STATE OF NEW YORK

7534

2025-2026 Regular Sessions

IN SENATE

April 22, 2025

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 general municipal law, in relation to disability retirement benefits for the presumption of amyotrophic lateral sclerosis for paid members of a fire department in a city with a population of one million or more

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

Section 1. The general municipal law is amended by adding a new section 207-r to read as follows:

§ 207-r. Disabilities caused by amyotrophic lateral sclerosis. Notwithstanding any other provisions of this chapter to the contrary, any condition of impairment of health caused by amyotrophic lateral sclerosis resulting in total or partial disability or death to a paid member of a fire department in a city with a population of one million or more, or any retired member of such department who has been retired for five or less years, who successfully passed a physical examination on entry into the service of such department, which examination failed to reveal any evidence of such condition, shall be presumptive evidence that it was incurred in the performance of duty unless the contrary be proved by competent evidence.

§ 2. The board of trustees of the New York city fire department pension fund shall take appropriate administrative action to implement the intent of section one of this act.

§ 3. This act shall take effect immediately.

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

SUMMARY: This proposed legislation would provide certain members and retirees of the New York City Fire Pension Fund (FIRE) a rebuttable statutory presumption that a qualifying partial or total disability or death related to Amyotrophic Lateral Sclerosis (ALS) was incurred in the performance of duty.

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

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ILLUSTRATION - INCREASE (DECREASE) IN EMPLOYER CONTRIBUTIONS
by Fiscal Year for the first 25 years ($ in Thousands)

Year	One Incident	One Incident Per Year
2026	299	299
2027	299	604
2028	299	917
2029	299	1,236
2030	299	1,562
2031	299	1,896
2032	299	2,237
2033	299	2,585
2034	299	2,942
2035	299	3,306
2036	299	3,678
2037	299	4,058
2038	299	4,447
2039	299	4,845
2040	0	4,952
2041	0	5,062
2042	0	5,174
2043	0	5,288
2044	0	5,406
2045	0	5,525
2046	0	5,648
2047	0	5,773
2048	0	5,901
2049	0	6,031
2050	0	6,165

Employer contribution impact beyond Fiscal Year 2050 is not shown.

The potential increases in employer contributions will be allocated 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, 2024 ($ in Thousands)

Present Value (PV)	Per Incident
(1) PV of Employer Contributions:	2,527
(2) PV of Employee Contributions:	**0**
Total PV of Benefits (1) + (2):	2,527

UNFUNDED ACCRUED LIABILITY (UAL): Actuarial Accrued Liabilities are the portion of the Present Value of Benefits allocated to past service. Changes in UAL per incident would be recognized as ongoing gain/loss.

AMORTIZATION OF UNFUNDED ACCRUED LIABILITY

Recognized as Ongoing Gain/Loss	Per Incident

Increase (Decrease) in UAL:	2,527 K
Number of Payments:	14
Amortization Payment:	299 K

CENSUS DATA: The number of members who will benefit in the future from the statutory presumption provided in this proposed legislation is unknown. The estimates presented herein are based on preliminary census data collected as of June 30, 2024. The census data for the potentially impacted population used to develop the average costs is summarized below.

	FIRE
Active Members	
-Number Count:	10,691
-Average Age:	40.7
-Average Service:	13.7
-Average Salary:	143,400
Receiving Members (within five years of retirement)	
-Number Count:	2,592
-Average Age:	54.1

IMPACT ON MEMBER BENEFITS: Currently, a FIRE member who becomes disabled due to ALS would be eligible for an applicable ordinary disability retirement, generally a lifetime payment of 1/3 of Final Average Salary (FAS) for Tier 3 members and 1/2 of FAS for Tier 2 members, or the service retirement benefit if greater. The ordinary death benefit is a lump sum payment generally equal to three times the member's salary, plus a return of member contributions. Currently, FIRE retirees who become disabled, or die, after retirement due to ALS are not eligible to reclassify their existing benefit.

Under the proposed legislation, the performance of duty disability benefit for eligible FIRE members and retirees (within five years of retirement) who are disabled from ALS would generally be equal to 75% of FAS. The performance of duty death benefit for eligible members or retirees would generally be equal to a lifetime benefit of 50% of a member's wages earned during the last year of service, plus, if applicable, the Special Accidental Death Benefit (SADB) payable under General Municipal Law section 208-f.

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

The number of members who will benefit from this proposed legislation is unknown. The cost of this proposed legislation could vary greatly depending on the number of future members who benefit and on their length of service, age, and salary history. The estimated financial impact for members has been calculated assuming eligible members die in the year following the valuation date.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the actuarial assumptions, methods, and models used, demographics of the impacted population, and other factors such as investment, contribution, and other risks. If actual experience deviates from actuarial assumptions, the actual costs could differ from those presented herein. Quantifying these risks is beyond the scope of this Fiscal Note.

This Fiscal Note is intended to measure pension-related impacts and does not include other potential costs (e.g., administrative and Other

Postemployment Benefits). This Fiscal Note does not reflect any chapter laws that may have been enacted during the current legislative session.

STATEMENT OF ACTUARIAL OPINION: Marek Tyszkiewicz and Gregory Zelikovsky are members of the Society of Actuaries and the American Academy of Actuaries. We are members of NYCERS, but do not believe it impairs our objectivity, and we meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. To the best of our knowledge, the results contained herein have been prepared in accordance with generally accepted actuarial principles and procedures and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

FISCAL NOTE IDENTIFICATION: This Fiscal Note 2025-44 dated April 17, 2025 was prepared by the Chief Actuary for the New York City Retirement Systems and Pension Funds and is intended for use only during the 2025 Legislative Session.