

STATE OF NEW YORK

9262

IN SENATE

February 19, 2026

Introduced by Sen. JACKSON -- 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 the retirement of county and municipal airport firefighters

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

1 Section 1. The retirement and social security law is amended by adding
2 a new section 89-z to read as follows:

3 § 89-z. Optional twenty-five year retirement plan for certain airport
4 firefighters employed by a county or municipality. a. A member employed
5 by a county or a municipality shall be eligible to retire pursuant to
6 the provisions of this section if such member's employer elects to make
7 the benefits authorized by this section available as provided in subdi-
8 vision j of this section, and if such member is an airport firefighter
9 or any similar title that is responsible for aircraft rescue and fire-
10 fighting services on airport property, including but not limited to,
11 fire suppression, rescue, emergency response, hazardous materials
12 response, and fire prevention activities related to aircraft, aviation
13 fuel, airport facilities, runways, and terminals. Such eligibility shall
14 be an alternative to the eligibility provisions available under any
15 other plan of this article to which such member is subject. The comp-
16 troller shall have the authority to include positions within the
17 provisions of this section that comprehend the same duties and responsi-
18 bilities, but are named differently.

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

22 c. Upon completion of twenty-five years of such service and upon
23 retirement, each such member shall receive a pension which, together
24 with an annuity which shall be the actuarial equivalent of such member's
25 accumulated contributions at the time of such member's retirement and an
26 additional pension which is the actuarial equivalent of the reserved-
27 for-increased-take-home-pay to which such member may then be entitled

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

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1 shall be sufficient to provide such member with a retirement allowance
2 equal to one-half of such member's final average salary.

3 d. As used in this section, "creditable service" shall include any and
4 all services performed as an airport firefighter, or any similar title,
5 employed by a county or municipality who is responsible for aircraft
6 rescue and firefighting services on airport property, including but not
7 limited to, fire suppression, rescue, emergency response, hazardous
8 materials response, and fire prevention activities related to aircraft,
9 aviation fuel, airport facilities, runways, and terminals.

10 e. Credit for service as a member or officer of the state police or as
11 a paid firefighter, police officer or officer of any organized fire
12 department or police force or department of any county, city, village,
13 town, fire district or police district, or as a criminal investigator in
14 the office of a district attorney, shall also be deemed to be creditable
15 service and shall be included in computing years of total service for
16 retirement pursuant to this section.

17 f. The chief executive officer of a county or municipality that makes
18 the election provided for in subdivision j of this section shall certify
19 to the comptroller, periodically and at such intervals of time as may be
20 required of them and in such fashion as may be prescribed, the identity
21 of members in eligible titles as defined in subdivisions a and d of this
22 section.

23 g. A member contributing on the basis of this section at the time of
24 retirement may retire after the completion of twenty-five years of total
25 creditable service. Application therefor may be filed in a manner simi-
26 lar to that provided in section seventy of this article. Upon completion
27 of twenty-five years of such service and upon retirement, each such
28 member shall receive a pension which, together with an annuity which
29 shall be the actuarial equivalent of such member's accumulated contrib-
30 utions at the time of such member's retirement and an additional pension
31 which is the actuarial equivalent of the reserved-for-increased-take-
32 home-pay to which such member may be entitled shall be sufficient to
33 provide such member with a retirement allowance equal to one-half of
34 such member's final average salary. For service beyond twenty-five
35 years, the benefit shall be increased by one-sixtieth of final average
36 salary for each year of additional service credit provided, however, the
37 total allowance payable pursuant to this section shall not exceed three-
38 fourths of such member's final average salary.

39 h. In computing the twenty-five years of total service of a member
40 pursuant to this section, full credit shall be given and full allowance
41 shall be made for service of such member in time of war after World War
42 I as defined in section two of this chapter, provided such member at the
43 time of such member's entrance into the armed forces was in the service
44 of the county of such member's employer that makes the election provided
45 for in this section.

46 i. Nothing in this section shall be construed to prevent a member, who
47 does not retire pursuant to the provisions of this section, from utiliz-
48 ing service which is creditable service pursuant to the provisions of
49 this section for service credit pursuant to the provisions of any other
50 plan of this article to which such member is subject.

51 j. (1) Each employer that elects pursuant to the provisions of this
52 subdivision shall pay the cost attributable therefor.

53 (2) The benefits of this section shall be available only to those
54 members as defined in subdivisions a and d of this section whose employ-
55 er elects to provide such benefits by adopting a resolution to such
56 effect and filing a certified copy thereof with the comptroller. Such

1 resolution may also contain an election that any past services costs be
2 paid over either a five-year or ten-year period. Such resolution shall
3 be accompanied by the affidavit of the chief executive officer of the
4 county or municipality that the county or municipality has received an
5 estimate from the retirement system of the cost of the benefit provided
6 by this section.

7 (3) Such resolution shall apply to all members defined in subdivisions
8 a and d of this section, except those already subject to a retirement
9 plan which permits immediate retirement with a benefit upon a specified
10 period of service of twenty-five years or less without regard to age.

