



**THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234**

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Date: April 07, 2026

To: Superintendents of Public School Districts  
District Superintendents (Information Only)

From: State Aid Payment Unit

Subject: Public Pension Accrual Pursuant to Chapter 56 of the Laws of 2025

Chapter 56 of the Laws of 2025 provides for an apportionment to school districts for public pension accruals required to be accounted for in the 2004-05 and 2005-06 school years and associated with changes for such public pension liabilities. Upon application, this apportionment is available to the school district as revenue to the 2025-26 school year and may be used to offset any General Fund deficit as of June 30, 2026, resulting from the impact upon school district revenues of these additional pension accruals. The apportionment will be paid in September 2026, and general aid payable during the 2026-27 school year will be reduced in an amount equal to the apportionment in the following order: The lottery apportionment followed by the fixed fall payments, and then followed by the district's payments to the teachers' retirement system, and any remainder will be deducted from the individualized payments due the district.

To apply for the apportionment, a school district must complete and submit to the State Aid Unit one copy of the Public Pension Accrual Form, "Application and Claim for An Apportionment Pursuant to Chapter 56 of the Laws of 2025" no later than June 30, 2026.

Questions regarding the apportionment or the application and claim procedures may be directed to State Aid Payment Unit at (518) 474-2977.