STATE OF NEW YORK

10373

IN ASSEMBLY

March 3, 2026

Introduced by M. of A. SIMPSON -- read once and referred to the Committee on Governmental Employees

AN ACT in relation to authorizing the county of Warren to offer an optional twenty-year retirement plan to Bradley Murphy, a patrol officer employed by such county

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

Section 1. Notwithstanding any other provision of law to the contrary, the county of Warren, a participating employer in the New York state and local employees' retirement system, which has elected to offer the optional twenty year retirement plan, established pursuant to article 14-B of the retirement and social security law, to patrol officers employed by such county, is hereby authorized to make participation in such plan available to Bradley Murphy, a patrol officer employed by the county of Warren with a start date of September 1, 2019, who, through no fault of his own, was not enrolled to participate in such optional twenty year plan contained in article 14-B of the retirement and social security law. The county of Warren may so elect by filing with the state comptroller, on or before 180 days after this act shall have become a law, a resolution of its governing body together with certification that such patrol officer did not bar themself from participation in the retirement plan as a result of their own negligence. Thereafter, such patrol officer may individually elect to be covered by the provisions of sections 552 and 553 of the retirement and social security law, and the retirement system shall credit service from September 1, 2019 to present under sections 552 and 553 of the retirement and social security law. Such member may effectuate by filing an election with the retirement system within one year of the effective date of this act.

§ 2. All employer past service costs associated with implementing the provisions of this act shall be borne by the county of Warren and may be amortized over a five-year period.

§ 3. This act shall take effect immediately.

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

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

LBD14436-02-6

This bill would allow Warren county to elect to reopen the provisions of section 552 together with section 553 of the retirement and social security law (RSSL) for patrol officer Bradley Murphy.

We estimate that Warren county's annual contributions will increase $12,000 beginning FYE 2027. Annual costs will vary as the billing rates and salary of Bradley Murphy change.

In addition, there will be an immediate past service cost of $108,000 borne by Warren county as a one-time payment. This cost assumes that payment will be made on February 1, 2027. If Warren county elects to amortize this cost over 5 years, the cost for each year will be $24,200.

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 2026-83. 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.