

# STATE OF NEW YORK

5754--B

2025-2026 Regular Sessions

## IN SENATE

February 28, 2025

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- 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 an optional twenty-five year retirement plan for chief fire marshals, assistant chief fire marshals, fire marshals II, and fire marshals I in Suffolk county

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

1 Section 1. Section 604 of the retirement and social security law is  
2 amended by adding a new subdivision x to read as follows:

3 x. The early service retirement benefit for a member who is employed  
4 by the county of Suffolk or a participating employer that is a town or  
5 village in the county of Suffolk that makes the election provided for in  
6 subdivision j of section eighty-nine-z of this chapter as a chief fire  
7 marshal, assistant chief fire marshal, fire marshal II or fire marshal I  
8 as defined in section eighty-nine-z of this chapter shall be a pension  
9 equal to one-fiftieth of final average salary times years of credited  
10 service at the completion of twenty-five years of service as a chief  
11 fire marshal, assistant chief fire marshal, fire marshal II, or fire  
12 marshal I in the county of Suffolk or a participating employer that is a  
13 town or village in the county of Suffolk but not exceeding one-half of  
14 such member's final average salary; for service beyond twenty-five years  
15 the benefits shall increase by one-sixtieth of final average salary for  
16 each year of additional service credit provided, however, that the total  
17 allowance payable pursuant to this section shall not exceed three-  
18 fourths 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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1 § 2. The retirement and social security law is amended by adding a new  
2 section 89-z to read as follows:

3 § 89-z. Retirement of members employed as a chief fire marshal,  
4 assistant chief fire marshal, fire marshal II or fire marshal I in the  
5 county of Suffolk or a participating employer that is a town or village  
6 in the county of Suffolk. a. Any member employed on or before the enact-  
7 ment of this section as a chief fire marshal, assistant chief fire  
8 marshal, fire marshal II or fire marshal I upon an election by the coun-  
9 ty of Suffolk or a participating employer that is a town or village in  
10 the county of Suffolk shall be eligible to retire pursuant to the  
11 provisions of this section. Such eligibility shall be an alternative to  
12 the eligibility provisions available under any other plan of this arti-  
13 cle to which such member is subject.

14 b. Such member shall be entitled to retire upon the completion of  
15 twenty-five years of total creditable service by filing an application  
16 therefor in the manner provided for in section seventy of this article.

17 c. Upon completion of twenty-five years of such service and upon  
18 retirement, each such member shall receive a pension which, together  
19 with an annuity which shall be the actuarial equivalent of accumulated  
20 contributions at the time of retirement and an additional pension which  
21 is the actuarial equivalent of the reserved-for-increased-take-home-pay  
22 to which such member may then be entitled shall be sufficient to provide  
23 a retirement allowance equal to one-half of such member's final average  
24 salary.

25 d. As used in this section "creditable service" shall include all  
26 services performed as a chief fire marshal, assistant chief fire  
27 marshal, fire marshal II or fire marshal I employed by the county of  
28 Suffolk or a participating employer that is a town or village in the  
29 county of Suffolk that has elected to provide the benefits provided by  
30 this section.

31 e. Credit for service as a paid firefighter or officer of any organ-  
32 ized fire department shall also be deemed to be creditable service and  
33 shall be included in computing years of total service for retirement  
34 pursuant to this section.

35 f. A member contributing on the basis of this section at the time of  
36 retirement, may retire after the completion of twenty-five years of  
37 total creditable service. Application therefor may be filed in a manner  
38 similar to that provided in section seventy of this article. Upon  
39 completion of twenty-five years of such service and upon retirement,  
40 each such member shall receive a pension which, together with an annuity  
41 which shall be the actuarial equivalent of accumulated contributions at  
42 the time of retirement and an additional pension which is the actuarial  
43 equivalent of the reserved-for-increased-take-home-pay to which such  
44 member may then be entitled shall be sufficient to provide a retirement  
45 allowance equal to one-half of such member's final average salary; for  
46 service beyond twenty-five years the benefit is increased by one-sixti-  
47 eth of final average salary for each year of additional service credit  
48 provided, however, that the total allowance payable pursuant to this  
49 section shall not exceed three-fourths of such member's final average  
50 salary.

