies from a qualifying World Trade Center
44 condition, as defined in section two of the retirement and social secu-
45 rity law, as determined by the applicable head of the retirement system
46 or applicable medical board, then unless the contrary be proven by
47 competent evidence, such retiree or vestee shall be deemed to have died
48 as a natural and proximate result of an accident sustained in the
49 performance of duty and not as a result of willful negligence on [~~his or~~
50 ~~her~~] such retiree's or vestee's part. Such retiree's or vestee's eligi-
51 ble beneficiary, as set forth in title twenty-one of the rules and
52 [~~regulation~~] regulations, shall be entitled to an accidental death bene-
53 fit as provided by title twenty-one of the rules and regulations, howev-
54 er, for the purposes of determining the salary base upon which the acci-
55 dental death benefit is calculated, the retiree or vestee shall be
56 deemed to have died on the date of [~~his or her~~] such retiree's or

1 **vestee's** retirement or separation from service with vested rights. Upon
2 the retiree's or vestee's death, the eligible beneficiary shall make a
3 written application to the head of the retirement system within the time
4 for filing an application for an accidental death benefit as set forth
5 in title twenty-one of the rules and regulations requesting conversion
6 of such retiree's service, vested right or disability retirement benefit
7 to an accidental death benefit. At the time of such conversion, the
8 eligible beneficiary shall relinquish all rights to the prospective
9 benefits payable under the service or disability retirement benefit, or
10 vested right to such benefit, including any post-retirement death bene-
11 fits, since the retiree's or vestee's death. If the eligible beneficiary
12 is not the only beneficiary receiving or entitled to receive a benefit
13 under the service or disability retirement benefit (including, but not
14 limited to, post-retirement death benefits or benefits paid or payable
15 pursuant to the retiree's option selection), or that will be eligible
16 under the vested right the accidental death benefit payments to the
17 eligible beneficiary will be reduced by any amounts paid or payable to
18 any other beneficiary.

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

21 i. Notwithstanding any other provision of law, if (i) a retiree of a
22 pension or retirement system covering a police department or paid fire
23 department of a city, town or village; (ii) a retiree of a pension or
24 retirement system covering the uniformed corrections force of the New
25 York city department of corrections; (iii) a retiree of a pension or
26 retirement system covering a county sheriff's department (outside of the
27 city of New York); (iv) a retired deputy sheriff member of the New York
28 city employees' retirement system; (v) a retired member of the New York
29 city employees' retirement system who was an employee of the city of New
30 York or the New York city health and hospitals corporation in a title
31 whose duties are those of an emergency medical technician or advanced
32 emergency medical technician (as those terms are defined in section
33 three thousand one of the public health law) or in a title whose duties
34 require the supervision of employees whose duties are those of an emer-
35 gency medical technician or advanced emergency medical technician (as
36 those terms are defined in section three thousand one of the public
37 health law); or (vi) a retired bridge and tunnel member of the New York
38 city employees' retirement system, who: (1) has met the criteria of
39 subdivision g of section sixty-three of the retirement and social secu-
40 rity law, subdivision g of section three hundred sixty-three of the
41 retirement and social security law, subdivision h of section three
42 hundred sixty-three-bb of the retirement and social security law, subdi-
43 vision g of section five hundred seven of the retirement and social
44 security law, subdivision c of section five hundred seven-c of the
45 retirement and social security law, subdivision h of section five
46 hundred fifty-six of the retirement and social security law, subdivision
47 h of section six hundred five of the retirement and social security law,
48 subdivision h of section six hundred five-a of the retirement and social
49 security law, subdivision d of section six hundred five-b of the retire-
50 ment and social security law as added by chapter five hundred four of
51 the laws of two thousand two, subdivision b of section six hundred
52 five-c of the retirement and social security law, subdivision c of
53 section six hundred seven-b of the retirement and social security law,
54 subdivision one of section 13-252.1 of the administrative code of the
55 city of New York, subdivision one of section 13-353.1 of the administra-
56 tive code of the city of New York, or subdivision b of section 13-168 of

