



ACCORDING TO PEA:

Teacher Supply Assistance (Lead Stipends)

Classroom teachers, including media specialists and guidance counselors, are to receive Teacher Supply Assistance stipends. Only full-time classroom teachers will receive this money. **If you do not have students assigned to you for grading purposes, e.g. inclusion, facilitators, deans, you will not receive a stipend.**

This money is for you to use to supplement your classroom. Your principal is responsible to furnish you with the supplies to successfully do your job and may not determine how you should spend your stipend. Your principal has no authority to review or oversee your spending, **however the IRS is now asking for districts to keep copies of your receipts.** The district will be issuing instructions on how to submit your receipts to your school to show that the money was spent on school supplies.

You need to keep your receipts for at least 4 years as you could be asked to produce the receipts by an IRS auditor. If receipts are not maintained, the teacher may be subject to pay any federal taxes due on these funds. Any purchased material is for your classroom so if you transfer schools, it should go with you, but, if you leave the district, any remaining material ought to remain in the District. **Any unspent funds must be returned to the District. Our recommendation is to buy consumable materials that have no inventory value and are used up each year.**

The Internal Revenue Service's Fringe Benefit Guide (<http://www.irs.gov/pub/irs-pdf/p5137.pdf>) requires adequate accounting for allowances or reimbursements paid to employees for job-related expenses that are excluded from wages and that are not subject to withholding. Please review page 8 of this publication to ensure that your district is retaining adequate receipts for the Florida Teachers Classroom Supply Assistance Program to comply with the Internal Revenue Service Code.

Teacher Supply Assistance amount for 2015-2016 is \$262.

Florida Statute 2013

1012.71 The Florida Teachers Classroom Supply Assistance Program.—

(1) For purposes of the Florida Teachers Classroom Supply Assistance Program, the term “classroom teacher” means a certified teacher employed by a public school district or a public charter school in that district on or before September 1 of each year whose full-time or job-share responsibility is the classroom instruction of students in prekindergarten through grade 12, including full-time media specialists and certified school counselors serving students in prekindergarten through grade 12, who are funded through the Florida Education Finance Program. A “job-share” classroom teacher is one of two teachers whose combined full-time equivalent employment for the same teaching assignment equals one full-time classroom teacher.

(2) The Legislature, in the General Appropriations Act, shall determine funding for the Florida Teachers Classroom Supply Assistance Program. The funds appropriated are for classroom teachers to purchase, on behalf of the school district or charter school, classroom materials and supplies for the public school students assigned to them and may not be used to purchase equipment. The funds appropriated shall be used to supplement the materials and supplies otherwise available to classroom teachers. From the funds appropriated for the Florida Teachers Classroom Supply Assistance Program, the Commissioner of Education shall calculate an amount for each school district based upon each school district's

proportionate share of the state's total unweighted FTE student enrollment and shall disburse the funds to the school districts by July 15.

(3) From the funds allocated to each school district and any funds received from local contributions for the Florida Teachers Classroom Supply Assistance Program, the district school board shall calculate an identical amount for each classroom teacher, which is that teacher's proportionate share of the total amount allocated to the district from state funds and funds received from local contributions. A job-share classroom teacher may receive a prorated share of the amount provided to a full-time classroom teacher. The district school board and each charter school board shall provide each classroom teacher with his or her total proportionate share by September 30 of each year by any means determined appropriate by the district school board or charter school board, including, but not limited to, direct deposit, check, debit card, or purchasing card. If a debit card is used, an identifier must be placed on the front of the debit card which clearly indicates that the card has been issued for the Florida Teachers Classroom Supply Assistance Program. Expenditures under the program are not subject to state or local competitive bidding requirements. Funds received by a classroom teacher do not affect wages, hours, or terms and conditions of employment and, therefore, are not subject to collective bargaining. Any classroom teacher may decline receipt of or return the funds without explanation or cause.

(4) Each classroom teacher must sign a statement acknowledging receipt of the funds, keep receipts for no less than 4 years to show that funds expended meet the requirements of this section, and return any unused funds to the district school board at the end of the regular school year. Any unused funds that are returned to the district school board shall be deposited into the school advisory council account of the school at which the classroom teacher returning the funds was employed when that teacher received the funds or deposited into the Florida Teachers Classroom Supply Assistance Program account of the school district in which a charter school is sponsored, as applicable.

(5) The statement must be signed and dated by each classroom teacher before receipt of the Florida Teachers Classroom Supply Assistance Program funds and shall include the wording: "I, (name of teacher) , am employed by the County District School Board or by the Charter School as a full-time classroom teacher. I acknowledge that Florida Teachers Classroom Supply Assistance Program funds are appropriated by the Legislature for the sole purpose of purchasing classroom materials and supplies to be used in the instruction of students assigned to me. In accepting custody of these funds, I agree to keep the receipts for all expenditures for no less than 4 years. I understand that if I do not keep the receipts, it will be my personal responsibility to pay any federal taxes due on these funds. I also agree to return any unexpended funds to the district school board at the end of the regular school year for deposit into the school advisory council account of the school where I was employed at the time I received the funds or for deposit into the Florida Teachers Classroom Supply Assistance Program account of the school district in which the charter school is sponsored, as applicable."

(6) The Department of Education and district school boards may, and are encouraged to, enter into public-private partnerships in order to increase the total amount of Florida Teachers Classroom Supply Assistance Programs funds available to classroom teachers.

History.—s. 749, ch. 2002-387; s. 1, ch. 2007-58; s. 28, ch. 2008-235; s. 37, ch. 2009-59; s. 30, ch. 2013-35; s. 13, ch. 2013-89; s. 10, ch. 2013-185.