MARK LEVINE
NEW YORK CITY COMPTROLLER



SPOTLIGHT

A System Under Strain: FDNY EMS Operations and Fiscal Pressures

October 16, 2026

1Centre Street, New York, NY 10007

(212) 669-3916

SIGILLUM CIVITATIS NOVI EBORACI
1625

Contents

Introduction **4**

Key Highlights **4**

Background: Emergency Medical Services in Context **7**

History of EMS 7

FDNY & EMS Operations 8

Incident Volume 11

FDNY Budget and Headcount 13

FDNY EMS Budget 16

Key Operational and Financial Challenges **17**

Response Time 18

Workforce Challenges: Recruitment and Retention 22

Promotion to Firefighter 27

Uniformed Status 30

Structural Funding Gap 32

Pay Parity Cost Estimate **36**

Private Sector Salary Comparison 39

Conclusion **40**

Appendix **42**

Endnotes **52**

Introduction

The Fire Department of the City of New York (FDNY, or the Department) is the nation's largest fire department, responding to more than one million emergency incidents each year.[1] Its core missions are to protect life and property from fire and other emergencies, *and* to respond to medical incidents. As of the City's FY 2027 Adopted Budget, the FDNY has the seventh largest budget of all City agencies ($2.7 billion), supporting fire extinguishment and emergency response, fire investigations, fire prevention, and Emergency Medical Services (EMS).[2]

EMS professionals provide life-saving pre-hospital care to New Yorkers every day. This report examines how EMS operates within the FDNY and the key challenges facing NYC's emergency response system: high incident volumes and response times, persistent workforce challenges with disproportionately high attrition rates and low wages for EMS personnel, and a structural gap between the rising cost of providing care and reimbursement rates. The lack of a contract for EMS workers has contributed to salary differences in recent years. Together, these forces are placing increasing and mutually reinforcing strains on the City's emergency response system.

Key Highlights

1. **New York City's emergency response model differs from that of most other large American cities.** The most common model for fire and EMS-based responses is the fire-medic model, in which firefighters are required to obtain Emergency Medical Technician (EMT) and/or Paramedic certifications and often perform the function of EMTs and Paramedics. The FDNY does not have this requirement, although fire companies often respond to life-threatening medical emergencies.
    - FDNY firefighters are not required to maintain medical credentials equivalent to EMTs or paramedics and maintain only a lower Certified First Responder with Defibrillation (CFR) certification, allowing for a lower level of medical care. The promotion to firefighter exam is currently a primary pathway to higher salaries for EMS personnel within the FDNY and leads to many EMTs and paramedics moving into the firefighter title, resulting in the loss of thousands of hours of specialized training and clinical expertise from the EMS workforce

- In a 2022 peer-reviewed study Cheng Hua and Arthur J. Swersey modeled the fire-medic system in St. Paul, Minnesota, and found that a traditional system with separate engines and emergency medical units (similar to New York City's) would require 33 percent more personnel to achieve similar response times.[3]

2. Medical emergencies have increased at a greater rate than other types of incidents.
   - Using the FDNY's Open Data, between FY 2015 and FY 2026, FDNY ambulance-handled emergency medical responses increased by 11.0 percent, from 1.03 million to 1.14 million.
   - Life-threatening medical emergencies increased by 22.9 percent over that time frame, compared to just 2.5 percent for non-life-threatening emergencies.
   - The share of life-threatening medical emergencies receiving a fire company response in addition to an ambulance remained relatively stable, increasing from 37.0 percent to 38.7 percent. However, life-threatening medical emergencies now account for a majority of fire company responses, increasing from 48.3 percent to 53.4 percent, as fire emergencies declined by more than 11 percent.
3. Because paramedics are the only FDNY personnel credentialed to staff Advanced Life Support ambulances, the large increase in life-threatening incidents is placing greater demands on a paramedic workforce that has remained approximately the same size over the last decade.
4. From FY 2015 through FY 2026, response times increased across nearly every stage of EMS response for both life-threatening and non-life-threatening events.
   - FDNY ambulance responses to life-threatening emergencies have increased by 3 minutes and 50 seconds, a 41.2 percent increase.
   - FDNY ambulance responses to non-life-threatening emergencies have increased by 14 minutes and 49 seconds, more than doubling over the period.
   - The dispatch and travel segments of the response are the largest contributor to the increase in response time.
5. EMS workers' compensation levels are substantially lower than those of other City first responders and uniformed personnel, both at entry and as employees gain experience. FDNY EMS staff also earn less than their private sector counterparts (see Highlight 7).
   - **Current salary levels:** First-year salaries for EMTs are $43,932, compared with entry-level salaries of $47,752 for sanitation workers, $54,122 for firefighters, $56,838 for correction officers and $55,942 for police officers. Paramedics are not an entry-level position, and starting salaries are $58,088. The EMS union,

Local 2507, has been without an active contract since July 29, 2022, which contributes to the lower salary levels.

- **Salary steps, or increases paid for additional years of service, are also lower for these workers.** From hire through year five, EMT and paramedic salaries increase by 56 percent and 49 percent respectively, compared to 100 percent for sanitation workers, 94 percent for firefighters, 92 percent for correction officers, and 95 percent for police officers.
- The combination of lower base salaries and lower increases year-over-year results in significantly lower salaries for EMTs and paramedics over time, relative to other first responders and uniformed personnel. After five and a half years of service, EMTs and paramedics currently earn base salaries of $68,700 and $86,348 respectively, compared to more than $100,000 for most of the City's uniformed personnel, only partially reflective of the lack of an agreed-on labor contract.

6. From FY 2019 to FY 2026, approximately 4,300 EMTs and paramedics left their titles, including moves to other City titles, compared to the same number of firefighters, *even though* firefighters outnumber EMTs and paramedics combined by more than two to one.
    - At the end of FY 2026, of the 17,000 active FDNY staff, 900 were paramedics, 2,540 were EMTs, and 8,170 were firefighters.
    - An average of 15 percent of EMTs and 12 percent of paramedics left their title each year, compared to 7 percent of firefighters.
    - 58 percent of EMT departures and 45 percent of paramedic departures in FY 2026, were to the firefighter title.
    - Even after accounting for internal moves, turnover among EMTs and paramedics remains higher than the FDNY average, indicating that EMS workforce instability reflects both career advancement and elevated attrition.
    - As of June 2026, the median time in title for firefighters was 8.1 years, more than double the 3.8 years for EMTs, and nearly three years greater than the 5.4 years for paramedics.
    - Higher turnover and lower tenure lead to poorer patient outcomes, and higher training and overtime costs.
7. EMS workers are underpaid relative to firefighters and their private-sector counterparts, particularly with their current salaries reflecting 2022 wage levels. Achieving pay parity would require significant City funding beyond the raises already budgeted under the civilian workforce pattern. Some of these costs could

potentially be offset by operational savings, including lower overtime and reduced training needs.

- **Firefighter parity:** If EMS workers' salaries were brought up to firefighter levels, and EMS received the full uniformed pattern of wage increases, this Office estimates that additional costs would reach $289 million annually, including the associated pension and other fringe costs that come with a higher salary. The cumulative cost for FYs 2023 through 2027 (reflecting the contract period) would total $1.23 billion. Achieving parity with firefighter pension benefits would require State legislation and add further costs.
- **Private-sector benchmark:** The Comptroller's Office also modeled an EMS wage structure based on salaries at several NYC voluntary hospitals. Under this scenario, additional costs would reach $98 million in FY 2027 and $352 million for the contract period.

Background: Emergency Medical Services in Context

History of EMS

The first modern American ambulances were designed to remove injured soldiers from Civil War battlefields.[4] Following the war, one of the nation's first municipal ambulance services was established at Bellevue Hospital in 1869.[5] These horse-drawn ambulances carried basic medical supplies like tourniquets, padding, bandages – even a flask of brandy for "medicinal purposes." The first two Bellevue ambulances were successful in responding to more than 1,400 calls for assistance in their first year of operation (long before the telephone), and more ambulances were added the following year.

Following the consolidation of the five boroughs into New York City in 1898,[6] public hospital services, including Bellevue, were eventually unified under the Department of Hospitals in 1929, a precursor to the NYC Health and Hospitals Corporation, (now NYC Health + Hospitals or H+H), established in 1969.[7,8] This system oversaw hospital-based ambulances and laid the groundwork for a coordinated citywide emergency medical network.

Throughout the twentieth century, emergency medical response evolved significantly with the establishment of centralized dispatch, improved equipment, and professional

standards for emergency medical technicians (EMTs) and paramedics. These developments brought many emergency room capabilities to the patient, establishing what is known as pre-hospital care: the treatment provided by responders before arrival at the hospital which typically includes triage, stabilization, and transport. EMTs provide basic life support (e.g., CPR, oxygen, bleeding control) and patient transport. Paramedics receive more advanced training and deliver higher-level care, including administering medications, performing intubations, and operating more complex medical equipment.

In 1996, New York City transferred its EMS system from the NYC Health and Hospitals Corporation to the FDNY to improve coordination, response time, and efficiency.[9,10] This transition brought thousands of EMTs and paramedics to FDNY, expanding the City's emergency response capacity. Today, FDNY EMS dispatches both City-operated and non-City ambulances, including those operated by hospitals, volunteer organizations, and commercial providers across the five boroughs. Fire companies are also often dispatched to medical incidents alongside ambulances depending on the severity, particularly when they can arrive more quickly.

Over the last 30 years, EMS personnel have served on the front lines during many major emergencies, including the September 11th terrorist attack on the World Trade Center, Superstorm Sandy, and the COVID-19 pandemic, when the system at times responded to more than 7,000 calls per day.[11] While the structure and technology of NYC EMS have evolved over time, its central role in the City's emergency response, in protecting the health and safety of New Yorkers has remained constant.

FDNY & EMS Operations

To understand New York City's EMS system, it must be viewed within the FDNY's broader operational and budgetary framework. The FDNY is organized into five main bureaus, each responsible for a distinct set of functions:

Executive Administration supports agencywide operations and expenses, including facilities and rent, civilian fleet maintenance, information technology, and human resources.

Fire Extinguishment and Emergency Response employs more than 10,000 firefighters and leadership staff responsible for fire suppression and emergency response. Firefighters also respond to a significant number of non-fire emergencies, including medical incidents, and provide fire code enforcement community education. This bureau accounts for the largest share of FDNY employees and expenses.

Fire Investigation examines the causes of fires, fire fatalities, civilian fire injuries and related incidents. Fire Marshals perform forensic analysis, interpret laboratory results, interview witnesses, and prepare subpoenas and detailed investigative reports.

Fire Prevention enforces the City's fire code, a series of rules that cover all aspects of fire safety in New York City, including hazardous materials, prevention systems, emergency preparedness, firefighter operations, and building fire safety. This bureau inspects range hoods, fire suppression systems, and other possible fire hazards.

Emergency Medical Services (EMS) includes EMTs and paramedics providing pre-hospital medical care, primarily through ambulance response. FDNY EMS also administers the City's emergency medical dispatch system, coordinating all 911 medical calls, response, and transport to local hospitals.[12]

FDNY EMS (EMTs and Paramedics) staff two-thirds of ambulance tours citywide, with the remaining tours operated by private hospitals and volunteer organizations. "Tours" refer to shifts - usually eight hours, sometimes 12 hours, depending on the unit and collective bargaining agreements. Non-FDNY ambulance providers operate independently of City funding but respond to 911 incidents as part of the FDNY's coordinated emergency dispatch system.[13]

Staff Titles

As defined by the City, the FDNY has the following uniformed titles: firefighter, fire marshal, lieutenant, captain, battalion chief, deputy chief, chief (which also includes the positions of deputy assistant chief and assistant chief), and specialized marine titles. Other titles, including Emergency Medical Technicians, Paramedics and EMS Lieutenants, are categorized as civilian for the purposes of budgeting and headcount reporting. This report follows the City's convention. See the Uniformed Status section below for more details.

Deployment Model

FDNY's structural organization follows one of several models for public emergency response used nationally:

- **A mostly public, dual-deployment model**, used by the **FDNY**, in which firefighters and EMS personnel have different licensing and credential requirements. Firefighters are trained in fire suppression and respond to related emergencies. Fire companies are also dispatched to many life-threatening medical emergencies, even when no fire is involved. EMS personnel provide pre-hospital medical care,

including advanced life support by paramedics, and are the only FDNY staff who transport patients;

- **A cross-trained (fire-medic) model**, in which firefighters are also certified as EMTs or paramedics and can respond to both fire or medical emergencies. Specific staffing and deployment vary by department;
- **A separate services model,** in which a municipal fire department responds only to fires, while a distinct, often private or hospital-based system provides pre-hospital medical care and transport.[14]

Among the largest cities in America, the FDNY is unique; the most popular model in other large cities is the fire-medic model, where firefighters are required to obtain EMT certifications either before applying or early in their employment. Based on the US Census Bureau's 2025 estimates, the eight most populous cities after New York require firefighters to remain EMT-certified throughout their employment in order to respond to both fire and medical emergencies. The choice of deployment model determines workforce needs. A 2022 study by Cheng Hua and Arthur J. Swersey in *Manufacturing & Service Operations Management* modeled the fire-medic system in St. Paul, Minnesota, and found that a traditional system, such as New York City's, would need 33 percent more personnel to achieve similar response times.[15]

Within the FDNY's dual-deployment model, the two major types of emergencies require different responses. Fire companies respond to all fire and fire-related incidents, which include structural and non-structural fires, and other non-medical fire-related emergencies. Emergency medical incidents are triaged by the dispatch center, with the response determined by location and severity level, or segment: [16]

- Segments 1 through 3 are life-threatening medical emergencies such as cardiac arrest, choking, major burns, or trauma.
- Segments 4 through 8 are non-life-threatening medical emergencies or more minor illness, pain, or injuries.

Each medical incident is triaged to determine whether a Basic Life Support (BLS) or an Advanced Life Support (ALS) ambulance should respond. BLS ambulances are staffed by two EMTs and provide immediate stabilization and initial life support. ALS ambulances are staffed by two paramedics and provide advanced interventions, including medication administration, advanced cardiac support, and airway management.[17,18,19]

For the most critical medical incidents (Segments 1-3), both an ambulance and a fire company are often dispatched. [i] Firefighters, while not trained as EMTs, must obtain a Certified First Responder with Defibrillation Certification (CFR) before completing their period of probation. CFR is the most basic level of medical first responder certification in New York State.[20,21] This certification is issued by the same governing board that certifies FDNY EMTs (the Regional EMS Council of New York) but does not provide the full scope of clinical training included in the EMT or paramedic certifications (see the Appendix for more information on the different certifications). Firefighters with CFRs provide initial assessment and short-term resuscitative care until ambulance units arrive at the scene. Each engine company must have at least two CFR-qualified members per tour.[22]

Physical Infrastructure

Across New York City's 302 square miles, the FDNY maintains 218 firehouses and 39 EMS stations, along with additional support facilities for fleet services, dispatch, and training.[23] Firehouses are widely distributed geographically, while the lower number of EMS stations rely on the strategic pre-positioning of ambulances at specific cross-streets for faster response times. EMTs and paramedics spend much of their shifts in their vehicles, whereas firefighters are typically firehouse-based when not responding to calls.

The Department's organizational structure of two parallel emergency response functions within one agency shapes how the FDNY allocates resources, manages personnel, structures its budget, and creates built-in redundancy with overlapping geographical coverage.

Incident Volume

The data on incident volume available from NYC Open Data is the basis for this analysis. These data are generally consistent with the aggregates published pursuant to Local Law 119 of 2013 (the Ariel Russo Emergency 9-1-1 Response Time Reporting Act).ii The

[i] Engine companies primarily respond to medical emergencies; NYC Open Data does not differentiate between engines and ladders.

