§ 613. Member contributions. a. 1. Except as provided by paragraph two of this subdivision, members shall contribute three percent of annual wages to the retirement system in which they have membership, except that beginning April first, two thousand thirteen for members who first become members of a public retirement system of the state on or after April first, two thousand twelve, the rate at which each such member shall contribute in any current plan year (April first to March thirty-first, except for members of the New York city employees' retirement system, New York city teachers' retirement system and New York city board of education retirement system, plan year shall mean January first through December thirty-first commencing with the January first next succeeding the effective date of the chapter of the laws of two thousand fifteen that amended this paragraph) shall be determined by reference to the wages of such member in the second plan year (April first to March thirty-first, except for members of the New York city employees' retirement system, New York city teachers' retirement system and New York city board of education retirement system, plan year shall mean January first through December thirty-first commencing with the January first next succeeding the effective date of the chapter of the laws of two thousand fifteen that amended this paragraph) preceding such current plan year as follows:

(i) members with wages of forty-five thousand dollars per annum or less shall contribute three per centum of annual wages;

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

(iii) members with wages greater than fifty-five thousand dollars per annum, but not more than seventy-five thousand dollars per annum shall contribute four and one-half per centum of annual wages;

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

(v) members with wages greater than one hundred thousand dollars per annum shall contribute six per centum of annual wages.

Notwithstanding the foregoing, during each of the first three plan years (April first to March thirty-first, except for members of New York

city employees' retirement system, New York city teachers' retirement system and New York city board of education retirement system, plan year shall mean January first through December thirty-first commencing with the January first next succeeding the effective date of chapter five hundred ten of the laws of two thousand fifteen) in which such member has established membership in a public retirement system of the state, 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 each such member who became a member of the New York state and local employees' retirement system, New York city employees' retirement system, New York city teachers' retirement system and New York city board of education retirement system, on or after April first, two thousand twelve shall contribute for any plan year (April first to March thirty-first, except for members of the New York city employees' retirement system, New York city teachers' retirement system and New York city board of education retirement system, plan year shall mean January first through December thirty-first commencing with January first next succeeding the effective date of chapter five hundred ten of the laws of two thousand fifteen) 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, except that beginning on and after October first, two thousand twenty-six, for members of the New York state and local employees' retirement system, the New York city employees' retirement system other than those enrolled in a plan established pursuant to section six hundred four-c of this article, as originally enacted by chapter four hundred seventy-two of the laws of nineteen hundred ninety-five, and members of the New York city board of education retirement system, who first became members of such systems on or after April first, two thousand twelve, the contributions in any current plan year (April first to March thirty-first, except for members of the New York city employees' retirement system and the New York board of education retirement system, plan year shall mean January first through December thirty-first) shall be determined by reference to the base wages of such member in the second plan year (April first to March

thirty-first, except for members of the New York city employees' retirement system and the New York city board of education retirement system, plan year shall mean January first through December thirty-first) preceding such current plan year as follows:

(A) members with wages of seventy-five thousand dollars per annum or less shall contribute three per centum of annual wages;

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

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

(D) members with wages greater than one hundred twenty-five thousand dollars per annum shall contribute five and three-quarters per centum of annual wages.

Base wages shall include regular pay, shift differential pay, location pay, and any increased hiring rate pay, but from April first, two thousand twenty-two through March thirty-first, two thousand twenty-eight shall not include any overtime payments or compensation earned for extracurricular programs or any other pensionable earnings paid in addition to the annual base wages.

The head of each retirement system shall promulgate such regulations as may be necessary and appropriate with respect to the deduction of such contribution from members' wages and for the maintenance of any special fund or funds with respect to amounts so contributed.

