

# STATE OF NEW YORK

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7336--A

2025-2026 Regular Sessions

## IN ASSEMBLY

March 25, 2025

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Introduced by M. of A. E. BROWN, STECK, DeSTEFANO -- read once and referred to the Committee on Governmental Employees -- recommitted to the Committee on Governmental Employees in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the widow of Howard Mahler to file a retirement option election form

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

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 Robin Garfinkle, the widow of Howard Mahler, who was employed by the  
3 Office of Alcoholism and Substance Abuse Services and was a member of  
4 the New York state and local employees' retirement system, and who died  
5 on December 23, 2014 prior to filing a retirement election form with the  
6 New York state and local employees' retirement system and after 28 years  
7 and 11 months of state service, shall be authorized to file such option  
8 election form on behalf of her deceased husband with a joint allowance  
9 full option, if on or before one year after the effective date of this  
10 act she shall submit a request therefor to the state comptroller. In  
11 addition, Howard Mahler's date of retirement shall be deemed to have  
12 been December 22, 2014.

13 § 2. All costs shall be borne by the state of New York, and the amount  
14 payable to Robin Garfinkle shall be the full amount otherwise owed  
15 pursuant to the provisions of this act, except any amounts paid by the  
16 New York state and local employees' retirement system as the result of  
17 the death of Howard Mahler prior to the filing of the request for a  
18 service retirement benefit pursuant to this act shall be deducted from  
19 the service retirement benefit payable thereafter.

20 § 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.

LBD04681-03-6

This bill would authorize Robin Garfinkle, the surviving spouse of deceased member Howard Mahler, to submit an option election form with a joint allowance full option. The date of retirement would be December 22, 2014. Any ordinary death benefits paid would be deducted.

There will be an immediate past service cost of \$1.38 million borne by the state of New York as a one-time payment. This cost assumes that payment will be made on March 1, 2027.

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 March 12, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-140. 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.