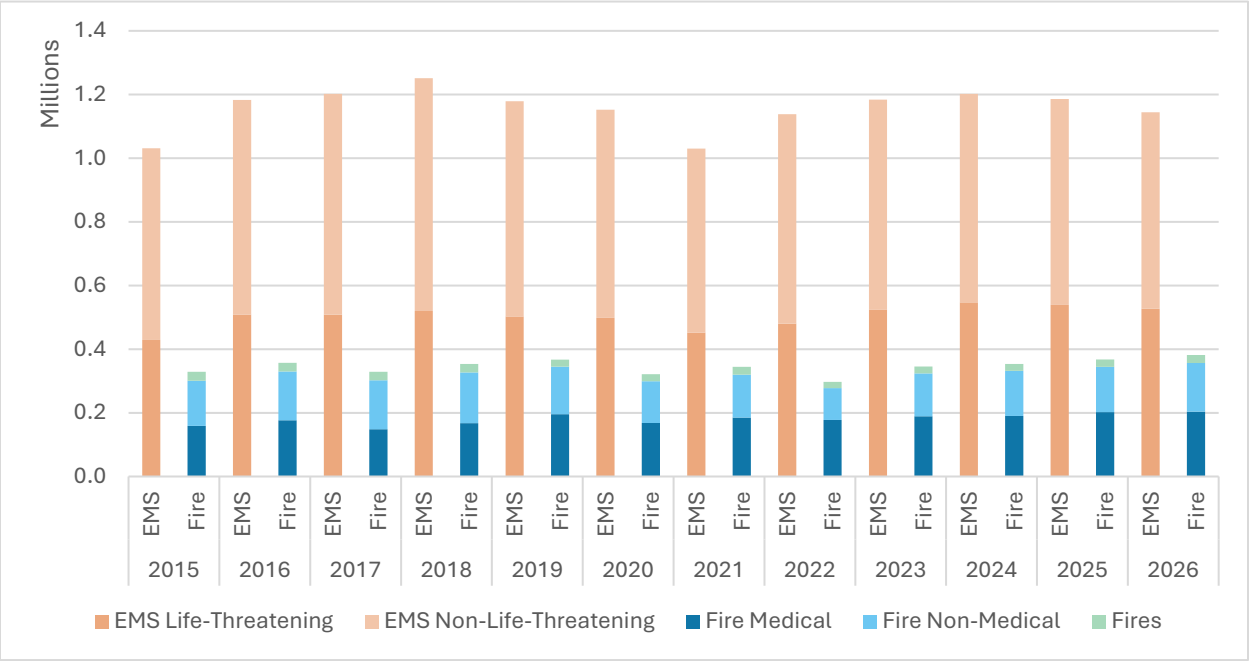
[ii]This report uses terminology consistent with Local Law 119 of 2013 in measuring the number of emergencies as incidents. While all medical incidents are assumed to have an ambulance response (so the number of medical incidents and ambulance responses are assumed to be the same), an incident can have multiple units respond. A subset of life-threatening incidents is also responded to by a fire company.

statistics differ from those published in the Mayor's Management Report. Details on the data and definitions are included in the Appendix.

As shown in Chart 1, between FY 2015 and FY 2026 ambulance-handled emergency medical incidents increased, with some variation between years, by 11.0 percent, from 1.03 million to 1.14 million. EMS response volumes peaked at 1.25 million, with increases in the late 2010s, a temporary decline in FY 2020 and FY 2021 (during the height of the COVID-19 pandemic), and a partial rebound before trending slightly down since FY 2024. Within this, ambulance responses to life-threatening medical emergencies increased by 22.9 percent and non-life-threatening emergencies by 2.5 percent, while following the same overall fluctuations between FY 2015 and FY 2026.

Overall fire company responses (fire, medical, and non-fire combined) have increased by 16.0 percent, from approximately 329,000 in FY 2015 to nearly 382,000 in FY 2026, with a similar COVID-19 related dip, and with the highest number of responses ever in FY 2026. However, the composition of fire company responses has shifted over time: The number of life-threatening medical responses increased from nearly 158,900 in FY 2015 to nearly 204,000 in FY 2026 – a 28.4 percent increase, while non-medical fire company responses grew by 4.5 percent. Responses to fires fell by 11.1 percent while responses to non-medical non-fire emergencies increased by 7.6 percent. **As a result, the share of overall responses by fire companies to life-threatening medical emergencies grew from 48.3 percent of all fire company responses in FY 2015 to 53.4 percent in FY 2026 (down from a peak of 59.8 percent in FY 2022).** The share of life-threatening incidents to which fire companies respond has remained relatively steady, growing from 37.0 percent in FY 2015 to 38.7 percent in FY 2026, with some fluctuations over the years.

Chart 1: Ambulance and Fire Emergency Responses by Fiscal Year



Source: NYC Open Data

Note: EMS Life-Threatening emergencies are Segment 1-3 and EMS Non-Life-Threatening are Segment 4-8. Fire Medical are responses to life-threatening medical emergencies (Segment 1-3) by fire units. Fires include both Structural and Non-Structural Fires. Fire Non-Medical emergencies are all other incidents such as clogged incinerator, odor, vehicle accident, etc. responded to by fire units.

The shifting composition of incidents and overall volumes have implications for response times by increasing strain on available staffing, as discussed in the Operational Challenges section.

FDNY Budget and Headcount

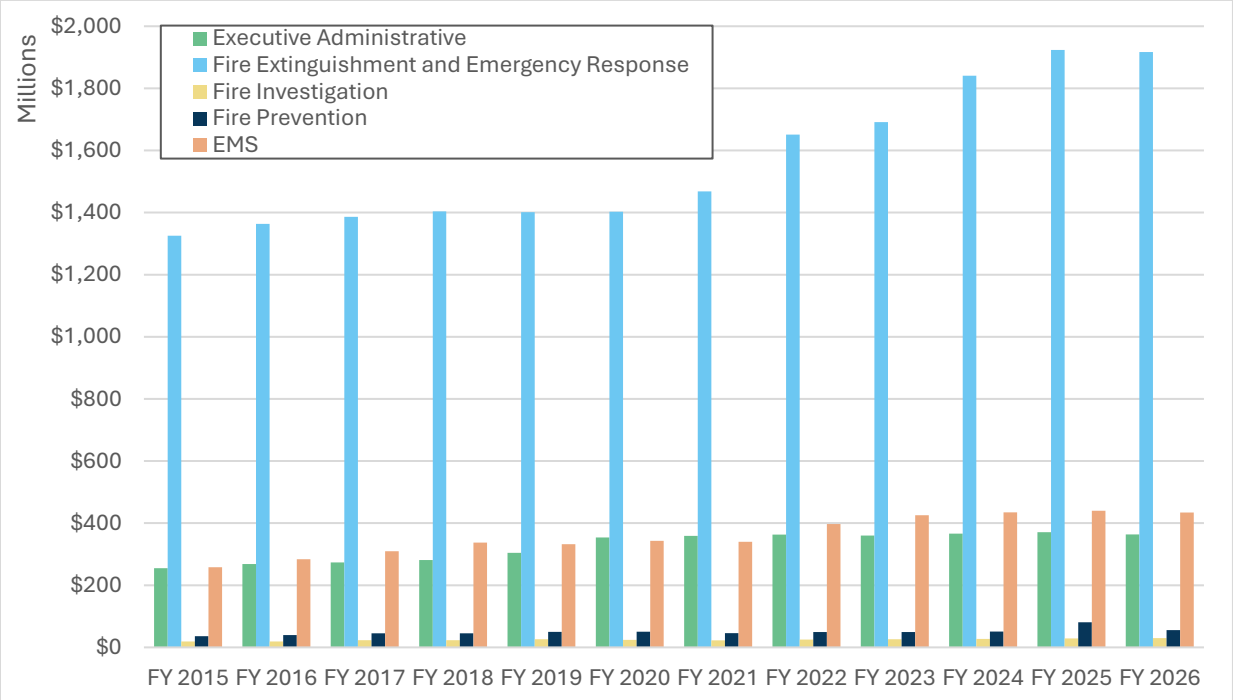
The FDNY's budget consists of two main spending categories: Personnel Services (PS), which supports staff salaries, wages, and overtime, and Other Than Personnel Services (OTPS), which covers everything else – contracts, gasoline, rent, uniforms, supplies, and other non-personnel expenses.

The vast majority (around 90 percent) of the FDNY's FY 2027 $2.72 billion budget is allocated to PS ($2.46 billion), while OTPS accounts for the remaining 10 percent ($259 million). The agency's budget is supported primarily through City tax-levy (CTL) (86 percent); the remainder is covered by miscellaneous revenue, primarily from EMS transports and fire insurance fees.

FDNY spending is distributed across FDNY's five major program areas described previously: Executive Administration, Fire Extinguishment and Emergency Response (uniformed), Fire Investigation, Fire Prevention, and EMS. Fire Extinguishment and Emergency Response consistently comprises the largest share of funding (70 percent in the FY 2027 Adopted Budget).

FDNY's spending growth from FY 2015 to FY 2026 has been substantial, though lower than the overall growth in the City budget. As shown in Chart 2, FDNY spending increased by $900 million, or 48 percent, compared to the City budget's growth of 60 percent and cumulative NY Metro Area CPI inflation of 38 percent. EMS expenditures increased the most, by 68 percent, followed by Fire Investigation (57 percent), Fire Prevention (53 percent), Fire Extinguishment and Emergency Response (45 percent), and Executive Administration (43 percent).

Chart 2: FDNY Annual Spending by Program Area



Source: NYC Financial Management System

Note: FY 2026 shows preliminary actuals as of August 31, 2026. Final FY 2026 data will be available in October 2026.

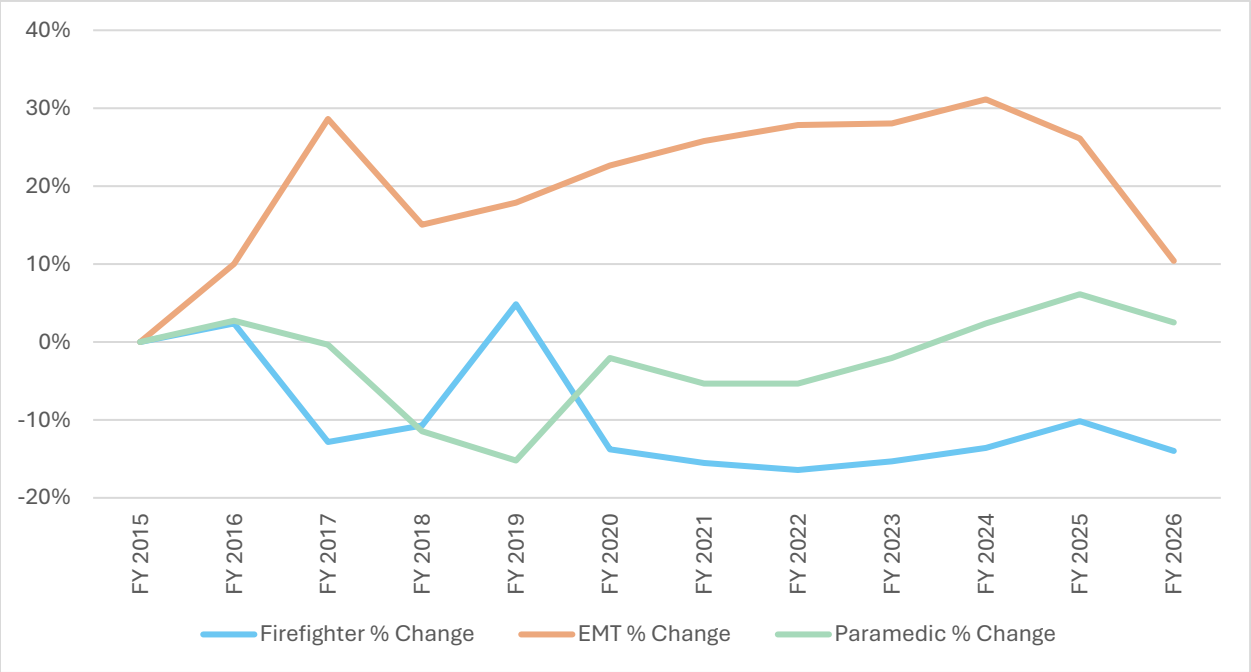
FDNY's Emergency Response Headcount

As of June 2026, the FDNY employed more than 17,000 staff, making it the City's third-largest agency by headcount, behind only the Department of Education and NYPD. Although EMS responses account for more than 75 percent of all FDNY emergency responses, EMS staff account for less than a third of total FDNY personnel.[iii] Among FDNY first responders at the end of FY 2026, there were 900 paramedics and 2,540 EMTs staffing ambulances, compared with 8,170 firefighters staffing fire companies. These staffing levels, combined with the high share of medical emergencies, place a unique strain on EMS personnel, particularly paramedics, who respond to the most life-threatening medical incidents.

As shown in Chart 3, current paramedic headcount is roughly at the same level as it was in FY 2015, even as the volume of life-threatening medical incidents has grown by more than 20 percent. The number of EMTs has increased by roughly 10 percent, but with variation in between years. EMS peaks and troughs are often related to the promotions of EMTs and paramedics to firefighter positions following civil service exams (explained in the Promotion to Firefighter section). Due to the most recent promotional cycle, EMS headcount, which had been increasing, has declined since FY 2024. Since FY 2015, firefighter headcount has declined by 14 percent.

[iii] The number of staff responding to a medical emergency and fire vary. A fire often has multiple units responding, whereas medical emergencies may require only one ALS or BLS ambulance.

Chart 3: Cumulative Percent Change in EMT, Paramedic, and Firefighter Headcount.



Source: NYC Financial Management System

FDNY EMS Budget

In FY 2015, EMS expenses totaled $258 million. By FY 2026, that figure increased by 68 percent to nearly $435 million, primarily driven by wage growth, increased staffing, and overtime. Over that period, PS spending rose 70 percent (from $230 million to $395 million), while OTPS grew by 52 percent, from $26 million to approximately $40 million. It should be noted that the Computer Aided Dispatch (CAD) 9-1-1 system largely operates outside of the emergency response agencies (with NYPD and FDNY responsible for call taking and dispatch) and the technical operations are funded within and managed by the Office of Technology and Innovation (OTI).[24] Total non-overtime PS spending for EMS personnel directly supporting ambulance services (EMTs, paramedics, and supervisors), increased by 42 percent, from $156 million in FY 2015 to $222 million in FY 2026. This growth reflects both wage increases and staff growth. EMS headcount increased from 3,700 EMTs, paramedics, and EMT supervisors in late FY 2015 to nearly 4,050 by late FY 2026.

Some of the staffing increase is due to a unique challenge for EMS: It must "backfill" failing or closing non-FDNY tours with FDNY ambulance tours. This means that when voluntary

hospitals cut tours to meet their bottom line, the FDNY's catchment area for incidents increases.[25] In June 2019, the FDNY stated that there were 1,266 daily EMS tours, 844 operated by the FDNY and 422 non-FDNY.[26] Since then, FDNY has expanded its coverage. For example, the FY 2025 Executive Budget added 25 daily tours (12 Advanced Life Support, 13 Basic Life Support), increasing baseline funding by $9.4 million through FY 2028.[27]

Additional PS expenses are due to wage increases between FY 2015 and FY 2022, as District Council 37 (of which EMS collective bargaining units are members)[iv] negotiated, over several rounds, a cumulative wage increase of 23 percent for Local 2507.[28] However, EMS and EMS Chiefs are among the few bargaining units citywide that have not yet settled their 2021-2026 round of collective bargaining and therefore, the EMS budget does not yet reflect any potential salary increases related to this later round.