2. A member of the New York city employees' retirement system who is eligible to be a participant in the twenty-five-year and age fifty-five retirement program, as defined by paragraph five of subdivision a of section six hundred four-b of this article shall contribute two percent of annual wages to such system effective on the starting date of the elimination of additional member contributions, as defined in an election made pursuant to paragraph ten of subdivision e of section six hundred four-b of this article, except that beginning April first, two

thousand thirteen for members who first become members of the New York city employees' retirement system on or after April first, two thousand twelve, the rate at which each such member shall contribute in any current plan year (April first to March thirty-first, provided, however, that plan year shall mean January first through December thirty-first commencing with the January first next succeeding the effective date of the chapter of the laws of two thousand fifteen that amended this paragraph) shall be determined by reference to the wages of such member in the second plan year (April first to March thirty-first, provided, however, that plan year shall mean January first through December thirty-first commencing with the January first next succeeding the effective date of the chapter of the laws of two thousand fifteen that amended this paragraph) preceding such current plan year as follows:

(i) members with wages of forty-five thousand dollars per annum or less shall contribute three per centum of annual wages;

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

(iii) members with wages greater than fifty-five thousand dollars per annum, but not more than seventy-five thousand dollars per annum shall contribute four and one-half per centum of annual wages;

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

(v) members with wages greater than one hundred thousand dollars per annum shall contribute six per centum of annual wages.

Notwithstanding the foregoing, during each of the first three plan years (April first to March thirty-first, provided, however, that plan year shall mean January first through December thirty-first commencing with the January first next succeeding the effective date of chapter five hundred ten of the laws of two thousand fifteen) in which such member has established membership in the New York city employees' 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 each such member who became a member

of, New York city employees' retirement system, on or after April first, two thousand twelve shall contribute for any plan year (April first to March thirty-first, provided, however, that plan year shall mean January first through December thirty-first commencing with the January first next succeeding the effective date of chapter five hundred ten of the laws of two thousand fifteen) 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.

b. Notwithstanding any other provision of law except as provided in section six hundred thirteen-b of this article, except as provided in section six hundred thirteen-a of this article, a member shall not be permitted to borrow any portion of the contributions which are subject to this section.

c. Notwithstanding any other provision of law to the contrary, a person whose membership in a public retirement system has terminated other than as a result of transfer, retirement or death, or a member of a public retirement system who is not vested and not entitled to any other benefit from such system under this article, and who no longer is employed by a participating employer of such public retirement system in a position upon which his or her membership is based, may withdraw his or her member contributions by filing a written demand for withdrawal of contributions and membership pursuant to rules and regulations promulgated by the public retirement system of which he or she is a member. Upon the death of a person whose membership previously terminated due to lack of credited service and who did not withdraw his or her member contributions, or upon the death of a member, provided a death benefit pursuant to section six hundred seven of this article is not paid, the member contributions of such person shall be refunded to such person as he or she shall have nominated to receive a death benefit

by written designation duly executed and filed with the public retirement system or, in the absence of such designation, to his or her estate. For purposes of such refunds, interest shall be credited at the rate of five percent per annum compounded annually to the date of termination of membership. Provided, however, if a death benefit is paid pursuant to section six hundred seven of this article, such benefit shall be in lieu of the refund of such contributions pursuant to this subdivision, however, in no event shall such death benefit be less than the amount payable pursuant to this subdivision. Notwithstanding the above, or any other provision of law to the contrary, a member may, upon separation from service of the state or a participating employer, withdraw his or her member contributions pursuant to the applicable provision of law until such date as such individual has accrued ten years of credited service in such system. However, the withdrawal of contributions pursuant to this section by an individual who has accrued at least five years of creditable service shall terminate his or her membership and all rights in such retirement system in the same manner as withdrawal of contributions would terminate the membership of an individual who has not attained vested status. Nothing in this section shall be construed as permitting an individual who has accrued at least ten years of credit in a retirement system to withdraw member contributions.

