*** § 361-a. Special accidental death benefit.** a. Notwithstanding any other provision of law, 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 who is or are receiving the accidental death benefit provided by section three hundred sixty-one of this chapter, shall also be paid the special accidental death benefit authorized by this section.

b. The special accidental death benefit shall be payable from the pension accumulation fund, 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 or, if a student, under the age of twenty-three, if the widow or widower has died, on account of the death of the deceased member:

1. The total accidental death benefit, without a reduction pursuant to section three hundred sixty-four of this chapter, 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.

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, 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 January first, two thousand one the term salary shall in no case be less than the full salary payable to a police officer in the highest grade-step (in the case of a deceased police officer) or a firefighter in the highest grade-step (in the case of a deceased firefighter) while employed by a department or uniformed force on the date of such

employee's death. Provided further that for the purpose of any payment on or after January first, two thousand one, 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-step of a supervisory position (in the case of a police superior officer deceased on or after January first, two thousand one 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-step of a supervisory position (in the case of a fire officer deceased on or after January first, two thousand one who had been appointed to and was serving in such a supervisory position) employed by a department or uniformed force on the date of such employee's death.

e. 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 a student, 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 a student, under the age of twenty-three, divided in such manner as the comptroller, in his discretion, shall determine. 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, if a student, attained the age of twenty-three or sooner die.

f. For purposes of this section, the term "student" means a person enrolled in an accredited institution of higher education for at least twelve semester hours for a semester of not less than fifteen weeks, inclusive of examination periods; or eight semester hours a quarter; or, in programs not organized on a semester or quarter basis, twenty-four semester hours for an academic year of not more than twelve months or the equivalent, as determined by the commissioner of education. A student shall be considered full-time for a program organized on an

academic-year basis only if the student has filed a plan of study with the institution for the entire academic year.

* NB There are 2 § 361-a's