The Behavioral Health Emergency Assistance Response Division (B-HEARD), launched in spring 2021, expanded the FDNY's emergency response to crisis mental health calls by sending a qualified mental health professional (staffed by H+H) and an EMT or paramedic. The EMS share of the B-HEARD budget increased to $22.1 million in FY 2026.

Total EMS overtime spending rose 102 percent over that same period, from $34.5 million in FY 2015 to $69.6 million in FY 2026, reflecting the need for existing staff to work additional hours.[29,30,31]

Key Operational and Financial Challenges

This section examines the major operational and financial challenges shaping FDNY EMS, including rising response times, ongoing staffing pressures related to recruitment, retention, and career longevity, as well as the structural gap between service costs and available reimbursement. Together, these challenges drive costs, strain service delivery, and affect workforce stability across the EMS system.

[iv] EMS' collective bargaining units are Local 2507 and Local 3621. Local 3621 represents EMS Chiefs (Lieutenant, Captain, Deputy Chiefs, etc.). The last two agreements set different wage patterns and wage increase effective dates for the two locals.

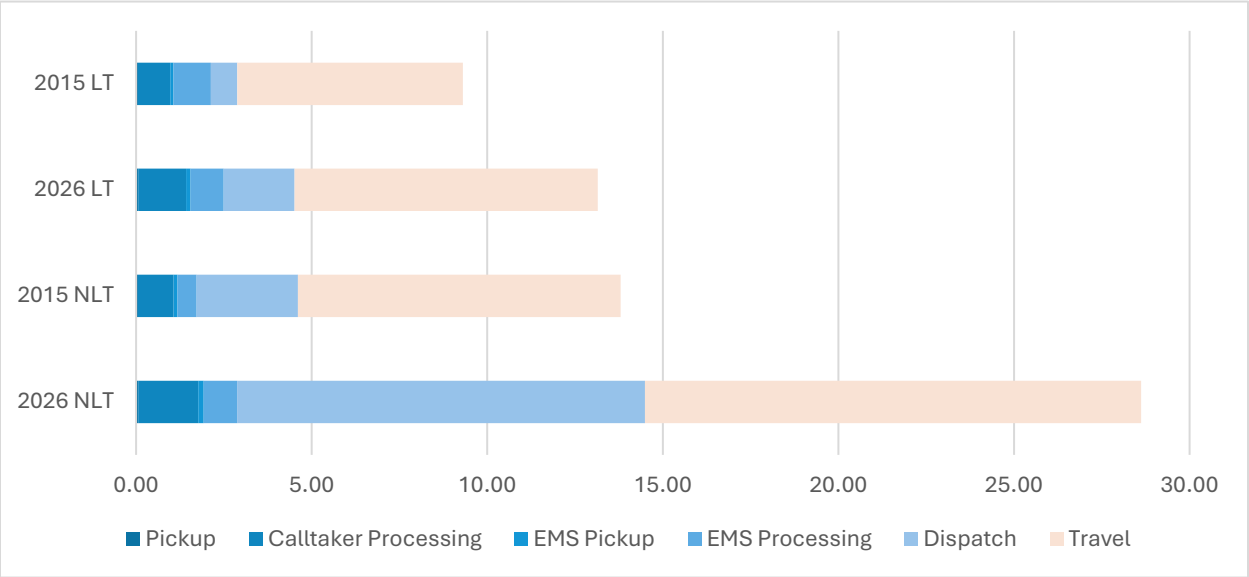
Response Time

While overall incident volume has fluctuated since FY 2015, the length of time it takes for the FDNY to respond to emergencies has steadily risen. There are six main components that make up the end-to-end medical emergency response time:

1. Pickup – Time from when the call enters the phone system until the Police Communications Technician (PCT) picks up;
2. Calltaker Processing - Time from when the PCT answers a call until the PCT connects with the next agency or creates the job;
3. EMS Pickup - Time from when the PCT connects to the EMS phone system until the Alarm Receipt Dispatcher (ARD) within EMS picks up;
4. EMS Processing - Time from when the ARD answers a call until the ARD electronically creates the job;
5. Dispatch - Time from when the job was created until a unit is assigned;
6. Travel - Time from when a unit is assigned until the unit arrives on-scene.

As shown in Chart 4, from fiscal year 2015 through 2026, end-to-end response times increased across *nearly all* stages of an EMS ambulance response for both life-threatening and non-life-threatening events, but particularly dispatch and travel. Response times to life-threatening emergencies have increased by 3 minutes and 50 seconds (41 percent), while non-life-threatening response times have increased by 14 minutes and 49 seconds (107 percent). **In FY 2026, response times to life-threatening emergencies took nearly as long as non-life-threatening emergencies did in FY 2015.** This deterioration is particularly concerning given the importance of timely response in patient care outcomes.

Chart 4: EMS End-to-End Response Time by Section (Minutes)

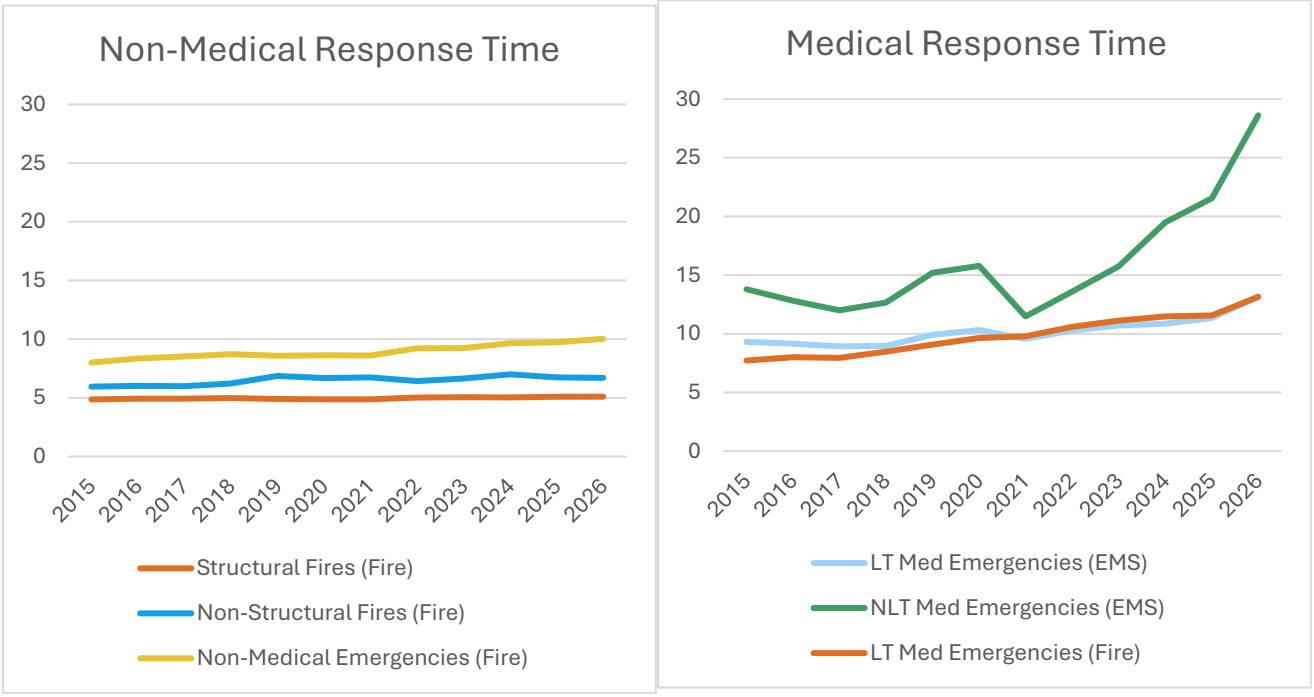


Source: NYC Open Data - 911 End-to-End Data

Note: Years are NYC fiscal years. (N)LT denotes (Non-)Life-Threatening. Segment times are derived from call to time stamps. See appendix for more details.

Notably, FDNY response times to structural fires have increased by less than 5 percent, from 4 minutes and 52 seconds to 5 minutes and 6 seconds. However, FDNY fire company response times to other emergency types have all seen significant increases: non-structural fires (12.6 percent), medical emergencies (70.3 percent), and non-medical emergencies (25.3 percent). This measure of fire department response times to medical emergencies uses Open Data and includes *all* fire company responses, regardless of whether an ambulance or other response vehicle arrived first. For a few years, the *average* end-to-end response time for fire companies was actually higher than ambulance response times, and in FY 2026 they were the same, at 13 minutes and 9 seconds.

Chart 5: End-to-End Response Time by Incident Type (Minutes)



Source: NYC Open Data - 911 End-to-End Data

Note: Response times are based on call to agency arrival times. See appendix for more details.

The FDNY attributes rising EMS response times to several factors: growth in medical incident volume from FY 2020 to FY 2024 (though the number of emergency incidents declined in FY 2025 and FY 2026 while response times continued to increase), fewer ambulances in service (516 per day at peak in FY 2021 versus 466 in FY 2023),[32] and longer hospital turnaround times (the time it takes for an ambulance to drop someone off at the emergency room and become available for its next call).[33,34] The FDNY also cites traffic congestion, narrowing streets, speed limit reductions, and roadway constraints as contributing factors. Travel times increased across all six types of emergency incidents from FY 2015 to FY 2026. The smallest increase was for structural fires (at just four seconds); the largest increase was for EMS non-life-threatening incidents, which increased by 4 minutes and 56 seconds. Roadway conditions, though, have evolved since the implementation of congestion pricing, including fewer vehicles entering the congestion relief zone.35 In the coming years, dedicated bus lanes will also function as emergency access corridors. The influence of these factors will be important to observe over time.

Ambulances in Service

Operational and service-based constraints have made it difficult to maintain sufficient ambulance availability.[36] On a given day, an ambulance may not be deployed because there is insufficient staff or it is undergoing maintenance (preventative, mechanical, warranty, etc.). On January 8, 2026, the FDNY reported 360 ambulances in service, more than 100 below the daily target of 488 and nearly 300 below the fleet roster of 651 ambulances.[37] From July 1, 2021, through January 8, 2026, the Department averaged just 372 ambulances in service per day. In the spring of 2026, the daily target was revised to 332, a decrease of more than 150 ambulances. The reason for the decrease is unclear. But, with a growing number of medical incidents responded to by fire companies and increasing response times, the number of ambulances in service remains a risk to adequate coverage. By September 14, 2026, the number of ambulances in service had risen to 416, above the revised target, though still well below the original target of 488.

The Office of the State Comptroller (OSC) found that the in-service rates of "critical" vehicles, including ambulances, fell during the pandemic, and have slightly rebounded but continue to remain lower than the target. OSC also found that the FDNY fleet maintenance often relies heavily on overtime for its share of payroll, indicating fleet maintenance staffing may impact ambulance availability.[38] The FDNY reports that 10 to 12 percent of its fleet is routinely unavailable due to maintenance, accounting for part of the gap between the total fleet and the daily service target. But even accounting for maintenance, the number of ambulances in service frequently falls well below operational need.

Initiatives to Decrease Response Time

The FDNY has outlined several pilot programs and initiatives to address ambulance availability and response delays:

- **Atom Response (AR) Unit Pilot Program**: Non-transport Basic Life Support units deployed to high traffic areas, including JFK Airport and Randall's Island, to respond to Segment 1-3 incidents.
- **B-HEARD:** Reestablishing and increasing the capacity of dedicated units for low-acuity mental health calls, allowing other ambulance units to more efficiently respond to other call types. [39]
- **Fleet Review:** A comprehensive assessment of vehicle needs to improve availability.

- **Hospital Liaison Unit (HLU) Expansion**: Dedicated personnel stationed at hospitals to receive patients from ambulances and expedite the return of transport units to service.[40]
- **Paramedic Response Units (PRUs):** Vehicles staffed with two paramedics that can respond to ALS calls or when a call is deemed to be non-critical, can transfer assignment to a BLS unit, and are then available to respond to higher acuity calls.

While these initiatives reflect an effort by the Department to adapt to a system increasingly defined by medical emergencies, response times have continued to increase.

The City Council has called for increasing the budgeted number of EMTs and paramedics to counter rising response times.[41] High call volumes likely compound what the Department has acknowledged are persistent recruitment challenges, stating in the 2025 Mayor's Management Report that it "faces a lack of resources in terms of emergency medical technicians and paramedics as well as a smaller pipeline of potential recruits."[42] In FY 2026, more than 500 EMTs left their positions, accounting for 19.5 percent of the year's average headcount. This attrition is likely the result of a high workload, as well as a significant pay gap: After five and a half years of experience, an EMT's base salary is $68,700, compared to $105,146 for a firefighter, an annual difference of more than $35,000.

Workforce Challenges: Recruitment and Retention

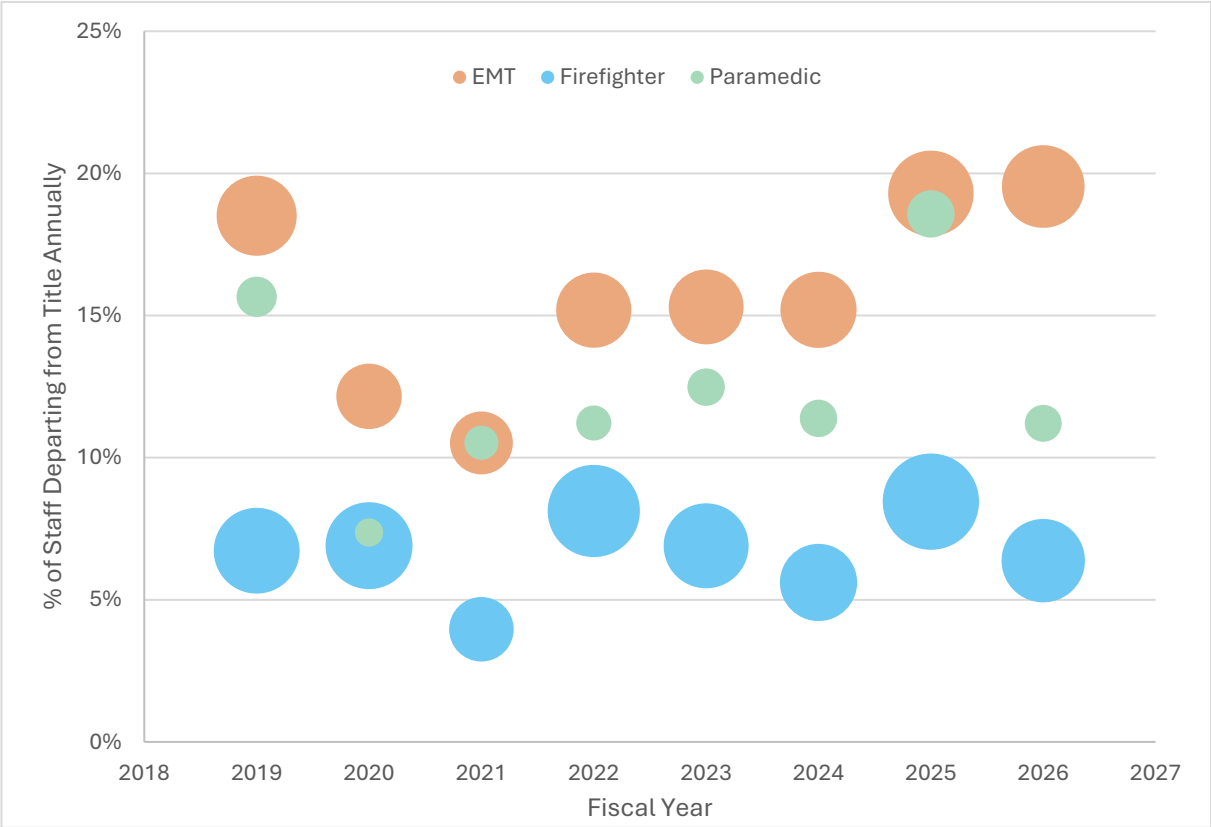
The FY 2027 FDNY budget allocates more than 60 percent of authorized headcount to uniformed fire service and approximately 26 percent to EMS functions (EMTs, paramedics, EMS leadership, dispatch, training, etc.). While firefighters and EMS personnel share some overlapping emergency response duties, their career durations differ sharply: Firefighters typically remain with the Department long-term, while EMTs and paramedics frequently leave after relatively short tenures.

