STATE OF NEW YORK

7930--A

2025-2026 Regular Sessions

IN SENATE

May 14, 2025

Introduced by Sen. SKOUFIS -- 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 to amend the retirement and social security law, in relation to authorizing retired firefighters to be employed as instructors of fire sciences by a career and technical education center without diminution of their retirement benefits

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

Section 1. The retirement and social security law is amended by adding a new section 214-c to read as follows:

§ 214-c. Employment of certain retired persons who retired from fire service. Notwithstanding the provisions of this chapter or the provisions of any state or local law or charter to the contrary, no retired person who retired from fire service as a member of the New York state and local police and fire retirement system or the New York fire department pension fund, and who is employed by a career and technical education center as an instructor in a fire science program approved by the education department, shall have their retirement allowance or benefits suspended or reduced because of compensation earned by such retired person from service as a fire science instructor.

§ 2. This act shall take effect immediately.

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

This bill would allow retired fire service workers to be reemployed by a career and technical education center as an instructor in a fire science program and continue to receive their full retirement benefit, regardless of salary. Currently, the salary limit for these retirees is $35,000.

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

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Insofar as this bill affects the New York State and Local Retirement System (NYSLRS), the direct cost incurred would be the retiree's pension benefit paid while post-retirement earnings exceed $35,000 each calendar year. The pension benefit expected to be paid during that 6.5-month period is estimated to be $48,000 per person.

There would be additional costs in the form of lost employer contributions due to non-billable post-retirement earnings, which are estimated to be $7,700 per person.

In the New York State and Local Police and Fire Retirement System, all costs will be shared by the state of New York and all participating employers and spread over future billing cycles.

The number of members and retirees who could be affected by this legislation cannot be readily determined. For each retiree rehired pursuant to this proposal, an annual cost of $55,700 is expected. If large numbers of retirees are rehired into such positions, significant annual costs would result.

This proposal exclusively benefits retirees. Therefore, the increased costs are attributable to legacy groups, but funding for this proposal will be collected on salary reported for current and future members of Tier 6.

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 February 4, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-94. 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.