

STATE OF NEW YORK

2461--A

2025-2026 Regular Sessions

IN SENATE

January 17, 2025

Introduced by Sen. RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- recommitted to the Committee on Civil Service and Pensions in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the New York state and local employees' retirement system to accept an application for disability retirement benefits from Andrew Reilly, Jr.

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the application for disability retirement benefits of Andrew Reilly,
3 Jr., who was employed as a clerk for the town of Hempstead Sanitation
4 District 1 and a member of the New York state and local employees'
5 retirement system from March 1995 until October 15, 2020, suffered a
6 stroke on February 20, 2020 and who, for reasons not ascribable to his
7 own negligence, did not apply to the New York state and local employees'
8 retirement system for disability retirement benefits because of the
9 COVID-19, novel coronavirus state of emergency, shall be deemed to have
10 applied to the New York state and local employees' retirement system for
11 disability retirement benefits within 30 days of his disability on
12 February 20, 2020.

13 § 2. All costs associated with the implementation of this act shall be
14 borne by the employers of the members of the New York state and local
15 employees' retirement system.

16 § 3. This act shall take effect immediately.

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

This bill would deem Andrew Reilly Jr. to have applied to the New York State and Local Employees' Retirement System (NYSLERS) for disability benefits within thirty days of their disability on February 20, 2020.

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

LBD01060-03-6

There will be an immediate past service cost of \$342,000 as of February 1, 2027, which will be shared by all participating employers in NYSLERS.

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 21, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-204. 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.