STATE OF NEW YORK

11531

IN ASSEMBLY

May 29, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Fall) -- read once and referred to the Committee on Governmental Employees

AN ACT to amend the retirement and social security law and the workers' compensation law, in relation to extending the deadline for submission of a notice that a member of a retirement system participated in World Trade Center rescue, recovery or cleanup operations

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

Section 1. Paragraph (a) of subdivision 36 of section 2 of the retirement and social security law, as amended by chapter 561 of the laws of 2022, is amended to read as follows:

(a) "Qualifying World Trade Center condition" shall mean a qualifying condition or impairment of health resulting in disability to a member who participated in World Trade Center rescue, recovery or cleanup operations for a qualifying period, as those terms are defined below, provided the following conditions have been met: (i) such member, or eligible beneficiary in the case of the member's death, must have either filed a written and sworn statement with the member's retirement system on a form provided by such system, or as allowed by the member's retirement system, electronically submitted a statement on a form provided by such system through a secure online portal maintained by the member's retirement system that has duly validated the member's identity, indicating the underlying dates and locations of employment not later than September eleventh, two thousand [~~twenty-six~~] **thirty**, and (ii) such member has either successfully passed a physical examination for entry into public service, or authorized release of all relevant medical records, if the member did not undergo a physical examination for entry into public service; and (iii) there is no evidence of the qualifying condition or impairment of health that formed the basis for the disability in such physical examination for entry into public service or in the relevant medical records, prior to September eleventh, two thousand one except for such member, or eligible beneficiary in the case of the member's death, of a local retirement system of a city with a population of one million or more that is covered by section 13-551 of the adminis-

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

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trative code of the city of New York, or by section twenty-five hundred seventy-five of the education law and for such member who separated from service with vested rights, or eligible beneficiary of such member who separated from service with vested rights in the case of the member's death, of a local retirement system of a city with a population of one million or more who are covered by sections 13-168, 13-252.1 or 13-353.1 of the administrative code of the city of New York or sections five hundred seven-c, six hundred five-b, six hundred five-c, or six hundred seven-b of this chapter. The deadline for filing a written and sworn statement required by subparagraph (i) of this paragraph shall be September eleventh, two thousand [~~twenty-six~~] thirty for such member, or eligible beneficiary in the case of the member's death, of a local retirement system of a city with a population of one million or more that is covered by section 13-551 of the administrative code of the city of New York, or by section twenty-five hundred seventy-five of the education law and for such member who separated from service with vested rights, or eligible beneficiary of such member who separated from service with vested rights in the case of the member's death, of a local retirement system of a city with a population of one million or more who are covered by sections 13-168, 13-252.1 or 13-353.1 of the administrative code of the city of New York and sections five hundred seven-c, six hundred five-b, six hundred five-c, or six hundred seven-b of this chapter. Every retirement system shall keep a copy of every written and sworn statement that is presented for filing not later than September eleventh, two thousand [~~twenty-six~~] thirty, including those that are rejected for filing as untimely.

§ 2. Section 162 of the workers' compensation law, as amended by chapter 561 of the laws of 2022, is amended to read as follows:

§ 162. Registration of participation in World Trade Center rescue, recovery and clean-up operations. In order for the claim of a participant in World Trade Center rescue, recovery and clean-up operations to come within the application of this article, such participant must file a written and sworn statement with the board on a form promulgated by the chair indicating the dates and locations of such participation and the name of such participant's employer during the period of participation. Such statement must be filed not later than September eleventh, two thousand [~~twenty-six~~] thirty. The board shall transmit a copy of such statement to the employer or carrier named therein. The filing of such a statement shall not be considered the filing of a claim for benefits under this chapter.

§ 3. Section 168 of the workers' compensation law is amended by adding a new subdivision 6 to read as follows:

6. A claim by a participant in the World Trade Center rescue, recovery or cleanup operations whose disablement occurred between September eleventh, two thousand twenty-one, and September eleventh, two thousand twenty-five, shall not be disallowed as barred by section eighteen or section twenty-eight of this chapter if such claim is filed on or before September eleventh, two thousand thirty. Any such claim by a participant in the World Trade Center rescue, recovery or cleanup operations whose disablement occurred between September eleventh, two thousand twenty-one, and September eleventh, two thousand twenty-five, and was disallowed by section eighteen or twenty-eight of this chapter shall be reconsidered by the board.

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

§ 5. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after September 11, 2001; provided, however, that the amendments to sections 162 and 168 of the workers' compensation law made by sections two and three of this act, respectively, shall apply to all open and closed claims coming within the purview of the workers' compensation board.

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

This bill would extend the deadline to submit a World Trade Center (WTC) Notice from September 11, 2026 to September 11, 2030.

The provisions of section 25 of the RSSL shall not apply.