Attrition and Departure Rates

In an October 2025 hearing, FDNY EMS reported an attrition rate of five percent.[43] However, standard City attrition metrics count only separations from City service and exclude transfers to other City titles – an approach that understates workforce churn in EMS, where internal FDNY transfers are common or even encouraged for career advancement.

From FY 2019 to FY 2026, approximately 4,300 EMTs and paramedics left their titles, a number comparable to separations among firefighters, *even though* firefighters outnumber EMTs and paramedics combined by more than two to one. Including internal transfers, annual separation rates averaged 15.4 percent for EMTs, 12.3 percent for paramedics, and 6.6 percent for firefighters. Despite some variation across years, FY 2026 attrition levels were at their highest for EMTs (19.5 percent with more than 500 departures). Chart 6 below shows the number of departures (bubble size) by fiscal year and title, compared to the average headcount for that fiscal year.

Chart 6: EMT, Paramedic, and Firefighter Annual Title Departures



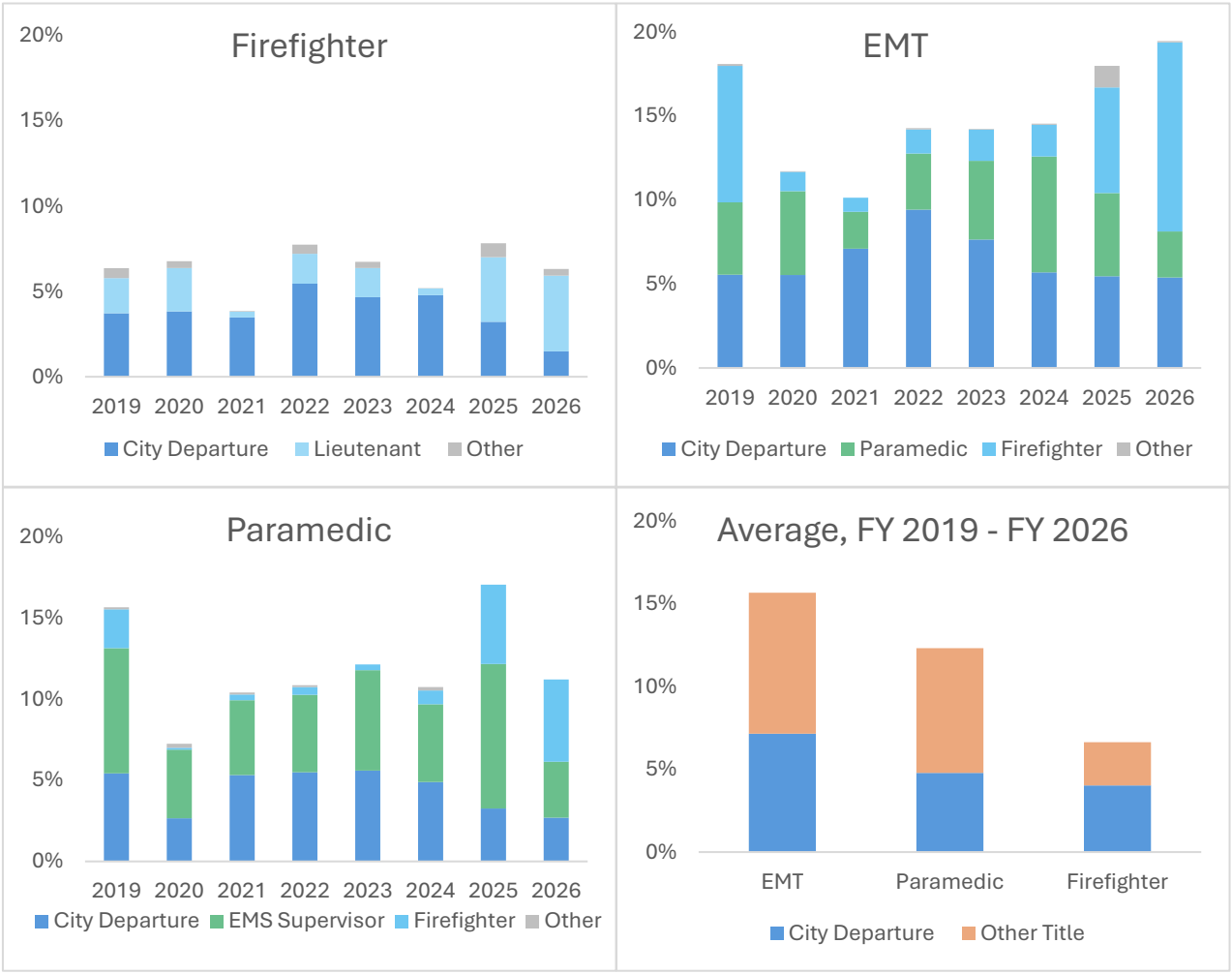
Source: City Human Resource Management System (CHRMS), NYC Office of the Comptroller

Note: Bubble size represents the number of departures from a title by fiscal year. The largest bubble on the chart (Firefighter FY 2025) represents more than 700 departures, while the smallest bubble on the chart (Paramedic FY 2020), represents approximately 60 departures. All FY 2026 departures do not include staff who have moved to inactive pay codes, as many return from inactive to active codes within one year.

As shown in Chart 7, there are significant differences in departure rates and destinations by title. For many EMTs and paramedics, turnover reflects internal movement and promotions rather than exit from public service. From FY 2019 to FY 2026, 8.5 percent of

EMTs and 7.5 percent of paramedics moved into other City roles, compared to just 2.6 percent of firefighters. Even after accounting for these internal transfers, turnover rates among EMTs and paramedics remain higher than the FDNY average.

Chart 7: Departure Rates for FDNY EMTs, Paramedics, and Firefighters, FY 2019 – FY 2026



Source: City Human Resource Management System (CHRMS), NYC Office of the Comptroller

Note: City Departures indicate directly leaving City service or going to an inactive or ceased pay code and not returning (excludes FY 2026).

Turnover averages from FY 2019 to FY 2026 are summarized below:

- 15 percent of EMTs left on average per year. Of those, 45 percent left City service, 28 percent became paramedics, 26 percent became firefighters, and less than two percent transferred to another title (EMS supervisor included);[v]
- 12 percent of paramedics left on average per year. Of those, 39 percent left City service, 45 percent became EMS supervisors, and 15 percent became firefighters;
- Nearly seven percent of firefighters left on average per year. Of those, 60 percent left City service, 33 percent were promoted to Lieutenant, and seven percent transferred to another title.

While on average, slightly more EMTs became paramedics than firefighters each year, significantly more became firefighters in the years following the FDNY promotional exam. This pattern is concerning, given that EMTs are the primary pipeline for paramedics, who also experience high turnover each year. As noted above, paramedic headcount has remained essentially flat since 2015, while the number of life-threatening medical incidents they respond to has increased significantly.

This higher turnover for EMTs and paramedics results in a shorter typical tenure compared to firefighters, which in turn results in greater reliance on overtime and higher training costs. Overtime for ambulance services has doubled from FY 2015 to FY 2026, even as headcount increased. Training costs associated with hiring new EMTs have increased by 300 percent over the same period, from $15 million to more than $62 million. FDNY Commissioner Bonsignore stated in a May 2026 budget hearing that the cost to train a new EMT is $41,000, and more than three times that amount, $130,000, for a paramedic. [44]

Length of Service

As seen in Table 1, tenure differences between EMS personnel and firefighters are substantial. As of June 2026, the median time in title for firefighters was 8.1 years, more than double the 3.8 years for EMTs, and nearly three years greater than the 5.4 years for paramedics.[vi] The gap persists at the 75th percentile of job duration, suggesting that EMS titles function as shorter-term positions while firefighting represents a long-term *career*.

[v] EMS Supervisors refers to EMS Lieutenants.

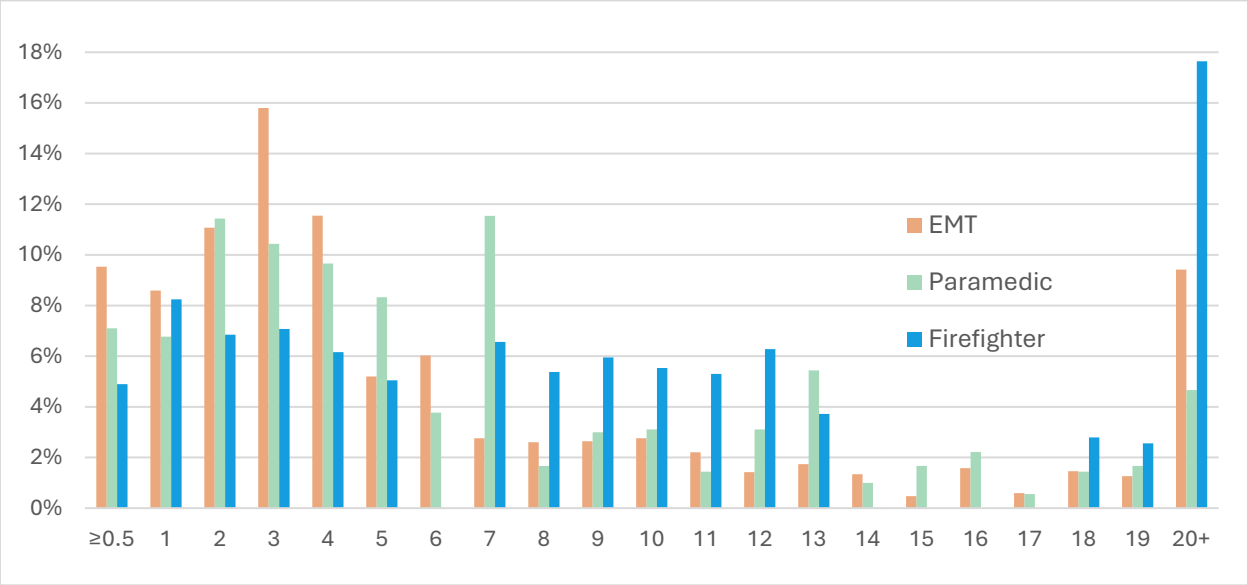
[vi] Percentiles are a more robust measure of length of service in title, as some employees' seniority skews averages upward. Paramedics must have completed their EMT certification, so they often have experience in the title before beginning paramedic certification.

Table 1. Years in Title by Quartile for EMTs, Paramedics, and Firefighters

Years in Title, June 2026	EMT	Paramedic	Firefighter
25th Percentile	2.1	2.0	3.2
50th Percentile	3.8	5.4	8.1
75th Percentile	9.3	9.9	13.5

Source: City Human Resource Management System (CHRMS), NYC Office of the Comptroller

Chart 8. Years in Title for EMTs, Paramedics, and Firefighters, June 2026



Source: City Human Resource Management System (CHRMS), NYC Office of the Comptroller

Notes: Years in title as of June 30, 2026. Uniformed firefighters experienced a hiring freeze from August 2010 to July 2013 as a lawsuit accusing the FDNY of exams that discriminated against minorities progressed.[45, 46] The FDNY resumed hiring in 2012-2013. As such, there are no firefighters with roughly 14-16 years of experience. Other than the first category, figures are rounded to the nearest whole number.

One of the FDNY's primary goals is to provide high-quality emergency medical care, and research suggests that experience improves patient outcomes. One study found that survival rates increase once EMTs have more than four years and paramedics more than one year of experience (FDNY paramedics must be EMTs first, as is the case for most paramedics around the country).[47] A study found that for patients in ventricular fibrillation, "every additional year of experience of the medic in charge of implementing procedures such as intravenous line insertions, intubations, and provision of medications was associated with a 2 percent increase in the likelihood of survival."[48] In FDNY EMS, as of June 2026, most of the ambulance service workforce has less than five years in their title: 62 percent for EMTs and 54 percent for paramedics.

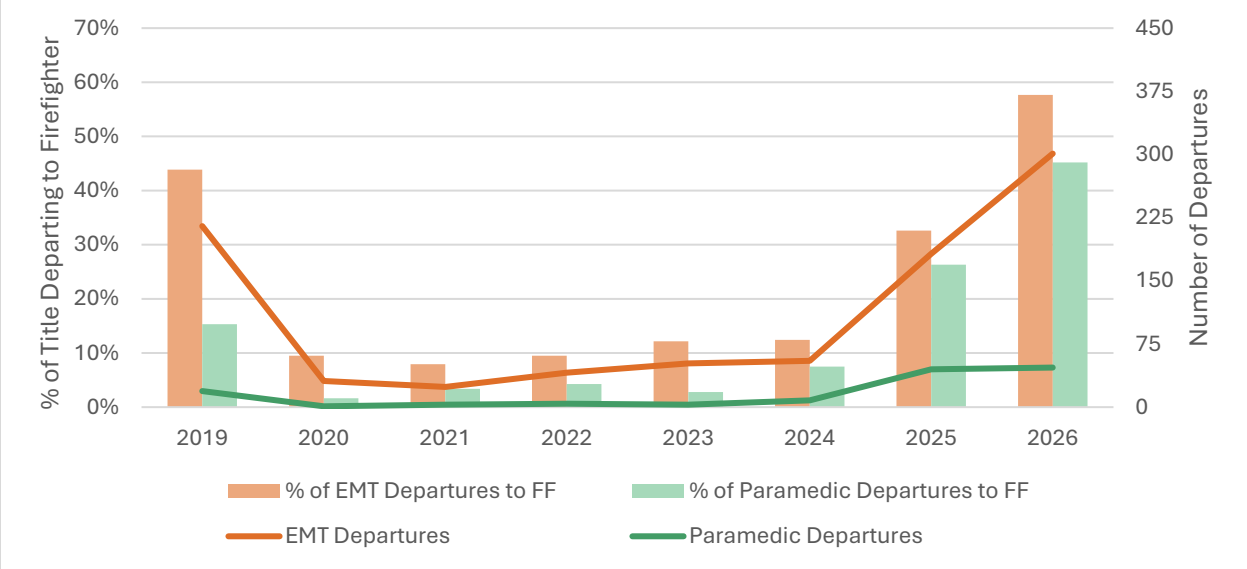
Promotion to Firefighter

The Promotion to Firefighter exam, offered approximately every four years to FDNY EMTs, paramedics, fire protection inspectors, and dispatchers, creates predictable spikes in EMS attrition. Eligible candidates with at least four years of service in the above titles may be promoted to firefighter after passing the exam.[49]

The pathway to firefighter encourages individuals to gain experience in the lower-paying titles, with the potential of higher-paying careers as firefighters down the road. It also serves as an important pipeline for increasing diversity within the uniformed firefighter service (see "Workforce Diversity and the Pay Parity Campaign").

