§ 384-d. Optional twenty year retirement plan for certain firefighters and police officers whose employer elects to provide same.

a. Any member of the retirement system who is a firefighter, police officer or officer of any organized fire department or organized police force or police department of any county, city, town, village, fire district, police district or participating employer may elect to contribute to the retirement system pursuant to this section within one year after he or she becomes such an officer or member, if his or her employer has previously elected to make the benefits provided herein available to its officers and members, or within one year after his or her employer elects to make the benefits provided herein available to its officers and members.

b. Elections made pursuant to this section shall be in writing and shall be duly acknowledged and filed with the comptroller. Any member who files such an election pursuant to this section may withdraw it after it has been filed for at least a year. Such withdrawal shall be by written notice duly acknowledged and filed with the comptroller. After such withdrawal such member shall contribute to the retirement system as otherwise provided in this article.

c. A member who elects 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-eightieth of his final average salary for each year of service as a member rendered after his employer elects the provisions of this section, and 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 provided, however, that such member may by written notice duly acknowledged and filed with the comptroller, make an election to waive such reduction as provided by subdivision j of section three hundred twenty-one of this article. One year or more after the filing thereof, a member may withdraw any such election by written notice duly acknowledged and filed with the comptroller. Such member's rate of contribution shall also be appropriately reduced by any multiple of twenty-five per centum of the additional cost which a member's employer has elected to contribute on his behalf in lieu of such member's contributions pursuant to this subdivision.

d. No such member shall be required to make contributions after completing twenty years of such service.

e. A member contributing on the basis of this section at the time of retirement, shall be entitled to retire after the completion of twenty years of total creditable service in such fire department or police force or department, or upon the attainment of age sixty-two, 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, if any, which shall be the actuarial equivalent of his accumulated contributions at the time of his retirement and an additional pension which is the actuarial equivalent of the reserve-for-increased-take-home-pay to which he may then be entitled, if any, shall be sufficient to provide him with a retirement allowance equal to one-half of his final average salary.

(2) Upon attainment of age sixty-two and upon retirement without completion of twenty years of such service, each such member shall receive a pension which together with an annuity, if any, which shall be the actuarial equivalent of his accumulated contributions at the time of his retirement and an additional pension which is the actuarial equivalent of the reserve-for-increased-take-home-pay to which he may then be entitled, if any, shall be sufficient to provide him with a retirement allowance equal to one-fortieth of his final average salary

for each year of creditable service in such fire department or police force or department. Every such member shall also be entitled to an additional pension equal to the pension for any creditable service rendered while not an employee of such fire department or police force or department 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 his final average salary.

For the purpose only of determining the amount of the pension provided in this subdivision e, the annuity shall be computed as it would be if it were not reduced by the actuarial equivalent of any outstanding loan, and if it were not increased by the actuarial equivalent of any additional contributions, and if it were not reduced by reason of the member's election to decrease his annuity contributions to the retirement system in order to apply the amount of such reduction in payment of his contributions for old-age and survivors insurance coverage.

f. The increased pensions to such members, as provided by this section, shall be paid from additional contributions made by the participating employer on account of such members. The actuary of the retirement system shall compute the additional contribution required for 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 of the comptroller, such additional contributions shall be certified by him to the fiscal officer of the participating employer. The amount thereof shall be included in the annual appropriation of the participating employer for its fire department and police force or department. Such amount shall be paid on the warrant of the fiscal officer of the participating employer to the pension accumulation fund of the retirement system.

g. In computing the twenty years of completed service of a member of a police department or fire department, full credit shall be given for

military service as defined in subdivisions twenty-nine-a and thirty of section three hundred two of this chapter. In addition, full credit shall be given and full allowance shall be made for prior service in a fire department or police force or department, other than the force or department in which he is a member at the time of retirement, if his employer elects to assume the cost of such prior fire or police service as hereinafter provided.

