



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

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STATE AID, 507 WEST EB, ALBANY, NEW YORK 12234  
Tel. (518) 474-2977  
Fax (518) 474-3547  
<http://stateaid.nysed.gov>

Date: April 20, 2018

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

From: Joshua Staples

Subject: Public Pension Accrual Pursuant to Chapter 59 of the Laws of 2017

Chapter 59 of the Laws of 2017 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 2017-18 school year and may be used to offset any General Fund deficit as of June 30, 2018 resulting from the impact upon school district revenues of these additional pension accruals. The apportionment will be paid in September 2018, and general aid payable during the 2018-19 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 Bureau of State Aided Programs one copy of the Public Pension Accrual Form, "[Application and Claim for An Apportionment Pursuant to Chapter 59 of the Laws of 2017](#)" no later than June 30, 2018.

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