

***Killeen Independent School District
Board Agenda Item Information Sheet***

Date: September 7, 2021

Agenda Item Caption: Discuss Classroom Teacher Supply Supplemental Pay Increase

Purpose of Agenda Item: Information and discussion

Administrative Recommendation: Discuss increasing the supplemental pay to classroom teachers annually from \$100 to \$200 to offset the cost of teaching supplies.

Background Information: Texas Education Agency provided teacher supply reimbursement grants to districts from 2004 to 2007. These grants required classroom teachers to provide receipts verifying their purchases. When the grant expired, Killeen ISD chose to continue the reimbursement program. The reimbursement program, requiring receipts, is considered an accountable plan under IRS guidelines, and was therefore not considered taxable income. The District moved to an unaccountable supplemental pay plan not requiring receipts, reported as taxable income, in Fiscal Year 2017. Supplemental pay under this program of \$100 has been paid annually for each classroom teacher and is paid in the first month of their contract (for teachers starting work prior to spring break). This item will be presented to the Board for consideration at the September 14 Regular meeting.

Fiscal Analysis: The approximate increased cost to the District for this recommended change is \$30,000 for a total cost of \$60,000 based on the just under 3,000 classroom teachers in Killeen ISD.

Regulatory Requirement: None

Contact Person for Additional Questions/Information:

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Attachments: None

Signature Requested: No