Following the August 2016, and November 2023 exams--which resulted in lists of 1,483 and 1,813 qualified candidates, respectively--transfers from EMS to firefighter titles increased significantly in FY 2019, FY 2025, and FY 2026 (finalized list releases and subsequent transfers can take several years). [50, 51, 52, 53, 54]

Chart 9. EMT and Paramedic Departures: Share to Firefighter, FY 2019 – FY 2026



Source: City Human Resource Management System (CHRMS), NYC Office of the Comptroller

When EMTs and paramedics transfer to firefighter titles, they are no longer required to maintain advanced medical certifications and instead must retain only a CFR, a lower-level credential. **This shift means that thousands of hours of training and significant financial investment in clinical capacity are underutilized within the FDNY**.

Wages

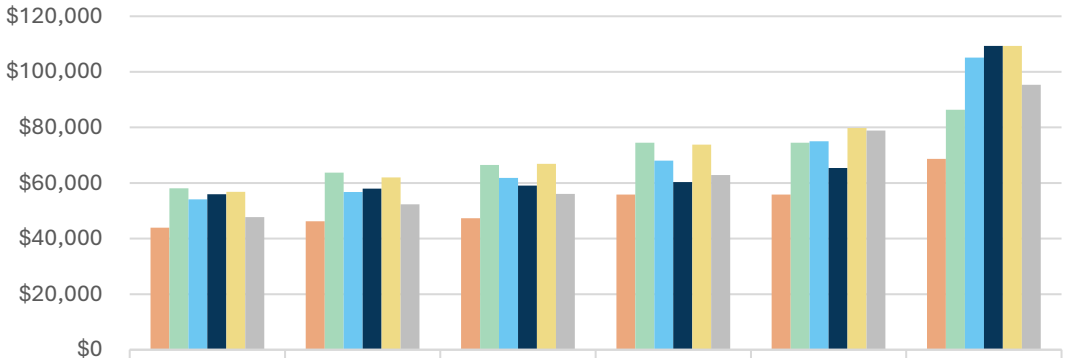
Another factor contributing to high turnover is the low salary for FDNY EMTs and paramedics. EMTs have the lowest starting salary of any City-employed first responder or uniformed employee (e.g. firefighter, police officer, correction officer, and sanitation worker). Due to their different collective bargaining agreements, the disparity in wages relative to their counterparts widens throughout their careers. The salaries for EMS titles shown here do not yet reflect the most recent round of collective bargaining; staff will receive retroactive wage increases covering backpay since 2022. In the meantime, the figures shown reflect what these staff are currently being paid and living on.

As shown in Chart 10, while starting salaries for EMTs and sanitation workers are similar ($44,000 and $45,000, respectively), firefighters, correction officers, and police officers start between $54,000 and $57,000. Paramedics, a role that requires extensive clinical training, start at $58,000.

After five and a half years of service, EMTs and paramedics earn base salaries of $68,700 and $86,348, respectively, compared to more than $100,000 for most uniformed personnel (with the exception of sanitation workers, at approximately $95,300). These differences reflect decades of collective bargaining that have produced significantly higher salary steps and schedules in the first five years for uniformed employees than for EMS personnel. From hire to year five, EMT and paramedic salaries increase by 56 percent and 49 percent, respectively, compared to 94 percent for firefighters, 95 percent for police officers, 92 percent for correction officers, and 100 percent for sanitation workers.

These salary differences drive higher overtime rates and ultimately higher pension benefits. For example, new FDNY uniformed retirees with at least 20 years of service received an average annual pension exceeding $177,000. [55, 56]

Chart 10: Baseline Salaries of Different Uniformed Employees and First Responders



	Starting	After 1.5 Years	After 2.5 Years	After 3.5 Years	After 4.5 Years	After 5.5 Years
EMT	$43,932	$46,207	$47,349	$55,840	$55,840	$68,700
Paramedic	$58,088	$63,705	$66,508	$74,514	$74,514	$86,348
Firefighter	$54,122	$56,788	$61,853	$68,039	$74,998	$105,146
Police Officer	$55,942	$57,976	$59,065	$60,363	$65,387	$109,352
Correction Officer	$56,838	$62,014	$66,887	$73,833	$79,806	$109,352
Sanitation Worker	$47,752	$52,332	$56,049	$62,853	$78,860	$95,316

Source: https://www.joinfdny.com/careers/firefighter/ (Firefighter); https://www.joinfdny.com/careers/ems/ (EMT/Paramedic); Salary and Benefits Overview (DOC); Executed Contract: Sanitation Workers (October 22, 2024) (Sanitation Worker); Notice of Examination 6311, 6312, and 6313 (all Police Officer exams), and 2017–2025 MOU between NYC and PBA, agreed to on April 3, 2023 (Police Officer)

Notes: Salaries for EMTs and Paramedics do not have step increases in year four and are held constant. Police Officer salaries based on latest MOU plus an additional four percent to reflect the contract period. Salaries for Sanitation Workers will increase on December 29, 2026. EMT and paramedic salaries do not include the unresolved contract that would retroactively increase salaries beginning in the summer of 2023, while other titles include wage increases from more recent contracts. Also, paramedic is *not* an entry level position and requires prior EMT experience. All information in this table reflects the above sources as of October 15, 2026.

Uniformed Status

The City assigns its full-time staff into three main categories: uniformed, pedagogical, and civilian. Pedagogical employees are teachers, while uniformed employees are those working in Police, Fire, Correction, and Sanitation roles. The classification is based on an employee's title regardless of whether the employee wears a uniform. EMTs, for example, wear uniforms and serve as first responders but are classified by the City under the third category, civilian employees. Civilian employees make up the remainder of the workforce, including case workers, other enforcement personnel such as park rangers, and administrative positions.

Through their unions, uniformed employees have negotiated labor contract terms that historically have resulted in different wage progressions, overtime, and leave rules than those provided to civilian employees. Changes to pension benefits are made through State legislation. Unions can advocate for pension benefits through the legislative process, resulting in differences across roles. For example, firefighters contribute three percent of their salary in Basic Member Contributions (BMCs), plus two to three percent of Additional Member Contributions (AMCs), to their pension and are able to retire after 20 years. In comparison, EMTs and paramedics, who contribute NYC Employees Retirement System (NYCERS) Tier 6 BMC amounts (ranging from three to 5.75 percent) and 6.25 percent in AMCs thereafter, must work 25 years to receive the full benefit.[vii] In addition, as noted above, uniformed employees also have higher salary progressions, particularly in the first five years, than their civilian counterparts.

In 1996, when EMS was transferred from NYC HHC to FDNY, EMTs and paramedics retained their civilian status and NYCERS benefits, and did not become a part of the firefighter union.

Local Law 19 of 2001 was passed to grant the unions representing EMTs, paramedics, and EMT supervisors the ability to collectively negotiate their wage rates, overtime, and time and leave rules.[57] Previously, these rights were limited to the uniformed personnel mentioned above. While this change allowed EMS to be considered "uniformed" for certain purposes like negotiating overtime, and time and leave rules, it did not make EMS uniformed in practice. EMTs, paramedics, and their supervisors have mostly received the

[vii] Basic Member Contributions are automatically applied based on pay rate and prior union negotiations, Additional Member Contributions are only applicable to special plans, as in this case, where EMS members can take advantage of early service retirement after 25 years of service, regardless of age.

same pattern wage increases as other civilian employees. However, at the end of its 2018 - 2022 contract, Local 2507 (EMTs, paramedics, and fire inspectors) received a four percent raise, an additional $3,000 maximum salary and a six percent differential for training to respond to low-acuity mental health calls (B-HEARD). EMS personnel have also received some carve-outs to pension benefits–for example, the ability to retire after 25 years of service, regardless of age. [58]

Prior to his election, former mayor Eric Adams promised pay equity for EMS workers that would require the salaries of EMTs and paramedics to increase to firefighter levels.[59] Mayor Mamdani's administration has appeared supportive of pay raises, while falling short of calling for parity, and his Fire Commissioner Lillian Bonsignore--the first former EMS responder to serve as FDNY Commissioner--is a vocal supporter of pay parity. To change pay patterns, the City's Office of Labor Relations (under the direction of the Mayor) and DC37 would need to agree to a wage increase for EMS workers that exceeds that given to other non-uniformed workers.

Workforce Diversity and the Pay Parity Campaign

The FDNY's emergency response workforce is marked by a persistent demographic divide. As of October 2025, EMS personnel were 64 percent people of color and 26 percent female. In contrast, fire titles were 68 percent white and only two percent were women.[60]

These disparities have been the subject of litigation. A prior court case found that the City and the FDNY used written examinations with discriminatory effects, resulting in approximately $99 million awarded to Black and Hispanic claimants.[61] More recently, in September 2024, U.S. District Court Judge Analisa Torres certified a class of 4,500 to 5,000 FDNY EMS workers alleging violations of the Civil Rights Act, including claims of wage suppression, discriminatory pay practices, and denial of employment opportunities based on sex, gender, and/or race.[62] [63] The Department has expanded its retention practices for people of color, and the promotion to firefighter pathway has continued to move people of color and women from EMS into firefighting roles. These efforts should shift the composition of uniformed ranks but do not address the compensation differential between the EMS workforce and firefighters.[64,65]

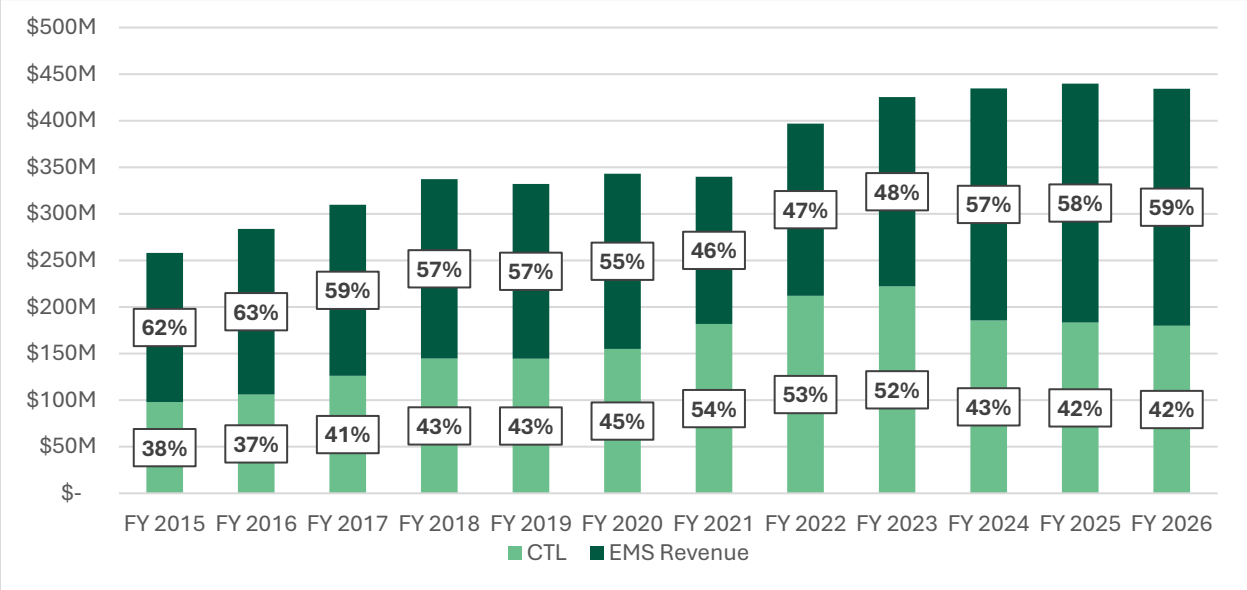
There is also a campaign to raise the salaries of EMS personnel to levels comparable with FDNY firefighters and NYPD police officers, which unanimously passed in the City Council in May 2020.[66] Higher compensation for EMS personnel may offer a more direct and immediate path toward improving equity across the emergency response workforce; the final section of this report provides an estimated cost of providing it.

Structural Funding Gap

The operational and workforce challenges described above are compounded by a structural mismatch between the cost of EMS services and available reimbursement. Unlike fire response — which is fully funded by City resources regardless of incident type — ambulance transport allows EMS to bill for pre-hospital care, providing an important source of non-City revenue. However, reimbursement rates, particularly from public insurance programs, fall well below the cost of providing that care. As a result, City Tax Levy (CTL) is required to cover the remaining gap.

Between FY 2015 and FY 2026, EMS costs increased from $257 million to $434 million (68 percent), while revenues grew more slowly, from $160 million to $254 million (59 percent).[67,68] Over this period, costs have consistently exceeded revenue, reflecting the structural mismatch between the cost of service and reimbursement levels, although the City share, as depicted in Chart 11, has dropped slightly since the post-pandemic years. Reduced third-party EMS revenue was particularly pronounced during COVID-19, following an overall reduction in transport after citywide messaging to call 911 only for the most serious emergencies. As a result, the City's share of annual EMS funding increased to offset lower third-party revenue.[69]

Chart 11. Annual EMS Funding and Share by Source, FY 2015 – FY 2026



Source: NYC Financial Management System

Note: FY 2026 is preliminary. Final FY 2026 data will be available in October 2026.

Reimbursement Constraints

While FDNY sets its charges (or billable rates) based on the cost of providing services, payments from insurers are often significantly lower.

Medicare and Medicaid

Medicare and Medicaid, which together provide coverage for more than half of EMS patients, reimburse far below what FDNY charges.[70] Table 2 shows that, in New York City, Medicare reimburses $517 and Medicaid $250 for Basic Life Support (BLS) ambulance transport, compared to FDNY's charge of $1,793. These rates are set by federal and state policy, independent of the FDNY's charges.

Table 2. Current FDNY, Medicare, and Medicaid Ambulance Transport Rates

Type of Service	FDNY as of May 2023	FDNY as of July 2026	2026 Medicare	2026 Medicaid
Basic Life Support (BLS) Ambulance	$1,385	$1,793	$517	$250
Advanced Life Support (ALS) Ambulance 1	$1,680	$2,196	$614	$296
Advanced Life Support (ALS) Ambulance 2	$1,692	$2,212	$889	$429
Mileage ($ per mile of transport)	$20	$20	$9	$3

Source: Centers for Medicare and Medicaid Services, FDNY.

Note: Medicare rates are adjusted regularly, while the FDNY updates its rates from time to time through standard rulemaking procedures. Many of the Medicaid rates have not been updated since 2022/2023.

Non-Medicare/Medicaid Rates

Private insurance (~25 percent of patients in FY 2019) and self-pay patients (~20 percent of patients in FY 2019) are billed at FDNY rates. FDNY's charitable care policy limits full cost recovery for eligible uninsured patients.[viii]

In response to rising costs, FDNY has increased its ambulance billing rates in recent years (in part contributing to the improving EMS revenue rates in Chart 11 above). As shown in Table 3 below, between 2012 and the most recent change in July 2026, the BLS rate more than doubled, far outpacing inflation. ALS rate increases, while less significant, were also above inflation.

