§ 302. Definitions. The following words and phrases as used in this article shall have the following meanings unless a different meaning is plainly required by the context:

1. "Accumulated contributions." The sum of all the amounts deducted from the compensation of a member or contributed by him, standing to the credit of his individual account in the annuity savings fund together with regular interest and special interest, if any, thereon.

2. "Annual compensation."

a. The salary or wages annually earnable by a member, including maintenance, or any allowance in lieu thereof, received by the member.

b. The compensation earnable and any allowance of expenses or maintenance, or any allowance in lieu thereof, received by a member as a delegate, officer or employee of the conventions to revise and amend the constitution of the state in the years nineteen hundred thirty-eight or nineteen hundred sixty-seven or both.

3. "Annuity." The annual allowance for life, payable in monthly installments and derived from a member's accumulated contributions made pursuant to this article.

4. "Annuity reserve." The present value of all payments to be made on account of any annuity or benefit in lieu of any annuity granted as provided in this article, computed upon the basis of regular interest and such mortality tables as shall be adopted by the comptroller.

5. "Beneficiary." Any person in receipt of a retirement allowance, or other benefit pursuant to this article.

6. "Comptroller." The comptroller of the state.

7. "Department." Any agency of an employer or any unit of government employing persons who are or may be entitled to become members of the police and fire retirement system.

8. "Employer." The state, a participating employer, and any other unit of government or organization obligated or agreeing, under this article, to make contributions to the retirement system on behalf of its police officers and firefighters.

9. "Final average salary."

a. The average annual compensation of a member for credited government service not exceeding his three years of credited government service immediately preceding his date of retirement.

b. In the case of a member having credit for three years or more of member service, such term shall mean his highest average annual compensation earned during any three consecutive years of member service for which he is credited, provided that a member by written request, filed with the comptroller prior to the effective date of retirement and in form satisfactory to the comptroller, may select any other period of three consecutive years of member service for which he is credited.

c. In the case of a member who:

(1) Served as a supervisor of a town when such town was not a participating employer, and

(2) Was paid for such services on a fee basis, and

(3) Upon the town's subsequently becoming a participating employer, has paid contributions to the police and fire retirement system with respect to salary received for prior county services,

such term shall mean, at the option of such member, his or her average annual compensation, including such fees and salary, earned by him or her during any three consecutive years of service with such municipality selected by the applicant prior to the date of his or her retirement.

d. By the adoption, filing and approval, where required, of a resolution in the manner provided by section three hundred thirty or three hundred thirty-one of this article, as the case may be, a participating employer may elect to provide that "Final Average Salary" shall mean the regular compensation earned from such participating

employer by a member during the twelve months of actual service immediately preceding the date of such employee's retirement, exclusive of any lump sum payments for sick leave, or accumulated vacation credit, or any form of termination pay; provided, however, if the compensation earned in said twelve months exceeds that of the previous twelve months by more than twenty per centum, the amount in excess of twenty per centum shall be excluded in the computation of final average salary; provided further, however, that the benefits computed pursuant to this paragraph shall be payable unless the member would otherwise be entitled to a greater benefit under other provisions of this subdivision, in which case such greater benefit shall be payable.

e. (1) Notwithstanding the provisions of paragraph d of this subdivision and of section four hundred thirty-one of this chapter, compensation earned for working vacations shall be considered regular compensation for the purpose of calculating the final average salary under paragraph d of this subdivision of a member whose employer elects the benefit provided under this paragraph and to assume the additional cost. The benefit provided for in this paragraph shall be conditioned upon the participating employer electing, in a manner similar to that provided in subdivision a of section three hundred thirty of this article, to provide this benefit and assume the additional cost thereof. The additional cost for the election of this option, for a member whose employer is a unit of government in the city of Buffalo, may require a past service cost which shall be borne over a five year period from the date of election. The first year payment shall not exceed $1.35 million, with the balance to be paid in four equal annual payments. Such election shall only apply to all of the eligible employees who retired on or before the effective date of this paragraph. Such election must be filed with the comptroller on or before December thirty-first, nineteen hundred ninety; provided, however, for a member whose employer is a unit of government in the city of Buffalo, such election must be filed with the comptroller on or before December thirty-first, nineteen hundred ninety-three.

