

# STATE OF NEW YORK

10265

## IN ASSEMBLY

February 13, 2026

Introduced by M. of A. LASHER -- read once and referred to the Committee on Governmental Employees

AN ACT to amend the administrative code of the city of New York, in relation to excess differential offsets for paraprofessionals employed by board of education

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The administrative code of the city of New York is amended  
2 by adding a new section 12-143 to read as follows:

3 § 12-143 Excess differential offsets for paraprofessionals employed by  
4 board of education. a. Definitions. For the purposes of this section,  
5 the following terms shall have the following meanings:

6 1. Base differential. The term "base differential" means, with respect  
7 to a given fiscal year, the amount obtained by subtracting (i) the mini-  
8 imum salary for paraprofessionals employed by the board of education,  
9 effective on the first day of the twentieth preceding fiscal year, from  
10 (ii) the highest salary for principals employed by such board, effective  
11 on such day.

12 2. Covered fiscal year. The term "covered fiscal year" means a fiscal  
13 year for which the excess differential is greater than zero.

14 3. Current differential. The term "current differential" means, with  
15 respect to a given fiscal year, the amount obtained by subtracting (i)  
16 the minimum salary for paraprofessionals employed by the board of educa-  
17 tion, effective on the first day of such fiscal year, from (ii) the  
18 highest salary for principals employed by such board, effective on such  
19 day.

20 4. Excess differential. The term "excess differential" means, with  
21 respect to a given fiscal year, the amount obtained by dividing (i) the  
22 difference obtained by subtracting the base differential for such fiscal  
23 year from the current differential for such fiscal year by (ii) the  
24 dividend obtained by dividing the average highest salary for principals  
25 for each year for the preceding 20 fiscal years by the average minimum  
26 salary for paraprofessionals for each year for the preceding 20 fiscal  
27 years.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 5. Excess differential offset. The term "excess differential offset"  
2 means, with respect to a person employed by the board of education as a  
3 paraprofessional or substitute paraprofessional for any given fiscal  
4 year, a payment equal to the amount obtained by multiplying (i) the  
5 excess differential for such fiscal year divided by one hundred eighty-  
6 five by (ii) the number of school days that such person was so employed.

7 b. For each covered fiscal year commencing on or after July first, two  
8 thousand twenty-five, the city shall provide an excess differential  
9 offset to each person who was employed by the board of education as a  
10 paraprofessional for all or part of such year.

11 c. The excess differential offset required by this section shall not  
12 be considered a salary or wage paid by the board of education nor shall  
13 it otherwise be considered a term and condition of employment with such  
14 board, as defined by section two hundred one of the civil service law.

15 § 2. This act shall take effect immediately.