STATE OF NEW YORK

8874

2025-2026 Regular Sessions

IN ASSEMBLY

June 9, 2025

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

AN ACT in relation to authorizing certain persons to file an application with the New York state and local police and fire retirement system and deem such application as timely filed if the expiration for filing occurred during the state of emergency caused due to the COVID-19 pandemic

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

Section 1. Notwithstanding the provisions of any general or special law, rule or regulation to the contrary, each retired member of the New York state and local police and fire retirement system or, if such retired member predeceased their spouse, such retired member's surviving spouse is authorized to file an application for accidental disability retirement with a firefighters' cancer disability presumption pursuant to section 363-d of the retirement and social security law along with an option election form, and such application, if filed with the state comptroller within one year of the effective date of this act, shall be deemed as timely filed; provided, however, that the deadline to file such application had to have expired pursuant to section 363 of the retirement and social security law during the COVID-19 state disaster emergency declared under Executive Order 202 of 2020 that began on March 7, 2020.

§ 2. Any additional costs for this act shall be paid by the state of New York.

§ 3. This act shall take effect immediately.

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

This bill would allow certain retirees (or a surviving spouse on their behalf) to file an application for accidental disability retirement pursuant to section 363-d of the Retirement and Social Security Law (RSSL), provided the deadline to file such application expired during

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

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the COVID-19 state disaster emergency. An option election form must also be filed.

Insofar as this bill affects the New York State and Local Police and Fire Retirement System (NYSLPFRS), if enacted during the 2025 Legislative Session, this bill would reclassify certain retiree benefits as accidental disability. The cost will depend upon the retiree's age, service, final average salary, retirement plan, option election form filed, and any benefit otherwise payable.

Benefit prior to enactment:	None	Ordinary Disab.	Perf. of Duty	Service Retirement
NYSLPFRS cost of proposal:	10 times salary	5.5 times salary	3 times salary	2 times salary

The exact number of retirees who could be affected by this legislation cannot be readily determined but is expected to be very rare. For the one surviving spouse known to be eligible to file an application, the cost to the State of New York will be approximately $240,000, if paid 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 May 30, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-118. 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.