(2) The benefit provided for in this paragraph shall be paid from additional contributions made by the appropriate participating employer on account of such members. The actuarial present value of the

additional benefits payable pursuant to the provisions of this paragraph shall be funded over a five year period. The amount of the annual payment in each of the five years shall be determined by the retirement system actuary and it shall be paid by each of the electing employers for each employee who receives the benefits payable under this paragraph. Upon approval of the comptroller, the amount of such required contributions shall be certified by him to the fiscal officer of the electing employer.

(3) An employer who makes an election under this paragraph shall prepare and file with the retirement system a list of the names and social security numbers of all its employees who retired on or before the effective date of this paragraph who received compensation for working vacation during their last twenty-four months of service. The list shall also contain the amount of working vacation compensation earned by each employee during the last twelve months of service.

(4) For the purposes of this paragraph, the term employer shall mean only a city with a population in excess of fifty thousand in the most recent decennial census recorded prior to the effective date of this paragraph.

10. "Fiscal year." Any year commencing April first and ending March thirty-first next following.

11. "Police or fire service." Paid service as follows:

a. Service as an officer or member of the state police force in the executive department.

b. Service as an officer or member of a police force or department of a state park authority or commission.

c. Service as an officer or member of an organized police force or department of any county, city, town, village, police district, authority or other participating employer.

d. Service as an officer or member of an organized fire department of any county, city, town, village or fire district or other participating

employer.

e. Service as other than an officer or member of an organized police or fire department and for which credit is given under the provisions of sections three hundred eighty-one, three hundred eighty-one-a, three hundred eighty-three, three hundred eighty-three-a, three hundred eighty-four, three hundred eighty-four-a, three hundred eighty-four-b, three hundred eighty-five, three hundred eighty-five-a, three hundred eighty-six, three hundred eighty-seven, three hundred eighty-eight.

* f. Service as a sworn police officer of the division of law enforcement in the department of environmental conservation.

* NB There are two paragraph f's

* f. Service as a sworn police officer of the capital police force in the office of general services.

* NB There are two paragraph f's

g. Service as a fire chief-airport, firefighter-airport, or fire captain-airport, with the county of Monroe. Such persons shall be deemed firefighters and members of an organized fire department for all purposes under this chapter.

h. Service as an aircraft rescue firefighter with the Niagara frontier transportation authority.

i. Service as a university police officer appointed by the state university of New York pursuant to paragraph l of subdivision two of section three hundred fifty-five of the education law.

j. Service as a supervisor of forest ranger services; assistant supervisor of forest ranger services; forest ranger 3; forest ranger 2; forest ranger 1 employed by the state department of environmental conservation or sworn officer of the division of forest protection and fire management in the department of environmental conservation responsible for wild land search and rescue, wild land fire management in the state as prescribed in subdivision eighteen of section 9-0105 and title eleven of article nine of the environmental conservation law, exercising care, custody and control of state lands administered by the

department of environmental conservation.

k. Service as an investigator or sworn officer of the New York Waterfront Commission or the waterfront commission of New York harbor.

12. "Government service." Paid service as follows:

a. Service as an officer or employee of an employer, including service

(1) As a delegate, officer or employee of the conventions to revise and amend the constitution of the state in the years nineteen hundred thirty-eight or nineteen hundred sixty-seven or both, or

(2) Rendered to a village which became a city on or before May twenty-fourth, nineteen hundred twenty-three.

b. Service as a public school teacher in the state rendered while contributing to a local retirement system, subsequently absorbed by the state teachers' retirement system, and where the contributions made thereto were not returned to such contributor.

c. Teaching service in an institution for the instruction of the deaf, mute or the blind, which receives state pupils whose instruction and support are paid for by the state or a participating employer.

d. Library service from July first, nineteen hundred twenty-two, only to the extent that such service is paid from appropriations by a participating employer.

e. Service in any city or county institution that became a state institution on or before May eleventh, nineteen hundred twenty, only to the extent that such service is paid for by the state or by such institution.

