# STATE OF NEW YORK

7930

2025-2026 Regular Sessions

# IN SENATE

May 14, 2025

Introduced by Sen. SKOUFIS -- 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 authorizing retired firefighters to be employed as instructors of fire sciences by a career and technical education center without diminution of their retirement benefits

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

Section 1. The retirement and social security law is amended by adding a new section 214-c to read as follows:

**§ 214-c. Employment of certain retired persons who retired from fire service. Notwithstanding the provisions of this chapter or the provisions of any state or local law or charter to the contrary, no retired person who retired from fire service as a member of the New York state and local police and fire retirement system or the New York fire department pension fund, and who is employed by a career and technical education center as an instructor in a fire science program approved by the education department, shall have their retirement allowance or benefits suspended or reduced because of compensation earned by such retired person from service as a fire science instructor.**

§ 2. This act shall take effect immediately.

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

This bill would allow retired firefighters who are employed as fire science instructors in a program approved by the New York State Department of Education to continue to receive their full retirement benefit. Currently, the salary limit is $35,000.

Insofar as this bill affects the New York State and Local Police and Fire Retirement System (NYSLPFRS), if this bill were enacted during the 2025 Legislative Session, the direct cost incurred would be the retiree's pension benefit paid while post-retirement earnings exceed $35,000 each calendar year. The pension benefit expected to be paid by

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

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NYSLPFRS during that 9.5-month period is estimated to be $64,500 per person.

Insofar as this bill affects the New York State and Local Employees' Retirement System (NYSLERS), if this bill were enacted during the 2025 Legislative Session, there would be additional costs in the form of lost employer contributions due to non-billable post-retirement earnings, which is estimated to be $19,400 per person.

All costs will be shared by the State of New York and all participating employers in the retirement systems and spread over future billing cycles.

Since this proposal exclusively benefits retirees, the increased costs are primarily attributable to retirees from Tiers 1 - 4. Approximately half the contributions required to fund this proposal will be collected on salary reported for current members of Tier 6.

The number of members and retirees who could be affected by this legislation cannot be readily determined. For each retiree rehired pursuant to this proposal, an annual cost of $83,900 is expected. If large numbers of retirees are rehired into such positions, significant annual costs would result.

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 April 9, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-103. 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.