§ 383-e. Retirement of officers of state law enforcement; twenty year retirement plan. a. Membership. Every non-seasonally appointed sworn member or officer of the division of law enforcement in the department of environmental conservation, a forest ranger in the service of the department of environmental conservation, which 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, a police officer in the department of environmental conservation, the regional state park police, and university police officers whose date of membership is on or after July first, two thousand twenty-five shall be covered by the provisions of this section. Every member described in this subdivision in such service whose date of membership is on or after January ninth, two thousand ten, but before July first, two thousand twenty-five may irrevocably elect to be covered by the provisions of this section by filing an election therefor with the comptroller. The deadline to make such election for every member described in this subdivision in such service shall be December thirty-first, two thousand twenty-six or within one year of employment in an eligible title, whichever is later. To be effective, such election must be duly executed and acknowledged on a form prepared by the comptroller for that purpose.

b. Retirement allowance. A member, covered by the provisions of this section at the time of retirement, shall be entitled to retire upon completion of twenty years of total creditable service in such titles, and shall retire upon the attainment of the mandatory retirement age prescribed by this section, by filing an application therefor in a manner similar to that provided in section three hundred seventy of this article.

1. Upon completion of twenty years of such service and upon retirement, each such member shall receive a pension which, together with an annuity for such years of service as provided in paragraph four of this subdivision, shall be sufficient to provide such member with a retirement allowance of one-half of such member's final average salary.

2. Upon completion of more than twenty years of such service and upon retirement, each such member shall receive, for each year of service in excess of twenty, an additional pension which, together with an annuity for each such year as provided in paragraph four of this subdivision, shall be equal to one-hundredth of such member's final average salary, provided, however, that the pension payable pursuant to this section shall not exceed sixty-five per centum of final average salary.

3. Upon attainment of the mandatory retirement age without completion of twenty years of such service, each such member shall receive a pension which, together with an annuity for such years of service as provided in paragraph four of this subdivision, shall be equal to one-fortieth of such member's final average salary for each year of creditable service in such titles. Every such member shall also be entitled to an additional pension equal to the pension for any creditable service rendered while not an employee in such titles as provided under paragraphs three and four of subdivision a of section three hundred seventy-five of this article. This latter pension shall not increase the total allowance to more than one-half of such member's final average salary.

4. The annuity provided under paragraphs one, two and three of this subdivision shall be the actuarial equivalent, at the time of retirement, of the member's accumulated contributions based upon the rate of contribution fixed under section three hundred eighty-three of this title and upon the salaries earned while in such service. Such annuity shall be computed as it would be if it were not reduced by the actuarial equivalent of any outstanding loan nor by reason of the member's election to decrease such member's contributions toward retirement in order to apply the resulting amount toward payment of contributions for old age and survivor's insurance. Any accumulated contributions in excess of the amount required to provide the annuity computed pursuant to this paragraph shall be used to increase the member's retirement allowance.

c. Credit for previous service. In computing the years of total

creditable service for each member described herein, full credit shall be given and full allowance shall be made for service rendered as a member of a retirement plan established pursuant to section three hundred eighty-one-b of this title, a police officer or state university peace officer or member of a police force or department of a state park authority or commission or an organized police force or department of a county, city, town, village, police district, authority or other participating employer or member of the capital police force in the office of general services while a member of the New York state and local police and fire retirement system, of the New York state and local employees' retirement system or of the New York city police pension fund and for all service for which full credit has been given and full allowance made pursuant to the provisions of section three hundred seventy-five-h of this article provided, however, that full credit pursuant to the provisions of such section shall mean only such service as would be creditable service pursuant to the provisions of section three hundred eighty-three, three hundred eighty-three-a, three hundred eighty-three-b, as added by chapter six hundred seventy-four of the laws of nineteen hundred eighty-six, three hundred eighty-three-b, as added by chapter six hundred seventy-seven of the laws of nineteen hundred eighty-six, three hundred eighty-three-c or three hundred eighty-three-d of this title or pursuant to the provisions of title thirteen of the administrative code of the city of New York for any member contributing pursuant to this section who transferred to the jurisdiction of the department of environmental conservation including but not limited to environmental conservation officers and forest rangers, regional state park police or state university of New York peace officers.

d. Retirement for cause. Upon receipt of a certificate from the head of the entity where such member is employed or such member's designee, a member as described in subdivision a of this section, who has accrued twenty-five or more years of service credit under this section shall be retired on the first day of the second month next succeeding the date such certificate was filed with the comptroller.

e. Credit for military service. In computing the years of total creditable service full credit shall be given and full allowance shall

be made for service of such member in war after world war I as defined in section three hundred two of this article, provided such member at the time of such member's entrance into the armed forces was in police service as defined in subdivision eleven of section three hundred two of this article.

f. Transfer of membership to employees' retirement system. Any member currently enrolled pursuant to this section and who previously transferred service credit from the New York state and local employees' retirement system to the New York state and local police and fire retirement system, may elect to transfer such previously transferred service credit back to the New York state and local employees' retirement system, and such member shall have the option to retroactively transfer such member's membership into such employees' retirement system.

g. Employee contributions. 1. Notwithstanding any provisions of this chapter to the contrary, any member currently enrolled pursuant to this section shall be required to make employee contributions equal to the amounts identified in this section. No other employee contributions shall be required. Upon the date of enrollment in the plan provided by this section, the rate at which each such member shall make basic member contributions in any plan year (April first to March thirty-first) shall be determined by reference to the wages of such member in the second plan year (April first to March thirty-first) preceding such current plan year as follows:

(a) members with wages of forty-five thousand dollars per annum or less shall contribute four and one-half per centum of annual wages;

(b) members with wages greater than forty-five thousand dollars per annum, but not more than fifty-five thousand dollars per annum shall contribute five per centum of annual wages;

(c) members with wages greater than fifty-five thousand dollars per annum, but not more than seventy-five thousand dollars per annum shall contribute six per centum of annual wages;

(d) members with wages greater than seventy-five thousand dollars per annum but not more than one hundred thousand dollars per annum shall contribute seven and one-quarter per centum of annual wages; and

(e) members with wages greater than one hundred thousand dollars per annum shall contribute seven and one-half per centum of annual wages.

Notwithstanding the foregoing, during each of the first three plan years (April first to March thirty-first) in which such member has established membership in the New York state and local police and fire retirement system, such member shall contribute a percentage of annual wages in accordance with the preceding schedule based upon a projection of annual wages provided by the employer. Notwithstanding the foregoing, when determining the rate at which members enrolled in the plan provided by this section shall contribute for any plan year (April first to March thirty-first) between April first, two thousand twenty-two and April first, two thousand twenty-eight, such rate shall be determined by reference to employees annual base wages of such member in the second plan year (April first to March thirty-first) preceding such current plan year. Base wages shall include regular pay, shift differential pay, location pay, and any increased hiring rate pay, but shall not include any overtime payments.

2. (a) Effective July first, two thousand twenty-five, any member currently enrolled pursuant to this section, who first became a member of the New York state and local police and fire retirement system prior to July first, two thousand twenty-five, shall be required to make employee contributions pursuant to section twelve hundred four of this chapter. No other employee contributions shall be required.

(b) Effective October first, two thousand twenty-six, any member currently enrolled pursuant to this section, who first became a member of the New York state and local police and fire retirement system on or after July first, two thousand twenty-five, shall be required to make employee contributions pursuant to section twelve hundred four of this chapter. No other employee contributions shall be required.

h. The provisions of this section shall be controlling, notwithstanding any provision of law to the contrary.