12-a. "Infant." Any person who has not attained the age of eighteen years.

13. "Local legislative body."

a. In the case of a county, the board of supervisors.

b. In the case of a city, the council, common council or board of aldermen and the board of estimate, board of estimate and apportionment or board of estimate and contract, if there be one.

c. In the case of a town, the town board.

d. In the case of a village, the board of trustees.

e. In the case of any other municipality, the body charged by law with the government or management thereof.

14. "Local pension system." Any retirement, pension or annuity fund or system of any county, city, town, village, fire or police district of the state.

15. "Medical board." The board of physicians provided by section three hundred seventy-four of this article.

16. "Member." Any person included in the membership of the retirement system as provided in section three hundred forty of this article.

17. "Member service."

a. Any police or fire service rendered in the employ of the state, or an agency thereof, subsequent to January first, nineteen hundred twenty-one.

b. Any police or fire service rendered in the employ of a participating employer subsequent to the date it becomes a participating employer.

c. Any police or fire service rendered in the employ of a participating employer between the first date of its eligibility to participate in the retirement system and the first day of its actual participation therein, provided such employer elected to participate

within the first year of its eligibility to do so.

d. Any service for which credit is given under the provisions of sections three hundred eighty-one, three hundred eighty-one-a, three hundred eighty-two, three hundred eighty-three, three hundred eighty-three-a, three hundred eighty-four, three hundred eighty-four-a, three hundred eighty-four-b, three hundred eighty-five, three hundred eighty-five-a, three hundred eighty-six, three hundred eighty-seven, three hundred eighty-eight.

18. "Minimum retirement age." Age sixty, except that as to members who shall have elected to contribute on the basis of retirement at the age fifty-five, such term shall mean age fifty-five.

19. "Municipality." A county, city, town, village, police district or fire district or public or quasi-public organization participating as provided in section three hundred thirty-one.

20. "Participating employer." Any municipality participating in the police and fire retirement system.

21. "Payroll." Annual compensation earnable by members, when used as a basis for determination of the amount to be contributed by an employer to the retirement system.

22. "Pension." The annual allowance for life, payable in monthly installments, derived from contributions made to the pension accumulation fund pursuant to this article.

22-a. "Pension-providing-for-increased-take-home-pay." The annual allowance for life payable in monthly installments derived from contributions made to the pension accumulation fund pursuant to section three hundred seventy-a of this article.

23. "Pension reserve." The present value of all payments to be made on account of any pension, or benefit in lieu of any pension, granted as provided in this article, computed upon the basis of regular interest

and such mortality tables as shall be adopted by the comptroller.

24. "Prior service." Not to exceed a total of thirty-five years of service rendered as follows:

a. Government service rendered to the state prior to January first, nineteen hundred twenty-one.

b. Government service rendered to a participating employer, other than as provided in section thirty-one of this chapter, prior to the first date of eligibility of such employer to participate in the state employees' retirement system. In the case of any such participating employer which did not elect to participate in the retirement system until after its first year of eligibility to so participate, such term shall mean, in addition, three-fourths of all government service rendered to it between its first date of eligibility to so participate and the date when it became a participating employer. The local legislative body of such employer, by resolution duly adopted, may determine to allow full credit therefor.

c. Service allowed as prior service by an employer pursuant to section thirty-one of this chapter.

d. Service of honorably discharged officers, soldiers, sailors, marines and army nurses who were actual residents of the state at the time of their entry into the military service of the United States or, if not actual residents of the state of that time, are or were or are hereafter employees of a participating employer created by and deriving its powers from an agreement between this state and any other state and were actual residents of such other state at the time of their entry into the military service of the United States:

(1) Rendered in time of war and prior to July second, nineteen hundred twenty-one, or

(2) Rendered with the American expeditionary forces subsequent to November eleventh, nineteen hundred eighteen, and prior to June thirtieth, nineteen hundred nineteen, provided such entry occurred after November eleventh, nineteen hundred eighteen.

e. Service of members of the national guard in the military service of the United States pursuant to the call of the president for Mexican border duty.

