

Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Monesia Brown
Ben Gibson
Tom Grady
Ryan Petty
Joe York

July 2, 2021—AMENDED LETTER

RE: Important data request related to disaster relief payments to teachers and principals---response required by Tuesday, July 13, 2021. Early responses are appreciated.

Dear School District Superintendents:

Based upon a request of Governor DeSantis, the Legislature appropriated funds in order to provide a \$1,000 payment to classroom teachers and principals. Senate Bill 2500, Section 46 (Chapter 21-036, Laws of Florida, at p. 436), the General Appropriations Act (GAA), was signed by the Governor on June 2, 2021. Section 46 provides:

These funds are provided for the department to provide full time classroom teachers, to include certified prekindergarten teachers funded in the Florida Education Finance Program, and principals in district schools and charter schools and the Florida School for the Deaf and Blind.... This section shall take effect upon becoming law.

These payments will go to individuals who were employees of a traditional public school, a charter public school, or the Florida School for the Deaf and the Blind as of June 2, 2021, the date that this section of the GAA became law, or on the last day of school, whichever date is better for the recipient.

These payments will be provided directly to qualified individuals through the U.S. mail. Your assistance in identifying classroom teachers and principals, along with their mailing addresses, for all schools in your district, quickly and accurately, is needed in order to ensure these payments are provided to all eligible individuals. In short, we request that your district provide the names and current mailing addresses of the following individuals from your district and your district's charter schools in one file by Tuesday, July 13, in the attached file format:

- (1) Full-time K-12 classroom teachers employed in a district or at a charter school as of June 2, 2021, or on the last day of school, whichever date is better for the recipient;
- (2) Certified prekindergarten teachers employed in a district or at a charter school as of June 2, 2021, or on the last day of school, whichever date is better for the recipient, and who are funded by the FEFP; and
- (3) Principals employed by a district or a charter school that serves PreK-12 students as of June 2, 2021, or on the last day of school, whichever date is better for the recipient.

The job codes corresponding to the EEO Codes 9-12 for principals and 21-33 for classroom teachers, as reflected in the Job Code Crosswalk, Appendix K to 2020-21 Automated Staff Information System, can be found [here](#) to help identify eligible individuals. Detailed instructions for identifying these individuals and the method and timing to provide the information is provided in Attachment A. The data fields that must be submitted for each eligible individual are set out in the attached Excel template, provided at Attachment B.

An attestation document confirming that your district used reasonable care in identifying individuals eligible for the payment based upon the Department's instructions must be submitted by the district. This document is Attachment C. A school district may require each charter school that it sponsors to submit an attestation document to the district. Should your district wish to utilize it, a sample attestation for charter schools is included with this letter as Attachment D. Charter attestation(s), if collected by the district, should not be submitted to the Department.

In order to assist with any questions you receive in the district, the Department will post Frequently Asked Questions (FAQs). While addressed in the FAQs, there are a couple of areas it might be helpful to explain in this letter. First, the payments are provided as "qualified disaster relief payments" made to reimburse reasonable and necessary personal, family, living and funeral expenses incurred as a result of the COVID-19 pandemic and in order to promote the general welfare. Under section 139 of the Internal Revenue Code, qualified disaster relief payments are generally not gross income for tax purposes and are not reportable as income on a federal income tax return. Therefore, the payments will not have income tax or employer taxes withheld. Of course, recipients should consider consulting with a tax advisor for more information. Attached is a memorandum from our tax counsel providing information about qualified disaster relief payments. Please see Attachment E.

Next, two groups of teachers are not eligible for this award, but instead can qualify for relief payments through the Office of Early Learning. These individuals are:

- Voluntary Prekindergarten (VPK) Education teachers; and
- Title I prekindergarten teachers.

A separate memo will be distributed with information about these awards as the amount and timing of the payments to these individuals is different.

Note that an educator is only permitted to participate in one program. Thus, an educator's name cannot be submitted to the Department through this program and also submitted to the Office of Early Learning for payment under that program.

In order to ensure that the payments can be timely provided, information from your district must be submitted to the Department by **Tuesday, July 13, 2021**. Your work to quickly and accurately submit this data to the Department is greatly appreciated.

If you have programmatic questions, please send your inquiry to educatordisasterreliefpayments@fldoe.org. For technical questions regarding data submission, please contact Stephen Bowen at Stephen.Bowen@fldoe.org. Thank you for your assistance.

Sincerely,



Richard Corcoran
Commissioner

Attachments:

- A: Directions for Providing Information to DOE for \$1,000 payments
- B: Excel Template for Data
- C: District Attestation
- D: Charter School Attestation
- E: Memorandum from Eversheds Sutherland, 5/10/2021