

# STATE OF NEW YORK

8134

2025-2026 Regular Sessions

## IN SENATE

May 15, 2025

Introduced by Sens. JACKSON, SANDERS -- 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 and the education  
law, in relation to the retirement contributions of career public  
employees

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

- 1 Section 1. Subdivision a of section 517 of the retirement and social  
2 security law, as amended by chapter 18 of the laws of 2012, the second  
3 undesignated paragraph as amended by section 1 of part KK of chapter 55  
4 of the laws of 2024, is amended to read as follows:
- 5 a. Members shall contribute three percent of annual wages to the  
6 retirement system in which they have membership, provided that such  
7 contributions shall not be required for more than thirty years, for  
8 general members, or twenty-five years, for police/fire members, except  
9 that beginning April first, two thousand thirteen for members who first  
10 become members of the New York state and local employees' retirement  
11 system on or after April first, two thousand twelve, the rate at which  
12 each such member shall contribute in any current plan year (April first  
13 to March thirty-first) shall be determined by reference to the wages of  
14 such member in the second plan year (April first to March thirty-first)  
15 preceding such current plan year as follows:
- 16 1. members with wages of forty-five thousand dollars per annum or less  
17 shall contribute three per centum of annual wages;
- 18 2. members with wages greater than forty-five thousand per annum, but  
19 not more than fifty-five thousand per annum shall contribute three and  
20 one-half per centum of annual wages;
- 21 3. members with wages greater than fifty-five thousand per annum, but  
22 not more than seventy-five thousand per annum shall contribute four and  
23 one-half per centum of annual wages;

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

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1 4. members with wages greater than seventy-five thousand per annum but  
2 not more than one hundred thousand per annum shall contribute five and  
3 three-quarters per centum of annual wages; and

4 5. members with wages greater than one hundred thousand per annum  
5 shall contribute six per centum of annual wages.

6 Notwithstanding the foregoing, during each of the first three plan  
7 years (April first to March thirty-first) in which such member has  
8 established membership in the New York state and local employees'  
9 retirement system, such member shall contribute a percentage of annual  
10 wages in accordance with the preceding schedule based upon a projection  
11 of annual wages provided by the employer. Notwithstanding the foregoing,  
12 when determining the rate at which each such member who became a member  
13 of the New York state and local employees' retirement system on or after  
14 April first, two thousand twelve shall contribute for any plan year  
15 (April first to March thirty-first) between April first, two thousand  
16 twenty-two and April first, two thousand twenty-six, such rate shall be  
17 determined by reference to employees annual base wages of such member in  
18 the second plan year (April first to March thirty-first) preceding such  
19 current plan year. Base wages shall include regular pay, shift differen-  
20 tial pay, location pay, and any increased hiring rate pay, but shall not  
21 include any overtime payments.

22 Notwithstanding the foregoing, on and after the effective date of this  
23 paragraph, the rate of contribution for members with ten or more years  
24 of membership shall be three per centum of annual wages.

25 The head of each retirement system shall promulgate such regulations  
26 as may be necessary and appropriate with respect to the deduction of  
27 such contribution from members' wages and for the maintenance of any  
28 special fund or funds with respect to amounts so contributed.

29 § 2. Subdivision a of section 613 of the retirement and social securi-  
30 ty law, as amended by chapter 10 of the laws of 2000, paragraphs 1 and 2  
31 as amended by chapter 510 of the laws of 2015, the second undesignated  
32 paragraph of paragraph 1 and the second undesignated paragraph of para-  
33 graph 2 as amended by section 2 of part KK of chapter 55 of the laws of  
34 2024, is amended to read as follows:

35 a. 1. Except as provided by paragraph two of this subdivision, members  
36 shall contribute three percent of annual wages to the retirement system  
37 in which they have membership, except that beginning April first, two  
38 thousand thirteen for members who first become members of a public  
39 retirement system of the state on or after April first, two thousand  
40 twelve, the rate at which each such member shall contribute in any  
41 current plan year (April first to March thirty-first, except for members  
42 of the New York city employees' retirement system, New York city teach-  
43 ers' retirement system and New York city board of education retirement  
44 system, plan year shall mean January first through December thirty-first  
45 commencing with the January first next succeeding the effective date of  
46 the chapter of the laws of two thousand fifteen that amended this para-  
47 graph) shall be determined by reference to the wages of such member in  
48 the second plan year (April first to March thirty-first, except for  
49 members of the New York city employees' retirement system, New York city  
50 teachers' retirement system and New York city board of education retire-  
51 ment system, plan year shall mean January first through December thir-  
52 ty-first commencing with the January first next succeeding the effective  
53 date of the chapter of the laws of two thousand fifteen that amended  
54 this paragraph) preceding such current plan year as follows:

55 (i) members with wages of forty-five thousand dollars per annum or  
56 less shall contribute three per centum of annual wages;

1 (ii) members with wages greater than forty-five thousand per annum,  
2 but not more than fifty-five thousand per annum shall contribute three  
3 and one-half per centum of annual wages;

4 (iii) members with wages greater than fifty-five thousand per annum,  
5 but not more than seventy-five thousand per annum shall contribute four  
6 and one-half per centum of annual wages;

7 (iv) members with wages greater than seventy-five thousand per annum  
8 but not more than one hundred thousand per annum shall contribute five  
9 and three-quarters per centum of annual wages; and

10 (v) members with wages greater than one hundred thousand per annum  
11 shall contribute six per centum of annual wages.

12 Notwithstanding the foregoing, during each of the first three plan  
13 years (April first to March thirty-first, except for members of New York  
14 city employees' retirement system, New York city teachers' retirement  
15 system and New York city board of education retirement system, plan year  
16 shall mean January first through December thirty-first commencing with  
17 the January first next succeeding the effective date of chapter five  
18 hundred ten of the laws of two thousand fifteen) in which such member  
19 has established membership in a public retirement system of the state,  
20 such member shall contribute a percentage of annual wages in accordance  
21 with the preceding schedule based upon a projection of annual wages  
22 provided by the employer. Notwithstanding the foregoing, when determin-  
23 ing the rate at which each such member who became a member of the New  
24 York state and local employees' retirement system, New York city employ-  
25 ees' retirement system, New York city teachers' retirement system and  
26 New York city board of education retirement system, on or after April  
27 first, two thousand twelve shall contribute for any plan year (April  
28 first to March thirty-first, except for members of the New York city  
29 employees' retirement system, New York city teachers' retirement system  
30 and New York city board of education retirement system, plan year shall  
31 mean January first through December thirty-first commencing with January  
32 first next succeeding the effective date of chapter five hundred ten of  
33 the laws of two thousand fifteen) between April first, two thousand  
34 twenty-two and April first, two thousand twenty-six, such rate shall be  
35 determined by reference to employees annual base wages of such member in  
36 the second plan year (April first to March thirty-first) preceding such  
37 current plan year. Base wages shall include regular pay, shift differen-  
38 tial pay, location pay, and any increased hiring rate pay, but shall not  
39 include any overtime payments or compensation earned for extracurricular  
40 programs or any other pensionable earnings paid in addition to the annu-  
41 al base wages.

42 Notwithstanding the foregoing, on and after the effective date of this  
43 paragraph, the rate of contribution for members with ten or more years  
44 of membership shall be three per centum of annual wages.

45 The head of each retirement system shall promulgate such regulations  
46 as may be necessary and appropriate with respect to the deduction of  
47 such contribution from members' wages and for the maintenance of any  
48 special fund or funds with respect to amounts so contributed.

49 2. A member of the New York city employees' retirement system who is  
50 eligible to be a participant in the twenty-five-year and age fifty-five  
51 retirement program, as defined by paragraph five of subdivision a of  
52 section six hundred four-b of this article shall contribute two percent  
53 of annual wages to such system effective on the starting date of the  
54 elimination of additional member contributions, as defined in an  
55 election made pursuant to paragraph ten of subdivision e of section six  
56 hundred four-b of this article, except that beginning April first, two

1 thousand thirteen for members who first become members of the New York  
2 city employees' retirement system on or after April first, two thousand  
3 twelve, the rate at which each such member shall contribute in any  
4 current plan year (April first to March thirty-first, provided, however,  
5 that plan year shall mean January first through December thirty-first  
6 commencing with the January first next succeeding the effective date of  
7 the chapter of the laws of two thousand fifteen that amended this para-  
8 graph) shall be determined by reference to the wages of such member in  
9 the second plan year (April first to March thirty-first, provided,  
10 however, that plan year shall mean January first through December thir-  
11 ty-first commencing with the January first next succeeding the effective  
12 date of the chapter of the laws of two thousand fifteen that amended  
13 this paragraph) preceding such current plan year as follows:

14 (i) members with wages of forty-five thousand dollars per annum or  
15 less shall contribute three per centum of annual wages;

16 (ii) members with wages greater than forty-five thousand per annum,  
17 but not more than fifty-five thousand per annum shall contribute three  
18 and one-half per centum of annual wages;

19 (iii) members with wages greater than fifty-five thousand per annum,  
20 but not more than seventy-five thousand per annum shall contribute four  
21 and one-half per centum of annual wages;

22 (iv) members with wages greater than seventy-five thousand per annum  
23 but not more than one hundred thousand per annum shall contribute five  
24 and three-quarters per centum of annual wages; and

25 (v) members with wages greater than one hundred thousand per annum  
26 shall contribute six per centum of annual wages.