25. "Rate of normal contribution."

a. In the case of an employer, the rate of annual contribution computed pursuant to paragraph one of subdivision b of section three hundred twenty-three of this article.

b. In the case of a member, the basic rate of contribution determined without modification pursuant to subdivision b of section three hundred twenty-one of this article.

26. "Regular interest." a. Such term shall mean interest recommended by the actuary and promulgated by the comptroller as provided in paragraph four of subdivision b of section three hundred eleven of this article, which is in effect on the date of a member's retirement, and such rate shall be no less than four per centum per annum and at no more than seven per centum per annum, compounded annually.

b. However, for purposes of crediting interest to individual accounts in the annuity savings fund, such term shall mean four per centum per annum, compounded annually, in the case of police officers and firefighters who last became members of the New York state and local employees' retirement system on or before June thirtieth, nineteen hundred forty-three and who have continuously thereafter been members of either such system or the police and fire retirement system and shall mean three per centum per annum, compounded annually, in the case of all other police officers and firefighters.

26-a. "Reserve-for-increased-take-home-pay." The amount of the reserve provided by the employer which shall be equivalent to that per centum of the member's compensation by which his contribution is reduced or would otherwise be reduced if his rate of contribution equaled or exceeded eight per centum as provided in subdivision a of section three hundred

seventy-a of this article and that per centum by which his contribution is suspended as provided in subdivision aa of section three hundred seventy-a of this article during the period his employer contributes pursuant to section three hundred seventy-a of this article toward pensions-for-increased-take-home-pay, plus regular interest thereon.

27. "Retirement allowance." The annuity plus the pension and the pension-providing-for-increased-take-home-pay, if any.

28. "Retirement system." The New York state and local police and fire retirement system provided for in section three hundred ten of this article.

29. "Service in the Korean conflict." Military service during the period commencing June twenty-seventh, nineteen hundred fifty, and terminating January thirty-first, nineteen hundred fifty-five, as a member of the armed forces of the United States of any person who:

a. (1) Has been honorably discharged or released therefrom under honorable circumstances, or (2) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (3) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, and

b. Was a resident of this state at the time of his entrance into such armed forces, or, if not a resident of this state at that time, was then or thereafter became an employee of a participating employer created by and deriving its powers from an agreement between this state and any other state and was a resident of such other state at the time of his entrance into such armed forces, and

c. Was a member of the New York state and local employees' retirement system and an employee of the state or of a participating employer of such system at the time he or she entered such armed forces or was an employee of an employer which was not a participating employer at the

time he or she entered such armed forces but which elected to become a participating employer of such system while he or she was absent on military duty, or was an employee of the state or of a participating employer or was a teacher as defined in article eleven of the education law at the time of his or her entrance into the armed forces and became a member of the police and fire retirement system subsequent to separation or discharge from the armed services, and

d. Returned to the employment of the state or a participating employer, within one year following discharge or release or completion of advanced education provided under the servicemen's readjustment act of nineteen hundred forty-four, certified on a certificate for service in war after world war I, and allowable as provided in section three hundred forty-one of this article. Such service shall not include any periods during which civil compensation was received by the member under the provisions of section two hundred forty-two of the military law or section six of chapter six hundred eight of the laws of nineteen hundred fifty-two.

