

STATE OF NEW YORK

6911--B

2025-2026 Regular Sessions

IN ASSEMBLY

March 18, 2025

Introduced by M. of A. DeSTEFANO, ANGELINO, BEEPHAN, E. BROWN, DURSO, McDONOUGH, BRABENEC, KASSAY -- read once and referred to the Committee on Governmental Employees -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the retirement and social security law, in relation to an optional twenty-five year retirement plan for chief fire marshals, assistant chief fire marshals, fire marshals II, and fire marshals I in Suffolk county

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

1 Section 1. Section 604 of the retirement and social security law is
2 amended by adding a new subdivision x to read as follows:

3 x. The early service retirement benefit for a member who is employed
4 by the county of Suffolk or a participating employer that is a town or
5 village in the county of Suffolk that makes the election provided for in
6 subdivision j of section eighty-nine-z of this chapter as a chief fire
7 marshal, assistant chief fire marshal, fire marshal II or fire marshal I
8 as defined in section eighty-nine-z of this chapter shall be a pension
9 equal to one-fiftieth of final average salary times years of credited
10 service at the completion of twenty-five years of service as a chief
11 fire marshal, assistant chief fire marshal, fire marshal II, or fire
12 marshal I in the county of Suffolk or a participating employer that is a
13 town or village in the county of Suffolk but not exceeding one-half of
14 such member's final average salary; for service beyond twenty-five years
15 the benefits shall increase by one-sixtieth of final average salary for
16 each year of additional service credit provided, however, that the total
17 allowance payable pursuant to this section shall not exceed three-
18 fourths of such member's final average salary.

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

LBD02740-09-6

1 § 2. The retirement and social security law is amended by adding a new
2 section 89-z to read as follows:

3 § 89-z. Retirement of members employed as a chief fire marshal,
4 assistant chief fire marshal, fire marshal II or fire marshal I in the
5 county of Suffolk or a participating employer that is a town or village
6 in the county of Suffolk. a. Any member employed on or before the enact-
7 ment of this section as a chief fire marshal, assistant chief fire
8 marshal, fire marshal II or fire marshal I upon an election by the coun-
9 ty of Suffolk or a participating employer that is a town or village in
10 the county of Suffolk shall be eligible to retire pursuant to the
11 provisions of this section. Such eligibility shall be an alternative to
12 the eligibility provisions available under any other plan of this arti-
13 cle to which such member is subject.

14 b. Such member shall be entitled to retire upon the completion of
15 twenty-five years of total creditable service by filing an application
16 therefor in the manner provided for in section seventy of this article.

17 c. Upon completion of twenty-five years of such service and upon
18 retirement, each such member shall receive a pension which, together
19 with an annuity which shall be the actuarial equivalent of accumulated
20 contributions at the time of retirement and an additional pension which
21 is the actuarial equivalent of the reserved-for-increased-take-home-pay
22 to which such member may then be entitled shall be sufficient to provide
23 a retirement allowance equal to one-half of such member's final average
24 salary.

25 d. As used in this section "creditable service" shall include all
26 services performed as a chief fire marshal, assistant chief fire
27 marshal, fire marshal II or fire marshal I employed by the county of
28 Suffolk or a participating employer that is a town or village in the
29 county of Suffolk that has elected to provide the benefits provided by
30 this section.

31 e. Credit for service as a paid firefighter or officer of any organ-
32 ized fire department shall also be deemed to be creditable service and
33 shall be included in computing years of total service for retirement
34 pursuant to this section.

35 f. A member contributing on the basis of this section at the time of
36 retirement, may retire after the completion of twenty-five years of
37 total creditable service. Application therefor may be filed in a manner
38 similar to that provided in section seventy of this article. Upon
39 completion of twenty-five years of such service and upon retirement,
40 each such member shall receive a pension which, together with an annuity
41 which shall be the actuarial equivalent of accumulated contributions at
42 the time of retirement and an additional pension which is the actuarial
43 equivalent of the reserved-for-increased-take-home-pay to which such
44 member may then be entitled shall be sufficient to provide a retirement
45 allowance equal to one-half of such member's final average salary; for
46 service beyond twenty-five years the benefit is increased by one-sixti-
47 eth of final average salary for each year of additional service credit
48 provided, however, that the total allowance payable pursuant to this
49 section shall not exceed three-fourths of such member's final average
50 salary.

51 g. In computing the twenty-five years of total service of a member
52 pursuant to this section full credit shall be given and full allowance
53 shall be made for service of such member in time of war after World War
54 I as defined in section two of this chapter, provided such member at the
55 time of entrance into the armed forces was employed by a participating
56 employer pursuant to this section.

1 h. Nothing in this section shall be construed to prevent a member, who
2 does not retire pursuant to the provisions of this section, from utiliz-
3 ing service which is creditable service pursuant to the provisions of
4 this section for service credit pursuant to the provisions of any other
5 plan of this article to which such member is subject.

6 i. The provisions of this section shall be controlling notwithstanding
7 any other provision of this article to the contrary.

