

STATE OF NEW YORK

5848

2025-2026 Regular Sessions

IN ASSEMBLY

February 24, 2025

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

AN ACT granting retroactive membership with Tier II status in the New York state and local police and fire retirement system to Ethan Czyzewski

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

1 Section 1. Notwithstanding any other law to the contrary, Ethan
2 Czyzewski, an employee of the state police and a member of the New York
3 state and local police and fire retirement system, who for reasons not
4 ascribable to his own negligence, failed to become a member of one of
5 the state of New York's retirement systems during his employment with
6 the Galway Central School District on June 26, 2006, shall be deemed to
7 have joined the New York state and local police and fire retirement
8 system during 2006 and shall be granted Tier II status in such retire-
9 ment system, if, within one year of the effective date of this act, he
10 shall file a written request with the state comptroller.

11 § 2. No contribution made to any retirement system by Ethan Czyzewski
12 shall be returned or refunded to him pursuant to this act.

13 § 3. All service costs of implementing the provisions of this act
14 shall be borne by the state of New York.

15 § 4. This act shall take effect immediately.

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

This bill would provide Ethan Czyzewski with a date of membership of June 26, 2006, their date of first employment with the Galway Central School District, resulting in Tier 2 status in the New York State and Local Police and Fire Retirement System. Ethan Czyzewski is currently a Tier 6 member employed by the Division of State Police. There will be no refund of member contributions.

If this bill is enacted during the 2025 Legislative Session, we anticipate that there will be an increase of approximately \$14,000 in the

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

LBD08641-02-5

annual contributions of the state of New York for the fiscal year ending March 31, 2026. In future years this cost will vary as the billing rates and salary of Ethan Czyzewski change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$0 which will be borne by the State of New York as a one-time payment. This estimate assumes that payment will be made on March 1, 2026.

Summary of relevant resources:

Membership data as of March 31, 2024 was used in measuring the impact of the proposed change, the same data used in the April 1, 2024 actuarial valuation. Distributions and other statistics can be found in the 2024 Report of the Actuary and the 2024 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2024 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The Market Assets and GASB Disclosures are found in the March 31, 2024 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated February 12, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-63. As Chief Actuary of the New York State and Local Retirement System, 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.