** d.* 1. Notwithstanding any other provision of law, each participating employer shall pick up the member contributions required on and after the effective date of this subdivision to be made under this section by its employees, or required to be made for the purchase of credit for previous service by its employees pursuant to an irrevocable payroll deduction agreement under subdivision b-1 of section six hundred nine of this article, and shall do so by reducing the salary of each of its employees to which this section, or subdivision b-1 of section six hundred nine of this article, is applicable by that amount which each such employee is required to contribute under this section, or subdivision b-1 of section six hundred nine of this article. The contributions so picked up shall be paid by each participating employer in lieu of the member contributions to be paid by its employees under this section, or subdivision b-1 of section six hundred nine of this article, and shall be treated as employer contributions in determining

income tax treatment under section 414(h) of the Internal Revenue Code.

* NB Effective until notice of ruling by Internal Revenue Service per ch. 627/2007 §22

* 1. Notwithstanding any other provision of law, each participating employer shall pick up the member contributions required on and after the effective date of this subdivision to be made under this section by its employees, or required to be made for the purchase of credit for previous service or military service by its employees pursuant to an irrevocable payroll deduction agreement under subdivision b-1 of section six hundred nine of this article, and shall do so by reducing the salary of each of its employees to which this section, or subdivision b-1 of section six hundred nine of this article, is applicable by that amount which each such employee is required to contribute under this section, or subdivision b-1 of section six hundred nine of this article. The contributions so picked up shall be paid by each participating employer in lieu of the member contributions to be paid by its employees under this section, or subdivision b-1 of section six hundred nine of this article, and shall be treated as employer contributions in determining income tax treatment under section 414(h) of the Internal Revenue Code.

* NB Takes effect upon notice of ruling by Internal Revenue Service per ch. 627/2007 §22

2. Each participating employer of any employee (subject to this article) who, in lieu of joining a public retirement system of the state, elected an optional retirement program to which their employers are thereby required to contribute, including, but not limited to, an election under the provisions of subdivision three-a or eight-a of section three hundred ninety of the education law, shall pick up the employee contributions thereto which would otherwise be mandatory under the provisions of state law and shall do so by reducing the salary of such employee by the amount of employee contributions to such optional retirement program which would otherwise be mandatory under the provisions of state law. The contributions so picked up shall be paid by each participating employer in lieu of the member contributions to be paid by its employees and shall be treated as employer contributions in determining income tax treatment under section 414 (h) of the internal revenue code.

3. With the exception of federal income tax treatment, the employee contributions picked up or paid pursuant to paragraph one or two of this subdivision and the additional member contributions picked up pursuant to paragraph five of this subdivision shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this subdivision shall be construed as superseding the provisions of section four hundred thirty-one of this chapter or any similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

4. The provisions of this subdivision d shall not apply to a member of the New York city employees' retirement system who is a member of the uniformed correction force or of the uniformed force of the department of sanitation, as defined in subdivisions thirty-nine and sixty-two of section 13-101 of the administrative code of the city of New York.

* 5. (i) Notwithstanding any other provision of law to the contrary, each participating employer:

(a) shall, in the case of a member who is a participant in the twenty-five-year early retirement program (as defined in paragraph ten of subdivision a of section six hundred four-c of this article), pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraph three of subdivision d of such section six hundred four-c; and

(b) shall, in the case of a member who is a participant in the age fifty-seven retirement program (as defined in paragraph three of subdivision b of section six hundred four-d of this article), pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraph three of subdivision f of such section six hundred four-d.

(ii) An amount equal to the amount of additional contributions picked up pursuant to this paragraph shall be deducted by such employer from the compensation of such member (as such compensation would be in the absence of a pick up program applicable to him or her hereunder) and

shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision d of section six hundred four-c of this article or subdivision f of section six hundred four-d of this article, and shall be deemed to be and treated as employer contributions pursuant to section 414(h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as part of such member's additional member contributions under the applicable provisions of subdivision d of section six hundred four-c of this article or subdivision f of section six hundred four-d of this article.