29-a. "Emergency service on or after October first, nineteen hundred sixty-one." Active duty (other than for training) in the armed forces of the United States as defined in title ten of the United States code on or after October first, nineteen hundred sixty-one and terminating on August thirty-first, nineteen hundred sixty-two, of any person who:

a. Was a resident of this state at the time of his entrance into such armed forces, or, if not a resident of this state at that time, was then or thereafter became an employee of a participating employer created by and deriving its powers from an agreement between this state and any other state and was a resident of such other state at the time of his entrance into such armed forces, and

b. Was a member of the New York state and local employees' retirement system and an employee of the state or of a participating employer of such system at the time he or she entered such armed forces or was an employee of an employer which was not a participating employer at the time he or she entered such armed forces but which elected to become a

participating employer while he or she was absent on military duty, or was an employee of the state or of a participating employer or was a teacher as defined in article eleven of the education law at the time of his or her entrance into the armed forces and became a member of the police and fire retirement system subsequent to separation or discharge from the armed services, and

c. Returned to the employment of the state or a participating employer, within one year following discharge or release, or completion of advanced education provided by the United States for education of Korean conflict veterans, certified on a certificate for service in war after world war I, and allowable as provided in section three hundred forty-one of this article. Such service shall not include any periods during which civil compensation was received by the member for accrued vacation and overtime credit or under the provisions of section two hundred forty-two of the military law or section six of chapter six hundred eight of the laws of nineteen hundred fifty-two.

d. Credit under this section shall not accrue to a person who is released from active duty under conditions other than honorable, unless such person has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service.

30. "Service in war after world war I." Service in world war II, service in the Korean conflict, or emergency service on or after October first, nineteen hundred sixty-one.

31. "Service in world war II." (1) Military service during the period commencing July first, nineteen hundred forty, and terminating December thirty-first, nineteen hundred forty-six, as a member of the armed forces of the United States, or service by one who was employed by the War Shipping Administration or Office of Defense Transportation or their agents as a merchant seaman documented by the United States Coast Guard

or Department of Commerce, or as a civil servant employed by the United States Army Transport Service (later redesignated as the United States Army Transportation Corps, Water Division) or the Naval Transportation Service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 & 10501) and further to include "near foreign" voyages between the United States and Canada, Mexico, or the West Indies via ocean routes, or public vessels in oceangoing service or foreign waters and who has received a Certificate of Release or Discharge from Active Duty and a discharge certificate, or an Honorable Service Certificate/Report of Casualty, from the Department of Defense, or service by one who served as a United States civilian employed by the American Field Service and served overseas under United States Armies and United States Army Groups in world war II during the period of armed conflict, December seventh, nineteen hundred forty-one through May eighth, nineteen hundred forty-five, and who (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or service by one who served as a United States civilian Flight Crew and Aviation Ground Support Employee of Pan American World Airways or one of its subsidiaries or its affiliates and served overseas as a result of Pan American's contract with Air Transport Command or Naval Air Transport Service during the period of armed conflict, December fourteenth, nineteen hundred forty-one through August fourteenth, nineteen hundred forty-five, and who (iv) was discharged or released therefrom under honorable conditions, or (v) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (vi) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct

or dishonorable from such service, or of any person who:

a. (i) Has been honorably discharged or released therefrom under honorable circumstances, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, and

b. Was a resident of this state at the time of his entrance into such armed forces, or, if not a resident of this state at that time, was then or thereafter became an employee of a participating employer created by and deriving its powers from an agreement between this state and any other state and was a resident of such other state at the time of his entrance into such armed forces, and

c. Was either a member of the New York state and local employees' retirement system and an employee of the state or of a participating employer of such system at the time he or she entered such armed forces or became such employee and such member while in such armed forces on or before July first, nineteen hundred forty-eight, or became such employee while in such armed forces and subsequently became such member on or before July first, nineteen hundred forty-eight, or was an employee of an employer which was not a participating employer at the time he or she entered such armed forces but which elected to become a participating employer while he or she was absent on military duty, or was an employee of the state or of a participating employer or was a teacher as defined in article eleven of the education law at the time of his or her entrance into the armed forces and became a member of the police and fire retirement system subsequent to separation or discharge from the armed services, and

d. Returned to the employment of the state or a participating employer, within one year following discharge or release or completion of advanced education provided under the servicemen's readjustment act of nineteen hundred forty-four, certified on a world war II military

service certificate, and allowable as provided in section forty-one of this article. Such service shall not include any periods during which civil compensation was received by the member under the provisions of section two hundred forty-two of the military law, or section six of chapter six hundred eight of the laws of nineteen hundred fifty-two; or

