

ASSEMBLY, No. 5424

STATE OF NEW JERSEY

220th LEGISLATURE

INTRODUCED MAY 8, 2023

Sponsored by:

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

Assemblywoman ANGELA V. MCKNIGHT

District 31 (Hudson)

Assemblywoman ELIANA PINTOR MARIN

District 29 (Essex)

Co-Sponsored by:

**Assemblyman Stanley, Assemblywomen Carter, Reynolds-Jackson and
Assemblyman DePhillips**

SYNOPSIS

Provides deduction from gross income of \$500 for full-time educators and paraprofessionals and \$350 for part-time educators and paraprofessionals.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/18/2023)

1 AN ACT providing deductions from gross income for eligible
2 educators and paraprofessionals, and supplementing chapter 3 of
3 Title 54A of the New Jersey Statutes.

4
5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

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8 1. a. A taxpayer who is employed as an eligible educator or a
9 paraprofessional, and is a full-time employee, shall be allowed a
10 deduction of \$500 from the taxpayer's gross income for the taxable
11 year.

12 b. A taxpayer who is employed as an eligible educator or a
13 paraprofessional, but is not a full-time employee, shall be allowed a
14 deduction of \$350 from the taxpayer's gross income for the taxable
15 year.

16 c. As used in this section:

17 "Eligible educator" means an individual who is employed full-
18 time as a teacher in a school district, charter school, renaissance
19 school project, approved private school for students with
20 disabilities, or nonpublic school in this State.

21 "Full-time employee" means an employee who meets the
22 minimum hours required for full time-status, as determined by their
23 employer, provided that the minimum number hours shall be at least
24 25 hours per week, or more, if required by contract or resolution.
25 Employment shall also be for 12 months per year except for
26 employees whose usual work schedule is 10 months per year, which
27 is the standard school year.

28 "Paraprofessional" means an individual who is employed in a
29 school district, charter school, renaissance school project, approved
30 private school for students with disabilities, or nonpublic school in
31 this State as a school aide or classroom aide who assists a teaching
32 staff member with the supervision of pupil activities.

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34 2. This act shall take effect immediately and apply to taxable
35 years beginning on or after the January next following enactment.

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38 STATEMENT

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40 This bill provides a gross income tax deduction for eligible
41 educators and paraprofessionals. A deduction in the amount of
42 \$500 is available to eligible educators and paraprofessionals who
43 are full-time employees. A deduction in the amount of \$350 is
44 available to eligible educators and paraprofessionals who are not
45 full-time employees. The bill requires a full-time employee to be
46 employed for a minimum of 25 hours per week.

47 The bill defines an "eligible educator" as a teacher who is
48 employed in a school district, charter school, renaissance school

1 project, approved private school for students with disabilities, or
2 nonpublic school in New Jersey. The bill additionally defines a
3 “paraprofessional” as an individual who is employed as a school
4 aide or classroom aide who assists a teaching staff member with the
5 supervision of pupil activities.