§ 89-b. Optional twenty year retirement plan for sheriffs, under-sheriffs, and regular deputy sheriffs in counties which have elected to provide same. (a) Any member who is a sheriff, under-sheriff or a regular deputy sheriff in any county who is engaged directly in criminal law enforcement activities, may elect to contribute to the retirement system on the basis of retirement after the completion of twenty years of total creditable service pursuant to this section within one year after the county wherein he is so engaged elects to make the benefits provided herein available. One year or more after the filing of an election, a member may withdraw any such election by written notice duly acknowledged and filed with the comptroller.

(b) On and after a county elects to make the benefits provided herein available, every sheriff, under-sheriff or regular deputy sheriff entering or re-entering service as such and within one year from the date of entry or re-entry may elect to contribute to the retirement system pursuant to this section. 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.

(c) Elections shall be in writing and shall be duly executed and filed with the comptroller.

(d) A sheriff shall certify to the comptroller, periodically and at such intervals of time as may be required of him and in such fashion as may be prescribed, the identity of the regular deputy sheriffs in his employ who are engaged directly in criminal law enforcement activities, and shall likewise so certify to the chief executive officer of his county and to the chairman of the board or body of his county which appropriates the funds to pay for the plan's benefits.

(e) A member who elects or is required to contribute in accordance with subdivision (a) of this section shall contribute, in lieu of the proportion of compensation as provided in section 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 creditable service and as a member rendered after the county wherein he is engaged elected 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 seventy-a of this article for such period of time as the county wherein he is engaged contributes pursuant to such section towards pensions-providing-for-increased-take-home-pay. Such member's contribution, reduced as aforesaid, shall also be appropriately further reduced by any multiple of twenty-five percentum of such contribution, reduced as aforesaid, which the county wherein he is engaged has elected to contribute on his behalf in lieu of such member's contributions pursuant to this subdivision. No such member shall be required to make contributions after completing twenty years of such service, except as is provided in such subdivision (m) of this section.

(f) (1) A member then covered by the provisions of this section shall be entitled to retire after the completion of twenty years of total creditable service and, except a sheriff, shall retire upon attainment of age sixty by filing an application therefor with the comptroller.

(2) Upon completion of twenty years of such service and upon retirement, each such member shall receive a pension which, together with an annuity which is the actuarial equivalent of his accumulated contributions, if any, 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.

(3) Upon attainment of the mandatory retirement age of sixty years, or, in the case of a sheriff, upon attainment of the age of sixty years, and upon retirement without completion of twenty years of such service, each such member shall receive a pension which together with an annuity which is 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, 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 a sheriff's department. Every such member shall also be entitled to an additional pension for other service as provided under paragraphs three and four of subdivision a of section seventy-five of this article. This latter pension shall not

increase the total allowance to more than one-half of his final average salary.

(4) For the purpose only of determining the amount of the pension provided in subdivisions (f) and (m), 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.

(g) The entire additional cost for the increased pensions to 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 sheriff's department. Such amount shall be paid to the pension accumulation fund of the retirement system.

(h) As used in this section "creditable service" shall include (1) in the case of a sheriff or under-sheriff, any and all services performed as a sheriff and/or under-sheriff of a county and all criminal law enforcement services performed as a regular deputy sheriff of a county, provided, however, that criminal law enforcement service shall only be creditable when it aggregates fifty percentum or more of his service as a regular deputy sheriff and (2) in the case of a regular deputy sheriff, all criminal law enforcement services performed as a regular deputy sheriff of a county, provided, however, that criminal law enforcement service shall only be creditable when it aggregates fifty percentum or more of such service and any and all services performed as a sheriff and/or under-sheriff of a county.

(i) Credit for service as a member or officer of the state police, or as a paid firefighter, police officer or officer of any organized fire department or police force or department of any county, city, village, town, fire district or police district or as a criminal investigator in the office of a district attorney, provided that service as such investigator shall have been rendered prior to January first, nineteen hundred sixty and that credit therefor shall not exceed five years, shall also be deemed to be creditable service and shall be included in computing years of total service for retirement pursuant to this section, provided such service was performed by the member while contributing to the retirement system pursuant to this article or article eight of this chapter.

(j) The county wherein the member is engaged may, in its initial action taken under this section or subsequent thereto, elect to assume and pay all or part of the additional cost on account of service rendered to the county prior to the effective date of such election and, in addition, may in its initial action taken under this section or subsequent thereto, elect to assume and pay all or any multiple of twenty-five per centum of the additional cost on account of service rendered on and after the effective date of such election. The county shall pay the additional cost so assumed by any such election by means of annual contributions which shall be determined by the actuary.

(k) A member, excepting a sheriff, contributing on the basis of this section at the time of retirement, shall be retired on December thirty-first of the year in which he attains sixty years of age. Application therefor may be filed in a manner similar to that provided in section seventy of this article.

(l) The benefits of this section shall be available only to those members whose employer elects to provide such benefits by adopting a resolution to such effect and filing a certified copy thereof with the comptroller.

(m) Upon completion of twenty years of total creditable service and upon retirement, each member covered by the plan provided by this section shall receive, for each year of creditable service in excess of twenty, but not more than ten such years, an additional retirement allowance equal to one-sixtieth of his final average salary for each such year of such service; provided, however, that this benefit shall be

available only after the county employing such member elects specifically to provide this benefit. Member contributions, if any, shall be computed in a manner consistent with subdivision (e) of this section so as to provide an annuity of one hundred and twentieth of final average salary for each such year of service and employers shall have the further option to reduce contributions in a manner similar to that provided in said subdivision (e).

(n) That portion of the pension reserve required pursuant to this section which is in excess of the pension reserve that would have been required pursuant to section eighty-nine-a of this article, had the number been covered thereunder, shall not be included in computing any benefit payable pursuant to the provisions of section sixty of this article.

(o) The provisions of this section shall, subject to the provisions of section seventy-six of this article, apply to members who, on and after June first, nineteen hundred seventy and prior to June first, nineteen hundred seventy-four retire or separate in vested status from service with a participating employer who has elected to provide the benefits hereunder.