



JOSEPH G. ANGELINO  
Assemblyman 121<sup>st</sup> District

THE ASSEMBLY  
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ALBANY

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MEMBER  
New York State  
Legislative Ethics Commission

April 27, 2026

Tim Harting, Town Supervisor  
Town of Windsor  
124 Main Street  
Windsor, New York 13865

Dear Supervisor Harting:

Thank you for your recent letters urging me to oppose the REVIVE Act and to carefully consider the costs to local governments as Tier 6 reform is debated in the New York State Assembly.

As you know, Assembly bill, A.10632 amends the State's Real Property Law in relation to providing adaptive reuse of certain parcels which are zoned for commercial, office, retail, or parking. This bill is currently being considered in the Assembly Housing Committee.

I agree this bill would strip towns of their authority to make local land use decisions and replaces that authority with rigid, state-imposed framework. Please be assured I will oppose this legislation if it is brought to the Assembly floor for debate and a vote.

Additionally, I certainly understand any significant reform to Tier 6 will have a major fiscal impact on towns and other municipalities. I will share your comments with state legislative leaders as state budget negotiations continue.

Again, thank you for sharing your concerns with me regarding these important issues. If you have any additional comments or concerns, please feel free to contact me.

Sincerely,

JOSEPH G. ANGELINO  
Member of Assembly  
121<sup>st</sup> District

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## Legislative Update

### Tier 6 Employee Contribution Reform S8133B/ A10939

This legislation would reduce required employee contribution rates for many Tier 6 public employees beginning April 1, 2026. While the bill lowers employee costs, the fiscal notes make clear that it would increase employer pension costs, including costs for local governments.

#### What the Bill Would Do

The bill would replace the current five-tier employee contribution schedule with a simplified three-tier schedule:

Salary / Wage Range	Current Rate	Proposed Rate
\$45,000 or less	3.00%	3.00%
\$45,001 – \$55,000	3.50%	3.00%
\$55,001 – \$75,000	4.50%	3.00%
\$75,001 – \$100,000	5.75%	4.00%
More than \$100,000	6.00%	5.00%

The bill would also exclude overtime from the annual wages used to determine employee contribution rates for Tier 6 members. In some systems, it would also exclude compensation for extracurricular programs or other pensionable earnings paid in addition to base wages.

#### Retirement Systems Affected

The bill applies broadly across public retirement systems, including:

- New York State and Local Employees' Retirement System;
- New York State and Local Police and Fire Retirement System;
- New York State Teachers' Retirement System;
- New York City retirement systems; and

- Certain optional retirement programs.

### **Why Towns Should Pay Attention**

The bill reduces employee contributions, but those costs do not disappear. According to the fiscal note, the changes would be funded by increasing employer billing rates. For the New York State and Local Employees' Retirement System, the fiscal note estimates:

- A present value cost increase of approximately \$2.33 billion.
- An annual contribution increase of approximately \$160 million for local participating employers.
- A total employer billing rate increase of up to 0.9% of salary for Tier 6 members.

For the New York State and Local Police and Fire Retirement System, the fiscal note estimates:

- A present value cost increase of approximately \$311 million.
- An annual contribution increase of approximately \$25 million for local participating employers.
- A total employer billing rate increase of up to 1.0% of salary for Tier 6 members.

The fiscal note also states that required contributions will increase significantly as Tier 6 grows, meaning the local cost impact is expected to increase over time.

### **Section 25 Concern**

The bill explicitly states that its provisions would not be subject to Section 25 of the Retirement and Social Security Law.

This is significant because Section 25 generally requires the state to pay the cost of benefit enhancements. By excluding the bill from Section 25, the legislation would shift increased pension costs onto participating employers, including towns.