

K-12 EDUCATOR DISASTER RELIEF PAYMENT FAQ AS OF JULY 2, 2021

This document will be updated as new information becomes available. Email additional questions to <u>educatordisasterreliefpayments@fldoe.org</u>.

- 1. Which <u>teachers</u> are eligible to receive the \$1,000 qualified disaster relief payments? Eligible Individuals: The following persons are eligible for a \$1,000 payment under Senate Bill 2500, General Appropriations Act (GAA) section 46 (Chapter 21-036, Laws of Florida, at p. 436):
 - 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; and
 - 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.
- 2. Is there a minimum amount of days a teacher must be employed to qualify?

 No. Please refer to the definitions under question 1 above.
- 3. Do part-time teachers qualify?

No. Please refer to the definitions under question 1 above.

4. What certified prekindergarten teachers are funded through the FEFP?

The Department is aware of two programs that are likely to meet this requirement:

- Certified prekindergarten teachers who teach students in an authorized ESE prekindergarten program and
- Teenage Parent Programs.

These programs are usually funded through the FEFP.

5. Do certified prekindergarten teachers funded through Title I qualify?

No, but they may be eligible to receive a disaster relief payment that is being administered by the Division of Early Learning (formerly the Office of Early Learning). Each school district's prekindergarten program director will get an invitation to apply on behalf of public school Title I programs.

6. Do Voluntary Prekindergarten (VPK) Education teachers qualify?

No, but they may be eligible to receive a disaster relief payment that is being administered by the Division of Early Learning. Each school district's prekindergarten program director will get an invitation to apply on behalf of public school Title I programs.

7. Does this include private school teachers with students utilizing a state scholarship?

No. Please refer to the definitions under question 1 above. Only teachers employed at a district or at a charter school are eligible.

8. Who is defined as a <u>principal</u> to qualify for this relief payment?

Eligible Principals: The following principals are eligible for a \$1,000 payment under SB 2500, Section 46 (Chapter 21-036, Laws of Florida, at p. 436):

• 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.

9. Are assistant principals eligible for relief payments under this program?

No. Please refer to the definitions under question 8 above. Only principals are included in the GAA.

10. If a principal oversees more than 1 school, do they receive multiple relief payments?

No. Under the program administered by the Department, only one relief payment is permitted per qualified recipient.

11. Are principals at private schools that accept state scholarships eligible for relief payments under this program?

No. Please refer to the definitions under <u>question 8 above</u>. Only principals employed at a district or at a charter school are eligible.

12. Does the principal need to be employed throughout the 2020-2021 school year to be eligible for this relief payment?

No. Please refer to the definitions under <u>question 8 above</u>. Employment throughout the 2020-2021 school year is not required.

13. What if an assistant principal was promoted to principal during the 2020-2021 school year? Please refer to the definitions under <u>question 8 above</u>. As long as the individual was serving as the principal of the school as of June 2, 2021, or on the last day of school, the principal would qualify for the relief payment.

14. How will qualifying teachers and principals be reported to the Department?

The Department has provided school districts and charter schools with detailed instructions on reporting qualified teachers and principals. The instructions are posted at:

https://www.fldoe.org/em-response/educator-relief.stml

15. Will the Department distribute funds directly to teachers and principals?

Yes. These payments will be provided directly to qualified recipients through the U.S. mail.

16. Can I participate in more than one program?

No. An educator is only permitted to participate in one program that provides qualified disaster relief payments. Thus, an educator's name cannot be submitted to the Department for inclusion in this program and also submitted to the Division of Early Learning for payment under that program.

17. Have income and payroll taxes been withheld from the disaster relief payments?

No. This payment is a one-time payment to reimburse reasonable and necessary personal, family, living and funeral expenses incurred as a result of the COVID-19 pandemic. This could include the unreimbursed costs of home equipment and services, utilities, protective equipment and cleaning supplies for personal use, child care, educational materials and tutoring, health, wellness and medical expenses not covered by insurance, costs of caring for and supporting vulnerable family members, and funeral costs.

This payment is considered a qualified disaster relief payment under section 139 of the Internal Revenue Code. Qualified disaster relief payments under section 139 are generally not includible in gross income for tax purposes and are not reportable as income on a federal income tax return. There may be tax implications of this payment depending on your individual circumstances. You should consult with your tax advisor for more information regarding your individual tax situation.