

Letter of Understanding between

**Kent Intermediate Education Association (KIEA)
Kent Intermediate Support Staff Association (KISSA)
Kent ISD Interpreters for the Deaf and/or Hard of Hearing: ASL/PSE
and Kent Intermediate School District (Kent ISD)**

The parties previously reached ratification of the respective multi-year collective bargaining agreements currently in effect. Despite the current contracts in place, Kent ISD received additional one-time funds under Section 27L(2) which were allocated based on center program student FTEs only. The parties acknowledge and agree that the balance of 27L(2) funds remaining after first deducting the mandatory employer contributions constitute additional compensation to be paid to eligible employees, as defined, and will be designated as MPSERS reportable compensation.

The parties mutually agree to the following plan for the allocated Section 27L(2) funds:

The amount of 27L(2) funds remaining after first deducting the mandatory employer contributions from the total allocation will be divided equally among all staff (union and non-union) who are currently employed and assigned within Kent ISD center programs (KECs, Lincoln Pines, Empower U, and DHH) but shall exclude administrators, new staff starting active work as of January 30, 2026 or after, temporary employees and third party contracted staff. The additional compensation will be processed as one-time supplemental payment as part of a normal payroll cycle that is subject to standard taxable withholdings, unless the eligible employee makes timely submission of the proper form for a one-time pre-tax 403b contribution. Pre-tax contributions into a 403b are only available for eligible employees with an established 403b already in place.

Full disbursement of the funds will be made no later than the last payroll cycle of April 2026. All allocated funds received by Kent ISD under Section 27L(2) will be used to cover the sum of the full scope of employer costs and the remaining balance then distributed equally among eligible center program staff. It is understood that for each eligible staff member receiving this one-time additional compensation, the required withholdings may vary based on standard payroll withholding calculations and variations among ORS plans.

This one-time agreement does not add to, alter or negate any contractual provisions of the respective collective bargaining agreements between the parties, nor does it create a custom or practice. This LOU shall not apply to any other source of funding. The Board makes no representations as to the advisability or impact of any compensation for the purposes of taxation, retirement, or financial planning. The Board provides no assurances for purposes of calculating retirement benefits.

For the Kent ISD date

 2/17/26

For the Associations date