27 Notwithstanding the foregoing, during each of the first three plan  
28 years (April first to March thirty-first, provided, however, that plan  
29 year shall mean January first through December thirty-first commencing  
30 with the January first next succeeding the effective date of chapter  
31 five hundred ten of the laws of two thousand fifteen) in which such  
32 member has established membership in the New York city employees'  
33 retirement system, such member shall contribute a percentage of annual  
34 wages in accordance with the preceding schedule based upon a projection  
35 of annual wages provided by the employer. Notwithstanding the foregoing,  
36 when determining the rate at which each such member who became a member  
37 of, New York city employees' retirement system, on or after April first,  
38 two thousand twelve shall contribute for any plan year (April first to  
39 March thirty-first, provided, however, that plan year shall mean January  
40 first through December thirty-first commencing with the January first  
41 next succeeding the effective date of chapter five hundred ten of the  
42 laws of two thousand fifteen) between April first, two thousand twenty-  
43 two and April first, two thousand twenty-six, such rate shall be deter-  
44 mined by reference to employees annual base wages of such member in the  
45 second plan year (April first to March thirty-first) preceding such  
46 current plan year. Base wages shall include regular pay, shift differen-  
47 tial pay, location pay, and any increased hiring rate pay, but shall not  
48 include any overtime payments.

49 Notwithstanding the foregoing, on and after the effective date of this  
50 paragraph, the rate of contribution for members with ten or more years  
51 of membership shall be three per centum of annual wages.

52 § 3. Subdivisions f and g of section 613 of the retirement and social  
53 security law, as amended by chapter 18 of the laws of 2012, the second  
54 undesignated paragraph of subdivision f and the second undesignated  
55 paragraph of subdivision g as amended by section 2 of part KK of chap-  
56 ter 55 of the laws of 2024, are amended to read as follows:

1 f. Anything in subdivision a of this section to the contrary notwith-  
2 standing a member employed as a uniformed court officer or peace officer  
3 in the unified court system who first joins the New York state and local  
4 employees' retirement system on or after January first, two thousand ten  
5 shall contribute four percent of annual wages to the New York state and  
6 local employees' retirement system, except that beginning April first,  
7 two thousand thirteen for members who first become members of the New  
8 York state and local employees' retirement system on or after April  
9 first, two thousand twelve, the rate at which each such member shall  
10 contribute in any current plan year (April first to March thirty-first)  
11 shall be determined by reference to the wages of such member in the  
12 second plan year (April first to March thirty-first) preceding such  
13 current plan year as follows:

14 1. members with wages of forty-five thousand dollars per annum or less  
15 shall contribute three per centum of annual wages;

16 2. members with wages greater than forty-five thousand per annum, but  
17 not more than fifty-five thousand per annum shall contribute three and  
18 one-half per centum of annual wages;

19 3. members with wages greater than fifty-five thousand per annum, but  
20 not more than seventy-five thousand per annum shall contribute four and  
21 one-half per centum of annual wages;

22 4. members with wages greater than seventy-five thousand per annum but  
23 not more than one hundred thousand per annum shall contribute five and  
24 three-quarters per centum of annual wages; and

25 5. members with wages greater than one hundred thousand per annum  
26 shall contribute six per centum of annual wages.

27 Notwithstanding the foregoing, during each of the first three plan  
28 years (April first to March thirty-first) in which such member has  
29 established membership in the New York state and local employees'  
30 retirement system, such member shall contribute a percentage of annual  
31 wages in accordance with the preceding schedule based upon a projection  
32 of annual wages provided by the employer. Notwithstanding the foregoing,  
33 when determining the rate at which each such member who became a member  
34 of the New York state and local employees' retirement system on or after  
35 April first, two thousand twelve shall contribute for any plan year  
36 (April first to March thirty-first) between April first, two thousand  
37 twenty-two and April first, two thousand twenty-six, such rate shall be  
38 determined by reference to employees annual base wages of such member in  
39 the second plan year (April first to March thirty-first) preceding such  
40 current plan year. Base wages shall include regular pay, shift differen-  
41 tial pay, location pay, and any increased hiring rate pay, but shall not  
42 include any overtime payments.