Table 3. FDNY Ambulance Billing Rates Since 2012

Type of Service	Mar-12	Mar-17	Jan-21	May-23	July-26	% Increase from 2012
Basic Life Support Ambulance	$704	$775	$900	$1,385	$1,793	155%
Advanced Life Support Ambulance 1	$1,190	$1,310	$1,525	$1,680	$2,196	85%
Advanced Life Support Ambulance 2	$1,290	$1,420	$1,625	$1,692	$2,212	71%
Additional Charges:						
Mileage	$12/mile	$15/mile	$15/mile	$20/mile	$20/mile	67%
Provision of Oxygen	$60	$66	$66	$66	$66	10%

Source: FDNY

Unrealized Medicaid Revenue

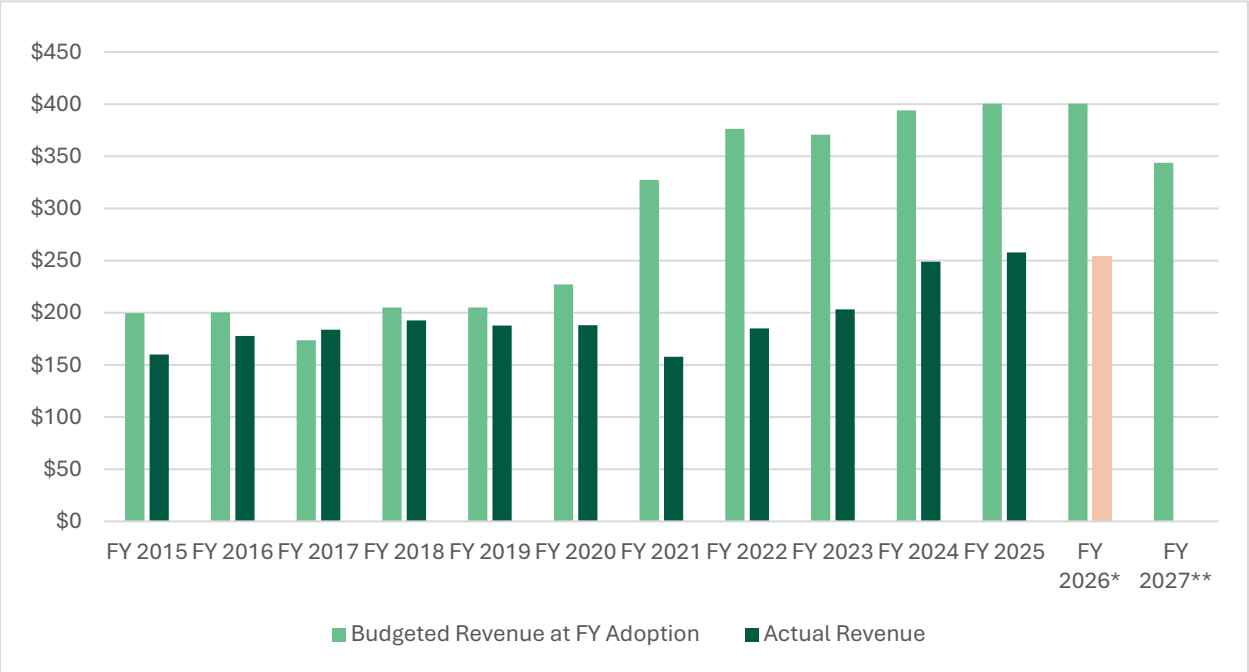
The City has sought to address the low Medicaid reimbursement rate. In FY 2021, the New York State Department of Health submitted a request for an amendment to its Medicaid State Plan that would permit public emergency medical transportation entities (like FDNY EMS) to be reimbursed through a supplemental Medicaid reimbursement payment based

[viii] The most recent publicly available payor mix information is from FY 2019.

on the actual cost of service, rather than the fixed rate. This Medicaid program, known as Certified Public Expenditure (CPE), would effectively increase the amount received by these systems.[71]

Following the submission of this request, FDNY added $128 million in baselined federal funding to the FY 2021 Adopted City budget in anticipation of an increase in CPE Medicaid reimbursement. Years later, the application remains pending with the Centers for Medicare and Medicaid Services (CMS).

Chart 12. FDNY EMS Revenue, Planned and Actual (FY 2015 – FY 2026)



Source: NYC Financial Management System

Note: Actual revenue booked as of the close of each fiscal year. FY 2026 shows budgeted amount as of FY 2027 Adopted Budget and Financial Plan. Final FY 2026 data will be finalized in October 2026 and is a different color to reflect that it is not final. The FY 2027 amount of $344 million is continued through FY 2028 and the outyears.

As a result, each year after FY 2021, the City's Office of Management and Budget (OMB) reduced planned federal revenue for EMS late in the fiscal year and replaced it with CTL ($210 million in FY 2022, $190 million in FY 2023, $150 million in FY 2024, $144 million in FY 2025, and $146 million in FY 2026). As part of the May 2026 Financial Plan, the City finally removed the assumption that the CPE application will be approved and lowered anticipated federal revenues for EMS accordingly.

Pay Parity Cost Estimate

Local 2507, the union that represents EMTs and paramedics, has been without an active contract since July 29, 2022, due to a dispute over pay. The union is seeking pay parity with firefighters, as well as the pattern of pay increases provided to uniformed employees under the most recent round of collective bargaining. As typical, uniformed employees received larger pay increases than civilian employees, the category in which EMTs and paramedics are currently classified.[72]

The Comptroller's Office analyzed the potential fiscal impact of these requests. The analysis covered EMTs, paramedics, and EMS Supervisors, accounting for approximately 4,100 staff as of June 2022, the end of the fiscal year just before the union's contract expired. Estimated salaries for staff in each title as of 2022 were increased to reflect pay parity using the following approach:

- EMTs: The salary scale was increased to mirror the June 2022 firefighter salary scale, starting at $50,524 and rising to $98,155 after five years.
- Paramedics: The starting salary was increased to the salary of a firefighter with three years of service ($63,515) reflecting additional requirements for paramedics, then increased proportionally to the year-over-year firefighter salary changes (five percent from starting to year one, nine percent from year one to two, etc.), resulting in a top paramedic salary of $123,393 after five years.
- EMS Supervisors: Because there is no formal annual pay scale for this title, the analysis used a ratio-based approach. In 2022, the average salary for EMS supervisors was 18 percent higher than the average salary for paramedics. Applying that same 18 percent differential to the newly calculated average paramedic salary of $109,484 produces a new EMS supervisor salary of $129,143.

Each title's annual salary cost was also increased by 16 percent to account for additional expenses not included in the base salary, such as overtime, differentials, and holiday pay.[ix] Based on these assumptions, if EMS workers were to receive initial pay parity with their firefighter counterparts based on 2022 salary levels, annual salary-related expenses alone would increase by $184 million, as shown in Table 4. This represents a 66 percent increase, from an estimated $279 million to $463 million per year.

[ix] Differentials assumed to include the six percent differential for B-HEARD.

In addition, achieving pay parity would also increase the City's fringe benefit costs. FICA/Medicare costs, MTA payroll taxes, and pension costs are calculated as a share of employee salaries and therefore would increase as salaries rise (pension costs increase with a two-year lag). The increase in pension costs only reflects the impact of the salary increase and not a potential change in benefit structure, which is discussed in more detail below. Health benefits are fixed regardless of pay levels and therefore would not increase.

Including the full-year pension impact and other fringe costs increases the estimated additional cost to $244 million annually for FY 2025 and out.

Layering in the most recent round of collective bargaining further increases these estimates. As uniformed status employees, firefighters have received higher cumulative pay raises of 18.8 percent compared to the civilian pattern of 16.2 percent over the last negotiation cycle. Should EMS workers receive the full uniformed pattern wage increases, the additional cost rises from $244 million to $348 million in FY 2027. The five-year impact over FYs 2023 through 2027 (reflecting the contract period) equals $1.39 billion.

However, part of this increase has already been accounted for in the City's Financial Plan, which assumes that EMS workers would receive the civilian pattern of wage increases.[73] That funded amount totals $163 million for FYs 2023 through FY 2027 and offsets the additional cost to the City by the same amount. **As a result, the total net impact for the contract period (inclusive of the *uniformed* pattern of pay increases) from the end of the prior EMS contract in late July 2022 through June 2027 would be $1.23 billion.** This estimate does not reflect recurring costs beyond FY 2027 that these raises would add to the Financial Plan that would result from the implementation of these increases. Nor does it include potential behavioral or operational impacts such as longer tenure or reduced overtime and training costs.

Table 4. Estimated Cost of Firefighter Pay Parity

$ in Millions	FY 2023*	FY 2024	FY 2025	FY 2026	FY 2027	Total
Increased Costs for Pay Parity						
Wages	$168	$184	$184	$184	$184	$904
Pension	$0	$0	$47	$47	$47	$142
MTA & FICA	$12	$13	$13	$13	$13	$64
Subtotal	$180	$197	$244	$244	$244	$1,110
Increased Costs for Uniformed Pattern						
+ Uniformed Pattern	$14	$29	$47	$64	$85	$240
+ Pension	$0	$0	$4	$8	$12	$24
+ MTA & FICA	$1	$2	$3	$5	$6	$17
Subtotal with Pay Parity	$195	$228	$298	$321	$348	$1,390
Amount funded	($9)	($19)	($32)	($45)	($59)	($163)
Net Amount Remaining	$186	$209	$266	$276	$289	$1,227

Source: NYC Office of the Comptroller

Note: These figures are estimates; actual negotiated outcomes between the City and the EMS unions may differ. Wages reflect total compensation, including overtime, shift differentials, and holiday pay. All pension rates are based on the FY 2027 civilian pension rate of 25.8 percent applied to the increase in salaries. Pension contributions are lagged by two years. Amount funded corresponds to the budgeted pattern of wage increases for civilians in the 2021-2026 round of collective bargaining. *FY 2023 is prorated for 11 months, since the contract ended in late July 2022, a month into the new fiscal year.

EMS workers also receive less generous pension benefits than those provided to members of the uniformed coalition. Key differences include employee contribution rates and the years of service required to qualify for full retirement benefits. If EMS workers were to receive benefits closer to those provided to uniformed employees, City costs would increase further. However, the extent to which pension benefits could change is not currently known, as changes are subject to applicable State law.

As an example, legislation currently introduced in the New York State Senate would establish a 22.5-year retirement program for members of the New York City Employees'

Retirement System (NYCERS) employed as EMTs and paramedics.[74] (As previously discussed, firefighters can retire after 20 years, compared to EMTs and paramedics who must work 25 years to receive the full pension benefit, *if* they contribute 6.25 percent of additional member contributions). Based on June 30, 2025 salary data, the City's Office of the Actuary estimated the change to 22.5 years would increase City costs by $31 million in FY 2027 with similar annual impacts through the end of the financial plan period in FY 2030.

Another proposed piece of legislation would cap combined basic member and additional member contributions at 9.25 percent, lowering many members' current total contribution rates towards their full pension. Also based on June 30, 2025 salary data, the City's Office of the Actuary estimated this change would increase City costs by $4 million in FY 2027, increasing to $5 million by FY 2030.[75] If EMS workers' salaries were to increase above June 30, 2025 levels, the estimate of the legislation's impact would also increase.

This analysis also does not include additional potential costs related to the ongoing class-action litigation involving FDNY EMS workers discussed earlier. The case is in discovery. While it is still too early to provide an accurate estimate of potential cost to the City, exposure could be substantial.

Private Sector Salary Comparison

The private sector offers a second benchmark for EMS pay. As discussed earlier, some voluntary hospitals operate ambulances that are also dispatched through the FDNY-run 911 system, and account for one-third of New York City's ambulance tours. The Comptroller's Office analyzed the potential fiscal impact of an FDNY-EMS wage structure modeled on the higher EMS salaries at several voluntary hospitals in NYC.

Using a methodology similar to the firefighter pay parity analysis described above, the Comptroller's Office adjusted the 2022 base pay rates for EMTs, paramedics, and EMT supervisors to match those of comparable positions at selected hospitals, then applied the relevant annual wage increases. The estimate also includes the 16 percent adjustment for additional compensation costs for overtime, shift differentials, and holiday pay. Associated salary-based FICA/Medicare costs, MTA payroll taxes, and pension costs (with a two-year lag), were also included. Differences in fringe benefits between the private and public sectors were *not* factored in.

Under this scenario, additional expenses for EMTs, paramedics, and EMS supervisors would reach $157 million in FY 2027, relative to projected expenses before a new contract.

The cumulative additional cost over FY 2023 through FY 2027 would total $515 million. These costs are partially offset by $163 million in labor reserve funds budgeted for EMS employees to receive the civilian-pattern level of wage increases. **After accounting for this offset, the estimated net cost over the contract period, from late July 2022 through June 2027 would be $352 million.**

Table 5. Private Sector Parity Estimate

$ in Millions	FY 2023*	FY 2024	FY 2025	FY 2026	FY 2027	Total
Wages (including annual increases)	$43	$70	$91	$109	$124	$437
MTA + FICA	$3	$5	$6	$8	$9	$31
Pension	$0	$0	$5	$18	$23	$47
Subtotal	$46	$75	$102	$135	$157	$515
Amount already funded in Labor Reserve	($9)	($19)	($32)	($45)	($59)	($163)
Net Total	$37	$56	$71	$90	$98	$352

Source: NYC Office of the Comptroller

Note: These figures are estimates; actual negotiated outcomes between the City and the EMS unions may differ. Wages reflect total compensation, including overtime, shift differentials, and holiday pay. All pension rates are based on the FY 2027 civilian pension rate of 25.8 percent applied to the increase in salaries. Pension contributions are lagged by two years. Amount funded corresponds to the budgeted pattern of wage increases for civilians in the 2021-2026 round of collective bargaining. *FY 2023 is prorated for 11 months, since the contract ended in late July 2022, a month into the new fiscal year.

Conclusion

FDNY EMS plays a central role in the City's emergency response system, with medical incidents now accounting for the majority of FDNY emergencies. However, the system is under increasing strain. Paramedic headcount has stayed essentially flat, even as life-threatening incidents have grown by more than 20 percent, and EMTs and paramedics remain in their titles for far less time than firefighters do. Lower wages and a growing share of life-threatening incidents contribute to high turnover and heavy reliance on overtime, a costly cycle that makes it harder to maintain an experienced workforce. At the same time, response times for medical incidents have continued to rise across nearly every stage of

the response process, with both ambulances and fire companies taking longer to reach patients.

The City's compensation structure should reflect the importance of maintaining a stable and experienced emergency medical workforce. Firefighters, EMTs, and paramedics perform different functions, but all are essential to life-safety services. The extraordinary volume of medical emergencies means EMS personnel carry out much of the FDNY's day-to-day response work. Yet EMS staff are underpaid relative to firefighters and even private sector counterparts, particularly with their current salaries still reflecting 2022 wage levels.

The City should move quickly to reach a labor agreement, with the objective of bringing EMS salaries considerably higher. Narrowing the wage gap between EMS personnel and firefighters could play an important role in helping to stabilize the workforce, preserve clinical experience, and reduce training needs. Achieving more competitive pay would require significant City funding in addition to the civilian workforce pattern cost that has already been budgeted. Such additional resources are unlikely to be generated by ambulance billing because reimbursement rates already do not cover the cost of service, though it's possible some savings are achieved through reduced overtime and training costs.

Taken together, changing incident demand, workforce instability, and structural service revenue shortfalls illustrate the scale of the challenge facing EMS in maintaining reliable emergency services. Pay parity alone is unlikely to substantially lower emergency response times, though increased funding, more competitive compensation, and improved retention could ease operational pressures and contribute to better response times overall. It is therefore important that, alongside changes in compensation, the City should also start considering broader changes to the structure, operations, and overall service delivery model of its emergency medical services.

