§ 208-f. Special accidental death benefit. a. Notwithstanding any other provision of law, the special accidental death benefit provided by this section shall be paid to the widow or widower or the deceased member's children under the age of eighteen, or, if a student under the age of twenty-three, if the widow or widower has died, or to the deceased member's parents if the member has no widow, widower, children under the age of eighteen, or a student under the age of twenty-three, of: (i) a deceased member of a pension or retirement system of a police department or paid fire department of a city, town or village; (ii) a deceased paid member of the police force of the police department of the New York city transit authority; (iii) a deceased paid member of the police force of the police department of the New York city housing authority; (iv) a deceased paid member of the uniformed correction force of the New York city department of correction; (v) a deceased paid uniformed member of a county sheriff's department (outside the city of New York); (vi) a deceased employee of the city of New York or the New York city health and hospitals corporation in a title whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law), or in a title whose duties require the supervision of employees whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law); (vii) a deceased paid bridge and tunnel member of the New York city employees' retirement system; (viii) a deceased paid member of the uniformed force of the New York city department of sanitation; or (ix) a deceased paid deputy sheriff member of the New York city sheriff's department, providing the widow or widower is ineligible to receive benefits pursuant to section three hundred sixty-one-a of the retirement and social security law as amended by chapter seven hundred thirty-three of the laws of nineteen hundred ninety and the deceased member:

1. Died before the effective date of his or her retirement, as the natural and proximate result of an accident sustained in the performance of duty in the service upon which his membership was based, and

2. Did not cause such accident by his or her own willful negligence,

and

3. At the time of such accident was actually a member of: (i) a pension or retirement system of a police department or paid fire department of a city, town or village; (ii) a pension or retirement system covering the police force of the police department of the New York city transit authority; (iii) a pension or retirement system covering the police force of the police department of the New York city housing authority; (iv) a pension or retirement system covering the uniformed correction force of the New York city department of correction; (v) a pension or retirement system covering uniformed members of a county sheriff's department (outside the city of New York); (vi) a pension or retirement system covering employees of the city of New York, or the New York city health and hospitals corporation in a title whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law), or in a title whose duties require the supervision of employees whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law); (vii) a pension or retirement system covering paid bridge and tunnel members of the New York city employees' retirement system; (viii) a pension or retirement system covering paid members of the uniformed force of the New York city department of sanitation; or (ix) a pension or retirement system covering paid deputy sheriff members of the New York city sheriff's department.

b. The special accidental death benefit shall be paid by the county, city, town or village which employed the deceased member at the time of death, and shall consist of a pension which is equal to the salary of the deceased member, reduced by the sum of each of the following benefits received by the widow or widower or the deceased member's children under the age of eighteen, if the widow or widower has died, or to the deceased member's parents if the member has no widow, widower, children under the age of eighteen, or a student under the age of twenty-three, on account of the death of the deceased member:

1. Any death benefit and any supplementation thereto paid by the said county, city, town or village in the form of a pension, and

2. The social security benefit payable on July first, nineteen hundred seventy-eight for death occurring prior to July first, nineteen hundred seventy-eight; or the social security benefit payable immediately after death if such death occurs on or after July first, nineteen hundred seventy-eight. In the event the social security benefit is reduced to an amount less than that noted in this paragraph, the amount of special accidental death benefit shall be increased by the amount of the social security reduction.

3. The workers' compensation benefit.

In the case of a deceased member who died prior to January first, nineteen hundred seventy-eight the salary shall be increased by a percentage which shall be determined on the basis of the consumer price index (all items--U.S. city average), published by the United States bureau of labor statistics. The percentage shall be determined as the ratio of two indexes, the denominator of which is the average of the twelve monthly consumer price indexes of the calendar year of the death of the member and the numerator of which is the average of the twelve monthly consumer price indexes for the calendar year nineteen hundred seventy-seven. Said ratio, minus one, shall be expressed as a percentage and shall be adjusted to the nearest one-tenth of one per centum.

c. Commencing July first, two thousand twenty-six the special accidental death benefit paid to a widow or widower or the deceased member's children under the age of eighteen or, if a student, under the age of twenty-three, if the widow or widower has died, or to the deceased member's parents if the member has no widow, widower, children under the age of eighteen, or a student under the age of twenty-three, shall be escalated by adding thereto an additional percentage of the salary of the deceased member (as increased pursuant to subdivision b of this section) in accordance with the following schedule:

calendar year of death of the deceased member	per centum

1977 or prior	325.6%
1978	313.2%
1979	301.2%
1980	289.5%
1981	278.2%
1982	267.1%
1983	256.5%
1984	246.1%
1985	236.0%
1986	226.2%
1987	216.7%
1988	207.5%
1989	198.5%
1990	189.8%
1991	181.4%
1992	173.2%
1993	165.2%
1994	157.5%
1995	150.0%
1996	142.7%
1997	135.7%
1998	128.8%
1999	122.1%
2000	115.7%
2001	109.4%
2002	103.3%
2003	97.4%
2004	91.6%
2005	86.0%
2006	80.6%
2007	75.4%
2008	70.2%
2009	65.3%
2010	60.5%
2011	55.8%
2012	51.3%
2013	46.9%

