§ 383-c. Optional retirement of members holding the position of forest ranger in the service of the department of environmental conservation. a. As used in this section, the term "forest ranger in the service of the department of environmental conservation" shall mean a person who serves on a full-time basis in the title of forest ranger I, forest ranger II, forest ranger III, assistant superintendent of forest fire control, superintendent of forest fire control or any successor titles or new titles in the forest ranger title series in the department of environmental conservation.

b. Notwithstanding any other provision of law providing for transfers between retirement systems, any forest ranger in the service of the department of environmental conservation who is a member of the New York state and local employees' retirement system may transfer to the New York state and local police and fire retirement system and shall receive credit pursuant to and be entitled to the retirement benefits afforded in accordance with this section. Upon any such transfer the member shall be entitled to the amount of service which would have been deemed creditable had such member been subject to such system during the course of his or her membership within such system. Contributions to such system shall be made in accordance with appropriate provisions of law relating thereto. Application for such transfer must be made to the state comptroller on or before December thirty-first, nineteen hundred ninety-seven. The provisions of section three hundred forty-three of this article shall apply to any member making application for transfer under this subdivision.

c. Any forest ranger in the service of the department of environmental conservation who elects or is required to contribute under this section shall contribute to the New York state and local police and fire retirement system on the basis of retirement upon his:

1. Completion of twenty-five years of total creditable service, or

2. Attainment of age sixty, if prior thereto, on an allowance of one-fiftieth of his final average salary for each year of total creditable service not in excess of twenty-five years. Such election

shall be in writing and shall be duly executed and filed with the comptroller.

d. Every employee entering or re-entering service as a forest ranger in the service of the department of environmental conservation on or after the effective date of this section shall contribute on the basis provided for by this section.

e. A member who is required to contribute in accordance with this section shall contribute, in lieu of the proportion of compensation as provided in section three hundred twenty-one of this article, a proportion of his compensation similarly determined. Such latter proportion shall be computed to provide at the time when he shall first become eligible for retirement under this section, an annuity equal to one-one hundredth of his final average salary for each year of service as a member prior to the attainment of the age when he shall first become eligible for retirement. Such member's rate of contribution pursuant to this section shall be appropriately reduced pursuant to section three hundred seventy-a of this article for such period of time as his employer contributes pursuant to such section toward pensions-providing-for-increased-take-home-pay. No such member shall be required to continue contributions after completing twenty-five years of such service.

f. A member contributing on the basis of this section, at the time of retirement, shall be entitled to retire after the completion of twenty-five years of total creditable service or upon the attainment of age sixty by filing an application therefor in a manner similar to that provided in section three hundred seventy of this article. He thereupon shall receive, on retirement, a retirement allowance consisting of:

1. An annuity which shall be the actuarial equivalent of his accumulated contributions at the time of his retirement, plus

2. A pension which, together with such annuity and a pension which is the actuarial equivalent of the reserve-for-increased-take-home-pay to which he may then be entitled, if any, shall equal one-fiftieth of this

final average salary for each year of creditable service in such division. This pension shall not exceed the amount needed to make the total amount of the benefits provided under this paragraph and paragraph one of this subdivision equal to one-half of final average salary.

3. For each year of total creditable service in excess of twenty-five years, an additional pension which shall be equal to one-sixtieth of his final average salary; provided, however, that the total allowance payable pursuant to this section shall not exceed three-quarters of such member's final average salary.

4. An additional pension equal to the pension for any creditable service rendered while not employed as a forest ranger in the service of the department of environmental conservation as provided under paragraphs two and three of subdivision a of section three hundred seventy-five of this article. This pension shall:

(i) be payable only if such member has attained age sixty at the time of retirement and has not completed twenty-five years of service as a forest ranger in the service of the department of environmental conservation for which he receives credit under this article, and

(ii) not increase the total allowance to more than he would have received had his total service been rendered as a forest ranger in the service of the department of environmental conservation.

For the purpose only of determining the amount of the pension provided herein, the annuity shall be computed as it would be:

(A) if not reduced by the actuarial equivalent of any outstanding loan, and

(B) if not increased by the actuarial equivalent of any additional contributions, and

(C) if not reduced by reason of the member's election to decrease his annuity contributions to the retirement systems in order to apply the amount of such reduction in payment of his contributions for old-age and survivors insurance coverage.

g. The increased pensions to a forest ranger in the service of the department of environmental conservation, as provided by this section,

shall be paid from additional contributions made by the state on account of such members. The actuary of the retirement system shall compute the additional contribution of each member who elects to receive the special benefits provided under this section. Such additional contributions shall be computed on the basis of contributions during the prospective service of such member which will cover the liability of the retirement system for such extra pensions. Upon approval by the comptroller, such additional contributions shall be certified by him to the commissioner of environmental conservation. The amount thereof shall be included in the annual appropriation of the state for the department of environmental conservation. Such amount shall be paid on the warrant of the comptroller to the pension accumulation fund of the retirement system.

h. In computing the twenty-five years of total creditable service of a forest ranger in the service of the department of environmental conservation, full credit shall be given and full allowance shall be made for service of such member in time of war and service with the American expeditionary forces subsequent to November eleventh, nineteen hundred eighteen, and prior to June thirtieth, nineteen hundred nineteen 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, and the service of members of the national guard in the military service of the United States of America pursuant to the call of the president or Mexican border service.

i. The provision of this section shall be controlling notwithstanding any provision in this article to the contrary.

j. Notwithstanding any provision of subdivision d, e, or i of this section to the contrary, a member who is in the collective negotiating units designated as the security services unit or security supervisors unit or designated management confidential employees and established pursuant to article fourteen of the civil service law and who has elected or is required to contribute in accordance with this section may, on or before March thirty-first, nineteen hundred ninety-eight,

elect to come under the provisions of section three hundred seventy-five-h of this article. Such election shall be duly executed and filed with the comptroller.

k. Commencing with the effective date of this section and in a manner determined by the head of the retirement system, the employer shall make contributions to the retirement system to fund the past service liability cost associated with the implementation of this section as those costs are calculated by the retirement system actuary. Such contributions may be made, at the election of the employer, in level dollar installments over a ten year period.