Appendix

Table 6: Responsibilities and Differences by Medical-First Responder Types

	Certified First Responder with Defibrillation	FDNY Emergency Medical Technician	Paramedic
Governing authority	New York State Department of Health (NYS DOH) and the Regional Emergency Medical Advisory Committee (REMAC)	NYS DOH and REMAC	NYS DOH and REMAC
Certification Level	CFR-D	NYS EMT-B	NYS EMT-P
Prerequisite Training	N/A	N/A	NYS EMT Certification
Training			
Minimum Training Hours	For FDNY – part of firefighter training, outside of FDNY – 50-60 hours	480	1,200 to 1,800
Certification Exam	CFR-D	EMT-B	AEMT-P
CPR	Yes	Yes	Yes
Scope of Abilities			
IV/IO Access	No	No	Yes
Administer Medicine	No	No/Limited	Yes
Patient Transport	No	Yes	Yes
Cardiac Monitoring	No	No	Yes
Intubation	No	No	Yes
FDNY Specific			
Continuing education?	Yes	Yes	Yes
Recertification period?	Four years	Four years	Four years

Sources: https://www.health.ny.gov/professionals/ems/pdf/23-07.pdf, https://nyc-business.nyc.gov/nycbusiness/description/certified-first-responder-cfr-certificate, https://nycremsco.org/about-us/, https://www.joinfdny.com/careers/ems/, https://www.joinfdny.com/careers/paramedic/, https://law.justia.com/cases/federal/district-courts/new-york/nysdce/1:2022cv10336/590659/139/, https://www.health.ny.gov/professionals/ems/, https://regulations.justia.com/states/new-york/title-10/chapter-vi/part-800/emergency-medical-services-personnel/section-800-17/

Table 7: Incident Data by Source and Definitions

Emergency Medical Incidents: Incident Volume

Data Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
LL119 (Ambulances)	1,032,975	1,114,911	1,179,810	1,201,800	1,174,785	1,138,414
Open Data (LT + NLT) (Ambulances)	1,029,973	1,138,085	1,183,952	1,201,849	1,186,143	1,144,468
MMR (Ambulances)	1,388,043	1,531,959	1,613,316	1,644,446	1,615,531	1,605,979

Data Source	Definition
LL119 (EMS)	Cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3) + Drug overdose, sick, pain, etc. (Segment 4-8)
Open Data (EMS)	Cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3) + Drug overdose, sick, pain, etc. (Segment 4-8)
MMR (Ambulances)	Total 911 emergency medical incidents (Segment 1-8).

Life-Threatening Emergency Medical Incidents: Incident Volume

Data Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
LL119 (EMS)	453,371	470,357	517,809	548,330	535,223	524,967
Open Data (EMS)	452,205	480,240	523,236	547,121	539,198	527,006
MMR	515,598	564,412	605,140	633,361	620,467	610,771

Data Source	Definition
LL119 (EMS)	Cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3)
Open Data (EMS)	Cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3)
MMR	The number of highest-priority medical incidents (Segment 1-3), such as incidents of cardiac arrest, choking, unconsciousness, difficulty breathing, and major burns and trauma receiving an FDNY response.

Life-Threatening Medical Incidents Responded to by Fire Companies: Incident Volume

Data Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
LL119	149,362	126,991	151,168	151,922	164,248	163,451
Open Data	185,133	177,689	189,114	189,979	202,133	203,987
MMR	315,172	336,718	363,617	388,652	371,517	357,308

Data Source	Definition
LL119	Cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3). (Assumed only incidents where a fire unit arrived before an ambulance are included in this category.)
Open Data	Cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3)
MMR	The number of life-threatening incidents that are responded to by fire (CFR-D) units.

Structural Fire (Fire Companies): Incident Volume

Data Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
LL119	12,718	10,590	12,862	12,649	12,852	13,532
Open Data	12,684	10,813	12,835	12,597	12,848	13,517
MMR (non-residential + residential)	24,359	23,387	23,904	24,009	25,067	26,378

Data Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
LL119 (EMS)	453,371	470,357	517,809	548,330	535,223	524,967
Open Data (EMS)	452,205	480,240	523,236	547,121	539,198	527,006
MMR	515,598	564,412	605,140	633,361	620,467	610,771

Table 8: Response Time Data by Source and Definitions

End-to-End Response Time: Life-Threatening Medical Incidents (Ambulances)

Data Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
LL119 (EMS)	9:36	10:18	10:44	10:54	11:26	13:16
Open Data (EMS)	9:34	10:17	10:42	10:52	11:21	13:09
MMR (EMS)	9:34	10:17	10:43	10:52	11:21	13:09

Data Source	Definition
LL119	End to End Detail: average response time to life-threatening medical emergencies by ambulance units. Duration of time between a report of a segment 1, 2 or 3 medical emergency to a 911 operator and the time when the first ambulance unit arrives on the scene.
Open Data	End-to-end response time for incidents categorized as: cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3) with ambulance responses. Response time is calculated using call to agency arrival, which is the duration from when the call enters the phone system until a unit arrives on the scene.
MMR (EMS)	End-to-end average response time to life-threatening medical emergencies by ambulances: measures the average response time for the total length of a 911 call for life-threatening medical emergencies (incidents of cardiac arrest, choking, unconsciousness, difficulty breathing, and major burns and trauma) from the instant a caller finishes dialing 911 to the time when the first ambulance or non-transport Advanced Life Support “fly car” (a vehicle containing two paramedics) arrives on scene, including the time it takes for the NYPD call taker to conference in the FDNY emergency medical dispatcher.

End-to-End Response Time: Life-Threatening Medical Incidents (Fire Companies)

Data Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
LL119	8:30	9:07	9:24	9:37	9:42	10:41
Open Data	9:48	10:36	11:08	11:29	11:33	13:09
MMR	8:29	9:01	9:24	9:37	9:42	10:41

Data Source	Definition
LL119	End to End Detail: average response time to life-threatening medical emergencies by fire units. Duration of time between a report of a segment 1, 2, or 3 medical emergency to a 911 operator and the time when the first fire unit, which includes ladders and engines only, arrives on the scene. Only incidents where a fire unit arrived before an ambulance unit are included in this category.
Open Data	End-to-end response time for incidents categorized as: cardiac arrest, choke, anaphylactic shock, major burn, etc. (Segment 1-3) with fire company responses. Response time is calculated using call to agency arrival, which is the duration from when the call enters the phone system until a unit arrives on the scene.
MMR	End-to-end average response time to life-threatening medical emergencies by fire companies: measures the average response time for the total length of a 911 call for life-threatening medical emergencies (incidents of cardiac arrest, choking, unconsciousness, difficulty breathing, and major burns and trauma) from the instant a caller finishes dialing 911 to the time when the first ambulance, fly car (a vehicle containing two paramedics) [or] fire unit arrives on scene, including the time it takes for the NYPD call taker to conference in the FDNY emergency medical dispatcher.

Response Time Methodology

The Comptroller's Office reviewed three data sources for this analysis: NYC Open Data, the Mayor's Management Report (MMR), and Local Law 119 (LL119) reports. Open Data is the most robust source for response time and call volume information. It provides weekly data covering more than 10 years, broken out by incident segment and incident type. The other sources report only annual (MMR) or monthly (LL119) figures and offer less detail.

- The analysis assumes that an Advanced Life Support (ALS) ambulance responds to every life-threatening medical incident, even when a fire company arrives first.
- For weeks that span two fiscal years, data are assigned to the fiscal year containing four or more of their days.
- "Call to" time stamp data was used to develop the segment breakout for life-threatening EMS responses, by calculating the difference between each sequential step.

Table 9: Pension and Benefit Differences by Pension Fund: FDNY EMS, Fire, Police, Sanitation and Correction

Agency/ Title	Pension Fund	Tier	Membership Date	Employee % Contribution	Minimum for Full Benefit	Benefit at retirement	Variable Supplements Fund- Service Retirees
EMT/ Paramedic	NYCERS	Tier 6	4/1/2012 or after	See Salary Band Tier 6 Table below plus additional 6.25% of gross wages (AMC)	25 years	50% of FAS for first 25 yrs plus 2% of FAS for each additional year up to a maximum of 30 yrs of service	N/A
Firefighter	Fire	Tier 3 Enhanced	6/15/16 & after and who elected to join	3% for a maximum of 25 years plus 2% for a maximum 25 yrs. (See Note 5)	20 Years	50% FAS less 50% of social security benefit estimate commencing at 62	$12,000
Police Officer	Police	Tier 3 Enhanced	4/1/17 & after and who elected to join	3% for maximum of 25 years, additional 1% for a maximum of 25 yrs - required to be reviewed by Actuary every 3 yrs (AMC)	20 Years	50% FAS less 50% of social security benefit estimate commencing at 62	$12,000
Sanitation Worker	NYCERS - Sanitation	Tier 3 - 22yr Plan	4/1/2012 or after	3% for 25 years credited service, plus 1.4% for 25 yrs - AMC. (see Note 3)	20 Years	50% FAS less 50% of social security benefit estimate commencing at 62	
Correction Officer	NYCERS - Correction	Tier 3 - 22yr Plan	4/1/2012 or after	3% for 25 years credited service, plus AMC of 1.3% for 25 yrs (see Note 4)	20 Years	50% FAS less 50% of social security benefit estimate commencing at 62	$12,000

Notes:

Salary Band Tier 6	Current Basic Member Contributions
$45,000 or less	3.00%
$45,001 up to $55,000	3.00%
$55,001 up to $75,000	3.00%
$75,001 up to $100,000	4.00%
$100,001up to $125,000	5.25%
$125,001 and above	5.75%

Note:

1: EMS Tier 6 - if older than age 25 upon being mandated into the plan will be given option to not participate and join 63/5 yr plan; for Tier 4 option for 62/5 or 57/5.

2: If you joined NYCERS and became a member of the Uniformed Sanitation Force between April 1, 2012, and August 31, 2016, you had the option to join the Uniformed Sanitation Force 22-Year Enhanced Disability Retirement Plan (SA-22E) by February 28, 2017. This option has now expired. All members who join NYCERS after April 1, 2012, and become a Uniformed Sanitation Force member on or after September 1, 2016, are mandated into the SA-22E Plan and do not have the option to join any other plan unless they change titles.

3a: In addition to Basic Member Contributions (BMCs) of 3% of gross wages, participants in the SA22E Plan are required to pay Additional Member Contributions (AMCs) from the plan effective date (September 1, 2016) until retirement at the following rates: ▪ 1.3% of gross wages through June 30, 2025▪ 1.4% of gross wages effective July 1, 2025. The current AMC rate will expire on June 30, 2028. The Actuary reviews the AMC rate every three years to determine if this rate fully funds the benefit. Should it be determined that an increase in contributions is needed to fund the benefit, the changes will be prospective.

3b: AMCs are maintained in the Retirement Reserve Fund (RRF). AMCs are Federal tax-deferred for mandatory participants of the SA22E Plan (Uniformed Sanitation Force

members who become participants in the SA-22 Plan on or after September 1, 2016), meaning that you do not pay Federal taxes on the contributions, only New York State and local taxes. AMCs are NOT Federal tax-deferred for SA-22 Plan participants who voluntarily ELECT the SA22E Plan. AMCs are not refundable or transferable to another public retirement system within New York State. Note: Contributions made while on Union Leave are not Federal tax-deferred for either voluntary or mandatory participants in the SA22E Plan.

4a: In addition to Basic Member Contributions (BMCs) of 3% of gross wages, participants in the CF22E Plan are required to pay Additional Member Contributions (AMCs) from the plan effective date (January 1, 2017) until retirement at the following rates: ▪ 0.8% of gross wages through June 30, 2019, ▪ 0.9% of gross wages through June 30, 2025, ▪ 1.3% of gross wages effective July 1, 2025. The current AMC rate will expire on June 30, 2028. The Actuary reviews the AMC rate every three years to determine if this rate fully funds the benefit. Should it be determined that an increase in contributions is needed to fund the benefit, the changes will be prospective.

4b: AMCs are maintained in the Retirement Reserve Fund (RRF). AMCs are Federal tax-deferred for mandatory participants of the CF22E Plan (Uniformed Correction Force members who for mandatory participants of the CF22E Plan (Uniformed Correction Force members who become participants in the CF-22 Plan on or after January 1, 2017), meaning that you do not pay Federal taxes on the contributions, only New York State and local taxes. AMCs are NOT Federal tax-deferred for CF-22 Plan participants who voluntarily ELECT the CF22E Plan. AMCs are not refundable or transferable to another public retirement system within New York State. Note: Contributions made while on Union Leave are not Federal tax-deferred for either voluntary or mandatory participants in the CF22E Plan.

5: The Enhanced Plan members are required to contribute the basic 3% and an additional 2% of pensionable salary for the first 25 years of credited service (RSSL § 517). The rate of additional contributions may range from 2% to 3%, depending on specified future cost calculations, and are evaluated every three years as per section 414(h) of the Internal Revenue Code, but are subject to state and local income taxation. For members appointed before September 8, 2016, who opted to join the Enhanced Benefit Plan, the additional contributions are taxable under federal, state and local regulations, and will continue until the 25th year of credited service.

Acknowledgements

This report was prepared by Jack Kern, Principal Budget and Policy Analyst, with support from Krista Olson, Deputy Comptroller for Budget, Krzysztof Haranczyk, Director of Budget Analysis & Research, Francesco Brindisi, Executive Deputy Comptroller for Budget and Finance, with analysis support from Nicholas Routon Dodds, Budget Research Analyst, Kieran Persaud, Assistant Director of Budget Oversight, Rosa Charles, Senior Director of Labor Budget, and Elizabeth Brown, Executive Director of Budget Oversight. Archer Hutchinson, Creative Director, led the design, with assistance from Rakeeb Hossain, College Aide – Web Developer, and Martina Carrington, Web Developer.

Endnotes

[1] Fire Department of New York. (n.d.). *Overview*. Retrieved from Fire Department, City of New York: https://www.nyc.gov/site/fdny/about/overview/overview.page

[2] The six largest agencies in order: NYC DOE, DSS, NYPD, DHS, ACS, DOHMH.

