STATE OF NEW YORK

9274

IN SENATE

February 23, 2026

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 retirement and social security law, in relation to the treatment of prior service with certain agencies by the New York city police pension fund

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

Section 1. Short title. This act shall be known and may be cited as the "Didarul Islam police recruitment act".

§ 2. Paragraph 2 of subdivision c of section 513 of the retirement and social security law is amended by adding a new subparagraph (iv) to read as follows:

(iv) Notwithstanding any other provision of law to the contrary, a member of the New York city police pension fund subject to this article shall be eligible to obtain credit for any period of service rendered as a New York city school safety agent or supervisor of school safety agents, a New York city corrections officer or supervisor of New York city corrections officers, a New York city traffic enforcement agent or supervisor of traffic enforcement agents, or in the New York city police department cadet program in the title of police cadet program or police cadet program II, which immediately precedes service in the uniformed force of the New York city police department, and such service shall be deemed to be in service of the uniformed force of the New York city police department for purposes of eligibility for benefits and to determine the amount of benefits under the New York city police pension fund, provided that such member pays or transfers into the New York city police pension fund all member contributions set forth in section five hundred seventeen of this article plus interest, at a rate of five percent per annum. For a member who transfers such contributions from the New York city employees' retirement system to the New York city police pension fund or for a member who withdraws such contributions from the New York city employees' retirement system, such member's membership in the New York city employees' retirement system shall cease

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

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upon such transfer or withdrawal and such member shall retain no credited service in such system.

§ 3. This act shall take effect immediately.

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

SUMMARY: This proposed legislation would provide eligible Tier 3 New York City Police Pension Fund (POLICE) members with credit for prior service as a correction officer, traffic enforcement agent, school safety agent, or police cadet that immediately precedes POLICE membership.

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

Year	NYC
2027	34.7
2028	35.9
2029	37.1
2030	38.3
2031	39.3
2032	40.1
2033	40.9
2034	41.8
2035	42.6
2036	43.3
2037	44.1
2038	45.0
2039	45.8
2040	46.6
2041	47.4
2042	20.5
2043	21.3
2044	21.8
2045	22.1
2046	22.7
2047	23.8
2048	25.1
2049	26.3
2050	27.5
2051	28.9

Projected contributions include future new hires that may be impacted. For Fiscal Year 2052 and beyond, the expected increase in normal cost as a level percent of pay for impacted new entrants is approximately 1.56% for each year of service purchased or transferred.

The entire increase 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, 2025 ($ in Millions)

Present Value (PV)	NYC
(1)PV of Employer Contributions:	261.2

(2)PV of Employee Contributions:	0.7
Total PV of Benefits (1)+(2):	261.9

UNFUNDED ACCRUED LIABILITY (UAL): Actuarial Accrued Liabilities are the portion of the Present Value of Benefits allocated to past service. Changes in UAL were amortized over the expected remaining working lifetime of those impacted using level dollar payments.

AMORTIZATION OF UNFUNDED ACCRUED LIABILITY

	NYC
Increase (Decrease) in UAL:	244.3M
Number of Payments:	15
Amortization Payment:	27.7M

CENSUS DATA: The estimates presented herein are based on preliminary census data collected as of June 30, 2025 and was supplemented with data previously provided by the Police Benevolent Association. The census data for the impacted population is summarized below.

	POLICE
Active Members	
- Number Count:	3,159
- Average Age:	33.2
- Average Current Uniform Service:	5.3
- Average Additional Service:	2.6
- Average Salary:	117,100

For the purposes of this Fiscal Note, and due to a lack of sufficient data, it was assumed that service earned under the eligible titles was immediately preceding such members' POLICE service and would therefore be eligible for credit under the proposed legislation.

IMPACT ON MEMBER BENEFITS AND CONTRIBUTIONS: To receive service credit, eligible POLICE members will need to transfer or pay the applicable member contributions that would have otherwise been required.

Prior service may be used to determine the initial date of POLICE membership for plan or tier eligibility and would be included in the minimum service required for eligibility and payment of retirement benefits.

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:

* New entrants were assumed to replace exiting members so that total payroll increases by 3% each year for impacted groups. New entrant demographics were developed based on data for recent new hires and actuarial judgement.

* Each year, 10% of new entrants are assumed to purchase an average of 2.0 years of prior service. For the purposes of this Fiscal Note, new entrant costs have been shown assuming that the entirety of the cost would be funded via normal cost.

To determine the impact of the elective nature of the proposed legislation, a subgroup of eligible members was developed based on who is assumed to benefit actuarially by comparing the net present value of future employer costs of each member's benefit before and after the assumed transfer or purchase of eligible non-uniformed service.

RISK AND UNCERTAINTY: The costs presented in this Fiscal Note depend highly on the actuarial assumptions, methods, and models used, demo-

graphics 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 2026-17 dated February 20, 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.