STATE OF NEW YORK

3314--A

2025-2026 Regular Sessions

IN SENATE

January 24, 2025

Introduced by Sens. GALLIVAN, BORRELLO, GRIFFO, HELMING, RHOADS, WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- recommitted to the Committee on Civil Service and Pensions in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the retirement and social security law, in relation to certain benefits of sheriffs, undersheriffs, deputy sheriffs and correction officers with credited service of more than twenty-five years

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

Section 1. Subdivision c of section 89-p of the retirement and social security law, as added by chapter 725 of the laws of 1994, is amended to read as follows:

c. Upon completion of twenty-five years of such service and upon retirement, each such member shall receive a pension which, together with an annuity which shall be the actuarial equivalent of [~~his~~] **such member's** accumulated contributions at the time of [~~his~~] **such member's** retirement and an additional pension which is the actuarial equivalent of the reserved-for-increased-take-home-pay to which [~~he~~] **such member** may then be entitled shall be sufficient to provide [~~him~~] **such member** with a retirement allowance equal to one-half of [~~his~~] **such member's** final average salary**, provided however that a member with credited service in excess of twenty-five years shall receive an additional retirement allowance equal to one-sixtieth of such member's final average salary for each year of creditable service in excess of twenty-five years, provided, however that the pension payable pursuant to this section shall not exceed three-quarters of such member's final average salary**.

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

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§ 2. Subdivision m of section 604 of the retirement and social security law, as added by chapter 725 of the laws of 1994, is amended to read as follows:

m. The early service retirement benefit for a member who is employed in a county that makes the election provided for in subdivision j of section eighty-nine-p of this chapter as a sheriff, undersheriff, deputy sheriff or correction officer as defined in section eighty-nine-p of this chapter shall be a pension equal to one-fiftieth of final average salary times years of credited service at the completion of twenty-five years of service as such sheriff, undersheriff, deputy sheriff or correction officer, [~~but not exceeding one-half of his or her~~] **plus an additional retirement allowance equal to one-sixtieth of such member's** final average salary **for each year of credited service in excess of twenty-five years, provided, however that the pension payable pursuant to such section shall not exceed three-quarters of such member's final average salary**.

§ 3. All past service costs associated with implementing the provisions of this act shall be borne by the county that makes the election provided for in subdivision j of section 89-p of the retirement and social security law.

§ 4. Notwithstanding any other provision of law to the contrary, none of the provisions of this act shall be subject to the appropriation requirement of section 25 of the retirement and social security law.

§ 5. This act shall take effect immediately and shall apply to all qualified members pursuant to sections one and two of this act who retire on or after such date.

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

This bill would modify the service retirement benefit for members of the New York State and Local Employees' Retirement System (NYSLERS) covered by the provisions of Retirement and Social Security Law (RSSL) section 89-p. The modified service retirement benefit will be one-half of final average salary (FAS) upon completion of twenty-five years of creditable service with additional sixtieths for each year of creditable service beyond twenty-five years, not to exceed three-fourths (75%) of FAS. The current service retirement benefit is one-half of FAS upon completion of twenty-five years of creditable service.

We estimate that the annual contributions of counties that have adopted RSSL section 89-p will increase $7.8 million beginning FYE 2027. Annual costs will vary but are expected to average 1.8% of salary.

In addition, there will be an immediate past service cost of $39.4 million which will be shared by the affected counties and will be borne as a one-time payment. This cost assumes that payment will be made on February 1, 2027.

Detailed costs with a breakdown by affected counties are as follows:

County Name	Employer Location Code	Past Service Cost (one-time)	Future Annual Cost (ongoing)
ALLEGANY	10002	$ 881,000	$ 115,000
CATTARAUGUS	10004	438,000	108,000
CAYUGA	10005	765,000	132,000
CHAUTAUQUA	10006	620,000	155,000
CHEMUNG	10007	669,000	107,000
CHENANGO	10008	268,000	91,000
CLINTON	10009	485,000	115,000
COLUMBIA	10010	348,000	80,000

CORTLAND	10011	414,000	78,000
DELAWARE	10012	362,000	97,000
DUTCHESS	10013	2,810,000	514,000
ERIE	10014	6,020,000	1,080,000
ESSEX	10015	442,000	99,000
FULTON	10017	440,000	144,000
GENESEE	10018	357,000	104,000
HERKIMER	10021	295,000	67,000
LEWIS	10023	151,000	49,000
LIVINGSTON	10024	652,000	116,000
MADISON	10025	278,000	95,000
MONROE	10026	20,000	13,000
MONTGOMERY	10027	450,000	96,000
NIAGARA	10029	1,008,000	278,000
ONEIDA	10030	3,299,000	524,000
ONTARIO	10032	1,259,000	246,000
ORANGE	10033	3,995,000	654,000
OSWEGO	10035	677,000	178,000
OTSEGO	10036	273,000	74,000
PUTNAM	10037	573,000	111,000
RENSSELAER	10038	1,074,000	240,000
ROCKLAND	10039	1,089,000	306,000
SARATOGA	10041	875,000	220,000
SCHENECTADY	10042	1,801,000	296,000
SCHOHARIE	10043	304,000	58,000
SCHUYLER	10044	166,000	47,000
SENECA	10045	366,000	74,000
SULLIVAN	10048	881,000	169,000
TIOGA	10049	269,000	63,000
TOMPKINS	10050	540,000	112,000
ULSTER	10051	1,944,000	264,000
WARREN	10052	723,000	145,000
WAYNE	10054	584,000	121,000
WYOMING	10056	206,000	60,000
YATES	10057	$ 294,000	$ 71,000
TOTAL	All	$39,365,000	$7,766,000

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

These estimated costs are based on 4,552 affected members of NYSLERS employed by these counties, with an estimated annual salary base of $387 million as of March 31, 2025.

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 3, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-74. 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.