1. **Do we need to have a copy of the vaccine card or signed statement, or can we just view those documents?**

A: You will need to retain a record of the card or signed statement for potential auditing purposes. It is encouraged to work with you HR professional on the best way to retain that information, as it is health information. (see also questions #5 and #7)

1. **Do we estimate several employees since we do not know how many are vaccinated at this point?**

A: The question seems to be, how will we know how much to ask for? Districts will not sign and submit the assurance document and the federal cash request until after the employee participation eligibility period expires. Employees must be completely vaccinated on or before December 1, 2021. Districts will pay out the employees (by January 31, 2022), and then you will make your federal cash request to KDE no later than March 31, 2022.

1. **From a payroll aspect, how would we code the employer share portion? If the $100 payment is coded to 554GV, wouldn't that automatically make the benefits come from 554GV? Would we need to record the district part through a journal entry?**

A: That’s up to each district as everyone does payroll differently. If it’s easier to do a JE, that’s what we’d recommend. If you run it straight through the 554GV project code, you can do it that way as well. As an example, one district is running the 554GV and then the district is going to pay / match the fringe portion so that each employee gets $100. Look at the different options that are out there and pick which one is best for you.

1. **Will there be additional guidance for setting up budgets to ensure maintenance of equity (MOEquity) is achieved?**

A: Yes, we will be providing additional guidance. When the American Rescue Plan, containing the MOEquity requirements, was passed in March 2021 budgets had already been finished and we were scrambling to understand the 2021-22 requirement. Once we get 2021-22 closed and figure out who has the exceptions and who doesn’t, we’ll circle back around and give some guidance to help finance officers later this year or early next year. We will advise on some of the things to look at to fulfill MOEquity requirements when budgeting. Districts will need to look at high poverty schools in your district when budgeting to ensure you maintain equity there. We’re going to get through 2021-22 first and then look ahead to provide guidance for 2022-23 budgets.

1. **Can the vaccination status be verified by KYIR (Kentucky Immunization Registry)?**

A: No. The Department for Public Health does not permit school districts, or any employer, to utilize the KY Immunization Registry to determine if employees have been vaccinated.

1. **You have used two dates on the deadline for the vaccine incentive - March 1 and March 31, 2022. Which is correct?**

A: The correct date is March 31st.

1. **If our own nursing staff participated in administering vaccines, can we rely on our own records from those vaccinations instead of collecting individual vaccination cards?**

A: Yes. Verification can be made for each employee by a licensed medical professional administering the vaccine, including medical professionals employed or contracted with by the district. A written record should be on hand to validate.

1. **What will be the name of the vaccine assurance to fill out in GMAP?**

A: School District Employee COVID-19 Vaccine Incentive Payment School District Assurances.

1. **Several payroll implications on this - would you confirm if FICA should be withheld from all certified stipend payments since TRS will not be withheld? Are there any further exceptions on this stipend, such as local/occupational taxes? Should those be withheld as usual?**

A: Yes, state, local and federal should be withheld.

1. **If someone is employed but on a long-term leave during the eligibility period, are they eligible to receive the stipend? Does it matter if the leave is paid or unpaid? Does it matter when the employee will return to work?**

A: As long as the employee is employed by the district during the eligibility period, a district may provide this incentive and they will be eligible for KDE reimbursement. However, like substitute teachers, a district may require a certain number of working days or hours to be eligible.

1. **Would it be easier to code the entire thing where you want the employer taxes paid from and move the 100 payments to 554GV?**

A: Each district records payroll in their own way. Directly coding the fringe or doing a journal entry are both viable options.

1. **If the SBDM decides to reduce staffing positions, is that a valid exception? For example, if a school has two instructional assistants and decides to "sell" those positions and "buy" one teacher position. In this example, the FTE decreased by one.**

A: Maintenance of Equity requirements do not have exceptions around SBDM decisions. Before making staffing decisions for FY23, SBDMs should be made aware of MOEquity requirements. FTE staffing reductions will be compared to district-level staffing reductions. The FTE staff per pupil at a high poverty school cannot be reduced by an amount that exceeds the total reduction, if any, in FTE staff per pupil at the district level. If your district does not qualify for the stable revenue exception for 2021-22, or one of the other four exceptions, please reach out to Jessi Carlton at [Jessica.Carlton@education.ky.gov](mailto:Jessica.Carlton@education.ky.gov) to discuss your options.

1. **Do we still need to collect household income forms if we are a CEP district or free/reduced meal applications for those who are not CEP?**

A: Yes, this year you will need to collect household income forms if you are a CEP school district. Those household forms are not just used for “At Risk” funding. The data from those forms are also used to generate FRYSC funding and E-Rate funding so we encourage you continue to track those forms and put them into the system.

1. **According to the guidance on the Maintenance of Equity from earlier in the year, it is only required for one-fourth (being the upper quartile of the highest poverty schools in the district). Is this correct?**

A: This is correct. MOEquity is required for the high poverty schools in the district. A “high-poverty school” is, with respect to a school served by an LEA, a school that is in the highest quartile of schools served by the LEA based on the percentage of economically disadvantaged students in the school.

1. **When can we expect our ARP ESSER items to be approved by KDE?**

A: Districts must submit a Use of ARP ESSER Funds Plan and Safe Return to In Person Instruction and Continuity of Services Plan to the Office of Continuous Improvement and Support which is reviewing those documents for compliance. Upon approval of those plans AND full submission of assurances and spending plans in GMAP, ARP ESSER funds are available to districts. Questions should be directed to Thelma Hawkins at [Thelma.Hawkins@education.ky.gov](mailto:Thelma.Hawkins@education.ky.gov)

1. **Does SB1 negate the "boat dock" days calendars?**

A: Section 11 of Senate Bill 1, addresses revisions of calendars. If a district makes no revisions to the calendar in accordance with Senate Bill 1, there is no impact on the existing calendar previously adopted by the district.

1. **We already have had an employee send us a signed statement from her doctor stating she cannot get the vaccine. She is wanting to know if she is eligible for the incentive since she would have gotten it had she not been allergic to a component in the vaccine?**

This program is to recognize employees that have received a vaccine. An employee that cannot receive the vaccine is not eligible.

1. **Is KDE going to create a template for subs to sign that they won’t double dip if we are paying them the $100.00 reimbursement?  Several subs are ready to sign and get it in.**

A: Yes, we have a vaccine affidavit template for substitute teachers who may work in multiple districts.  Please be advised to consult with your local board attorney as this is just a sample for general use. You may download the template [**here**](https://education.ky.gov/districts/FinRept/Pages/COVID-19-Resources-for-Finance-Officer-Guidance.aspx).