

STATE OF NEW YORK

10143

IN SENATE

April 30, 2026

Introduced by Sen. BOTTCER -- read twice and ordered printed, and when printed to be committed to the Committee on Cities 1

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.