



## **Town of Windsor**

Town Supervisor – Tim Harting  
124 Main Street  
Windsor, NY 13865  
Phone: 607-655-2023  
Email: [supervisor.tow@gmail.com](mailto:supervisor.tow@gmail.com)

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The Honorable Joseph Angelino  
NYS Assemblyman  
1 Kattelville Rd, Suite 1  
Binghamton, NY 13901

Dear Assemblymember Angelino:

I am writing to urge you to consider the cost to local governments as Tier 6 reform is debated in Albany.

While recruitment and retention challenges in public employment are real, the question of who will pay for proposed changes cannot be overlooked. Local governments already make approximately two-thirds of employer contributions to the retirement system, and Tier 6 members now make up roughly two-thirds of the Employees' Retirement System. Any significant reform to Tier 6 will therefore have a major fiscal impact on towns and other municipalities. Current estimates of proposals to reduce employee contribution rates place the cost at approximately \$2.6 billion.

Local governments are already under significant fiscal pressure. Towns must maintain roads, support public safety, address infrastructure needs, and deliver essential services while operating under tight budgets and the property tax cap. Additional unfunded pension costs would only increase pressure on local taxpayers and could force cuts to services residents rely on.

State law is clear when the State increases retirement benefits, it must pay the associated costs, both at enactment and on an ongoing basis. That protection exists to prevent the State from shifting the cost of pension enhancements onto local governments.

We recognize the need to support public employees and address workforce challenges, but reform should not come at the expense of local services or property taxpayers. There should also be broader discussion of alternative approaches that improve recruitment and retention without creating new long-term unfunded mandates for municipalities.

I respectfully urge you to ensure that any Tier 6 reform protects local governments from additional costs and that the State fulfills its legal obligation to pay for any benefit enhancements it enacts.

Sincerely,

Tim Harting  
Town Supervisor  
Town of Windsor



**NYSAC**  
— NEW YORK STATE —  
ASSOCIATION OF COUNTIES



For Immediate Release: March 30, 2026

## **Statement from NYSAC, NYCOM, and NYAOT on Proposed Amendments to Tier 6 of the New York State and Local Retirement System**

As we approach the April 1st start of the new state fiscal year, the New York State Association of Counties (NYSAC), the New York State Conference of Mayors (NYCOM), and the New York Association of Towns (NYAOT) are closely monitoring for proposals to amend Tier 6 of the New York State and Local Retirement System.

The legal and fiscal impact of these changes warrant additional consideration by every state lawmaker.

Nearly 60% of county, city, town, and village employees participate in Tier 6, meaning any modifications will have substantial fiscal implications for local governments across New York. The timing of these proposals, alone, warrants serious attention.

The New York State and Local Retirement System determines employer contribution rates annually based on a variety of factors, including fund valuation as of March 31, as well as regular updates in actuarial assumptions related to retiree longevity, pension benefit changes, wages, and more. The current employer contribution rate for municipal employees stands at 17% of payroll. While the pension fund had been projected to achieve double-digit returns that would stabilize employer contributions for 2027, recent stock market volatility has significantly altered that outlook. Current projections now anticipate single-digit returns, which will create additional upward pressure on employer contribution rates—pressure that local governments cannot easily absorb.

Our position is unequivocal: if the State of New York chooses to amend Tier 6, the State must fully fund all costs associated with those changes. This is not only a matter of fiscal necessity—it is a matter of law. Section 25 of the New York State Retirement and Social Security Law requires that the State bear the financial responsibility for pension benefit enhancements. This provision was specifically enacted in recognition of the enormous fiscal liability pension enhancements create for local governments, which they have no ability to control. It further ensures the fiscal stability of the pension fund going forward while maintaining affordability for local taxpayers—goals that are undermined if the State shifts new costs onto localities. To ignore Section 25 now would be to disregard the clear legislative intent behind its enactment and to signal to every local government in New York that state commitments to fiscal protection can be set aside whenever they become inconvenient.

Counties, cities, towns, and villages already operate under severe fiscal constraints—the property tax cap, rising costs for essential services, and the growing burden of unfunded state mandates. Any increase in employer pension contribution rates resulting from Tier 6 amendments would force local governments to make impossible choices: cutting essential services, eliminating positions, or seeking property tax increases that local taxpayers cannot afford.

NYSAC, NYCOM, and NYAOT urge the Governor and Legislature to ensure that any Tier 6 changes are accompanied by a full state commitment to cover the resulting costs—and to resist the impulse to pass those costs on to local property taxpayers.

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