

**Teacher Legislated Bonus FAQ**  
Session 2021-2022, Senate Bill 105, Section 7.A.3  
(2021-22 School Year)

**Overview:** This document addresses a one-time, \$ 300 lump sum teacher bonus

**Who** is eligible for this bonus?

State funded teacher, who, as of January 1, 2022, is employed as a teacher in a qualifying public school unit.

Definition of “**Teacher**”

Teacher includes teachers and instructional support personnel

Those who are required to be paid from the legislative certified teacher salary schedule and are typically eligible to be paid from State PRC 001 and/or State PRC 007 and are working and coded at the school level. Those are the positions that define for the legislature “Teachers and Instructional Support Personnel”.

Definition of “**Qualifying public school unit (PSU)**”

PSU includes Local Education Agencies (LEA), Innovative school district, Charter Schools, Lab Schools and Regional Schools

**Legislation** for Teacher Bonuses is based on Session 2021-2022, SB 105, Section 7.A.3 available at <https://www.ncleg.gov/BillLookup/2021/s105>

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**1. *What are the basic requirements to be eligible for the bonus?***

All certified teachers and instructional support who are employed on January 1, 2022. See definition above.

**2. *Are Charter, Lab, Regional and innovative school employees paid the bonus?***

<sup>3.</sup>

Yes

**4. *Are locally funded and federally funded personnel eligible to be paid from state funds?***

<sup>5.</sup>

No. The legislation states the bonus can be paid only to state funded teachers from PRC045.

**6. *Are central office certified teachers eligible for the bonus?***

Only teachers and instructional support who are required to be paid from the Legislated Teacher salary schedule are eligible for the bonus. If the LEA elects to use the salary schedule for central office employees, including coordinators, who are not required to be paid from that schedule, they are not eligible from State funds.

**7. *If an employee is employed after January 1, 2022, do they receive a pro-rated bonus?***

No.

**8. *If an employee has an effective retirement day of January 1, 2022, are they eligible?***

No. they are out of pay status on January 1, 2022 and are not be eligible for the bonus.

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**9. Are personnel who were NOT employed in fiscal year 2020-21 eligible to receive the bonus?**

Yes, provided they meet the criteria set above and they are employed on January 1, 2022 as a teacher or instructional support personnel. This is not a pay status requirement but an employment requirement.

**10. Are part time employees eligible?**

Yes, part time employees are eligible for the full bonus. The legislation does not require any pro-rata; therefore, they are eligible to receive \$ 300.

**11. If an employee resigns after January 1, 2022, will they receive the bonus?**

Yes, they are eligible to receive the full bonus.

**12. Can Instructional Support employees be paid the bonus (if otherwise qualified)?**

Yes, Psychologists, Counselors, Social Workers, Audiologists, and other Instructional Support Staff required to be paid from the State salary schedule are paid the bonus if otherwise qualified

**PAYMENT AND CODING**

**13. How much is teacher bonus?**

The bonus amount is \$300 + appropriate social security.

**14. Is the bonus subject to retirement withholding and matching?**

No, the bonus is not considered compensation for retirement purposes and is NOT subject to retirement. The bonus is, however, subject to social security (social security should be coded with Object Code 211)

**15. Is the bonus subject to taxes?**

Yes, the bonus is considered income and is subject to applicable taxes.

**16. When should the bonus be paid?**

The bonus is required to be paid by January 31, 2022 as a lump sum payment.

**17. Where should the expenditures be posted?**

LEA's Only

All bonus payments must be coded **to object code 180** – Bonus Pay (not subject to retirement) and the purpose code used for their regular salary.

- Funding for LEAs is in Fund 1, **PRC 045**. This is an audited guaranteed allotment with the appropriate purpose code.

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Other Public School Units

Per the legislation, DPI provided a per pupil share of the funds for the bonus in the base allocation for the following PSUs:

- Charter Schools - PRC 036
- ISD – PRC 044
- Regional/Lab Schools – PRC 038
- Renewal School – PRC 037 (school 800 only)

**18. *If the teacher is split funded between State and local (or federal), can this person get the bonus?***

Yes, the teacher can get the full amount if he or she meets the other qualifying criteria discussed in this document.

**19. *The teacher is no longer employed as a teacher, may we use the bonus funds for another purpose, for instance we would like to split the remaining funds between the rest of the teachers***

No. the funds may only be used as allowed by the legislation.

**20. *We are a charter school and have financial flexibility, may we divide the bonus amongst all our teachers?***

No. The funds may only be used for the qualified teacher as intended by the legislation.

**21. *We are a charter school and have financial flexibility, do we have to pay the bonus since allocated within our State PRC 036 funding?***

Yes. The legislation states that all PSUs SHALL administer a one-time, lump sum bonus of \$300 to every teacher who qualifies.

**22. *We already paid a similar level bonus to all of our teachers earlier this school year, may we use these funds to cover that similar bonus?***

No. Section 7.A.3(c) requires that the bonuses awarded pursuant to this section SHALL be in ADDITION to any regular wage or other bonus the teacher received or is scheduled to receive.

**23. *Are we required to code the bonus to the school level?***

Yes. Uniform Education Reporting System requires that these bonuses are coded to the school level.