



Tier 4 62/5 SPD Updates

Updated September 2009

This is a glimpse of all that has changed since the last printing of the Tier 4 62/5 SPD booklet. The most recent version of this update can always be found online under Plans and Updates at www.nycers.org. For more information about recent legislation that has affected NYCERS, please refer to the Legislation page of our website.

Page 56

Add “AND EMERGENCY MEDICAL TECHNICIANS” after “IMPORTANT NOTE FOR NYC DEPUTY SHERIFFS” and add the following blurb:

- ▶ Emergency Medical Technicians receiving a performance of duty disability benefit under Retirement and Social Security Law (RSSL) §607-b are not subject to any limitations on income earned from the private sector, but are limited to \$1,800 in annual earnings derived from public employment in New York City, New York State or a locality within New York State. Emergency Medical Technicians must still file Form #351 with NYCERS on an annual basis.

LR: Chapter 461 of the Laws of 2009

SR: RSSL §607-b subdivision a

Page 59

Under the Ordinary Death Benefit subsection, add the following italicized language to “B”): *you were off payroll or you were on an authorized leave without pay at the time of your death.*

Page 75

Ordinary Death Benefits (ODB): Death benefits paid from other sources count towards the \$50,000 tax-free amount. For example, if your union pays a death benefit of \$10,000, then the first \$40,000 of your ODB is considered tax-free.