11 k. The provisions of this section shall be controlling notwithstanding
12 any other provisions in this article to the contrary.

13 § 2. Subdivision a of section 445 of the retirement and social securi-
14 ty law, as amended by section 2 of part TT of chapter 55 of the laws of
15 2025, is amended to read as follows:

16 a. No member of a retirement system who is subject to the provisions
17 of this article shall retire without regard to age, exclusive of retire-
18 ment for disability, unless they are a police officer, an investigator
19 member of the New York city employees' retirement system, firefighter,
20 correction officer, a qualifying member as defined in section eighty-
21 nine-t, as added by chapter six hundred fifty-seven of the laws of nine-
22 teen hundred ninety-eight, of this chapter, sanitation worker, a special
23 officer (including persons employed by the city of New York in the title
24 urban park ranger or associate urban park ranger), school safety agent,
25 campus peace officer or a taxi and limousine commission inspector member
26 of the New York city employees' retirement system or the New York city
27 board of education retirement system, a dispatcher member of the New
28 York city employees' retirement system, a police communications member
29 of the New York city employees' retirement system, an EMT member of the
30 New York city employees' retirement system, a deputy sheriff member of
31 the New York city employees' retirement system, a correction officer of
32 the Westchester county correction department as defined in section
33 eighty-nine-e of this chapter or employed in Suffolk county as a peace
34 officer, as defined in section eighty-nine-s, as added by chapter five
35 hundred eighty-eight of the laws of nineteen hundred ninety-seven, of
36 this chapter, employed in Suffolk county as a correction officer, as
37 defined in section eighty-nine-f of this chapter, or employed in Nassau
38 county as a correction officer, uniformed correction division personnel,
39 sheriff, undersheriff or deputy sheriff, as defined in section eighty-
40 nine-g of this chapter, or employed in Nassau county as an ambulance
41 medical technician, an ambulance medical technician/supervisor or a
42 member who performs ambulance medical technician related services, or a
43 police medic, police medic supervisor or a member who performs police
44 medic related services, as defined in section eighty-nine-s, as amended
45 by chapter five hundred seventy-eight of the laws of nineteen hundred
46 ninety-eight, of this chapter, or employed in Nassau county as a peace
47 officer, as defined in section eighty-nine-s, as added by chapter five
48 hundred ninety-five of the laws of nineteen hundred ninety-seven, of
49 this chapter, or employed in Albany county as a sheriff, undersheriff,
50 deputy sheriff, correction officer or identification officer, as defined
51 in section eighty-nine-h of this chapter or is employed in St. Lawrence
52 county as a sheriff, undersheriff, deputy sheriff or correction officer,
53 as defined in section eighty-nine-i of this chapter or is employed in
54 Orleans county as a sheriff, undersheriff, deputy sheriff or correction
55 officer, as defined in section eighty-nine-l of this chapter or is
56 employed in Jefferson county as a sheriff, undersheriff, deputy sheriff

1 or correction officer, as defined in section eighty-nine-j of this chap-
2 ter or is employed in Onondaga county as a deputy sheriff-jail division
3 competitively appointed or as a correction officer, as defined in
4 section eighty-nine-k of this chapter or is employed in a county which
5 makes an election under subdivision j of section eighty-nine-p of this
6 chapter as a sheriff, undersheriff, deputy sheriff or correction officer
7 as defined in such section eighty-nine-p or is employed in Broome County
8 as a sheriff, undersheriff, deputy sheriff or correction officer, as
9 defined in section eighty-nine-m of this chapter or is a Monroe county
10 deputy sheriff-court security, or deputy sheriff-jailor as defined in
11 section eighty-nine-n, as added by chapter five hundred ninety-seven of
12 the laws of nineteen hundred ninety-one, of this chapter or is employed
13 in Greene county as a sheriff, undersheriff, deputy sheriff or
14 correction officer, as defined in section eighty-nine-o of this chapter
15 or is a traffic officer with the town of Elmira as defined in section
16 eighty-nine-q of this chapter or is employed by Suffolk county as a park
17 police officer, as defined in section eighty-nine-r of this chapter or
18 is a peace officer employed by a county probation department as defined
19 in section eighty-nine-t, as added by chapter six hundred three of the
20 laws of nineteen hundred ninety-eight, of this chapter or is employed in
21 Rockland county as a deputy sheriff-civil as defined in section eighty-
22 nine-v of this chapter as added by chapter four hundred forty-one of the
23 laws of two thousand one, or is employed in Rockland county as a superi-
24 or correction officer as defined in section eighty-nine-v of this chap-
25 ter as added by chapter five hundred fifty-six of the laws of two thou-
26 sand one or is a paramedic employed by the police department in the town
27 of Tonawanda and retires under the provisions of section eighty-nine-v
28 of this chapter, as added by chapter four hundred seventy-two of the
29 laws of two thousand one, or is a county fire marshal, supervising fire
30 marshal, fire marshal, assistant fire marshal, assistant chief fire
31 marshal, chief fire marshal, division supervising fire marshal or fire
32 marshal trainee employed by the county of Nassau as defined in section
33 eighty-nine-w of this chapter or is employed in Monroe county as a depu-
34 ty sheriff-civil as defined in section eighty-nine-x of this chapter,
35 employed as an emergency medical technician, critical care technician,
36 advanced emergency medical technician, paramedic or supervisor of such
37 titles in a participating Suffolk county fire district as defined in
38 section eighty-nine-ss of this chapter, or is a firefighter apprentice,
39 airport firefighter I, airport firefighter II, airport firefighter III,
40 or training and safety officer employed by the division of military and
41 naval affairs as defined in section eighty-nine-y of this chapter, or is
42 employed as an airport firefighter or any similar title, employed by a
43 county or municipality, who is responsible for aircraft rescue and fire-
44 fighting services on airport property, including but not limited to,
45 fire suppression, rescue, emergency response, hazardous materials
46 response, and fire prevention activities related to aircraft, aviation
47 fuel, airport facilities, runways, and terminals as defined in section
48 eighty-nine-z of this chapter, and is in a plan which permits immediate
49 retirement upon completion of a specified period of service without
50 regard to age. Except as provided in subdivision c of section four
51 hundred forty-five-a of this article, subdivision c of section four
52 hundred forty-five-b of this article, subdivision c of section four
53 hundred forty-five-c of this article, subdivision c of section four
54 hundred forty-five-d of this article, subdivision c of section four
55 hundred forty-five-e of this article, subdivision c of section four
56 hundred forty-five-f of this article and subdivision c of section four