The member's employer, however, by appropriate action, may (a) in its initial action under this section, elect to assume all of the additional cost on account of service as an officer or member of any such department or force rendered to such employer prior to the effective date of such election and (b) in any subsequent action, as hereafter provided in this paragraph, elect to assume all of the additional cost on account of previous service as an officer or member of any such other department or force and, in addition may in its initial action under this section, elect to assume any multiple of twenty-five per centum of such additional cost on account of such service for such current employer rendered on and after the effective date of such initial election. Any subsequent election changing the percentage of additional cost assumed by an employer shall apply only to service rendered for such employer on and after the effective date of such subsequent election. The employer shall pay the additional cost so assumed by any such election by means of annual contributions which shall be determined by the actuary and paid by the employer in the same manner as the contributions required under section three hundred twenty-three of this article. An employer, which in its initial action elected to assume all of the additional cost on account of service only as an officer or member of its police or fire department rendered prior to the effective date of such election may elect to assume all of the additional cost, including the cost of the necessary actuarial reevaluation on account of previous service rendered as an officer or member of any such organized fire department or organized police force or department of any county, city, town, village, fire district, police district, or participating employer other than such employer.

h. Upon retirement of any member pursuant to this section, any

additional amounts credited to the member's annuity savings account pursuant to subdivision b of section three hundred thirty of this article shall be treated as excess contributions and shall be used to provide an annuity in addition to the annuity prescribed by this section. Any other amounts credited to the member's annuity savings account, except the amounts contributed or required to be contributed under this section and except such amounts as are required to produce the retirement allowance provided by subdivision e of this section, may at the option of the member at the time of retirement be withdrawn or used to provide an annuity in addition to the annuity prescribed by this section.

i. Every member contributing on the basis of this section shall be separated from the service on the last day of the calendar month next succeeding the calendar month in which he or she attains age sixty-five, provided, however, that such a member who attained the age of sixty-five before his or her employer elected to make the benefits provided herein available to him or her, or who attains the age of sixty-five within one month after his or her employer makes such benefits available, to be eligible for a pension computed in accordance with the provisions of subdivision e of this section, shall be separated from the service within three months after his or her employer makes such benefits available, or on or before December thirty-first, nineteen hundred sixty-eight, whichever shall last occur, provided further, however, to be eligible to remain on payroll under this section after attaining the age of sixty-two, such members must be capable of performing the duties of their position.

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

k. The benefits of this section shall be available only to those police officers and firefighters whose employer elects to provide such benefits by adopting a resolution to such effect and filing a certified copy thereof with the comptroller.

l. Except for members of the Westchester county department of public

safety services who are required to contribute to the retirement system in the manner provided by section three hundred eighty-six of this article, every member who enters or reenters service in the Westchester county department of public safety services on or after July first, nineteen hundred seventy-nine, and who is engaged directly in criminal law enforcement activities which aggregate fifty per centum or more of said member's service, shall contribute to the retirement system in the manner provided for by this section.

m. Notwithstanding any inconsistent provision of law, if the town board of the town of Southampton elects to make the benefits of this section available to the members of its police department, each member of such department shall be separated from service upon completion of twenty years of service, provided, however, that the town board may permit a member to continue in service on an annual basis after the completion of twenty years of service, but in no event shall such annual service be continued after a member has attained age sixty unless such member has not attained twenty years of service, except however, that a member of such department who holds the rank of chief within such department may be permitted by the town board to remain in service until such member has attained the age of sixty-five.

n. Notwithstanding any inconsistent provision of law, if the village board of the village of Westhampton Beach elects to make the benefits of this section available to the members of its police department, each member of each department shall be separated from service upon completion of twenty years of service, provided, however, that the village board will permit a member to continue in service on an annual basis after the completion of twenty years of service, but in no event shall such optional service be continued after a member has attained age fifty-five.

