§ 902. Benefit enhancements. a. 1. An eligible employee (i) with a date of membership in a retirement system prior to July twenty-seventh, nineteen hundred seventy-six and (ii) who was in active service as of April first, nineteen hundred ninety-nine and continued in active service with a public employer up to and including (A) October first, two thousand or, if earlier, (B) the eligible employee's date of retirement or death, if applicable, (but no earlier than June first, two thousand) shall receive one-twelfth of a year of additional retirement credit for each year of retirement credit for service rendered as of the date of retirement or death, if applicable, up to a maximum of two years of retirement credit. Anything in the preceding sentence notwithstanding, a member of the New York state teachers' retirement system with a date of membership in such system prior to July twenty-seventh, nineteen hundred seventy-six (other than a member who has not rendered at least twenty days of credited service in any plan year beginning on or after July first, nineteen hundred ninety-two) who retires or dies, if applicable, on or after June first, two thousand shall be entitled to receive the additional retirement credit provided for in such sentence from such system.

2. The additional retirement service credit provided for in paragraph one of this subdivision shall not apply to (i) an employee who retires under a retirement plan which allows all members of such plan, without regard to position, a twenty year service retirement without regard to age or to (ii) an employee who retires under a retirement plan which allows for twenty-five year service retirement without regard to age when it has been determined that the criminal law enforcement service creditable for such employee is in the aggregate more than fifty per centum for duties not as a correction officer.

3. Notwithstanding any other provision of law, if the service retirement benefit of an eligible employee is subject to a maximum retirement benefit, the additional benefit authorized by this subdivision shall be computed by multiplying the final average salary times the number of years of service credit granted by this subdivision times the benefit fraction of the plan under which the employee retires.

b. 1. An eligible employee (i) with a date of membership in a retirement system on or after July twenty-seventh, nineteen hundred seventy-six and before January first, two thousand ten, and (ii) who has ten or more years of membership or ten or more years of credited service with a retirement system under the provisions of article fourteen or fifteen of this chapter shall not be required to contribute to a retirement system pursuant to section five hundred seventeen or six hundred thirteen of this chapter as of the cessation date.

2. No contribution made to a retirement system by an eligible employee prior to the eligible employee's cessation date shall be refunded, except as otherwise allowable pursuant to article fourteen or fifteen of this chapter.

3. Nothing in this subdivision shall affect the obligation of an eligible employee to repay any contributions previously refunded pursuant to article fourteen or fifteen of this chapter with applicable interest pursuant to section six hundred forty-five of this chapter in the event such person rejoins a retirement system. Nothing in this subdivision shall affect the obligation of an eligible employee to pay such amounts as may be required by section five hundred seventeen, six hundred nine or six hundred thirteen of this chapter or by any other provision of law for service rendered prior to such employee's cessation date or for service rendered prior to such employee's date of membership at a time such employee was not a member of a retirement system.

c. The benefit enhancements provided for in this section shall be made available to all eligible employees of a participating employer in a retirement system.