1 the administrative code of the city of New York, or would have met the
2 criteria if not already retired on an accidental disability; and (2) has
3 not been retired for more than [~~twenty-five~~] thirty-five years; and (3)
4 dies from a qualifying condition or impairment of health, as defined in
5 each of the foregoing subdivisions, that is determined by the applicable
6 head of the retirement system or applicable medical board to have been
7 caused by such retiree's participation in the World Trade Center rescue,
8 recovery or cleanup operations, then unless the contrary be proven by
9 competent evidence, such retiree shall be deemed to have died as a
10 natural and proximate result of an accident sustained in the performance
11 of duty and not as a result of willful negligence on [~~his or her~~] such
12 retiree's part. Upon such determination, the eligible beneficiary of
13 such retiree, as defined in either section sixty-one, five hundred one
14 or six hundred one of the retirement and social security law or section
15 13-149, 13-244, or 13-347 of the administrative code of the city of New
16 York shall be entitled to a special accidental death benefit as provided
17 by this section, payable in accordance with subdivisions b, c and d of
18 this section, however, for the purposes of determining the salary base
19 upon which the special accidental death benefit is calculated, the retiree
20 shall be deemed to have died on the date of [~~his or her~~] such
21 retiree's retirement. In no event shall the special accidental death
22 benefit be paid unless a written application is made by the eligible
23 beneficiary of such retiree to the head of the applicable retirement
24 system requesting conversion of the retiree's service or disability
25 benefit to an accidental death benefit and upon the approval of said
26 application. At the time of such conversion, the eligible beneficiary
27 shall relinquish all rights to the prospective benefits under the
28 service or disability retirement benefit, including any post-retirement
29 death benefits, since the retiree's death. If the eligible beneficiary
30 is not the only beneficiary receiving or entitled to receive a benefit
31 under the service or disability retirement benefit (including, but not
32 limited to, post-retirement death benefits or benefits paid or payable
33 pursuant to the retiree's option selection), the special accidental
34 death benefit payments to the eligible beneficiary will be reduced by
35 any amounts paid or payable to any other beneficiary.

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

39 c. Notwithstanding any other provision of this chapter or of any
40 general, special or local law, charter, administrative code or rule or
41 regulation to the contrary, if a retiree or vestee who: (1) has met the
42 criteria of subdivision b of this section and retired on a service or
43 disability retirement, would have met the criteria if not already
44 retired on an accidental disability, or was separated from service with
45 a vested right to deferred payability of a retirement allowance; and (2)
46 has not been retired for more than [~~twenty-five~~] thirty-five years; and
47 (3) dies from a qualifying World Trade Center condition as defined in
48 section two of the retirement and social security law, as determined by
49 the applicable head of the retirement system or applicable medical
50 board, then unless the contrary be proven by competent evidence, such
51 retiree or vestee shall be deemed to have died as a natural and proximate
52 result of an accident sustained in the performance of duty and not
53 as a result of willful negligence on [~~his or her~~] such retiree's or
54 vestee's part. Such retiree's or vestee's eligible beneficiary, as set
55 forth in section 13-149 of this chapter, shall be entitled to an acci-
56 dental death benefit as provided by section 13-149 of this chapter,

1 however, for the purposes of determining the salary base upon which the
2 accidental death benefit is calculated, the retiree or vestee shall be
3 deemed to have died on the date of [~~his or her~~] such retiree's or
4 vestee's retirement or separation from service with vested rights. Upon
5 the retiree's or vestee's death, the eligible beneficiary shall make a
6 written application to the head of the retirement system within the time
7 for filing an application for an accidental death benefit as set forth
8 in section 13-149 of this chapter requesting conversion of such
9 retiree's service, vested right or disability retirement benefit to an
10 accidental death benefit. At the time of such conversion, the eligible
11 beneficiary shall relinquish all rights to the prospective benefits
12 payable under the service or disability retirement benefit, or vested
13 right to such benefit, including any post-retirement death benefits,
14 since the retiree's or vestee's death. If the eligible beneficiary is
15 not the only beneficiary receiving or entitled to receive a benefit
16 under the service or disability retirement benefit (including, but not
17 limited to, post-retirement death benefits or benefits paid or payable
18 pursuant to the retiree's option selection), or that will be eligible
19 under the vested right, the accidental death benefit payments to the
20 eligible beneficiary will be reduced by any amounts paid or payable to
21 any other beneficiary.