51 g. In computing the twenty-five years of total service of a member  
52 pursuant to this section full credit shall be given and full allowance  
53 shall be made for service of such member in time of war after World War  
54 I as defined in section two of this chapter, provided such member at the  
55 time of entrance into the armed forces was employed by a participating  
56 employer pursuant to this section.

1 h. Nothing in this section shall be construed to prevent a member, who  
2 does not retire pursuant to the provisions of this section, from utiliz-  
3 ing service which is creditable service pursuant to the provisions of  
4 this section for service credit pursuant to the provisions of any other  
5 plan of this article to which such member is subject.

6 i. The provisions of this section shall be controlling notwithstanding  
7 any other provision of this article to the contrary.

8 j. Suffolk county, or a town or village in the county of Suffolk that  
9 elects pursuant to the provisions of this subdivision shall pay the cost  
10 attributable therefor. The benefits of this section shall be available  
11 only to those members defined in subdivision a of this section whose  
12 employer elects to provide such benefits by adopting a resolution to  
13 such effect and filing a certified copy thereof with the comptroller.  
14 Such resolution shall be accompanied by the affidavit of the chief exec-  
15 utive officer of the county of Suffolk or a town or village in the coun-  
16 ty of Suffolk that the county, town or village has received an estimate  
17 from the retirement system of the cost of the benefit provided by this  
18 section. Such resolution shall apply to all members defined in subdivi-  
19 sion a of this section.

20 § 3. Section 603 of the retirement and social security law is amended  
21 by adding a new subdivision x to read as follows:

22 x. The service retirement benefit specified in section six hundred  
23 four of this article shall be payable to members with twenty-five years  
24 of creditable service, without regard to age, who are employed by the  
25 county of Suffolk or a participating employer that is a town or village  
26 in the county of Suffolk that makes the election provided for in subdivi-  
27 vision j of section eighty-nine-z of this chapter as a chief fire  
28 marshal, assistant chief fire marshal, fire marshal II or fire marshal I  
29 as defined in section eighty-nine-z of this chapter if: (i) such  
30 members have met the minimum service requirements upon retirement; and  
31 (ii) in the case of a member subject to the provisions of article four-  
32 teen of this chapter, such member files an election therefor which  
33 provides that such member shall be subject to the provisions of this  
34 article and to none of the provisions of such article fourteen. Such  
35 election, which shall be irrevocable, shall be in writing, duly executed  
36 and shall be filed with the comptroller within one year of the election  
37 such member's employer makes pursuant to subdivision j of section eight-  
38 y-nine-z of this chapter or within one year after entering the employ-  
39 ment with the participating Suffolk county employer upon which eligibil-  
40 ity is based, whichever comes later. For the purposes of this  
41 subdivision, the term "creditable service" shall have the meaning as so  
42 defined in both sections eighty-nine-z and six hundred one of this chap-  
43 ter.

44 § 4 Subdivision a of section 445 of the retirement and social security  
45 law, as amended by section 2 of part TT of chapter 55 of the laws of  
46 2025, is amended to read as follows:

47 a. No member of a retirement system who is subject to the provisions  
48 of this article shall retire without regard to age, exclusive of retire-  
49 ment for disability, unless they are a police officer, an investigator  
50 member of the New York city employees' retirement system, firefighter,  
51 correction officer, a qualifying member as defined in section eighty-  
52 nine-t, as added by chapter six hundred fifty-seven of the laws of nine-  
53 teen hundred ninety-eight, of this chapter, sanitation worker, a special  
54 officer (including persons employed by the city of New York in the title  
55 urban park ranger or associate urban park ranger), school safety agent,  
56 campus peace officer or a taxi and limousine commission inspector member

