

STATE OF NEW YORK

7750--A

2025-2026 Regular Sessions

IN SENATE

May 5, 2025

Introduced by Sens. MAYER, HELMING, C. RYAN, SKOUFIS, STEC -- 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 the calculation of past service credit for members in the title of deputy sheriff transferring between the New York state and local employees' retirement system to the New York state and local police and fire retirement system

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

1 Section 1. Section 43 of the retirement and social security law is
2 amended by adding a new subdivision m to read as follows:

3 m. 1. Notwithstanding any other law, rule or regulation to the contra-
4 ry, any member in the title of deputy sheriff who provided police
5 protection or correction officer service transferring from the New York
6 state and local employees' retirement system to the New York state and
7 local police and fire retirement system after the effective date of this
8 subdivision and any member previously in the title of deputy sheriff who
9 provided police protection or correction officer service having made
10 such transfer shall be entitled to a determination of the amount of
11 service credit that is eligible on a twenty year or twenty-five year
12 retirement plan if such deputy sheriff has served for at least one
13 year in such employment and if, within one year of the date on which
14 such deputy sheriff first became a member of the New York state and
15 local police and fire retirement system or within one year of the effec-
16 tive date of this subdivision, such member elects to do so. If the
17 member subsequently transfers back to the New York state and local
18 employees' retirement system, the full amount of service credit earned

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

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1 while in the title of deputy sheriff who provided police protection or
2 correction officer service shall be transferred back to the New York
3 state and local employees' retirement system.

4 2. The calculation of the amount of such service credit for a member
5 will be determined by multiplying the eligible service credited while in
6 the title of deputy sheriff who provided police protection or correction
7 officer service in the New York state and local employees' retirement
8 system plan by a salary multiplier, reflecting the rate of salary in the
9 New York state and local employees' retirement system plan relative to
10 the rate of salary in the New York state and local police and fire
11 retirement system plan, and a billing rate multiplier, reflecting the
12 actuarial long-term average billing rate in the New York state and local
13 employees' retirement system plan relative to the actuarial long-term
14 average billing rate in the New York state and local police and fire
15 retirement system plan. The determination of the salary multiplier and
16 billing rate multiplier will be determined by the actuary of the New
17 York state and local employees' retirement system and the New York state
18 and local police and fire retirement system. The amount of such service
19 credited to the member in the New York state and local police and fire
20 retirement system plan shall not exceed the amount of service credited
21 to the member while in the title of deputy sheriff who provided police
22 protection or correction officer service in the New York state and local
23 employees' retirement system plan.

24 3. In no event shall the New York state and local employees' retire-
25 ment system service credited to a member of the New York state and local
26 police and fire retirement system pursuant to this subdivision exceed a
27 total of ten years.

28 § 2. Section 343 of the retirement and social security law is amended
29 by adding a new subdivision j to read as follows:

30 j. 1. Notwithstanding any other law, rule or regulation to the contra-
31 ry, any member in the title of deputy sheriff who provided police
32 protection or correction officer service transferring from the New York
33 state and local employees' retirement system to the New York state and
34 local police and fire retirement system after the effective date of this
35 subdivision and any member previously in the title of deputy sheriff who
36 provided police protection or correction officer service having made
37 such transfer shall be entitled to a determination of the amount of
38 service credit that is eligible on a twenty year or twenty-five year
39 retirement plan if such deputy sheriff has served for at least one year
40 in such employment and, within one year of the date on which such deputy
41 sheriff first became a member of the New York state and local police and
42 fire retirement system or within one year of the effective date of this
43 subdivision, such member elects to do so. If the member subsequently
44 transfers back to the New York state and local employees' retirement
45 system, the full amount of service credit earned while in the title of
46 deputy sheriff who provided police protection or correction officer
47 service shall be transferred back to the New York state and local
48 employees' retirement system.

49 2. The calculation of the amount of such service credit for a member
50 will be determined by multiplying the eligible service credited while in
51 the title of deputy sheriff who provided police protection or correction
52 officer service in the New York state and local employees' retirement
53 system plan by a salary multiplier, reflecting the rate of salary in the
54 New York state and local employees' retirement system plan relative to
55 the rate of salary in the New York state and local police and fire
56 retirement system plan, and a billing rate multiplier, reflecting the

1 actuarial long-term average billing rate in the New York state and local
2 employees' retirement system plan relative to the actuarial long-term
3 average billing rate in the New York state and local police and fire
4 retirement system plan. The determination of the salary multiplier and
5 billing rate multiplier will be determined by the actuary of the New
6 York state and local employees' retirement system and the New York state
7 and local police and fire retirement system. The amount of such service
8 credited to the member in the New York state and local police and fire
9 retirement system plan shall not exceed the amount of service credited
10 to the member while in the title of deputy sheriff who provided police
11 protection or correction officer service in the New York state and local
12 employees' retirement system plan.

13 3. In no event shall the New York state and local employees' retire-
14 ment system service credited to a member of the New York state and local
15 police and fire retirement system pursuant to this subdivision exceed a
16 total of ten years.

17 4. If such member subsequently retires on an age based retirement plan
18 in the New York state and local police and fire retirement system
19 instead of a twenty year or twenty-five year plan, the full amount of
20 service credit earned while in the title of deputy sheriff shall be
21 granted.

22 5. No member who receives service credit pursuant to this subdivision
23 shall be eligible to receive additional service credit pursuant to
24 subdivision b of section three hundred eighty-four-e of this article if
25 such deputy sheriff's employer has elected to provide such service cred-
26 it.

27 § 3. This act shall take effect on the sixtieth day after it shall
28 have become a law.

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

This bill would expand the definition of creditable service under twenty-year and twenty-five-year retirement plans in the New York State and Local Police and Fire Retirement System (NYSLPFRS) to include deputy sheriff and correction officer service rendered in the New York State and Local Employees' Retirement System (NYSLERS). The amount of service credit granted, as calculated by the NYSLPFRS Actuary, cannot exceed 10 years nor the NYSLERS service credit.

Insofar as this bill affects NYSLPFRS, the increased costs would be shared by all participating employers in NYSLPFRS. It is estimated that the past service cost will average approximately 25% of an affected member's compensation for each year of additional service credit that is granted.

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

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

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 27, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-37. 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.