Insofar as this bill affects the New York State and Local Retirement System (NYSLRS), more retirement benefits would be reclassified as accidental disability benefits. The cost of the revised benefit will depend upon the applicant's age, service, salary, plan, and any benefit otherwise payable, but is expected to average:

Benefit prior to enactment:	None	Ordinary Disab.	Perf. of Duty	Service Retirement
NYSLRS cost of proposal:	10.5 times salary	5.5 times salary	3 times salary	2.5 times salary

This bill would also increase the number of accidental death benefits granted. The additional cost for each death is expected to average 4.5 times final average salary in NYSLERS and 14 times in NYSLPFRS.

Further, we anticipate some administrative costs to implement the provisions of this legislation.

The number of current and future members and retirees who could be affected by this legislation cannot be readily determined.

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 May 20, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-229. 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.

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

Bill Description:

This fiscal note is prepared for legislative bill draft #15895-02-6. This bill would amend subdivision 36 of Section 2 of the Retirement and Social Security Law to extend the deadline for filing notice of participation in the World Trade Center rescue, recover or cleanup operations during the qualifying period to September 11, 2030. Members who become disabled or deceased because of a qualifying World Trade Center condition are presumed to have been because of an accidental or on-the-job disability or death. The current deadline for filing is September 11, 2026.

Cost:

The annual cost to the participating employers of the New York State Teachers' Retirement System is estimated to be negligible if this bill is enacted because it is anticipated there would be few members eligible for an accidental disability or death benefit.

Data:

Member data as of June 30, 2025, prepared for the most recent actuarial valuation was used in determining this cost. The most recent data distributions and statistics can be found in the System's Annual Report for the fiscal year ended June 30, 2025. System assets are as reported in the System's financial statements which can be found in the System's Annual Report. This data will also be provided in the System's Actuarial Valuation Report as of June 30, 2025.

Methods and Assumptions:

A summary of actuarial assumptions and methods will be provided in the System's Actuarial Valuation Report as of June 30, 2025. Further details can be found in the most recent Recommended Actuarial Assumptions 2025 Report.

Actuarial Certification:

We, the undersigned actuaries for the New York State Teachers' Retirement System, certify the following:

1. The actuarial assumptions, methods, and data used are reasonable for the purposes of this fiscal note, internally consistent and are in accordance with standards of practice prescribed by the Actuarial Standards Board and generally accepted actuarial principles and procedures.

2. We relied on member data supplied by the participating employers of the New York State Teachers' Retirement System and assets as supplied in the annual Financial Statements by NYSTRS' Finance Department.

3. Results were prepared based on our current understanding of the proposal as of the date of this fiscal note. If the language or our understanding of the proposal changes, the results could change and require the issuance of a new fiscal note. The next annual update of the actuarial valuation could also produce different results. Results should not be relied upon for any other purpose.

4. This fiscal note was prepared in accordance with New York State Retirement and Social Security Law, New York State Education Law, applicable Internal Revenue Code, and accepted actuarial standards of practice as of the date of this fiscal note. This fiscal note does not constitute a legal opinion on the viability of this legislative proposal.

5. We are members of the American Academy of Actuaries and the Society of Actuaries, and we meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. We are currently compliant with the Continuing Professional Development Requirement of the Society of Actuaries.

Fiscal Note Identification:

This Fiscal Note, 2026-61, dated May 26, 2026, was prepared by the Office of the Actuary of the New York State Teachers' Retirement System and is intended for use only during the 2026 Legislative Session.

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

SUMMARY: This proposed legislation, as it relates to the New York City Retirement Systems and Pension Funds (NYCRS) would extend the deadline for filing a Notice of Participation under the World Trade Center (WTC) Disability Law for certain members who participated in the Rescue, Recovery, or Cleanup operations related to the WTC attack on September 11, 2001.

EXPECTED INCREASE (DECREASE) IN EMPLOYER CONTRIBUTIONS: The increase in employer contributions resulting from the proposed legislation would depend on the number of additional members who timely file the required form, meet the requirements of the WTC Disability Law, and ultimately benefit from such Law.

Most members eligible for the benefits provided under the WTC Disability Law have already filed the required form to register for participation. Therefore, for the purpose of this Fiscal Note it has been assumed that only a minimal number of NYCRS members would benefit from the proposed legislation and that the increase in employer contributions would likely be de minimis.

IMPACT ON FILING DEADLINE: Currently, the deadline to file a Notice of Participation for NYCRS members is September 11, 2026.

Under the proposed legislation, the deadline to file a Notice of Participation under the WTC Disability Law would be September 11, 2030.

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

Potential savings related to additional Workers' Compensation offsets under the proposed legislation were not considered for purposes of this Fiscal Note.

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 2026-94 dated May 29, 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.