

Frequently Asked Questions: \$1,000 – Amended FY 2024 Salary Supplemental Pay to LEAs

- 1. How is the funding provided?** The funding is determined by the number of earned positions in the QBE Earnings formula for the amended FY 2024 allotment. The funded FTE count is included in the projected earnings. The QBE Earnings include all school and central level categorical positions earned, and includes custodians, bus drivers, nutrition employees, and nurses. Funding for custodians is based on reported positions; nursing is based on the formula positions earned; bus drivers is based on formula drivers earned plus those needed within 1.5 miles of the schools; and nutrition funding is based on percentage of overall enrollment. Funding is also provided for the CTAE, GNETS, RESA, and Preschool with Disabilities based on formula-earned positions.
- 2. When will the payment be received so we can plan for the salary payment date for our employees?** The salary supplements paid out to the school systems and RESAs on Friday, December 29, 2023. All positions will be funded in one lump sum payment via a automatic cash drawdown through the GAORS system. The payment is processed through Grant #855 – “Miscellaneous Adjustments and Payments.”
- 3. Will we get a list of names of employees covered?** No. Details on number of positions funded, along with the position categories, will be provided.
- 4. Which employees are eligible to receive the supplement?** Local boards of education, state charter schools, and RESAs have authority to determine which employees are eligible to receive the supplement. State funding provided should cover all positions earned through formulas or reported as of October 2023 based on the details provided above and it’s GaDOE’s expectation that all eligible positions, including those based in charter schools, receive the supplement.
- 5. Do the supplements have to be paid in FY 2024?** Yes, the supplements should be paid to the eligible employees during the 2023-2024 school year as soon as is practical and reasonable within each system. The intent is for payment as close to December 31, 2023 as possible.
- 6. Is the supplement subject to Teacher’s Retirement System (TRS) withholdings?** No, the salary supplement is not considered earnable compensation per TRS. This has been confirmed with the Teacher’s Retirement System.



- 7. What employer contributions are included in the supplement?** 1.45% of the employer portion of Medicare is included for all certificated positions. Both 1.45% Medicare and 6.2% Social Security employer portions are included for nutrition, bus drivers, and custodian positions.
- 8. Are part-time employees subject to the full \$1,000 salary supplement?** Funding is provided based on earned positions using the formulas, except for the custodian positions, which utilized the CPI reports. Local boards of education, charter schools, and RESAs have authority to determine which employees will receive supplements in their districts based on staffing needs and available funding. GaDOE's expectation is all eligible positions, including those based in charter schools, receive the supplement.
- 9. Are contracted employees included in the total number of employees that are funded for the salary supplement?** Contracted employees that are not reported as employees of the LEA on the CPI report are not included in the salary supplement that was calculated for custodians. All other positions funded were based on earned positions. Some of those earned positions could be filled with third-party contractors. Payments to third-party contracted employees are allowable with this supplemental payment or with other eligible funding sources. Please ensure any contracts with third-party vendors are updated according to your local policies and procedures.
- 10. Are Pre-K teachers housed in public schools eligible for the bonus?** Yes, however these employees (Pre-K teachers and assistant teachers) will be funded through Pre-K grants distributed by the Department of Early Care and Learning (DECAL).
- 11. Can we take the total dollar amount provided in the budget and allocate it among all staff, resulting in less than a \$1,000 supplement?** It is common for LEAs to staff above or below the number of formula funded positions for certified and non-certified personnel due to class size waivers and use of federal and local funds at the district level. The grants distributed for FY 2024 state funded supplements is based on formula earned positions and is intended to fund a \$1,000 for all such employees. Local boards of education, charter schools, and RESAs have authority to determine amounts of supplements in their districts based on available funding.
- 12. If our LEA has contracted employees, or other employees not funded, can we use any additional funding provided to provide those employees a supplement?** Yes, if there are remaining funds after all eligible employee categories are paid, the additional funds can be utilized for nonfunded employee positions based on local implementation.
- 13. If an employee was reported in October 2023 on the CPI report, but has since left employment with the LEA, is the LEA required to forward the supplement to the past employee?** No. The LEA should pay the supplement to all employees qualifying for the local supplement plan that are in active pay status on the pay date.

14. Will the LEA have to prepare a budget and request the funds to be drawn down?

No. The QBE earnings will be provided in one lump sum payment via a payment in GAORS on December 29, 2023. There will be no completion report necessary.

15. How do we record the salary supplement payments on the general ledger/accounting records?

The revenue will be recorded for all positions in Fund 100, Revenue Source 3800, Program Code 1462.

The expenditures will be recorded as follows:

QBE - Fund 100; Function (same as employee); Program Code 1462; Object Code 199; Facility – same as regular salary - school level

The Nutrition employees, Preschool with Disabilities, and GNETS can be processed through either Fund 100 or their respective Funds. If processed in the same fund as the regular payroll, the funds can be transferred over from Fund 100 to the respective funds in order to cover the cost of the supplement. No updates to the GNETS or Preschool with Disabilities budgets are necessary.

These codes will be utilized for all payments made from the General Fund for salary supplements, even if the supplements are funded with local dollars. If a supplement is provided from another funding source for unfunded positions, such as a federal grant, the budget will need to be amended and those salary supplement payments will post to the corresponding program code of that funding source.

16. Are salary supplements for employees not covered with the state funding allowable with ESSER funds?

Yes. Based on guidance received from the U.S. Department of Education, salary payments during the pandemic are considered an allowable use of ESSER funds. If ESSER funds are used to pay additional employees a supplement, a budget amendment will be required to be approved by the GaDOE ESSER Program, and the funds drawn down using the standard reimbursement basis.

17. Are additional salary supplements for nonfunded employees allowable with other funding sources?

Additional salary supplements are an allowable use of local funds and ESSER funds. Please contact each program specialist directly if you have questions regarding the use of any other funding sources.