§ 78. Supplemental retirement allowance. a. A supplemental retirement allowance shall be paid to pensioners of the retirement system who have retired prior to the calendar year nineteen hundred ninety-four. Such supplemental retirement allowance shall be payable on the basis provided for herein, commencing with a payment for the month of September, nineteen hundred ninety-nine and continuing through the month of August, two thousand. Said supplemental retirement allowance shall be a percentage of the retirement allowance otherwise payable, computed without optional modification. Said percentage, for each calendar year of retirement, is set forth in subdivision b of this section. Said supplemental retirement allowance shall be computed on the basis of the first fourteen thousand dollars of such annual retirement allowance and shall be payable commencing September first, nineteen hundred ninety-nine to all disability pensioners and recipients of an accidental death benefit, and to other pensioners who have attained age sixty-two or who have been retired for ten or more years and have attained age fifty-five.

b. in calculating the supplemental retirement allowance in accordance with subdivision a of this section, the following percentages will be used for each calendar year of retirement, as appropriate:

Calendar year of retirement	Percentage
1993	1.5
1992	1.5
1991	1.5
1990	1.5
1989	2.8
1988	3.7
1987	4.5
1986	5.5
1985	6.3
1984	7.4
1983	8.3
1982	10.5
1981	12.5
1980	15.6
1979	19.9

1978	25.4
1977	30.3
1976	37.8
1975	42.5
1974	54.0
1973	73.0
1972	86.0
1971	96.7
1970	105.0
1969	141.8
1968	169.0
1967	195.9
1966	203.7
1965	230.5
1964	254.5
1963	278.6
1962	310.0
1961	330.0
1960	340.0
1959	390.0
1958	427.3
1957	442.3
1956	460.2
1955	468.6
1954	466.5
1953	470.7
1952	475.0
1951	486.1
1950	532.3
1949	540.3
1948	532.3
1947	583.4
1946	681.5
1945	746.6
1944	765.9
1943	780.9
1942	834.9

1941	936.7
1940	988.5
1939	996.4
1938	980.8
1937	958.3
1936	996.4
1935	1012.4
1934	1037.3
1933	1072.3
1932	1012.4
1931	902.6
1930	812.5

c. The supplemental retirement allowance shall be rounded off to the nearest dollar.

d. The benefits hereinabove provided for shall be in lieu of the benefits presently provided by articles four and six of this chapter unless such benefits are in excess of those provided by this section, in which latter case such benefits shall be paid by the retirement system pursuant to this section.

e. Contributions shall be made to the pension accumulation fund by, or on account of, the state and each participating employer at a rate fixed by the actuary, which shall be computed to be sufficient to provide the benefits established by this section.

f. The supplemental retirement allowance authorized by this section shall also be paid in the same manner set forth above to a person sixty-two years of age or older who is retired, or any person retired for disability regardless of age, or any spouse qualifying pursuant to subdivision h of this section, and who receives, as a result, a retirement allowance or pension from any state administered and operated retirement or pension plan or system, not including, however, the New York state teachers retirement system.

g. The cost of providing supplemental retirement allowance payments

pursuant to subdivision f of this section shall be paid from the pension accumulation fund.

h. Notwithstanding any other provision of law, (i) the spouse of a deceased pensioner, who had elected one of the options pursuant to this chapter which provides that benefits are to be continued for the life of such spouse after the death of the pensioner, or (ii) the spouse of a deceased pensioner who had provided pursuant to a closed local pension plan which was subsequently assumed by the state, that benefits are to be continued for the life of such spouse after the death of the pensioner, shall be entitled to receive a monthly supplemental retirement allowance pursuant to this subdivision. Said monthly supplemental retirement allowance shall be equal in amount to one-half of the monthly supplemental retirement allowance which the pensioner would be receiving if living, and shall commence upon the death of the pensioner.