1 of the New York city employees' retirement system or the New York city  
2 board of education retirement system, a dispatcher member of the New  
3 York city employees' retirement system, a police communications member  
4 of the New York city employees' retirement system, an EMT member of the  
5 New York city employees' retirement system, a deputy sheriff member of  
6 the New York city employees' retirement system, a correction officer of  
7 the Westchester county correction department as defined in section  
8 eighty-nine-e of this chapter or employed in Suffolk county as a peace  
9 officer, as defined in section eighty-nine-s, as added by chapter five  
10 hundred eighty-eight of the laws of nineteen hundred ninety-seven, of  
11 this chapter, employed in Suffolk county as a correction officer, as  
12 defined in section eighty-nine-f of this chapter, or employed in Nassau  
13 county as a correction officer, uniformed correction division personnel,  
14 sheriff, undersheriff or deputy sheriff, as defined in section eighty-  
15 nine-g of this chapter, or employed in Nassau county as an ambulance  
16 medical technician, an ambulance medical technician/supervisor or a  
17 member who performs ambulance medical technician related services, or a  
18 police medic, police medic supervisor or a member who performs police  
19 medic related services, as defined in section eighty-nine-s, as amended  
20 by chapter five hundred seventy-eight of the laws of nineteen hundred  
21 ninety-eight, of this chapter, or employed in Nassau county as a peace  
22 officer, as defined in section eighty-nine-s, as added by chapter five  
23 hundred ninety-five of the laws of nineteen hundred ninety-seven, of  
24 this chapter, or employed in Albany county as a sheriff, undersheriff,  
25 deputy sheriff, correction officer or identification officer, as defined  
26 in section eighty-nine-h of this chapter or is employed in St. Lawrence  
27 county as a sheriff, undersheriff, deputy sheriff or correction officer,  
28 as defined in section eighty-nine-i of this chapter or is employed in  
29 Orleans county as a sheriff, undersheriff, deputy sheriff or correction  
30 officer, as defined in section eighty-nine-l of this chapter or is  
31 employed in Jefferson county as a sheriff, undersheriff, deputy sheriff  
32 or correction officer, as defined in section eighty-nine-j of this chap-  
33 ter or is employed in Onondaga county as a deputy sheriff-jail division  
34 competitively appointed or as a correction officer, as defined in  
35 section eighty-nine-k of this chapter or is employed in a county which  
36 makes an election under subdivision j of section eighty-nine-p of this  
37 chapter as a sheriff, undersheriff, deputy sheriff or correction officer  
38 as defined in such section eighty-nine-p or is employed in Broome County  
39 as a sheriff, undersheriff, deputy sheriff or correction officer, as  
40 defined in section eighty-nine-m of this chapter or is a Monroe county  
41 deputy sheriff-court security, or deputy sheriff-jailor as defined in  
42 section eighty-nine-n, as added by chapter five hundred ninety-seven of  
43 the laws of nineteen hundred ninety-one, of this chapter or is employed  
44 in Greene county as a sheriff, undersheriff, deputy sheriff or  
45 correction officer, as defined in section eighty-nine-o of this chapter  
46 or is a traffic officer with the town of Elmira as defined in section  
47 eighty-nine-q of this chapter or is employed by Suffolk county as a park  
48 police officer, as defined in section eighty-nine-r of this chapter or  
49 is a peace officer employed by a county probation department as defined  
50 in section eighty-nine-t, as added by chapter six hundred three of the  
51 laws of nineteen hundred ninety-eight, of this chapter or is employed in  
52 Rockland county as a deputy sheriff-civil as defined in section eighty-  
53 nine-v of this chapter as added by chapter four hundred forty-one of the  
54 laws of two thousand one, or is employed in Rockland county as a superi-  
55 or correction officer as defined in section eighty-nine-v of this chap-  
56 ter as added by chapter five hundred fifty-six of the laws of two thou-

