

STATE OF NEW YORK

10209

IN SENATE

May 5, 2026

Introduced by Sen. OBERACKER -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to retroactively establish participation of the Rockland Central School District in the New York State and Local Employees' Retirement System

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

1 Section 1. Notwithstanding any provision of law to the contrary, and
2 subject to an application made to the New York State and Local Employees'
3 Retirement System, in a manner and form approved by the state comp-
4 troller, the Rockland Central School District shall be deemed to have
5 been a participating employer in the New York State and Local Employees'
6 Retirement System beginning July 1, 2025.

7 (a) All service rendered by an eligible employee of the Rockland
8 Central School District during such period shall be deemed service cred-
9 itable. Employee contributions withheld during such period shall be
10 deemed to have been properly made; provided, however, that where employ-
11 ee contributions attributable to such service were not transmitted by
12 the Rockland Central School District to the New York State and Local
13 Employees' Retirement System, such service shall be credited upon
14 payment of such contributions in accordance with section two of this
15 act.

16 (b) Any employer contributions required as a result of this act shall
17 be paid by the Rockland Central School District in such manner and at
18 such time as determined by the state comptroller.

19 (c) For the purposes of this act, "eligible employee" shall mean any
20 current or former employee of the Rockland Central School District who
21 was a participant in the New York State and Local Employees' Retirement
22 System on or before July 1, 2025, or a current or former employee of the
23 Rockland Central School District that elected to become a participant in
24 the New York State and Local Employees' Retirement System on or after
25 July 1, 2025. An eligible employee shall not include any current or
26 former employee of the Rockland Central School District who is a partic-
27 ipant or eligible for participation in a separate public retirement

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

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1 system in New York State derived directly from their employment at the
2 Rockland Central School District.

3 § 2. Notwithstanding any provision of law to the contrary, eligible
4 employees who received a payment of any withheld employee contributions
5 from the Rockland Central School District attributable to service
6 rendered between July 1, 2025 and December 31, 2025, shall, upon payment
7 to the state comptroller of such contributions, be deemed to have been a
8 member of such retirement system during such period.

9 (a) Such repayment shall be made within a time period and in a manner
10 determined by the state comptroller. Any interest, penalty, or addi-
11 tional cost beyond the amount of employee contributions previously
12 refunded shall be borne by the Rockland Central School District.

13 (b) Any such employee shall be entitled to have their benefits and
14 service credit determined as if such participation had been continuous
15 during such period, provided that any required employee contributions
16 are repaid pursuant to this act.

17 § 3. All past service costs and any other costs associated with the
18 implementation of this act, as determined by the state comptroller,
19 shall be borne by the Rockland Central School District, provided that
20 such past service costs shall not include any contributions required to
21 be made by an eligible employee pursuant to the retirement and social
22 security law.

23 § 4. This act shall take effect immediately.

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

This bill would deem the Rockland Central School District (CSD) to
have been a participating employer in the New York State and Local
Employees' Retirement System (NYSLERS) beginning July 1, 2025.

The purpose of this bill is to correct an administrative error in
establishing the participation of Rockland CSD, an entity created to
allow the merger of two school districts that were participating employ-
ers in NYSLERS. Rockland CSD will be billed for any employer contrib-
utions not paid by the merging employers through the standard billing
processes used at NYSLERS. No additional employer contributions are
required pursuant to this bill.

All salary paid by Rockland CSD to members of NYSLERS between July 1,
2025 and December 31, 2025 must be reported as if Rockland CSD were
participating as of July 1, 2025. Additionally, prior to crediting
service, all member contributions must be remitted to NYSLERS.

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 profes-
sional judgment of an attorney.

This estimate, dated April 23, 2026, and intended for use only during
the 2026 Legislative Session, is Fiscal Note Number 2026-166. 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.