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:

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

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

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

(c) For the purposes of this act, "eligible employee" shall mean any current or former employee of the Rockland Central School District who was a participant in the New York State and Local Employees' Retirement System on or before July 1, 2025, or a current or former employee of the Rockland Central School District that elected to become a participant in the New York State and Local Employees' Retirement System on or after July 1, 2025. An eligible employee shall not include any current or former employee of the Rockland Central School District who is a participant 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.

LBD15312-02-6

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

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

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

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

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

§ 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 employers in NYSLERS. Rockland CSD will be billed for any employer contributions 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 professional 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.