43 Notwithstanding the foregoing, on and after the effective date of this  
44 paragraph, the rate of contribution for members with ten or more years  
45 of membership shall be three per centum of annual wages.

46 The head of the New York state and local employees' retirement system  
47 shall promulgate such regulations as may be necessary and appropriate  
48 with respect to the deduction of such contribution from members' wages  
49 and for the maintenance of any special fund or funds with respect to  
50 amounts so contributed.

51 g. Members who first join the New York state teachers' retirement  
52 system on or after January first, two thousand ten shall contribute  
53 three and one-half percent of annual wages to the New York state teach-  
54 ers' retirement system, except that beginning April first, two thousand  
55 thirteen for members who first become members of the New York state  
56 teachers' retirement system on or after April first, two thousand

1 twelve, the rate at which each such member shall contribute in any  
2 current plan year (July first to June thirtieth) shall be determined by  
3 reference to the wages of such member in the second plan year (July  
4 first to June thirtieth) preceding such current plan year as follows:

5 1. members with wages of forty-five thousand dollars per annum or less  
6 shall contribute three per centum of annual wages;

7 2. members with wages greater than forty-five thousand per annum, but  
8 not more than fifty-five thousand per annum shall contribute three and  
9 one-half per centum of annual wages;

10 3. members with wages greater than fifty-five thousand per annum, but  
11 not more than seventy-five thousand per annum shall contribute four and  
12 one-half per centum of annual wages;

13 4. members with wages greater than seventy-five thousand per annum but  
14 not more than one hundred thousand per annum shall contribute five and  
15 three-quarters per centum of annual wages; and

16 5. members with wages greater than one hundred thousand per annum  
17 shall contribute six per centum of annual wages.

18 Notwithstanding the foregoing, during each of the first three plan  
19 years (July first to June thirtieth) in which such member has estab-  
20 lished membership in the New York state teachers' retirement system,  
21 such member shall contribute a percentage of annual wages in accordance  
22 with the preceding schedule based upon a projection of annual wages  
23 provided by the employer. Notwithstanding the foregoing, when determin-  
24 ing the contribution rate at which a member of the New York state teach-  
25 ers' retirement system with a date of membership on or after April  
26 first, two thousand twelve shall contribute for plan years (July first  
27 to June thirtieth) between July first, two thousand twenty-two and July  
28 first, two thousand twenty-six, such rate shall be determined by refer-  
29 ence to the member's annual base wages in the second plan year (July  
30 first to June thirtieth) preceding such current plan year. Annual base  
31 wages shall not include compensation earned for extracurricular programs  
32 or any other pensionable earnings paid in addition to the annual base  
33 wages.

34 Notwithstanding the foregoing, on and after the effective date of this  
35 paragraph, the rate of contribution for members with ten or more years  
36 of membership shall be three per centum of annual wages.

37 The head of the New York state teachers' retirement system shall  
38 promulgate such regulations as may be necessary and appropriate with  
39 respect to the deduction of such contribution from members' wages and  
40 for the maintenance of any special fund or funds with respect to amounts  
41 so contributed.

42 § 4. Section 1204 of the retirement and social security law, as  
43 amended by chapter 18 of the laws of 2012, the second undesignated  
44 paragraph as amended by section 3 of part KK of chapter 55 of the laws  
45 of 2024, is amended to read as follows:

46 § 1204. Member contributions. Members who are subject to the  
47 provisions of this article shall contribute three percent of annual  
48 wages to the retirement system in which they have membership, except  
49 that beginning April first, two thousand thirteen for members who first  
50 become members of the New York state and local police and fire retire-  
51 ment system on or after April first, two thousand twelve, the rate at  
52 which each such member shall contribute in any current plan year (April  
53 first to March thirty-first) shall be determined by reference to the  
54 wages of such member in the second plan year (April first to March thir-  
55 ty-first) preceding such current plan year as follows:

1 a. members with wages of forty-five thousand dollars per annum or less  
2 shall contribute three per centum of annual wages;

3 b. members with wages greater than forty-five thousand per annum, but  
4 not more than fifty-five thousand per annum shall contribute three and  
5 one-half per centum of annual wages;

6 c. members with wages greater than fifty-five thousand per annum, but  
7 not more than seventy-five thousand per annum shall contribute four and  
8 one-half per centum of annual wages;

9 d. members with wages greater than seventy-five thousand per annum but  
10 not more than one hundred thousand per annum shall contribute five and  
11 three-quarters per centum of annual wages; and

12 e. members with wages greater than one hundred thousand per annum  
13 shall contribute six per centum of annual wages.

