

Richard Corcoran Commissioner of Education

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State Board of Education

July 2, 2021

Dear Superintendents,

Thank you for your quick response and diligence toward the recent data request regarding information for eligible educators to receive the \$1,000 qualified disaster relief payments authorized by Senate Bill 2500, Section 46 (Chapter 21-036, Laws of Florida, at p. 436), the General Appropriations Act (GAA), which was signed by the Governor on June 2, 2021. We have received several questions that indicate your commitment to providing accurate information by the July 13 deadline.

The Department has published a Frequently Asked Questions (FAQ) document, which will be updated as the latest information becomes available and can be found at the following link: https://www.fldoe.org/em-response/educator-relief.stml

Furthermore, leadership from several school districts and public charter schools have inquired about the ongoing and future use of the Elementary and Secondary School Emergency Relief (ESSER II and ARP ESSER III) Funds within the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and American Rescue Plan (ARP) Act for your hard-working staff, including both classroom and non-classroom staff, to provide bonuses and qualified disaster relief payments (example: <u>"Pinellas Schools To Give Non-Teaching Employees..."</u>).

We want to address these great questions by sharing the answer with all districts and public charter schools, so that you can use this information as part of your ongoing financial decision-making. The question stems from the Governor and Legislature's initiatives in the 2021-2022 GAA to provide nonrecurring relief payments to:

- 1. Full-time certified Pre-K funded by the FEFP, K-12 classroom teachers, and principals;
- 2. Essential first responders; and
- 3. Child care and early learning instructors.

In short, the answer is an absolute yes, and moreover we believe use of these funds in this manner meets the spirit and intent of CRRSA and ARP. Many of your educators, media specialists, custodians, bus drivers, food service workers, etc. worked nights and weekends, aided students and their families with challenging logistical hurdles, and sacrificed much of their own time and personal expenses to

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ensure that the 2020-2021 school year afforded Florida's families options in the face of a worldwide pandemic.

Certainly, many of your staff incurred unreimbursed costs for supporting students' learning, physical health and emotional needs. Undoubtedly, Florida was the first in the nation to open for in-person instruction and provided numerous additional educational supports for struggling learners because your staff were putting in more time and effort, beyond the normal call of duty, to prepare for safely opening schools and supporting students' recovery of lost learning. Qualified disaster relief payments under section 139 of the Internal Revenue Code or "premium pay" are options schools and school districts may consider to ensure that district staff receive the compensation and resources they need and deserve.

The allocation of these funds to your incredibly dedicated staff, who have lifted a generation of learners through these unique challenges, is an idea that we endorse without hesitation.

Schools and districts considering providing qualified disaster relief payments for staff members should consult their own attorneys and tax advisors. For your information, attached is a memorandum from our tax counsel providing information about qualified disaster relief payments. Schools and districts considering providing a bonus or other "premium pay" from CRRSA ESSER II or ARP ESSER III funds should review the U.S. Department of Education's Frequently Asked Questions dated May 2021, which can be found at https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-elementary-and-secondary-school-emergency-relief/resources/.

Additionally, next week the Department will set up a webinar on this topic, as well as continue to update the FAQ document and add other pertinent information posted at <u>https://www.fldoe.org/em-response/educator-relief.stml</u>

Additional questions should be sent to <u>educatordisasterreliefpayments@fldoe.org</u>, so our team can continue to support all districts and public charter schools.

Sincerely,

Jacob Oliva Chancellor of Public Schools