8 j. Suffolk county, or a town or village in the county of Suffolk that
9 elects pursuant to the provisions of this subdivision shall pay the cost
10 attributable therefor. The benefits of this section shall be available
11 only to those members defined in subdivision a of this section whose
12 employer elects to provide such benefits by adopting a resolution to
13 such effect and filing a certified copy thereof with the comptroller.
14 Such resolution shall be accompanied by the affidavit of the chief exec-
15 utive officer of the county of Suffolk or a town or village in the coun-
16 ty of Suffolk that the county, town or village has received an estimate
17 from the retirement system of the cost of the benefit provided by this
18 section. Such resolution shall apply to all members defined in subdivi-
19 sion a of this section.

20 § 3. Section 603 of the retirement and social security law is amended
21 by adding a new subdivision x to read as follows:

22 x. The service retirement benefit specified in section six hundred
23 four of this article shall be payable to members with twenty-five years
24 of creditable service, without regard to age, who are employed by the
25 county of Suffolk or a participating employer that is a town or village
26 in the county of Suffolk that makes the election provided for in subdivi-
27 vision j of section eighty-nine-z of this chapter as a chief fire
28 marshal, assistant chief fire marshal, fire marshal II or fire marshal I
29 as defined in section eighty-nine-z of this chapter if: (i) such
30 members have met the minimum service requirements upon retirement; and
31 (ii) in the case of a member subject to the provisions of article four-
32 teen of this chapter, such member files an election therefor which
33 provides that such member shall be subject to the provisions of this
34 article and to none of the provisions of such article fourteen. Such
35 election, which shall be irrevocable, shall be in writing, duly executed
36 and shall be filed with the comptroller within one year of the election
37 such member's employer makes pursuant to subdivision j of section eight-
38 y-nine-z of this chapter or within one year after entering the employ-
39 ment with the participating Suffolk county employer upon which eligibil-
40 ity is based, whichever comes later. For the purposes of this
41 subdivision, the term "creditable service" shall have the meaning as so
42 defined in both sections eighty-nine-z and six hundred one of this chap-
43 ter.

44 § 4 Subdivision a of section 445 of the retirement and social security
45 law, as amended by section 2 of part TT of chapter 55 of the laws of
46 2025, is amended to read as follows:

47 a. No member of a retirement system who is subject to the provisions
48 of this article shall retire without regard to age, exclusive of retire-
49 ment for disability, unless they are a police officer, an investigator
50 member of the New York city employees' retirement system, firefighter,
51 correction officer, a qualifying member as defined in section eighty-
52 nine-t, as added by chapter six hundred fifty-seven of the laws of nine-
53 teen hundred ninety-eight, of this chapter, sanitation worker, a special
54 officer (including persons employed by the city of New York in the title
55 urban park ranger or associate urban park ranger), school safety agent,
56 campus peace officer or a taxi and limousine commission inspector member

1 of the New York city employees' retirement system or the New York city
2 board of education retirement system, a dispatcher member of the New
3 York city employees' retirement system, a police communications member
4 of the New York city employees' retirement system, an EMT member of the
5 New York city employees' retirement system, a deputy sheriff member of
6 the New York city employees' retirement system, a correction officer of
7 the Westchester county correction department as defined in section
8 eighty-nine-e of this chapter or employed in Suffolk county as a peace
9 officer, as defined in section eighty-nine-s, as added by chapter five
10 hundred eighty-eight of the laws of nineteen hundred ninety-seven, of
11 this chapter, employed in Suffolk county as a correction officer, as
12 defined in section eighty-nine-f of this chapter, or employed in Nassau
13 county as a correction officer, uniformed correction division personnel,
14 sheriff, undersheriff or deputy sheriff, as defined in section eighty-
15 nine-g of this chapter, or employed in Nassau county as an ambulance
16 medical technician, an ambulance medical technician/supervisor or a
17 member who performs ambulance medical technician related services, or a
18 police medic, police medic supervisor or a member who performs police
19 medic related services, as defined in section eighty-nine-s, as amended
20 by chapter five hundred seventy-eight of the laws of nineteen hundred
21 ninety-eight, of this chapter, or employed in Nassau county as a peace
22 officer, as defined in section eighty-nine-s, as added by chapter five
23 hundred ninety-five of the laws of nineteen hundred ninety-seven, of
24 this chapter, or employed in Albany county as a sheriff, undersheriff,
25 deputy sheriff, correction officer or identification officer, as defined
26 in section eighty-nine-h of this chapter or is employed in St. Lawrence
27 county as a sheriff, undersheriff, deputy sheriff or correction officer,
28 as defined in section eighty-nine-i of this chapter or is employed in
29 Orleans county as a sheriff, undersheriff, deputy sheriff or correction
30 officer, as defined in section eighty-nine-l of this chapter or is
31 employed in Jefferson county as a sheriff, undersheriff, deputy sheriff
32 or correction officer, as defined in section eighty-nine-j of this chap-
33 ter or is employed in Onondaga county as a deputy sheriff-jail division
34 competitively appointed or as a correction officer, as defined in
35 section eighty-nine-k of this chapter or is employed in a county which
36 makes an election under subdivision j of section eighty-nine-p of this
37 chapter as a sheriff, undersheriff, deputy sheriff or correction officer
38 as defined in such section eighty-nine-p or is employed in Broome County
39 as a sheriff, undersheriff, deputy sheriff or correction officer, as
40 defined in section eighty-nine-m of this chapter or is a Monroe county
41 deputy sheriff-court security, or deputy sheriff-jailor as defined in
42 section eighty-nine-n, as added by chapter five hundred ninety-seven of
43 the laws of nineteen hundred ninety-one, of this chapter or is employed
44 in Greene county as a sheriff, undersheriff, deputy sheriff or
45 correction officer, as defined in section eighty-nine-o of this chapter
46 or is a traffic officer with the town of Elmira as defined in section
47 eighty-nine-q of this chapter or is employed by Suffolk county as a park
48 police officer, as defined in section eighty-nine-r of this chapter or
49 is a peace officer employed by a county probation department as defined
50 in section eighty-nine-t, as added by chapter six hundred three of the
51 laws of nineteen hundred ninety-eight, of this chapter or is employed in
52 Rockland county as a deputy sheriff-civil as defined in section eighty-
53 nine-v of this chapter as added by chapter four hundred forty-one of the
54 laws of two thousand one, or is employed in Rockland county as a superi-
55 or correction officer as defined in section eighty-nine-v of this chap-
56 ter as added by chapter five hundred fifty-six of the laws of two thou-