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

25 3. Notwithstanding any other provision of this chapter or of any
26 general, special or local law, charter, administrative code or rule or
27 regulation to the contrary, if a retiree or vestee who: (1) has met the
28 criteria of subdivision one of this section and retired on a service or
29 disability retirement, would have met the criteria if not already
30 retired on an accidental disability, or was separated from service with
31 a vested right to deferred payability of a retirement allowance; and (2)
32 has not been retired for more than [~~twenty-five~~] thirty-five years; and
33 (3) dies from a qualifying World Trade Center condition, as defined in
34 section two of the retirement and social security law, as determined by
35 the applicable head of the retirement system or applicable medical
36 board, then unless the contrary be proven by competent evidence, such
37 retiree or vestee shall be deemed to have died as a natural and proximate
38 result of an accident sustained in the performance of duty and not
39 as a result of willful negligence on [~~his or her~~] such retiree's or
40 vestee's part. Such retiree's or vestee's eligible beneficiary, as set
41 forth in section 13-347 of this subchapter, shall be entitled to an
42 accidental death benefit as provided by sections 13-347 and 13-348 of
43 this subchapter, however, for the purposes of determining the salary
44 base upon which the accidental death benefit is calculated, the retiree
45 or vestee shall be deemed to have died on the date of [~~his or her~~] such
46 retiree's or vestee's retirement or separation from service with vested
47 rights. Upon the retiree's or vestee's death, the eligible beneficiary
48 shall make a written application to the head of the retirement system
49 within the time for filing an application for an accidental death benefit
50 as set forth in sections 13-347 and 13-348 of this subchapter
51 requesting conversion of such retiree's service, vested right or disability
52 retirement benefit to an accidental death benefit. At the time of
53 such conversion, the eligible beneficiary shall relinquish all rights to
54 the prospective benefits payable under the service or disability retirement
55 benefit or vested right to such benefit, including any post-retirement
56 death benefits, since the retiree's or vestee's death. If the

1 eligible beneficiary is not the only beneficiary receiving or entitled
2 to receive a benefit under the service or disability retirement benefit
3 (including, but not limited to, post-retirement death benefits or bene-
4 fits paid or payable pursuant to the retiree's option selection), or
5 that will be eligible under the vested right the accidental death bene-
6 fit payments to the eligible beneficiary will be reduced by any amounts
7 paid or payable to any other beneficiary.

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

11 g. Notwithstanding any other provision of this chapter or of any
12 general, special or local law, charter, administrative code or rule or
13 regulation to the contrary, if a retiree or vestee who: (1) has met the
14 criteria of subdivision f of this section and retired on a service or
15 disability retirement, would have met the criteria if not already
16 retired on an accidental disability, or was separated from service with
17 a vested right to deferred payability of a retirement allowance; and (2)
18 has not been retired for more than [~~twenty-five~~ thirty-five years; and
19 (3) dies from a qualifying World Trade Center condition, as defined in
20 section two of the retirement and social security law, as determined by
21 the applicable head of the retirement system or applicable medical
22 board, then unless the contrary be proven by competent evidence, such
23 retiree or vestee shall be deemed to have died as a natural and proximi-
24 mate result of an accident sustained in the performance of duty and not
25 as a result of willful negligence on [~~his or her~~ such retiree's or
26 vestee's part. Such retiree's or vestee's eligible beneficiary, as set
27 forth in section 13-544 of this chapter, shall be entitled to an acci-
28 dental death benefit as provided by section 13-544 of this chapter,
29 however, for the purposes of determining the salary base upon which the
30 accidental death benefit is calculated, the retiree or vestee shall be
31 deemed to have died on the date of [~~his or her~~ such retiree's or
32 vestee's retirement or separation from service with vested rights. Upon
33 the retiree's or vestee's death, the eligible beneficiary shall make a
34 written application to the head of the retirement system within the time
35 for filing an application for an accidental death benefit as set forth
36 in section 13-544 of this chapter requesting conversion of such
37 retiree's service, vested right or disability retirement benefit to an
38 accidental death benefit. At the time of such conversion, the eligible
39 beneficiary shall relinquish all rights to the prospective benefits
40 payable under the service or disability retirement benefit, or vested
41 right to such benefit, including any post-retirement death benefits,
42 since the retiree's or vestee's death. If the eligible beneficiary is
43 not the only beneficiary receiving or entitled to receive a benefit
44 under the service or disability retirement benefit (including, but not
45 limited to, post-retirement death benefits or benefits paid or payable
46 pursuant to the retiree's option selection), or that will be eligible
47 under the vested right, the accidental death benefit payments to the
48 eligible beneficiary will be reduced by any amounts paid or payable to
49 any other beneficiary.