2014	42.6%
2015	38.4%
2016	34.4%
2017	30.5%
2018	26.7%
2019	23.0%
2020	19.4%
2021	15.9%
2022	12.6%
2023	9.3%
2024	6.1%
2025	3.0%
2026	0.0%

d. For the purpose of this section, salary shall be the regular compensation earned during the member's last twelve months of service in full pay status as a member, or, if he or she had not completed twelve months of service prior to the date of death, the compensation he or she would have earned had he or she worked for the twelve months prior to such date, provided, that for the purpose of any payment on or after July first, nineteen hundred ninety-five the term salary shall in no case be less than the full salary payable to a first grade police officer (in the case of a deceased police officer) or a first grade firefighter (in the case of a deceased firefighter) employed by a department or uniformed force described in subdivision c of this section on the date of such employee's death. Provided further, that for the purpose of any payment on or after July first, nineteen hundred ninety-six the term salary shall in no case be less than the earnings that would have been payable to a police superior officer were he or she in the highest grade of a supervisory position (in the case of a police superior officer deceased on or after July first, nineteen hundred ninety-five who had been appointed to and was serving in such a supervisory position) or payable to a fire officer were he or she in the highest grade of a supervisory position (in the case of a fire officer deceased on or after July first, nineteen hundred ninety-five who had been appointed to and was serving in such a supervisory position) employed by a department or uniformed force described in subdivision c

of this section on the date of such employee's death, and provided further that, for the purpose of any payment on or after September tenth, two thousand one, in the case of a police officer, a firefighter, a police superior officer, or fire officer acting in a higher rank, the term salary shall in no case be less than the earnings that would have been payable at the highest grade of such higher rank.

e. There shall be appropriated to the general fund an amount equal to the special accidental death benefits paid pursuant to subdivisions b and c of this section during each preceding state fiscal year, as certified to the comptroller by the appropriate municipal official, for the purposes of reimbursing such special accidental death benefits.

The monies appropriated and made available pursuant to this subdivision shall be paid under rules and regulations adopted by the comptroller and subject to the approval of the director of the budget upon the audit and warrant of the comptroller on vouchers certified or approved as provided by law.

f. The special accidental death benefit shall be paid to:

1. The member's widow or widower to continue during his or her lifetime. If he or she shall leave no widow or widower, or if his or her widow or widower shall die before all his or her children shall have attained age eighteen or, if students shall have attained the age of twenty-three, or sooner die, then to

2. His or her child or children under age eighteen, or, if students, under age twenty-three, divided in such manner as the comptroller, in his discretion, shall determine, or sooner die, then to

3. His or her parents if the member has no widow, widower, children under the age of eighteen, or a student under the age of twenty-three, for their lifetimes. Such pension shall continue in the same amount as received by the member's widow or widower as a joint and survivor pension until every such child shall have attained age eighteen or sooner die.

g. Notwithstanding any other provision of law to the contrary, and solely for the purposes of this section, a member otherwise covered by this section shall be deemed to have died as the natural and proximate result of an accident sustained in the performance of duty upon which his or her membership is based, and not as a result of willful negligence on his or her part, provided that such member was in active service upon which his or her membership is based at the time that such member was ordered to active duty pursuant to Title 10 of the United States Code, with the armed forces of the United States or to service in the uniformed services pursuant to Chapter 43 of Title 38 of the United States Code, and such member died while on such active duty or service in the uniformed services on or after June fourteenth, two thousand five while serving on such active military duty or in the uniformed services.

h. Notwithstanding any other provision of law, if (i) a member of a pension or retirement system covering a police department or paid fire department of a city, town or village; (ii) a member of a pension or retirement system covering the uniformed corrections force of the New York city department of corrections; (iii) a member of a pension or retirement system covering a county sheriff's department (outside of the city of New York); (iv) a deputy sheriff member of the New York city employees' retirement system; (v) a member of the New York city employees' retirement system who is an employee of the city of New York or the New York city health and hospitals corporation in a title whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law), or in a title whose duties require the supervision of employees whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law); (vi) a bridge and tunnel member of the New York city employees' retirement system, who: (1) has met the criteria of subdivision g of section sixty-three of the retirement and social security law, subdivision g of section three hundred sixty-three of the retirement and social security law, subdivision h of section three hundred sixty-three-bb of the retirement and social security law,

