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:

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

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

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

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

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

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

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

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

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

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

§ 2. This act shall take effect immediately.