



Brackett ISD

Teacher Incentive Allotment Spending Plan

Distribution of TIA Allotment Compensation

TEA statute requires that at least 90% of TIA funds be spent on student-facing instructional staff on the campus where the designated teacher works. Up to 10% of the funds can be used to support teachers in getting designated. TIA funds must be spent prior to August 31st of each year.

The district will distribute 90% of the TIA funds directly to the designated teacher. Brackett ISD will retain 10% of the total allotment to support the district oversight of the implementation of TIA and the ongoing development of TIA resources and professional development.

Allotment Payout Timeline

Each February, the district is notified by TEA if the data and designation submission from the previous October has been fully accepted or not. If full acceptance of the data and teacher designation submission is granted, the district will receive notification of the allotment funds generated in late Spring. Teachers will receive TIA compensation annually based on their designation level earned and the campus allotment amount.

BISD will provide TIA compensation to designated teachers through a lump sum payment as a separate check/EFT from the district on the second Monday of August.

Eligibility for TIA Compensation

Teachers with a TIA designation will generate funds if they meet the following criteria:

- Are employed by the district as a teacher (087 Role ID) at Class Roster Winter Submission (CRWS) on the last Friday in February
- At least 50% of their time is spent directly working with students
- Met or will meet the creditable year of service requirement by the end of the school year

Movement of Teachers

- If a designated teacher leaves the district prior to CRWS then the designated teacher will not receive any TIA funds because no TIA funds will be generated to the district from the state.
- Designated teachers who are retiring or resigning must complete the school year (last day with students) and notify the district of their intent to retire or resign prior to the contract cut off date as determined by the applicable year (usually at the end of June) in order to receive their allotment. They will receive payouts on the same payout schedule as stated above.
- The district will retain the funds if a designated teacher leaves after CRWS but prior to the end of the school year.
- The district will retain the funds if a designated teacher has their contract terminated after CRWS.
- The district will retain funds if a designated teacher completes the school year (last day with students) but leaves after the contract cut off date as determined by the applicable year (usually at the end of June). This includes retirees in the same manner.

- The district will forward funds if a designated teacher completes the school year (last day with students) but leaves anytime afterward if the move is due to military or any law enforcement related transfers.
- If a designated teacher moves campuses within BISD during the school year, the funding to the designated teacher is based on the campus where the designated teacher worked during CRWS.
- If a designated teacher moves to the district prior to CRWS, then the designated teacher will receive the allotment of funds generated by the state at the campus where the teacher is teaching during the CRWS.
- The spending plan will be the same for newly hired designated teachers and National Board Certified teachers.
- The retained TIA funds from a departing designated teacher will be used at the campus level for recruitment (hiring bonus), high need incentive compensation and/or distributed evenly to the teachers that received designations on that campus.

Allotment Amount

The allotment amount received by a designated teacher is determined by the Teacher of Record campus location at CRWS. The state will calculate rural and socio-economic tier funding status annually based on student enrollment per each campus in the district. The amount is calculated each year, with the final amounts published in late April. For more information about the specific amount of TIA funds generated by TIA designated teachers at every campus across the state, see the [Teacher Incentive Allotment Funding Map](#).

Deduction Information

The TIA allotment is TRS eligible and subject to federal and state taxes and fees. Employees are responsible for paying both the employee and employer benefit and tax costs. Actual TIA compensation amounts distributed will include deductions for federal income tax, Medicare tax, and TRS contributions as part of an employee’s annual wages reported to the state and federal governments, as well as the Teacher Retirement System (TRS).

EXAMPLE of a TIA Allotment for an BISD Exemplary Designated Teacher

+ \$13,028.00	Total award amount from the state
- \$1,302.80	Minus 10% retained by the district for TIA assessments and employer fees
= \$11,725.20	Total gross awarded to the employee as “TIA PAY”

The employee will incur the following deductions and TIA fees:

+ \$11,725.20	TIA PAY
- \$967.33	TRS- Reg (Employee TRS) (8.25%)
- \$76.21	TRS- Care (Employee TRS Insurance) (0.65%)
- \$170.02	FIMM (Employee Medicare) (1.45%)
- \$967.33	Statutory Minimum Contribution* (8.25%)
- \$49.13	Worker’s Comp (0.419%)

- \$87.94	Employer TRS Care (0.75%)
- \$170.02	Employer Medicare (1.45%)
- \$1,287.43	Federal Tax (10.98% – amount varies based on employee’s W4 and taxable wage amount)
	Retiree Surcharge Fee (if applicable) (16.5%)
= \$7,949.80	Total Received by Employee

*Statutory Minimum Contribution (“stat min”) - This contribution is made to TRS when an employee’s compensation exceeds the state-mandated minimum salary for their position and years of service. The employer contributes a specific amount to TRS on behalf of that employee.

TIA and Retirement

All TIA compensation is TRS eligible. TRS has limits (10% or 10,000 increase per year) on eligible salary increases in the last 3 of 5 years prior to retirement which could limit the extent to which the TIA compensation paid in those years is TRS eligible. A member can “work out of the limit” – the member will need to contact a TRS Benefit Counselor when they are ready to retire to determine if this limit will impact their retirement annuity calculation. Even though deductions and retirement may take a portion of the allotment, the gross amount is what goes toward your retirement for the top 5 years.

Key Points for Communicating Payout to Teachers

When being submitted for designation:

- A teacher must remain in an 087 role during the following school year after being proposed for designation by the district, while data validation occurs. In other words, after Data Capture Year, the following year is the Designation Year and a teacher must remain employed by the district to earn the designation.
- If the district does not receive full approval after data validation, then no funding is made available, and no teacher payouts can occur. The district may capture data again and resubmit the following year.
- There is no back-pay for the Data Capture Year; once the district is approved to issue payouts, those payouts are for the current year only. Designations are then valid for five years.

When approved to issue designations:

- Teachers receive email communication from TEA in May outlining their designation status and also their total allotment amount generated.
- The final check the teacher receives will vary from the allotment they generated because payouts are subject to the 10% district-retained portion, payroll taxes and fees, and other TRS contributions.

Board Support

BISD has the support of its Board of Trustees; it has acknowledged its support of the District taking the actions necessary to participate in the Teacher Incentive Allotment Program, including submitting an application, submitting a plan, and engaging in the plan development process with the State of Texas. The district has a board approved compensation plan that provides approval for the TIA payments. The school board will review the expenditure of TIA funds as part of the annual budgeting process in June of each year. The TIA compensation will be TRS eligible for designated teachers only and the district will send a copy of the compensation plan to TRS if requested.