[3] *Hua, C., & Swersey, A. J. (2022). Cross-Trained Fire-Medics Respond to Medical Calls and Fire Incidents: A Fast Algorithm for a Three-State Spatial Queuing Problem.* Manufacturing & Service Operations Management, 3177-3192. https://pubsonline.informs.org/doi/10.1287/msom.2022.1140

[4] *Peck, M., Martin, J., & Maguire, B. J. (2022). A Short History of New York City's Emergency Ambulance Services.* Journal of Emergency Medical Services.

https://www.jems.com/major-incidents/a-short-history-of-new-york-citys-emergency-ambulance-services/

[5] *Joshua Bucher, M.D., Department of Emergency Medicine, UMDNJ-Robert Wood Johnson Medical School* https://archive.emra.org/about-emra/history/ems-history

[6] NYC Archaelogical Repository. (2025). *Consolidation of the Five-Borough City*. Retrieved from NYC Archeological Repository: The Nan A. Rothschild Research Center: https://archaeology.cityofnewyork.us/collection/nyc-timeline/consolidation-of-the-five-borough-city

[7] New York Department of Hospitals. (2026, April 27). *Historical background files on municipal hospitals for 1930 to 1972*. Retrieved from Collection Guides, The New York City Municipal Archives: https://a860-collectionguides.nyc.gov/repositories/2/accessions/1281

[8] NYC Health + Hospitals. (2026). *NYC Health + Hospitals Facts*. Retrieved from NYC Health + Hospitals: https://www.nychealthandhospitals.org/queenspsych/nychh-facts/

[9] Fire Department of New York. (2026, March 16). *The FDNY commemorates the 30th anniversary of the merger with New York City EMS*. Retrieved from FDNY News and Info: https://www.nyc.gov/site/fdny/news/SE0426/the-fdny-commemorates-30th-anniversary-the-merger-new-york-city-ems

[10] Sexton, J. (1996, October 27). EMS Merger Plan Wins Approval. New York Times, p. 35. https://www.nytimes.com/1995/10/27/nyregion/ems-merger-plan-wins-an-approval.html

[11] Pilgrim, E., O'Brien, K., Margolin, J., & Francis, E. (2020). EMS on the Front Lines Dealing with 'Madness,' Sleeping in Their Cars to Avoid Infecting Their Families. Retrieved from: https://abcnews.com/Health/ems-front-lines-dealing-madness-sleeping-cars-avoid/story?id=69901930

[12] EMSPAC. (2026). *FDNY Municipal*. Retrieved from EMSPAC - EMS Sectors: https://emspac.org/sectors/municipal/

[13] New York City Independent Budget Office. (2013). *Examining the City's Response to Medical Emergencies 1999-2011*. New York: New York City Independent Budget Office. Retrieved from: https://a860-gpp.nyc.gov/concern/nyc_government_publications/gx41mj64v?locale=en

[14] Pratt, F. D., Katz, S., & Pepe, P. E. (2007). *Prehospital 9-1-1 Emergency Medical Response: The Role of the United States Fire Service in Delivery and Coordination*. Retrieved from: https://www.cafsti.org/wp-content/uploads/Prehospital-9-1-1-Emergency-Medical-Response.pdf

[15] Hua, C., & Swersey, A. J. (2022). Cross-Trained Fire-Medics Respond to Medical Calls and Fire Incidents: A Fast Algorithm for a Three-State Spatial Queuing Problem. *Manufacturing & Service Operations Management*, 3177-3192: https://pubsonline.informs.org/doi/10.1287/msom.2022.1140

[16] City of New York. (2026). Incident Type Definitions. Retrieved from NYC 911 Reporting: https://www.nyc.gov/site/911reporting/reports/definitions.page

[17] American Red Cross. (2023, August 23). *ALS vs. BLS: Which certification is right for me?* https://www.redcross.org/take-a-class/resources/articles/difference-between-als-and-bls

[18] Fire Department, City of New York. (2019). Statistics - Citywide Performance Indicators. New York: FDNY. https://www.nyc.gov/assets/fdny/downloads/pdf/about/citywide-stat-2019-04.pdf

[19] See also Independent Budget Office's March 2026 Trends from a Decade: 2014-2024 Response Times to Medical Emergencies Getting Worse for a helpful description of what happens when someone dials 9-1-1 and the Citizens Budget Commission's November 2018 *Reviving EMS: Restructuring Emergency Medical Services in New York City* for further background.

[20] Griffiths, J. S. (2023). Fire Department of New York - An Operational Reference.

[21] FDNY EMS Bureau of Training. (2016). *CFR Program Handout Manual - January 2016 - v.3.* New York: NYC FDNY. https://www.nyc.gov/assets/fdny/downloads/pdf/join/join-cfr-manual.pdf

[22] Griffiths, J. S. (2023). Fire Department of New York - An Operational Reference.

[23] Fire Department of New York. (n.d.). *Overview*. Retrieved from Fire Department, City of New York: https://www.nyc.gov/site/fdny/about/overview/overview.page

[24] New York City Council. (2025). Report on the Fiscal 2026 Preliminary Plan, the Fiscal 2026 Preliminary Capital Commitment Plan and the Fiscal 2025 Preliminary Mayor's Management Report for the Committee on Technology. New York: New York City Council. https://council.nyc.gov/budget/wp-content/uploads/sites/54/2025/03/Office-of-Technology-Innovation-1.pdf

[25] New York City Council. (2024, November 1). Transcript of the Minutes of the Committee on Fire and Emergency Management jointly with Committee on Oversight and Investigations and Committee on Hospitals. Retrieved from New York City Council Legislative Research Center https://nyc.legistar.com/MeetingDetail.aspx?LEGID=21183&GID=61

[26] New York City Council. (2019, June 17). *Oversight – NYC private ambulances and citywide access to emergency medical services* (Hearing Transcript). Committee on Fire and Emergency Management. https://legistar.council.nyc.gov/MeetingDetail.aspx?ID=705066&GUID=44B86321-9AA9-4822-8F68-597B89C00F06

[27] New York City Council. (2024). Note on the Fiscal 2025 Executive Plan and the Fiscal 2025 Executive Capital Commitment Plan for the Fire Department of New York. New York: New York City Council. FDNY.pdf

[28] EMTs and paramedics have been operating under an expired contract since the end of FY 2023 (see labor section for additional labor details).

[29] Only includes staff under Unit of Appropriation 009, able to perform ambulance operations (EMS Trainees, EMTs, Paramedics, and Supervising EMTs)

[30] New York City Council. (2016). *Report on the Fiscal 2017 Preliminary Budget and the Fiscal 2016 Preliminary Mayor's Management Report - Fire Department.* New York: New York City Council. https://council.nyc.gov/budget/wp-content/uploads/sites/54/2016/05/057-FDNY.pdf

[31] New York City Council. (2019). Report of the Finance Division on the Fiscal 2020 Preliminary Plan and the Fiscal 2019 Preliminary Mayor's Management Report for the Fire Department of New York. 2019: New York City Council. https://council.nyc.gov/budget/wp-content/uploads/sites/54/2019/03/FDNY1.pdf

[32] New York City Mayor's Office of Operations. (2024). *Mayor's Management Report.* New York: New York City Mayor's Office of Operations. https://www.nyc.gov/assets/operations/downloads/pdf/mmr2024/2024_mmr.pdf . This figure is no longer reported in the MMR.

[33] Campanile, C. (2024, February 18). NYC responders taking longer to get to emergencies and fire deaths are rising, data shows. *New York Post*. https://nypost.com/2024/02/18/us-news/nyc-emergency-response-times-fire-deaths-keep-rising/

[34] Katz, M. (2024, July 1). Wait time for ambulances in NYC is the longest since the start of COVID-19. *Gothamist*. Wait time for ambulances in NYC is the longest since the start of COVID-19 - Gothamist

[35] Metropolitan Transit Authority. (2026). *Congestion Relief Zone Tolling First Evaluation Report.* New York: MTA. https://www.mta.info/document/195631

[36] New York City Council. (2024, November 1). Joint Hearing of the Committee on Fire and Emergency Management and the Committee on Oversight and Investigations. The New York City Council - File #: T2024-2631

[37] New York City Mayor's Office of Operations. (2026). *New York City Fleet Daily Service Report*. Retrieved from New York City Fleet Daily Service Report: https://www.nyc.gov/site/operations/performance/fleet-report.page

[38] Office of the State Deputy Comptroller for the City of New York. (2026). New York City Government Services: Fleet Management (Report No. 16-2026). https://www.osc.ny.gov/files/reports/osdc/pdf/report-16-2026.pdf

[39] New York City Mayor's Office of Operations. (2026). Mayor's Management Report. New York: NYC. https://www.nyc.gov/assets/operations/downloads/pdf/mmr2026/2026_mmr.pdf

[40] Fire Department of New York. (2025). *Strategic Plan 2025.* New York: New York City. Retrieved from https://www.nyc.gov/site/fdny/news/S2025/fdny-strategic-plan-2025

[41] New York City Council. (2024, April 1). Response to the Fiscal 2025 Preliminary Budget and Fiscal 2024 Preliminary Mayor's Management Report. https://council.nyc.gov/wp-content/uploads/2024/04/FY25-Prelim-Budget-Response.pdf

[42] New York City Mayor's Office of Operations. (2025, September). Fiscal Year 2025 Mayor's Management Report: Fire Department of New York. https://www.nyc.gov/assets/operations/downloads/pdf/mmr2025/2025_mmr.pdf

[43] New York City Council. (2025). Oversight - Working Conditions Within New York City's Emergency Response System. New York: New York City Council. https://legistar.council.nyc.gov/LegislationDetail.aspx?ID=7693608&GUID=EDBD6DEB-886A-45F3-8D00-E65E9B362642&Options=&Search=

[44] New York City Council. (2026). Oversight - Executive Budget Hearings - Fire and Emergency Management. New York: New York City Council.

https://legistar.council.nyc.gov/MeetingDetail.aspx?ID=1415367&GUID=B1254ACB-F12C-41AA-8356-4F0E1DB55060&Options=info|&Search=

[45] The Associated Press. (2010). *FDNY Hiring Freeze Ordered Amid Discrimination Battle*. CBS News. https://www.cbsnews.com/newyork/news/judge-orders-fdny-hiring-freeze-amid-discrimination-battle/

[46] U.S. v. City of New York (FDNY), 1:07-cv-02067 (United States District Court for the Eastern District of New York June 30, 2014). https://www.justice.gov/archives/crt-fdny/faqs

[47] Soo, L., Young, G. T., Skene, A., & Hampton, J. (1999). Influence of ambulance crew's length of experience on the outcome of out-of-hospital cardiac arrest . *European Heart Journal*, 535-540. https://academic.oup.com/eurheartj/article-abstract/20/7/535/443698

[48] Gold, L. S., & Eisenberg, M. S. (2009). The effect of paramedic experience on survival from cardiac arrest. Prehosp Emerg Care, 341-4. https://pubmed.ncbi.nlm.nih.gov/19499471/

[49] **12-307 a (4)(i) "**employees of the uniformed fire service shall also include persons employed at any level of position or service by the fire department of the city of New York as fire alarm dispatchers and supervisors of fire alarm dispatchers, fire protection inspectors and supervisors of fire protection inspectors, emergency medical technicians and advanced emergency medical technicians, as those terms are defined in section three thousand one of the public health law, and supervisors of emergency medical technicians or advanced emergency medical technicians."

[50] New York City Department of Citywide Administrative Services. (2023). *Promotion to Firefighter (Exam No. 4528)*. New York City Government Publications: https://www.nyc.gov/assets/dcas/downloads/pdf/noes/20244528000.pdf

[51] New York City Department of Citywide Administrative Services. (2016). Notice of examination: Promotion to Firefighter (Exam No. 7501). New York City Government Publications. https://www.nyc.gov/assets/dcas/downloads/pdf/noes/201707501000.pdf

[52] New York City Department of Citywide Administrative Services. (2017, October 17). Eligibility list for Firefighter (Prom) Exam No 7501. New York City Government Publications Portal. https://a860-gpp.nyc.gov/concern/nyc_government_publications/9k41zf16f?locale=en

[53] New York City Department of Citywide Administrative Services. (2025, January 13). The hiring list for Exam # 4528 – Firefighter. New York City Government Publications Portal. https://a860-gpp.nyc.gov/concern/nyc_government_publications/t148fm923

[54] Firefighter training requires the candidate to pass a computer-based exam, physical ability test, appropriate medical, psychological and background checks, and to complete an 18-week classroom and physical fitness program. Firefighters are required to learn about different types of threats, fire safety, basic emergency medicine, and fire extinguishment.

[55] New York City Office of Management and Budget. (2025). Fiscal Year 2026 Individual Employer Entry Age Normal Rates, Additional Salary Pension Expense Rates, and City Rates. New York: New York City OMB.

[56] Empire Center. (2026, September 29). Newly Retired NYC Firefighters Average Over $177k In Pensions. Retrieved from Empire Center: https://www.empirecenter.org/publications/newly-retired-nyc-firefighters-average-over-177k-in-pensions/

[57] City of New York. (2001). Local Law 19. To amend the administrative code of the city of New York, in relation to collective bargaining involving the uniformed forces in the city of New York. New York, New York.

[58] New York City Employees' Retirement System. (2026). *Emergency Medical Technician 25-Year Retirement Plan for Tier 4 Members (EMT-25)* (Brochure No. 936). New York City Employees' Retirement System: https://cms.nycers.org/app/uploads/2026/05/936.pdf

[59] (Marsh, 2021) https://nypost.com/2021/06/04/eric-adams-promises-pay-raises-for-emts-following-union-endorsement/

[60] New York City Council Terms and Conditions – Demographics Report (2025). Other uniformed City agencies show different demographic patterns. The Department of Correction (DOC) was 55 percent male, with uniformed staff who were 64 percent Black, 21 percent Hispanic, and eight percent white. The Department of Sanitation was 96 percent male, 50 percent of uniformed members were white, 27 percent Hispanic, and 18 percent Black. The NYPD was 78 percent male, with 37 percent white, 34 percent Hispanic, 17 percent Black, and 12 percent Asian.

[61] U.S. v. City of New York (FDNY), 07-cv-2067 (United States District Court for the Eastern District of New York May 2007). https://www.justice.gov/archives/crt-fdny/overview

[62] Faruqi & Faruqi, LLP. (2024, October 3). *New York City EMS Workers and Unions Granted Class Status in Race and Sex Bias Lawsuit*. Retrieved from Faruqi & Faruqi, LLP: https://www.faruqilaw.com/blog/967/new-york-city-ems-workers-and-unions-granted-class-status-in-race-and-sex-bias-lawsuit

[63] Maatman, G. L., Riley, J. A., & Slotnick, G. S. (2024, September 24). New York Federal Court Grants Class Certification To FDNY Emergency Medical Services First Responders In Pay Discrimination Suit Against New York City. Retrieved from Class Action Defense: https://blogs.duanemorris.com/classactiondefense/2024/09/26/new-york-federal-court-grants-class-certification-to-fdny-emergency-medical-services-first-responders-in-pay-discrimination-suit-against-new-york-city/

[64] New York City Council. (2022, November 3). *Council Votes to Improve Equity, Inclusion and Diversity at the New York City Fire Department*. Retrieved from New York City Council: https://council.nyc.gov/press/2022/11/03/2298/

[65] In September 2016, uniformed personnel were 82 percent white, decreasing to 71 percent by March 2024.

[66] New York City Council. (2020). *Meeting Minutes, Stated Thursday May 28, 2020.* New York City: New York City Council.

[67] This is only for reimbursement of ambulance transports (Budget Code 3100, Revenue Code 43900) and does not include any grants that FDNY EMS receives.

[68] Møller , T. P., Ersbøll, A. K., Tolstrup, J. S., Østergaard, D., Viereck, S., Overton, J., . . . Lippert, F. (2015). Why and when citizens call for emergency help: an observational study of 211,193 medical emergency calls. Scand J Trauma Resusc Emerg Med. https://pmc.ncbi.nlm.nih.gov/articles/PMC4632270/

[69] Eyewitness News ABC 7. (2021, December 29). Omicron Update NYC: FDNY reminds New Yorkers not to call 911 for COVID testing. *Eyewitness News ABC 7*. https://abc7ny.com/post/nyc-covid-omicron-variant-symptoms-booster-shot/11403308/

[70] Note: The payment FDNY-EMS currently receives for Medicaid Fee for Service (FFS) patients is a variable percentage of the amount the Health and Hospitals Corporation (H+H) receives from NYSDOH for Medicaid in-patient discharges. The costs of providing EMS are considered part of H+Hs operating costs. As a result, FDNY-EMS does not directly bill transported patients if they are Medicaid FFS (non-HMO) insured, and there is no direct relationship between the specific patients transported and the payment passed through to FDNY by H+H. *Health Care Compliance Policy Program and Operating Standards Emergency Medical Services*.

[71] New York State Department of Health. (2020). SPA #21-0006. Albany: New York State Department of Health. https://www.health.ny.gov/regulations/state_plans/status/non-inst/original/docs/os_2020-12-30_spa_21-06.pdf

[72] Freeman, D. (2025, October 8). EMS union urges city to 'Stand With' EMS workers. Local 2507. https://local2507.com/ems-union-urges-city-to-stand-with-ems-workers/

[73] The City funded 16.2 percent cumulative pay raises over five years for civilian workers in its most recent round of collective bargaining.

[74] S. 7916A, 2025–2026 Leg. Sess. (N.Y. 2025). NYS Senate Bill S7916-A, 2025-2026 session.

[75] S. 3960A, 2025–2026 Leg. Sess. (N.Y. 2025). NYS Senate Bill S3960-A, 2025-2026 session.