1 sand one or is a paramedic employed by the police department in the town  
2 of Tonawanda and retires under the provisions of section eighty-nine-v  
3 of this chapter, as added by chapter four hundred seventy-two of the  
4 laws of two thousand one, or is a county fire marshal, supervising fire  
5 marshal, fire marshal, assistant fire marshal, assistant chief fire  
6 marshal, chief fire marshal, division supervising fire marshal or fire  
7 marshal trainee employed by the county of Nassau as defined in section  
8 eighty-nine-w of this chapter or is employed in Monroe county as a depu-  
9 ty sheriff-civil as defined in section eighty-nine-x of this chapter,  
10 employed as an emergency medical technician, critical care technician,  
11 advanced emergency medical technician, paramedic or supervisor of such  
12 titles in a participating Suffolk county fire district as defined in  
13 section eighty-nine-ss of this chapter, or is a firefighter apprentice,  
14 airport firefighter I, airport firefighter II, airport firefighter III,  
15 or training and safety officer employed by the division of military and  
16 naval affairs as defined in section eighty-nine-y of this chapter or is  
17 employed as a chief fire marshal, assistant chief fire marshal, fire  
18 marshal II or fire marshal I in the county of Suffolk or a participating  
19 employer that is a town or village in the county of Suffolk as defined  
20 in section eighty-nine-z of this chapter, and is in a plan which permits  
21 immediate retirement upon completion of a specified period of service  
22 without regard to age. Except as provided in subdivision c of section  
23 four hundred forty-five-a of this article, subdivision c of section four  
24 hundred forty-five-b of this article, subdivision c of section four  
25 hundred forty-five-c of this article, subdivision c of section four  
26 hundred forty-five-d of this article, subdivision c of section four  
27 hundred forty-five-e of this article, subdivision c of section four  
28 hundred forty-five-f of this article and subdivision c of section four  
29 hundred forty-five-h of this article, a member in such a plan and such  
30 an occupation, other than a police officer or investigator member of the  
31 New York city employees' retirement system or a firefighter, shall not  
32 be permitted to retire prior to the completion of twenty-five years of  
33 credited service; provided, however, if such a member in such an occupa-  
34 tion is in a plan which permits retirement upon completion of twenty  
35 years of service regardless of age, they may retire upon completion of  
36 twenty years of credited service and prior to the completion of twenty-  
37 five years of service, but in such event the benefit provided from funds  
38 other than those based on such a member's own contributions shall not  
39 exceed two per centum of final average salary per each year of credited  
40 service.

41 § 5. All past service costs associated with implementing the  
42 provisions of this act shall be borne by a participating employer that  
43 makes the election provided for in subdivision 89-z of the retirement  
44 and social security law.

45 § 6. This act shall take effect immediately.

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

This bill would allow Suffolk county, or any town or village therein,  
to provide fire marshals the option to retire with twenty-five years of  
creditable service. The benefit would be one-half of final average sala-  
ry (FAS) plus one-sixtieth of FAS for each additional year of creditable  
service, not to exceed three-fourths (75%) of FAS. Additionally, members  
covered under Article 14 would be permitted one year to make an irrev-  
ocable election to switch to the twenty-five-year plan benefit.

We estimate that the annual contribution required of an electing  
employer will increase by 5% of the salary paid to fire marshals begin-

ning FYE 2027. Annual costs will vary as the billing rates and salary of the affected members change.

In addition, there will be an immediate past service cost borne by each electing employer as a one-time payment. This cost will vary by employer but is expected to average approximately 45% of the salary paid to fire marshals.

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

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined. Prior to electing to provide these benefits, an employer would be required to submit a roster of eligible members to the New York State and Local Retirement System. This roster would be used to determine an exact cost to the individual employer electing to provide these benefits.

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 2026-64. 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.