STATE OF NEW YORK

4326--A

2025-2026 Regular Sessions

IN SENATE

February 4, 2025

Introduced by Sen. GALLIVAN -- 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 granting Lawrence Korzeniewski, the statutory beneficiary of Janice Korzeniewski, accidental death benefits

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

Section 1. Notwithstanding any other provision of the retirement and social security law or of any general, special or local law to the contrary, Lawrence Korzeniewski, the statutory beneficiary of Janice Korzeniewski, a member of the New York state and local employees' retirement system, who as directed by her employer worked from March 1, 2020 through April 16, 2020 and who contracted COVID-19 within forty-five days of reporting to work and died from the disease on October 19, 2020, as documented on such member's death certificate, shall be deemed eligible to request conversion of the member's service or disability retirement benefit into an accidental death benefit, if within one year of the effective date of this act, he shall have filed a written request with the state comptroller.

§ 2. All past service costs of implementing the provisions of this act shall be borne 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 Lawrence Korzeniewski, the statutory beneficiary of deceased retiree Janice Korzeniewski, to request conversion of Janice Korzeniewski's service retirement benefit into an accidental death benefit. Janice Korzeniewski retired from the New York State and Local Employees' Retirement System effective August 10, 2020. The service

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

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retirement benefit is not currently eligible for conversion pursuant to §607-i of the Retirement and Social Security Law, which requires the deceased to have retired prior to July 1, 2020.

There will be an immediate past service cost of $209,000 borne by the state of New York as a one-time payment. This cost assumes that payment will be made on March 1, 2027.

This bill will not increase the state of New York's annual contributions.

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 January 28, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-70. 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.