* NB There are 2 par 5's

* 5. The Triborough bridge and tunnel authority shall, in the case of a bridge and tunnel member (as defined in paragraph one of subdivision a of this section) who is a participant in the twenty-year/age fifty retirement program (as defined in paragraph four of subdivision a of section six hundred four-c of this article), pick up and pay to the retirement system all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraph two of subdivision e of such section six hundred four-c (not including any additional member contributions due for any period prior to the first full payroll period referred to in such paragraph two of such subdivision e), and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such paragraph two would otherwise require such deductions.

* NB There are 2 par 5's

6. For the purpose of determining the retirement system rights, benefits and privileges of any bridge and tunnel member (as defined in paragraph one of subdivision a of this section) who is a participant in

the twenty-year/age fifty retirement program (as defined in paragraph four of subdivision a of section six hundred four-c of this article), the additional member contributions of such participant picked up pursuant to paragraph five of this subdivision shall be deemed to be and treated as a part of such member's additional member contributions under paragraphs one and two of subdivision e of such section six hundred four-c.

* 7. (i) The city of New York shall, in the case of a dispatcher member (as defined in paragraph one of subdivision a of section six hundred four-e of this article) who is a participant in the twenty-five year retirement program (as defined in paragraph four of subdivision a of such section six hundred four-e), pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraphs one and two of subdivision e of such section six hundred four-e (not including any additional member contributions due for any period prior to the first full payroll period referred to in such paragraph three of such subdivision e), and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such paragraph three would otherwise require such deductions.

(ii) An amount equal to the amount of additional contributions picked up pursuant to this paragraph shall be deducted by such employer from the compensation of such member (as such compensation would be in the absence of a pick up program applicable to him or her hereunder) and shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision e of section six hundred four-e of this article, and shall be deemed to be and treated as employer contributions pursuant to section 414(h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as

part of such member's additional member contributions under the applicable provisions of subdivision e of section six hundred four-e of this article.

(v) With the exception of federal income tax treatment, the additional member contributions picked up pursuant to subparagraph (i) of this paragraph shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this subdivision shall be construed as superseding the provisions of section four hundred thirty-one of this chapter, or any similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

* There are 2 par 7's

* 7. (i) The city of New York shall, in the case of an EMT member (as defined in paragraph one of subdivision a of section six hundred four-e of this article) who is a participant in the twenty-five year retirement program (as defined in paragraph four of subdivision a of such section six hundred four-e), pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraphs one and two of subdivision e of such section six hundred four-e (not including any additional member contributions due for any period prior to the first full payroll period referred to in such paragraph three of such subdivision e), and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such paragraph three would otherwise require such deductions.

(ii) An amount equal to the amount of additional contributions picked up pursuant to this paragraph shall be deducted by such employer from the compensation of such member (as such compensation would be in the absence of a pick up program applicable to him or her hereunder) and shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision e of section six hundred four-e of this article, and shall be deemed to be

and treated as employer contributions pursuant to section 414(h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as part of such member's additional member contributions under the applicable provisions of subdivision e of section six hundred four-e of this article.

(v) With the exception of federal income tax treatment, the additional member contributions picked up pursuant to subparagraph (i) of this paragraph shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this subdivision shall be construed as superseding the provisions of section four hundred thirty-one of this chapter, or any similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

* NB There are 2 par 7's

* 8. (i) The city of New York shall, in the case of a deputy sheriff member (as defined in paragraph one of subdivision a of section six hundred four-f of this article) who is a participant in the twenty-five year retirement program (as defined in paragraph four of subdivision a of such section six hundred four-f), pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraphs one and two of subdivision e of such section six hundred four-f (not including any additional member contributions due for any period prior to the first full payroll period referred to in such paragraph three of such subdivision e), and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such paragraph three would otherwise require such deductions.