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

53 3. Notwithstanding any other provision of this chapter or of any
54 general, special or local law, charter, administrative code or rule or
55 regulation to the contrary, if a retiree or vestee who: (1) has met the
56 criteria of subdivision one of this section and retired on a service or

1 disability retirement, would have met the criteria if not already
 2 retired on an accidental disability, or was separated from service with
 3 a vested right to deferred payability of a retirement allowance; and (2)
 4 has not been retired for more than [~~twenty-five~~ thirty-five] years; and
 5 (3) dies from a qualifying World Trade Center condition, as defined in
 6 section two of the retirement and social security law, as determined by
 7 the applicable head of the retirement system or applicable medical
 8 board, then unless the contrary be proven by competent evidence, such
 9 retiree or vestee shall be deemed to have died as a natural and proximate
 10 result of an accident sustained in the performance of duty and not
 11 as a result of willful negligence on [~~his or her~~ such retiree's or
 12 vestee's] part. Such retiree's or vestee's eligible beneficiary, as set
 13 forth in section 13-244 of this subchapter, shall be entitled to an
 14 accidental death benefit as provided by section 13-244 of this subchap-
 15 ter, however, for the purposes of determining the salary base upon which
 16 the accidental death benefit is calculated, the retiree or vestee shall
 17 be deemed to have died on the date of [~~his or her~~ such retiree's or
 18 vestee's] retirement or separation from service with vested rights. Upon
 19 the retiree's or vestee's death, the eligible beneficiary shall make a
 20 written application to the head of the retirement system within the time
 21 for filing an application for an accidental death benefit as set forth
 22 in section 13-244 of this subchapter requesting conversion of such
 23 retiree's service, vested right or disability retirement benefit to an
 24 accidental death benefit. At the time of such conversion, the eligible
 25 beneficiary shall relinquish all rights to the prospective benefits
 26 payable under the service or disability retirement benefit, or vested
 27 right to such benefit, including any post-retirement death benefits,
 28 since the retiree's or vestee's death. If the eligible beneficiary is
 29 not the only beneficiary receiving or entitled to receive a benefit
 30 under the service or disability retirement benefit (including, but not
 31 limited to, post-retirement death benefits or benefits paid or payable
 32 pursuant to the retiree's option selection), or that will be eligible
 33 under the vested right, the accidental death benefit payments to the
 34 eligible beneficiary will be reduced by any amounts paid or payable to
 35 any other beneficiary.

36 § 20. Notwithstanding any other provision to the contrary, the
 37 provisions of this act shall not be subject to section 25 of the retire-
 38 ment and social security law.

39 § 21. 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 quali-
 fying accidental deaths for retirees who die after having been retired
 for more than 25 years up to a maximum of 35 years.

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

Year	Scenario A:	Scenario B:
	25% of Deaths	75% of Deaths
	Reclassify as WTC	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:	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
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:	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
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
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, NYCERS 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.

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 2026-93 dated May 29, 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.

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

Bill Description:

This fiscal note is prepared for legislative bill draft #15390-15-6. This bill would amend section 2575 of the education law to expand eligibility for the accidental death benefit for members of the New York State Teachers' Retirement System (NYSTRS) who die from a qualifying World Trade Center condition. The length of retirement would increase to thirty-five years during which a member who dies from a qualifying World Trade Center condition would be eligible for an accidental death benefit. Currently, a member may not be retired for more than twenty-five years to be eligible for this benefit.

Cost:

The annual cost to the participating employers of the New York State Teachers' Retirement System is estimated to be negligible if this bill is enacted because it is anticipated there would be few members eligible for the accidental death benefit.

