

# STATE OF NEW YORK

7114

2025-2026 Regular Sessions

## IN SENATE

April 1, 2025

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

AN ACT to amend the retirement and social security law, in relation to  
obtaining military service credit for members of the New York state  
and local police and fire retirement system

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

1 Section 1. Subdivision 9 of section 1000 of the retirement and social  
2 security law, as amended by chapter 41 of the laws of 2016, is amended  
3 to read as follows:

4 9. (a) Anything to the contrary in subdivision three of this section  
5 notwithstanding, to obtain such credit, a member who first joins a  
6 public retirement system of the state on or after April first, two thou-  
7 sand twelve shall pay such retirement system, for deposit in the fund  
8 used to accumulate employer contributions, a sum equal to the product of  
9 the number of years of military service being claimed and six percent of  
10 such member's compensation earned during the twelve months of credited  
11 service immediately preceding the date that the member made application  
12 for credit pursuant to this section.

13 (b) Beginning with applications received by the New York state and  
14 local police and fire retirement system on and after April first, two  
15 thousand twenty-six, for members who first become members of the New  
16 York state and local police and fire retirement system on or after April  
17 first, two thousand twelve, the sum required in paragraph (a) of this  
18 subdivision shall be equal to the product of the number of years of  
19 military service being claimed and three percent of such member's  
20 compensation earned during the twelve months of credited service imme-  
21 diately preceding the date the member made application pursuant to this  
22 section.

23 § 2. This act shall take effect immediately.

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

LBD08377-02-5

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

This bill would decrease the payment required by Tier 6 members of the New York State and Local Police and Fire Retirement System (NYSLPFRS) when purchasing military service credit pursuant to Section 1000 of the Retirement and Social Security Law. For applications received on or after April 1, 2026, Tier 6 members would pay 3% of their last 12-months compensation for each year of military service claimed. Currently, Tier 6 members must pay 6% of compensation.

Insofar as this bill affects NYSLPFRS, if enacted during the 2025 Legislative Session, the cost shared by the State of New York and local participating employers would increase by approximately 3% of the member's compensation for each year of additional service that is purchased.

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined.

Summary of relevant resources:

Membership data as of March 31, 2024 was used in measuring the impact of the proposed change, the same data used in the April 1, 2024 actuarial valuation. Distributions and other statistics can be found in the 2024 Report of the Actuary and the 2024 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2024 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The Market Assets and GASB Disclosures are found in the March 31, 2024 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated March 27, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-99. As Chief Actuary of the New York State and Local Retirement System, 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.