1 hundred forty-five-h of this article, a member in such a plan and such
2 an occupation, other than a police officer or investigator member of the
3 New York city employees' retirement system or a firefighter, shall not
4 be permitted to retire prior to the completion of twenty-five years of
5 credited service; provided, however, if such a member in such an occupa-
6 tion is in a plan which permits retirement upon completion of twenty
7 years of service regardless of age, they may retire upon completion of
8 twenty years of credited service and prior to the completion of twenty-
9 five years of service, but in such event the benefit provided from funds
10 other than those based on such a member's own contributions shall not
11 exceed two per centum of final average salary per each year of credited
12 service.

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

15 x. The service retirement benefit specified in section six hundred
16 four, six hundred four-c, as added by chapter ninety-six of the laws of
17 nineteen hundred ninety-five, or six hundred four-d of this article
18 shall be payable to members with twenty-five or more years of creditable
19 service, without regard to age, who are employed as airport firefighter
20 or any similar title, employed by a county or municipality who is
21 responsible for aircraft rescue and firefighting services on airport
22 property, including but not limited to, fire suppression, rescue, emer-
23 gency response, hazardous materials response, and fire prevention activ-
24 ities related to aircraft, aviation fuel, airport facilities, runways,
25 and terminals as defined in section eighty-nine-z of this chapter if:
26 (i) such members have met the minimum service requirements upon retire-
27 ment, and (ii) in the case of a member subject to the provisions of
28 article fourteen of this chapter, such member files an election therefor
29 which provides that such member will be subject to the provisions of
30 this article and to none of the provisions of such article fourteen.
31 Such election, which is irrevocable, shall be in writing, duly executed
32 and shall be filed with the comptroller within one year of an election
33 such member's employer makes or within one year after entering the
34 employment with such county, municipality or employer upon which eligi-
35 bility is based, whichever comes later. For the purposes of this subdi-
36 vision, the term "creditable service" shall have the meaning as defined
37 in sections eighty-nine-z and six hundred one of this chapter.

38 § 4. Section 604 of the retirement and social security law is amended
39 by adding a new subdivision x to read as follows:

40 x. The early service retirement for a member who is employed by a
41 county, municipality or employer that makes the election provided for in
42 subdivision j of section eighty-nine-z of this chapter as an airport
43 firefighter or any similar title, employed by a county or municipality,
44 who is responsible for aircraft rescue and firefighting services on
45 airport property, including but not limited to, fire suppression,
46 rescue, emergency response, hazardous materials response, and fire
47 prevention activities related to aircraft, aviation fuel, airport facil-
48 ities, runways, and terminals as defined in section eighty-nine-z of
49 this chapter shall be a pension equal to one-fiftieth of final average
50 salary times years of credited service at the completion of twenty-five
51 years of service, but not exceeding one-half of such member's final
52 average salary. For service beyond twenty-five years, the benefits shall
53 increase by one-sixtieth of final average salary for each year of addi-
54 tional service credit provided, however, that the total allowance paya-
55 ble pursuant to this section shall not exceed three-fourths of such
56 member's final average salary.

1 § 5. All past service costs incurred with implementing the provisions
2 of this act shall be borne by any employer that elects to provide the
3 benefits provided by this act.

4 § 6. This act shall take effect on the first of January next succeed-
5 ing the date on which it shall have become a law.

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

This bill would allow counties to elect to provide airport firefighters and similar titles the option to retire with twenty-five years of service credit. The benefit would be one-half of final average salary (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 irrevocable 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 the affected members. 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 50% of the salary paid to the affected members.

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 February 18, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-111. 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.