(ii) An amount equal to the amount of additional contributions picked up pursuant to this paragraph shall be deducted by such employer from the compensation of such member (as such compensation would be in the absence of a pick up program applicable to him or her hereunder) and

shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision e of section six hundred four-f of this article, and shall be deemed to be and treated as employer contributions pursuant to section 414(h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as part of such member's additional member contributions under the applicable provisions of subdivision e of section six hundred four-f of this article.

(v) With the exception of federal income tax treatment, the additional member contributions picked up pursuant to subparagraph (i) of this paragraph shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this subdivision shall be construed as superseding the provisions of section four hundred thirty-one of this chapter, or any similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

* NB There are 3 par 8's

* 8. The city of New York shall, in the case of an automotive member, (as defined in paragraph one of subdivision a of section six hundred four-g of this article) who is a participant in the twenty-five year/age fifty retirement program (as defined in paragraph four of subdivision a of section six hundred four-g of this article), pick up and pay to the retirement system all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraph two of subdivision e of such section six hundred four-g (not including any additional member contributions due for any period prior to the first full payroll period referred to in such paragraph two of such subdivision e), and shall effect such pick up on each and every payroll of such participant for each and every payroll

period with respect to which such paragraph two would otherwise require such deductions.

* NB There are 3 par 8's

* 8. (i) The city of New York shall, in the case of a special officer (including persons employed by the city of New York in the title urban park ranger or associate urban park ranger), parking control specialist, school safety agent, campus peace officer or taxi and limousine inspector member who is a participant in the twenty-five year retirement program, pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraphs one and two of subdivision e of section six hundred four-e of this article, not including any additional member contributions due for any period prior to the first full payroll period referred to in paragraph three of such subdivision, and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such paragraph three would otherwise require such deductions.

(ii) An amount equal to the amount of additional contributions picked up pursuant to this paragraph shall be deducted by such employer from the compensation of such member, as such compensation would be in the absence of a pick up program applicable to him or her hereunder, and shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision e of section six hundred four-f of this article, and shall be deemed to be and treated as employer contributions pursuant to section 414 (h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as part of such member's additional member contributions under the applicable provisions of subdivision e of section six hundred four-f of this article.

(v) With the exception of federal income tax treatment, the additional member contributions picked up pursuant to subparagraph (i) of this paragraph shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this subdivision shall be construed as superseding the provisions of section four hundred thirty-one of this chapter, or any similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

* NB There are 3 par 8's

9. For the purpose of determining the retirement system rights, benefits and privileges of any automotive member (as defined in paragraph one of subdivision a of section six hundred four-g of this article) who is a participant in the twenty-five year/age fifty retirement program (as defined in paragraph four of subdivision a of section six hundred four-g of this article), the additional member contributions of such participant picked up pursuant to paragraph five of this subdivision shall be deemed to be and treated as a part of such member's additional member contributions under paragraphs one and two of subdivision e of such section six hundred four-g.

* 10. (i) The city of New York shall, in the case of a police communications member (as defined in paragraph one of subdivision a of section six hundred four-h of this article) who is a participant in the twenty-five year retirement program (as defined in paragraph four of subdivision a of such section six hundred four-h), pick up and pay to the retirement system of which such participant is a member, all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraphs one and two of subdivision e of such section six hundred four-h (not including any additional member contributions due for any period prior to the first full payroll period referred to in such paragraph three of such subdivision e), and shall effect such pick up on each and every payroll of such participant for each and every payroll period with respect to which such paragraph three would otherwise require such deductions.

(ii) An amount equal to the amount of additional contributions picked up pursuant to this paragraph shall be deducted by such employer from

the compensation of such member (as such compensation would be in the absence of a pick up program applicable to him or her hereunder) and shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision e of section six hundred four-h of this article, and shall be deemed to be and treated as employer contributions pursuant to section 414(h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as part of such member's additional member contributions under the applicable provisions of subdivision e of section six hundred four-h of this article.