subdivision g of section five hundred seven of the retirement and social security law, subdivision c of section five hundred seven-c of the retirement and social security law, subdivision h of section five hundred fifty-six of the retirement and social security law, subdivision h of section six hundred five of the retirement and social security law, subdivision h of section six hundred five-a of the retirement and social security law, subdivision d of section six hundred five-b of the retirement and social security law as added by chapter five hundred four of the laws of two thousand two, subdivision b of section six hundred five-c of the retirement and social security law, subdivision c of section six hundred seven-b of the retirement and social security law, subdivision one of section 13-252.1 of the administrative code of the city of New York, subdivision one of section 13-353.1 of the administrative code of the city of New York, or subdivision b of section 13-168 of the administrative code of the city of New York; and (2) dies in active service from a qualifying condition or impairment of health, as defined in each of the foregoing subdivisions, that is determined by the applicable head of the retirement system or applicable medical board to have been caused by such member's participation in the World Trade Center rescue, recovery or cleanup operations, then unless the contrary be proven by competent evidence, such member shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on his or her part. Upon such determination, the eligible beneficiary of such member, as defined in either section sixty-one, five hundred one or six hundred one of the retirement and social security law, section 13-149, 13-244 or 13-347 of the administrative code of the city of New York shall be entitled to a special accidental death benefit as provided by this section, payable in accordance with subdivisions b, c and d of this section.

i. Notwithstanding any other provision of law, if (i) a retiree of a pension or retirement system covering a police department or paid fire department of a city, town or village; (ii) a retiree of a pension or retirement system covering the uniformed corrections force of the New York city department of corrections; (iii) a retiree of a pension or retirement system covering a county sheriff's department (outside of the

city of New York); (iv) a retired deputy sheriff member of the New York city employees' retirement system; (v) a retired member of the New York city employees' retirement system who was an employee of the city of New York or the New York city health and hospitals corporation in a title whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law) or in a title whose duties require the supervision of employees whose duties are those of an emergency medical technician or advanced emergency medical technician (as those terms are defined in section three thousand one of the public health law); or (vi) a retired bridge and tunnel member of the New York city employees' retirement system, who: (1) has met the criteria of subdivision g of section sixty-three of the retirement and social security law, subdivision g of section three hundred sixty-three of the retirement and social security law, subdivision h of section three hundred sixty-three-bb of the retirement and social security law, subdivision g of section five hundred seven of the retirement and social security law, subdivision c of section five hundred seven-c of the retirement and social security law, subdivision h of section five hundred fifty-six of the retirement and social security law, subdivision h of section six hundred five of the retirement and social security law, subdivision h of section six hundred five-a of the retirement and social security law, subdivision d of section six hundred five-b of the retirement and social security law as added by chapter five hundred four of the laws of two thousand two, subdivision b of section six hundred five-c of the retirement and social security law, subdivision c of section six hundred seven-b of the retirement and social security law, subdivision one of section 13-252.1 of the administrative code of the city of New York, subdivision one of section 13-353.1 of the administrative code of the city of New York, or subdivision b of section 13-168 of the administrative code of the city of New York, or would have met the criteria if not already retired on an accidental disability; and (2) has not been retired for more than thirty-five years; and (3) dies from a qualifying condition or impairment of health, as defined in each of the foregoing subdivisions, that is determined by the applicable head of the retirement system or applicable medical board to have been caused by such retiree's participation in the World Trade Center rescue,

recovery or cleanup operations, then unless the contrary be proven by competent evidence, such retiree shall be deemed to have died as a natural and proximate result of an accident sustained in the performance of duty and not as a result of willful negligence on such retiree's part. Upon such determination, the eligible beneficiary of such retiree, as defined in either section sixty-one, five hundred one or six hundred one of the retirement and social security law or section 13-149, 13-244, or 13-347 of the administrative code of the city of New York shall be entitled to a special accidental death benefit as provided by this section, payable in accordance with subdivisions b, c and d of this section, however, for the purposes of determining the salary base upon which the special accidental death benefit is calculated, the retiree shall be deemed to have died on the date of such retiree's retirement. In no event shall the special accidental death benefit be paid unless a written application is made by the eligible beneficiary of such retiree to the head of the applicable retirement system requesting conversion of the retiree's service or disability benefit to an accidental death benefit and upon the approval of said application. At the time of such conversion, the eligible beneficiary shall relinquish all rights to the prospective benefits under the service or disability retirement benefit, including any post-retirement death benefits, since the retiree's death. If the eligible beneficiary is not the only beneficiary receiving or entitled to receive a benefit under the service or disability retirement benefit (including, but not limited to, post-retirement death benefits or benefits paid or payable pursuant to the retiree's option selection), the special accidental death benefit payments to the eligible beneficiary will be reduced by any amounts paid or payable to any other beneficiary.

j. In the case of a deceased member who died prior to the effective date of this subdivision, the payment of the benefit to the deceased member's parents shall commence on the effective date of this subdivision, provided, however that the benefit amount shall be deemed to have been subject to annual increases pursuant to subdivision b of this section and escalation pursuant to subdivision c of this section, from the date of such member's death.

k. In the case of a deceased county member who died prior to the effective date of this subdivision, the payment of the benefit to the deceased member's beneficiaries pursuant to subdivision f of this section, shall commence on the effective date of this subdivision, provided, however that the benefit amount shall be deemed to have been subject to annual increases pursuant to subdivision b of this section and escalation pursuant to subdivision c of this section, from the date of such member's death.