14 Notwithstanding the foregoing, during each of the first three plan  
15 years (April first to March thirty-first) in which such member has  
16 established membership in the New York state and local police and fire  
17 retirement system, such member shall contribute a percentage of annual  
18 wages in accordance with the preceding schedule based upon a projection  
19 of annual wages provided by the employer. Notwithstanding the foregoing,  
20 when determining the rate at which each such member who became a member  
21 of the New York state and local police and fire retirement system on or  
22 after April first, two thousand twelve shall contribute for any plan  
23 year (April first to March thirty-first) between April first, two thou-  
24 sand twenty-two and April first, two thousand twenty-six, such rate  
25 shall be determined by reference to employees annual base wages of such  
26 member in the second plan year (April first to March thirty-first)  
27 preceding such current plan year. Base wages shall include regular pay,  
28 shift differential pay, location pay, and any increased hiring rate pay,  
29 but shall not include any overtime payments. Effective April first, two  
30 thousand twelve, all members subject to the provisions of this article  
31 shall not be required to make member contributions on annual wages  
32 excluded from the calculation of final average salary pursuant to  
33 section twelve hundred three of this article. Nothing in this section,  
34 however, shall be construed or deemed to allow members to receive a  
35 refund of any member contributions on such wages paid prior to April  
36 first, two thousand twelve.

37 Notwithstanding the foregoing, on and after the effective date of this  
38 paragraph, the rate of contribution for members with ten or more years  
39 of membership shall be three per centum of annual wages.

40 Members who are enrolled in a retirement plan that limits the amount  
41 of creditable service a member can accrue shall not be required to make  
42 contributions pursuant to this section after accruing the maximum amount  
43 of service credit allowed by the retirement plan in which they are  
44 enrolled. The state comptroller shall promulgate such regulations as may  
45 be necessary and appropriate with respect to the deduction of such  
46 contribution from members' wages and for the maintenance of any special  
47 fund or funds with respect to amounts so contributed. In no way shall  
48 the member contributions made pursuant to this section be used to  
49 provide for pension increases or annuities of any kind.

50 § 5. Subdivision 2 of section 182 of the education law, as amended by  
51 chapter 18 of the laws of 2012, is amended to read as follows:

52 2. Employee contributions. In the case of any electing employee,  
53 contributions at the rate of three per centum of [~~his~~] the state salary  
54 of such employee shall be deducted by the state comptroller as the  
55 employee contribution, provided however, that such employee contribution  
56 shall be made by the state in accordance with subdivision one of this

1 section during such period as (a) either section seventy-a of the  
2 retirement and social security law or section five hundred twenty-eight  
3 of this title provides that the contribution of each member of the New  
4 York state employees' retirement system or the New York state teachers'  
5 retirement system in the employ of the state shall be reduced by at  
6 least eight per centum of [~~his~~] such employee's compensation, or (b)  
7 employee contributions to either such system are no longer required by  
8 reason of such system becoming noncontributory for state employees.

9 Notwithstanding any other law to the contrary, beginning April first,  
10 two thousand thirteen any electing employee appointed on or after April  
11 first, two thousand twelve, the rate at which each such employee shall  
12 contribute in any current plan year (January first to December thirty-  
13 first) shall be determined by reference to the wages of such member in  
14 the second plan year (January first to December thirty-first) preceding  
15 such current plan year as follows:

16 (a) members with wages of forty-five thousand dollars per annum or  
17 less shall contribute three per centum of annual wages;

18 (b) members with wages greater than forty-five thousand per annum, but  
19 not more than fifty-five thousand per annum shall contribute three and  
20 one-half per centum of annual wages;

21 (c) members with wages greater than fifty-five thousand per annum, but  
22 not more than seventy-five thousand per annum shall contribute four and  
23 one-half per centum of annual wages;

24 (d) members with wages greater than seventy-five thousand per annum  
25 but not more than one hundred thousand per annum shall contribute five  
26 and three-quarters per centum of annual wages; and

27 (e) members with wages greater than one hundred thousand per annum  
28 shall contribute six per centum of annual wages.