o. Any member of the police and fire retirement system who was a member of the New York state employees' retirement system while employed as a police department cadet and whose membership therein was terminated by his or her attaining membership in the police and fire retirement system, may purchase credit in the said police and fire retirement

system for prior creditable service in the New York state employees' retirement system earned while employed as a police department cadet and shall have the period of such prior service credit counted as police service for the purpose of determining the amount of his or her pension and retirement allowance and period of service needed for retirement. In order to purchase credit pursuant to this subdivision, the member shall pay into the pension accumulation fund the contribution amount as determined by the comptroller, either in a lump sum or in installments, necessary to pay in full the cost of such previous service. If such payment be made in installments, the same shall be paid within a period no greater than the number of months of such member service granted.

p. (1) Any member of the police and fire retirement system, who was a member of the New York state and local employees' retirement system while employed as a police department cadet and whose membership therein was terminated by his or her attaining membership in the police and fire retirement system, may purchase credit in the said police and fire retirement system for prior creditable service in the New York state employees' retirement system earned as a police department cadet and shall have the period of such prior service credit counted as police service for the purpose of determining the amount of his or her pension and retirement allowance and period of service needed for retirement. In order to purchase credit pursuant to this subdivision a member shall deposit in the pension accumulation fund a sum equal to the product of the participating employers' normal contribution rate at the time of the member's entry into such police department cadet service, his or her annual rate of compensation at that time, and the period of police department cadet service being claimed, with regular interest. Such deposit must be made within one year of the date of election by the participating employer, provided however, such member may elect to deposit such amount over a period of time no greater than the period for which credit is being claimed, in which case such payments must commence within one year of the date of election by the participating employer. If the full amount of such payments is not paid to the retirement system, the amount of service credited shall be proportional to the total amount of the payments made.

(2) The benefit provided for in paragraph one hereof shall be

conditioned upon the participating employer electing, within three years of the effective date of this subdivision, in a manner similar to that provided in subdivision a of section three hundred thirty of this article to provide this benefit and assuming the additional cost thereof on account of all of the officers and members of its organized police force or department who are contributing under the provisions of this section. The benefit provided for in paragraph one of this subdivision shall be paid from additional contributions made by the appropriate participating employer on account of such members. The actuary of the retirement system shall compute the additional contributions for each employer who elects to provide the benefits provided under paragraph one of this subdivision. Such additional contributions shall be computed on the basis of contributions during the prospective service of such members which will cover the liability of the retirement system for such extra pensions. Upon approval of the comptroller, such additional contributions shall be certified by him to the fiscal officer of the participating employer.

q. Notwithstanding any inconsistent provision of law, if any person formerly employed as a paramedic by the town of Tonawanda between the period of October seventeenth, nineteen hundred seventy-four to May fourteenth, nineteen hundred eighty and who became employed by said town as a police officer on May fifteenth, nineteen hundred eighty and was assigned to the fifty-five year police retirement plan due to no negligence of his own, desires to join the twenty year plan, he shall have six months after the effective date of this subdivision to make application for said transfer.

r. The benefits hereinabove provided shall be payable to a member, unless at the date of retirement, such member would otherwise be entitled to a greater benefit under other provisions of this article had he withdrawn from this section, in which event such greater benefits shall be payable.

s. 1. Any member of the city of Yonkers police department or fire department who was previously enrolled in an optional twenty year retirement plan pursuant to this section and whose enrollment in such

plan ceased upon transfer to the retirement plan created pursuant to section three hundred eighty-eight of this article, may elect to re-enroll in the twenty year retirement plan pursuant to this section if the city council of the city of Yonkers elects to make such benefits available.

