

**OPPOSITION TO TAXING RETIREE PENSION**  
Submitted by the Retirees Chapter to the November 2009 DA

Whereas, legal action brought nearly half a century ago by Syracuse teacher Eliot Birnbaum, who covered legal costs at his own expense, resulted in a court decision that TRS and other public employee benefits provided by the state could not, under the provisions of the New York State Constitution be diminished; and

Whereas, among the solutions to New York State's financial problems is the recommendation that state pensions, now free of state income tax, be taxed as ordinary income for the state's retired workers; and

Whereas, retirees have suffered disproportionately in the current recession because they must survive on nearly fixed incomes, the costs of those prescription drugs most commonly used by older Americans have increased at a rate almost double that of other prescription drugs, retirees do not have access to other cost saving measures such as 125 plans—a tax benefit enjoyed by their inservice colleagues, thereby creating a heavier impact on their limited financial resources; and

Whereas, retirees' pensions are, in fact, deferred compensation from their years of service to the children and people of New York State; therefore be it

**RESOLVED**, that NYSUT will oppose and challenge—through legal structure of New York State—the levy of any tax on state retiree pensions, citing Article V of the New York State Constitution—the same article cited by Birnbaum in the original court case.