

STATE OF NEW YORK

9905

IN SENATE

April 13, 2026

Introduced by Sen. JACKSON -- (at request of the State Comptroller) --
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 effective date of a reclassification for an accidental disability
retirement benefit

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

1 Section 1. Subparagraph (b) of paragraph 2 of subdivision g of section
2 63 of the retirement and social security law, as amended by chapter 489
3 of the laws of 2008, is amended to read as follows:

4 (b) The comptroller shall consider a reclassification of the member's
5 retirement as an accidental disability retirement effective as of the
6 date of such reclassification; provided, however, for applications filed
7 on or after January first, two thousand twenty-seven, the comptroller's
8 determination of a reclassification of the member's retirement as an
9 accidental disability retirement shall be effective as of the date such
10 application is filed.

11 § 2. Subparagraph (b) of paragraph 2 of subdivision g of section 363
12 of the retirement and social security law, as amended by chapter 489 of
13 the laws of 2008, is amended to read as follows:

14 (b) The comptroller shall consider a reclassification of the member's
15 retirement as an accidental disability retirement effective as of the
16 date of such reclassification; provided, however, for applications filed
17 on or after January first, two thousand twenty-seven, the comptroller's
18 determination of a reclassification of the member's retirement as an
19 accidental disability retirement shall be effective as of the date such
20 application is filed.

21 § 3. Subparagraph (c) of paragraph 2 of subdivision h of section 363-
22 bb of the retirement and social security law, as amended by chapter 93
23 of the laws of 2005, is amended to read as follows:

24 (c) The comptroller shall consider a reclassification of the member's
25 retirement as an accidental disability retirement effective as of the
26 date of such reclassification; provided, however, for applications filed

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

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1 on or after January first, two thousand twenty-seven, the comptroller's
2 determination of a reclassification of the member's retirement as an
3 accidental disability retirement shall be effective as of the date such
4 application is filed.

5 § 4. Subparagraph (b) of paragraph 2 of subdivision g of section 507
6 of the retirement and social security law, as amended by chapter 489 of
7 the laws of 2008, is amended to read as follows:

8 (b) The comptroller or applicable retirement system board of trustees
9 shall consider a reclassification of the member's retirement as an acci-
10 dental disability retirement effective as of the date of such reclassi-
11 fication; provided, however, for applications filed on or after January
12 first, two thousand twenty-seven, the comptroller's determination of a
13 reclassification of the member's retirement as an accidental disability
14 retirement shall be effective as of the date such application is filed.

15 § 5. Subparagraph (b) of paragraph 2 of subdivision d of section 507-b
16 of the retirement and social security law, as added by chapter 489 of
17 the laws of 2008, is amended to read as follows:

18 (b) The comptroller shall consider a reclassification of the member's
19 retirement as an accidental disability retirement effective as of the
20 date of such reclassification; provided, however, for applications filed
21 on or after January first, two thousand twenty-seven, the comptroller's
22 determination of a reclassification of the member's retirement as an
23 accidental disability retirement shall be effective as of the date such
24 application is filed.

25 § 6. Subparagraph (b) of paragraph 2 of subdivision h of section 556
26 of the retirement and social security law, as amended by chapter 489 of
27 the laws of 2008, is amended to read as follows:

28 (b) The comptroller shall consider a reclassification of the member's
29 retirement as an accidental disability retirement effective as of the
30 date of such reclassification; provided, however, for applications filed
31 on or after January first, two thousand twenty-seven, the comptroller's
32 determination of a reclassification of the member's retirement as an
33 accidental disability retirement shall be effective as of the date such
34 application is filed.

35 § 7. Subparagraph (b) of paragraph 2 of subdivision j of section 558
36 of the retirement and social security law, as added by chapter 489 of
37 the laws of 2008, is amended to read as follows:

38 (b) The comptroller shall consider a reclassification of the member's
39 retirement as an accidental disability retirement effective as of the
40 date of such reclassification; provided, however, for applications filed
41 on or after January first, two thousand twenty-seven, the comptroller's
42 determination of a reclassification of the member's retirement as an
43 accidental disability retirement shall be effective as of the date such
44 application is filed.

45 § 8. Subparagraph (c) of paragraph 2 of subdivision h of section 605
46 of the retirement and social security law, as amended by chapter 489 of
47 the laws of 2008, is amended to read as follows:

48 (c) The head of the retirement system shall consider a reclassifica-
49 tion of the member's retirement as an accidental disability retirement
50 effective as of the date of such reclassification; provided, however,
51 for applications filed on or after January first, two thousand twenty-
52 seven, the comptroller's determination of a reclassification of the
53 member's retirement as an accidental disability retirement shall be
54 effective as of the date such application is filed.

§ 9. Subparagraph (b) of paragraph 2 of subdivision h of section 605-a of the retirement and social security law, as amended by chapter 489 of the laws of 2008, is amended to read as follows:

(b) The comptroller shall consider a reclassification of the member's retirement as an accidental disability retirement effective as of the date of such reclassification; provided, however, for applications filed on or after January first, two thousand twenty-seven, the comptroller's determination of a reclassification of the member's retirement as an accidental disability retirement shall be effective as of the date such application is filed.

§ 10. Subparagraph (b) of paragraph 2 of subdivision c of section 607-c of the retirement and social security law, as added by chapter 489 of the laws of 2008, is amended to read as follows:

(b) The head of the retirement system shall consider a reclassification of the member's retirement as an accidental disability retirement effective as of the date of such reclassification; provided, however, for applications filed on or after January first, two thousand twenty-seven, the comptroller's determination of a reclassification of the member's retirement as an accidental disability retirement shall be effective as of the date such application is filed.

§ 11. Notwithstanding any other provision of law to the contrary, none of the provisions of this act shall be subject to the appropriation requirement of section twenty-five of the retirement and social security law.

§ 12. This act shall take effect immediately.

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

This bill would change the effective date of World Trade Center accidental disability benefit reclassifications to be the member's application filing date. Currently, the benefit commences when the application is approved.

Insofar as this bill affects the New York State and Local Employees' Retirement System (NYSLERS), the additional pension benefit is expected to average \$16,000 for each approved application. Approximately 7 retirees would be affected each year, for an annual cost of \$112,000. The provisions of section 25 of the RSSL shall not apply. All costs will be shared by the participating employers in NYSLERS and spread over future billing cycles.

Insofar as this bill affects the New York State and Local Police and Fire Retirement System (NYSLPFRS), the additional pension benefit is expected to average \$26,000 for each approved application. Approximately 33 retirees would be affected each year, for an annual cost of \$858,000. All costs will be shared by the participating employers in NYSLPFRS and spread over future billing cycles.

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 3, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-58. 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.