1 sand one or is a paramedic employed by the police department in the town
2 of Tonawanda and retires under the provisions of section eighty-nine-v
3 of this chapter, as added by chapter four hundred seventy-two of the
4 laws of two thousand one, or is a county fire marshal, supervising fire
5 marshal, fire marshal, assistant fire marshal, assistant chief fire
6 marshal, chief fire marshal, division supervising fire marshal or fire
7 marshal trainee employed by the county of Nassau as defined in section
8 eighty-nine-w of this chapter or is employed in Monroe county as a deputy
9 sheriff-civil as defined in section eighty-nine-x of this chapter,
10 employed as an emergency medical technician, critical care technician,
11 advanced emergency medical technician, paramedic or supervisor of such
12 titles in a participating Suffolk county fire district as defined in
13 section eighty-nine-ss of this chapter, or is a firefighter apprentice,
14 airport firefighter I, airport firefighter II, airport firefighter III,
15 or training and safety officer employed by the division of military and
16 naval affairs as defined in section eighty-nine-y of this chapter or is
17 employed as a chief fire marshal, assistant chief fire marshal, fire
18 marshal II or fire marshal I in the county of Suffolk or a participating
19 employer that is a town or village in the county of Suffolk as defined
20 in section eighty-nine-z of this chapter, and is in a plan which permits
21 immediate retirement upon completion of a specified period of service
22 without regard to age. Except as provided in subdivision c of section
23 four hundred forty-five-a of this article, subdivision c of section four
24 hundred forty-five-b of this article, subdivision c of section four
25 hundred forty-five-c of this article, subdivision c of section four
26 hundred forty-five-d of this article, subdivision c of section four
27 hundred forty-five-e of this article, subdivision c of section four
28 hundred forty-five-f of this article and subdivision c of section four
29 hundred forty-five-h of this article, a member in such a plan and such
30 an occupation, other than a police officer or investigator member of the
31 New York city employees' retirement system or a firefighter, shall not
32 be permitted to retire prior to the completion of twenty-five years of
33 credited service; provided, however, if such a member in such an occupa-
34 tion is in a plan which permits retirement upon completion of twenty
35 years of service regardless of age, they may retire upon completion of
36 twenty years of credited service and prior to the completion of twenty-
37 five years of service, but in such event the benefit provided from funds
38 other than those based on such a member's own contributions shall not
39 exceed two per centum of final average salary per each year of credited
40 service.

41 § 5. All past service costs associated with implementing the
42 provisions of this act shall be borne by a participating employer that
43 makes the election provided for in subdivision 89-z of the retirement
44 and social security law.

45 § 6. This act shall take effect immediately.

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

This bill would allow Suffolk county, or any town or village therein,
to provide fire marshals the option to retire with twenty-five years of
creditable service. The benefit would be one-half of final average salary
(FAS) plus one-sixtieth of FAS for each additional year of creditable
service, not to exceed three-fourths (75%) of FAS. Additionally, members
covered under Article 14 would be permitted one year to make an irrev-
ocable election to switch to the twenty-five-year plan benefit.

We estimate that the annual contribution required of an electing
employer will increase by 5% of the salary paid to fire marshals begin-

ning FYE 2027. Annual costs will vary as the billing rates and salary of the affected members change.

In addition, there will be an immediate past service cost borne by each electing employer as a one-time payment. This cost will vary by employer but is expected to average approximately 45% of the salary paid to fire marshals.

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

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined. Prior to electing to provide these benefits, an employer would be required to submit a roster of eligible members to the New York State and Local Retirement System. This roster would be used to determine an exact cost to the individual employer electing to provide these benefits.

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 January 28, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-64. 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.