29 Notwithstanding the foregoing, during each of the first three plan  
30 years (January first to December thirty-first) in which such member has  
31 established membership in the Education Department Optional Retirement  
32 Program, such employee shall contribute a percent of annual wages in  
33 accordance with the preceding schedule based upon a projection of annual  
34 wages provided by the employer.

35 Notwithstanding the foregoing, on and after the effective date of this  
36 paragraph, the rate of contribution for members with ten or more years  
37 of membership shall be three per centum of annual wages.

38 § 6. Paragraph (d) of subdivision 2 of section 392 of the education  
39 law, as added by chapter 18 of the laws of 2012, is amended to read as  
40 follows:

41 (d) Notwithstanding any other law to the contrary, beginning April  
42 first, two thousand thirteen any electing employee appointed on or after  
43 April first, two thousand twelve, the rate at which each such employee  
44 shall contribute in any current plan year (January first to December  
45 thirty-first) shall be determined by reference to the wages of such  
46 member in the second plan year (January first to December thirty-first)  
47 preceding such current plan year as follows:

48 (i) members with wages of forty-five thousand dollars per annum or  
49 less shall contribute three per centum of annual wages;

50 (ii) members with wages greater than forty-five thousand per annum,  
51 but not more than fifty-five thousand per annum shall contribute three  
52 and one-half per centum of annual wages;

53 (iii) members with wages greater than fifty-five thousand per annum,  
54 but not more than seventy-five thousand per annum shall contribute four  
55 and one-half per centum of annual wages;

1 (iv) members with wages greater than seventy-five thousand per annum  
2 but not more than one hundred thousand per annum shall contribute five  
3 and three-quarters per centum of annual wages; and

4 (v) members with wages greater than one hundred thousand per annum  
5 shall contribute six per centum of annual wages.

6 Notwithstanding the foregoing, during each of the first three plan  
7 years (January first to December thirty-first) in which such member has  
8 established membership in the State University Optional Retirement  
9 Program, such employee shall contribute a percent of annual wages in  
10 accordance with the preceding schedule based upon a projection of annual  
11 wages provided by the employer.

12 Notwithstanding the foregoing, on and after the effective date of this  
13 paragraph, the rate of contribution for members with ten or more years  
14 of membership shall be three per centum of annual wages.

15 § 7. Paragraph (d) of subdivision 2 of section 6252 of the education  
16 law, as added by chapter 18 of the laws of 2012, is amended to read as  
17 follows:

18 (d) Notwithstanding any other law to the contrary, beginning April  
19 first, two thousand thirteen any electing employee appointed on or after  
20 April first, two thousand twelve, the rate at which each such employee  
21 shall contribute in any current plan year (January first to December  
22 thirty-first) shall be determined by reference to the wages of such  
23 member in the second plan year (January first to December thirty-first)  
24 preceding such current plan year as follows:

25 (1) members with wages of forty-five thousand dollars per annum or  
26 less shall contribute three per centum of annual wages;

27 (2) members with wages greater than forty-five thousand per annum, but  
28 not more than fifty-five thousand per annum shall contribute three and  
29 one-half per centum of annual wages;

30 (3) members with wages greater than fifty-five thousand per annum, but  
31 not more than seventy-five thousand per annum shall contribute four and  
32 one-half per centum of annual wages;

33 (4) members with wages greater than seventy-five thousand per annum  
34 but not more than one hundred thousand per annum shall contribute five  
35 and three-quarters per centum of annual wages; and

36 (5) members with wages greater than one hundred thousand per annum  
37 shall contribute six per centum of annual wages.

38 Notwithstanding the foregoing, during each of the first three plan  
39 years (January first to December thirty-first) in which such member has  
40 established membership in the Board of Higher Education Optional Retire-  
41 ment Program, such employee shall contribute a percent of annual wages  
42 in accordance with the preceding schedule based upon a projection of  
43 annual wages provided by the employer.

44 Notwithstanding the foregoing, on and after the effective date of this  
45 paragraph, the rate of contribution for members with ten or more years  
46 of membership shall be three per centum of annual wages.

47 § 8. Notwithstanding any other provision of law to the contrary, none  
48 of the provisions of this act shall be subject to section 25 of the  
49 retirement and social security law.

50 § 9. No employee contributions made by a member of a public retire-  
51 ment system prior to the effective date of this act shall be refunded as  
52 a result of this act becoming a law.

53 § 10. This act shall take effect one year after it shall have become a  
54 law.