

STATE OF NEW YORK

7986

2025-2026 Regular Sessions

IN SENATE

May 15, 2025

Introduced by Sen. C. RYAN -- 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 members or officers of the state police who were previously firefighters to count such firefighter service towards such member's or officer's retirement plan

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

1 Section 1. The subdivision heading of subdivision c of section 381-b
2 of the retirement and social security law, as amended by chapter 581 of
3 the laws of 2001, is amended and a new paragraph 3 is added to read as
4 follows:

5 Credit for previous [~~police~~] service.

6 (3) Career firefighter service. In computing the years of total cred-
7 itable service in such division each member who was previously a fire-
8 fighter of any county, city, town, village or fire district and a member
9 of the New York state and local police and fire retirement system shall
10 receive full credit and be given full allowance for service previously
11 rendered as a firefighter.

12 § 2. This act shall take effect immediately.

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

This bill would allow service rendered as a firefighter to be creditable under § 381-b of the Retirement and Social Security Law. A member would be eligible to receive credit for service previously rendered as a firefighter of any county, city, town, village or fire district, provided they were a member of the New York State and Local Police and Fire Retirement System (NYSLPFRS) at the time of such employment.

If this bill is enacted during the 2025 Legislative Session, we anticipate that there will be an immediate past service cost of approximately \$2 million which will be borne by the State of New York as a one-time

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

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payment. This estimate assumes that payment will be made on March 1, 2026.

This bill is not expected to increase the future annual contributions of the State of New York. These estimated costs are based on nine known affected members employed by the State of New York, with annual salary of approximately \$1.50 million as of March 31, 2024.

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 May 2, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-97. 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.