2. The benefits provided by paragraph one of this subdivision shall be conditioned upon the participating employer electing within three years of the effective date of this subdivision, in a manner similar to the election stipulated in subdivision b of section three hundred thirty of this article, to provide such benefits and to assume the additional cost of such benefits for all officers and members of its organized police department and fire department who otherwise transferred to the retirement plan provided by section three hundred eighty-eight of this article.

t. Any member of the New York state and local police and fire retirement system who was a member of the New York city employees' retirement system while employed as a New York city police department trainee or a New York city transit officer trainee and whose membership therein was terminated by his attaining membership in the New York state and local police and fire retirement system, may purchase credit in the New York state and local police and fire retirement system for prior creditable service in the New York city employees' retirement system earned while employed as a police department trainee or transit officer trainee and shall have the period of such prior service credit counted as police service for the purpose of determining the amount of his pension and retirement allowance and period of service needed for retirement. In order to purchase credit pursuant to this subdivision, the member shall pay into the pension accumulation fund the contribution amount as determined by the comptroller, either in a lump sum or in installments, necessary to pay in full the cost of such previous service. If such payment be made in installments, the same shall be paid within a period no greater than the number of months of such member service granted.

* u. (1) Any member of the Nassau county police department who is enrolled in section three hundred eighty-five-a of this article, may

elect to enroll in the twenty year retirement plan pursuant to this section if Nassau county elects to make such benefits available.

(2) The benefits provided by paragraph one of this subdivision shall be conditioned upon the participating employer electing within three years of the effective date of this subdivision, in a manner similar to the election stipulated in subdivision b of section three hundred thirty of this article, to provide such benefits and to assume the additional cost of such benefits for all officers and members of its organized police department who otherwise would be covered by the retirement plan provided by section three hundred eighty-five-a of this article.

* NB There are 2 sub u's

* u. 1. Any member of the Suffolk county police department who is enrolled in the retirement plan provided by section three hundred eighty-seven-a of this article, may elect to enroll in the twenty year retirement plan pursuant to this section if Suffolk county elects to make such benefits available.

2. The benefits provided by paragraph one of this subdivision shall be conditioned upon the participating employer electing within three years of the effective date of this subdivision, in a manner similar to the election stipulated in subdivision b of section three hundred thirty of this article, to provide such benefits and to assume the additional cost of such benefits for all officers and members of its organized police department who otherwise would be covered by the retirement plan provided by section three hundred eighty-seven-a of this article.

* NB There are 2 sub u's

v. (1) Notwithstanding any inconsistent provision of law, those individuals employed as police officers by the village of Freeport, specifically Kevin Case, Shawn Randall, Andrew Rhan, Scott Ballard and Michael Horne, and who are enrolled in an improved career retirement plan authorized pursuant to section three hundred seventy-five-i of this article, who for reasons not ascribable to their own negligence failed to previously join the twenty year retirement plan pursuant to this section may elect to enroll in such plan if the village of Freeport elects to make such benefits available.

(2) The benefits provided by paragraph one of this subdivision shall

be conditioned upon the participating employer electing within three years of the effective date of this subdivision, in a manner similar to the election stipulated in subdivision b of section three hundred thirty of this article, to provide such benefits.

(3) The employer shall have the option of amortizing the cost of this measure over a period of five years.

w. Notwithstanding any other provision of law to the contrary, any member of the New York state and local police and fire retirement system who was a member of the New York state and local employees' retirement system while employed as an investigator-trainee, Waterfront Commission of New York Harbor or the New York Waterfront Commission, which are not deemed to be police service, who are employed by the New York Waterfront Commission, which is an employer electing to participate in the optional twenty year retirement plan pursuant to this section shall be deemed to have provided police service while so employed by the Waterfront Commission of New York Harbor or the New York Waterfront Commission and shall receive creditable service in the New York state and local police and fire retirement system for prior creditable service in the New York state and local employees' retirement system earned while employed as an investigator-trainee and shall have the period of such prior service credit counted as police service for the purpose of determining the amount of their pension and retirement allowance and period of service needed for retirement.

x. Notwithstanding any provision of this section, service as an aircraft rescue firefighter employed by the Niagara frontier transportation authority shall be included for the purposes of computing police or fire service for retirement pursuant to this section, provided such authority has elected to participate in the New York state and local police and fire retirement system and elects to provide the benefit of this section.

y. 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 his or her membership into such employees' retirement system.