Data:

Member data as of June 30, 2025, prepared for the most recent actuarial valuation was used in determining this cost. The most recent data distributions and statistics can be found in the System's Annual Report for the fiscal year ended June 30, 2025. System assets are as reported in the System's financial statements which can be found in the System's

Annual Report. This data will also be provided in the System's Actuarial Valuation Report as of June 30, 2025.

Methods and Assumptions:

A summary of actuarial assumptions and methods will be provided in the System's Actuarial Valuation Report as of June 30, 2025. Further details can be found in the most recent Recommended Actuarial Assumptions 2025 Report

Actuarial Certification:

We, the undersigned actuaries for the New York State Teachers' Retirement System, certify the following:

1. The actuarial assumptions, methods, and data used are reasonable for the purposes of this fiscal note, internally consistent and are in accordance with standards of practice prescribed by the Actuarial Standards Board and generally accepted actuarial principles and procedures.

2. We relied on member data supplied by the participating employers of the New York State Teachers' Retirement System and assets as supplied in the annual Financial Statements by NYSTRS' Finance Department.

3. Results were prepared based on our current understanding of the proposal as of the date of this fiscal note. If the language or our understanding of the proposal changes, the results could change and require the issuance of a new fiscal note. The next annual update of the actuarial valuation could also produce different results. Results should not be relied upon for any other purpose.

4. This fiscal note was prepared in accordance with New York State Retirement and Social Security Law, New York State Education Law, applicable Internal Revenue Code, and accepted actuarial standards of practice as of the date of this fiscal note. This fiscal note does not constitute a legal opinion on the viability of this legislative proposal.

5. We are members of the American Academy of Actuaries and the Society of Actuaries, and we meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. We are currently compliant with the Continuing Professional Development Requirement of the Society of Actuaries.

Fiscal Note Identification:

This Fiscal Note, 2026-60, dated May 21, 2026, was prepared by the Office of the Actuary of the New York State Teachers' Retirement system and is intended for use only during the 2026 Legislative Session.

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

This bill would extend the period during which a retiree's benefit can be converted to a World Trade Center (WTC) accidental death from 25 years after retirement to 35 years.

Insofar as this bill affects the New York State and Local Employees' Retirement System (NYSLERS), the present value of benefits would increase by approximately \$8.6 million.

The provisions of Section 25 will not apply.

Benefit improvements would be funded by increasing the billing rates charged annually. The annual billing rate required of all participating employers in NYSLERS would increase slightly. Systemwide, annual contributions would increase approximately \$350,000 to the state of New York and \$530,000 to the local participating employers.

Insofar as this bill affects the New York State and Local Police and Fire Retirement System (NYSLPFRS), the present value of benefits would increase by approximately \$161 million.

Benefit improvements would be funded by increasing the billing rates charged annually. The annual billing rate required of all participating

employers in NYSLPFRS would increase by 0.4% of billable salary. Systemwide, annual contributions would increase approximately \$3.6 million to the state of New York and \$15 million to the local participating employers.

System average billing rates would increase from 36.5% to approximately 36.9%.

These estimated costs are based on NYSLRS members and retirees with a previously approved WTC Notice. In NYSLERS, approximately 1,400 notices have been approved (400 active members and 1,000 retirees). In NYSLPFRS, these total approximately 3,800 (700 active members and 3,100 retirees).

The number of future members and retirees who could be affected by this legislation cannot be readily determined. The additional cost for each death is expected to average 4.5 times final average salary in NYSLERS and 14 times in NYSLPFRS.

Summary of relevant resources:

Membership data as of March 31, 2025 was used to measure the impact of the bill, the same data used in the Actuarial Valuations dated April 1, 2025. Distributions and other statistics can be found in the 2025 Report of the Actuary and the 2025 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2025 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The fair value of assets and GASB disclosures can be found in the 2025 Financial Statements and Supplementary Information.

Assumptions, demographics, and other considerations may have been modified to better reflect specific provisions of any proposed benefit change(s).

This fiscal note does not constitute a legal opinion on the viability of the bill, nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated May 29, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-233. As Chief Actuary of the New York State and Local Retirement System (NYSLRS), 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. I am a member of NYSLRS but do not believe it impairs my objectivity.