(v) With the exception of federal income tax treatment, the additional member contributions picked up pursuant to subparagraph (i) of this paragraph shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this subdivision shall be construed as superseding the provisions of section four hundred thirty-one of this chapter, or any similar provision of law which limits the salary base of computing retirement benefits payable by a public retirement system.

* NB Expires per 682/2003 §13 sb (b)

* 11. (i) Notwithstanding any other provision of law to the contrary, each participating employer shall, in the case of a member who is a participant in the age fifty-five retirement program (as defined in paragraph seven of subdivision a of section six hundred four-i of this article), pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraph three of subdivision e of such section six hundred four-i.

(ii) An amount equal to the amount of additional member contributions

picked up pursuant to this paragraph shall be deducted by such employer from the compensation of such member (as such compensation would be in the absence of a pick up program applicable to him or her hereunder) and shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision e of section six hundred four-i of this article, and shall be deemed to be and treated as employer contributions pursuant to section 414(h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as part of such member's additional member contributions under the provisions of subdivision e of section six hundred four-i of the article.

(v) With the exception of federal income tax treatment, the additional member contributions picked up pursuant to subparagraph (i) of this paragraph shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this paragraph shall be construed as superseding the provisions of section four hundred thirty-one of this chapter or any similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

* NB Expires per 19/2008 §15 sb (c)

* 12. (i) The city of New York shall, in the case of a fire protection inspector member (as defined in paragraph one of subdivision a of section six hundred four-j of this article) who is a participant in the twenty-five year retirement program (as defined in paragraph four of subdivision a of such section six hundred four-j), pick up and pay to the retirement system of which such participant is a member all additional member contributions which otherwise would be required to be deducted from such member's compensation pursuant to paragraphs one and two of subdivision e of such section six hundred four-j of this article

(not including any additional member contributions due for any period prior to the first full payroll period referred to in such paragraph three of such subdivision e), and shall effect such pick up in each and every payroll of such participant for each and every payroll period with respect to which such paragraph three would otherwise require such deductions.

(ii) An amount equal to the amount of additional contributions picked up pursuant to this paragraph shall be deducted by such employer from the compensation of such member (as such compensation would be in the absence of a pick up program applicable to them hereunder) and shall not be paid to such member.

(iii) The additional member contributions picked up pursuant to this paragraph for any such member shall be paid by such employer in lieu of an equal amount of additional member contributions otherwise required to be paid by such member under the applicable provisions of subdivision e of section six hundred four-j of this article, and shall be deemed to be and treated as employer contributions pursuant to section 414(h) of the Internal Revenue Code.

(iv) For the purpose of determining the retirement system rights, benefits, and privileges of any member whose additional member contributions are picked up pursuant to this paragraph, such picked up additional member contributions shall be deemed to be and treated as part of such member's additional member contributions under the applicable provisions of subdivision e of section six hundred four-j of this article.

(v) With the exception of federal income tax treatment, the additional member contributions picked up pursuant to subparagraph (i) of this paragraph shall for all other purposes, including computation of retirement benefits and contributions by employers and employees, be deemed employee salary. Nothing contained in this subdivision shall be construed as superseding the provisions of section four hundred thirty-one of this chapter, or any similar provision of law which limits the salary base for computing retirement benefits payable by a public retirement system.

* NB Effective only so long as certain conditions are met (see chapter 55 of 2024 Part EE, § 5 (a)

** NB Expires per ch. 782/88 § 8

e. Interest shall accrue from the date of death until the date of payment on accumulated member contributions refunded pursuant to this section upon the death of a member, where no death benefit is payable on account of such death. Interest shall accrue at the rate provided in subdivision one of section three-a of the general municipal law.

f. Anything in subdivision a of this section to the contrary notwithstanding a member employed as a uniformed court officer or peace officer in the unified court system who first joins the New York state and local employees' retirement system on or after January first, two thousand ten shall contribute four percent of annual wages to the New York state and local employees' retirement system, except that beginning April first, two thousand thirteen for members who first become members of the New York state and local employees' retirement system on or after April first, two thousand twelve, the rate at which each such member shall contribute in any current 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:

1. members with wages of forty-five thousand dollars per annum or less shall contribute three per centum of annual wages;

2. members with wages greater than forty-five thousand per annum, but not more than fifty-five thousand per annum shall contribute three and one-half per centum of annual wages;

3. members with wages greater than fifty-five thousand per annum, but not more than seventy-five thousand per annum shall contribute four and one-half per centum of annual wages;

4. members with wages greater than seventy-five thousand per annum but not more than one hundred thousand per annum shall contribute five and three-quarters per centum of annual wages; and

5. members with wages greater than one hundred thousand per annum

shall contribute six 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 employees' 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 each such member who became a member of the New York state and local employees' retirement system on or after April first, two thousand twelve 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 from April first, two thousand twenty-two through March thirty-first, two thousand twenty-eight shall not include any overtime payments.

The head of the New York state and local employees' retirement system shall promulgate such regulations as may be necessary and appropriate with respect to the deduction of such contribution from members' wages and for the maintenance of any special fund or funds with respect to amounts so contributed.

g. Members who first join the New York state teachers' retirement system on or after January first, two thousand ten shall contribute three and one-half percent of annual wages to the New York state teachers' retirement system, except that beginning April first, two thousand thirteen for members who first become members of the New York state teachers' retirement system on or after April first, two thousand twelve, the rate at which each such member shall contribute in any current plan year (July first to June thirtieth) shall be determined by reference to the wages of such member in the second plan year (July first to June thirtieth) preceding such current plan year as follows:

1. members with wages of forty-five thousand dollars per annum or less shall contribute three per centum of annual wages;

2. members with wages greater than forty-five thousand per annum, but not more than fifty-five thousand per annum shall contribute three and one-half per centum of annual wages;

3. members with wages greater than fifty-five thousand per annum, but not more than seventy-five thousand per annum shall contribute four and one-half per centum of annual wages;

4. members with wages greater than seventy-five thousand per annum but not more than one hundred thousand per annum shall contribute five and three-quarters per centum of annual wages; and

5. members with wages greater than one hundred thousand per annum shall contribute six per centum of annual wages.

Notwithstanding the foregoing, during each of the first three plan years (July first to June thirtieth) in which such member has established membership in the New York state teachers' 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 contribution rate at which a member of the New York state teachers' retirement system with a date of membership on or after April first, two thousand twelve shall contribute for plan years (July first to June thirtieth) between July first, two thousand twenty-two and July first, two thousand twenty-eight, such rate shall be determined by reference to the member's annual base wages in the second plan year (July first to June thirtieth) preceding such current plan year. Annual base wages from April first, two thousand twenty-two through March thirty-first, two thousand twenty-eight shall not include compensation earned for extracurricular programs or any other pensionable earnings paid in addition to the annual base wages.

The head of the New York state teachers' retirement system shall

promulgate such regulations as may be necessary and appropriate with respect to the deduction of such contribution from members' wages and for the maintenance of any special fund or funds with respect to amounts so contributed.

h. Notwithstanding any other provision of law to the contrary, a participant may use any excess basic member contributions to offset a deficit of additional member contributions as required pursuant to sections six hundred four-a, six hundred four-b, six hundred four-c, as added by chapter 96 of the laws of 1995, six hundred four-c, as added by chapter 472 of the laws of 1995, six hundred four-d, six hundred four-e, as added by chapter 576 of the laws of 2000, six hundred four-e, as added by chapter 577 of the laws of 2000, six hundred four-f, as added by chapter 559 of the laws of 2001, six hundred four-f, as added by chapter 582 of the laws of 2001, six hundred four-g, and six hundred four-h of this article. The use of basic member contributions to offset a deficit of additional member contributions does not affect the contributions' tax designation pursuant to section 414(h) of the Internal Revenue Code.