(2) Military service, not in excess of three years and not otherwise creditable under paragraph one hereof, rendered on active duty in the armed forces of the United States during the period commencing July first, nineteen hundred forty, and terminating December thirty-first, nineteen hundred forty-six, or service by one who was employed by the War Shipping Administration or Office of Defense Transportation or their agents as a merchant seaman documented by the United States Coast Guard or Department of Commerce, or as a civil servant employed by the United States Army Transport Service (later redesignated as the United States Army Transportation Corps, Water Division) or the Naval Transportation Service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 & 10501) and further to include "near foreign" voyages between the United States and Canada, Mexico, or the West Indies via ocean routes, or public vessels in oceangoing service or foreign waters and who has received a Certificate of Release or Discharge from Active Duty and a discharge certificate, or an Honorable Service Certificate/Report of Casualty, from the Department of Defense, or service by one who served as a United States civilian employed by the American Field Service and served overseas under United States Armies and United States Army Groups in world war II during the period of armed conflict, December seventh, nineteen hundred forty-one through May eighth, nineteen hundred forty-five, and who (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or service by one who served

as a United States civilian Flight Crew and Aviation Ground Support Employee of Pan American World Airways or one of its subsidiaries or its affiliates and served overseas as a result of Pan American's contract with Air Transport Command or Naval Air Transport Service during the period of armed conflict, December fourteenth, nineteen hundred forty-one through August fourteenth, nineteen hundred forty-five, and who (iv) was discharged or released therefrom under honorable conditions, or (v) has a qualifying condition, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or (vi) is a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and has received a discharge other than bad conduct or dishonorable from such service, or by a person who was a resident of New York state at the time of entry into such service and at the time of being discharged therefrom (vii) under honorable circumstances, or (viii) with a qualifying condition, as defined in section three hundred fifty of the executive law, and received a discharge other than bad conduct or dishonorable from such service, or (ix) as a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and received a discharge other than bad conduct or dishonorable from such service, or, if not a resident of this state at such times was then or thereafter became an employee of a participating employer created by and deriving its powers from an agreement between this state and any other state, and was a resident of such other state at the time of entry into and discharge from such service, and who makes the payments required by subdivision k of section three hundred forty-one of this chapter.

However, no military service shall be creditable under this paragraph two in the case of a member under an existing plan permitting retirement upon twenty years of creditable service who is receiving a federal pension (other than for disability) based upon a minimum of twenty years of military service in the armed forces of the United States nor shall such military service be creditable in the case of a member under any other plan who is receiving a military pension (other than for disability) for such service.

32. "Service retirement benefit." Any type of retirement benefit provided by this article and payable out of the pension reserve fund, except the ordinary disability retirement, accidental disability retirement, discontinued service retirement, ordinary death and accidental death benefit.

33. "State." The state of New York.

34. "Total service." All police and fire service while a member of the police and fire retirement system, all service for which a member has received credit under a retirement system maintained by the state prior to becoming a member of the police and fire retirement system, all prior service certified on a valid prior service certificate, and all service in war after world war I certified on a valid military service certificate. For the purposes of this article, a valid certificate heretofore issued for service in world war II shall be deemed a certificate for service in war after world war I.

35. "Special interest." A distribution to the annuity savings fund, in addition to regular interest, to be credited to the annuity savings accounts of members, the size of this distribution, if any, to be determined pursuant to the provisions of subdivision i of section three hundred thirteen of this article.