

# GUIDELINES

## NONPUBLIC SCHOOL MANDATED SERVICES AID FOR THE 2019-2020 SCHOOL YEAR

### General Requirements

**Eligibility** – Any non-profit or not-for-profit Non-public educational institution which was recognized and functioning as a school for students between the ages of kindergarten through twelfth grade with an equivalent educational program to the public schools during the school year of 2019-20 may file. Institution must have filed a timely BEDS report for that year meeting the requirements of the Office of Information and Reporting Services of the New York State Education Department (NYSED).

- School must be registered with the NYS Statewide Financial System's centralized vendor file and be assigned an OSC Vendor ID in order to receive payment from NYSED or any State Agency. Payments will be sent to the payees from the Office of the State Comptroller (OSC) utilizing the payee chosen method of payment. Changes must be made by the school through the OSC vendor portal at [www.sfs.ny.gov](http://www.sfs.ny.gov). Click on the Vendor Doing Business in NYS box.
- Review **Attachment 1 – Summary of Mandates** for an explanation of each mandate to determine school's eligibility for each mandate.
- All reports required in connection with that mandate must have been submitted according to procedures and timelines established by NYSED to be eligible for reimbursement.
- In regard to testing, Non-public schools should follow the procedures established by the Regional Information Centers (RICs) and NYSED in order to have test scores on file with the Office of Information and Reporting Services.

**Due Date for submission of 2019-20 School Year claims**-Online claims or paper submissions (MSA-1 and Schedule A/Worksheet) should be received in the Office of Grants Management by close of business **May 15, 2021**.

- If, based on the submissions received by **May 15, 2021**, funding is not sufficient to pay all claims, payments will be pro-rated based on available funding. The unpaid balance will be made when additional funds are appropriated for this purpose.
- Submissions received after **May 15, 2021** will be processed in the order received subject to the availability of funds.
- **The 2016-17 claim year will be closed effective March 15, 2021**, and no further claims will be accepted for the 2016-17 school year or any year prior to 2016-17.

**Reporting periods** - Claims for reimbursement are based on the mandated services provided during a school year.

- The school year is defined as July 1 to the following June 30.

1. **Please refer to the Special COVID 19 document** for guidance pertaining to calculating the Average Hourly Rates [(Annual Gross Salary + Fringe Benefits)/ Total Annual Hours Worked] Claiming Parameters, and Hold-Harmless for Exam Cancellations.
2. Payroll records showing gross salaries and allowable fringe benefits for only the employees providing each mandated service must be accessible upon request

**Definitions of Terms** - Review **Attachment 2 Definitions** to become familiar with the various mandated services aid terms before proceeding with the completion of your claim

**Records** - A separate set of expenditure accounts for each mandate must be maintained for a minimum of seven years and be available for inspection, monitoring and audit by NYSED and the Office of the State Comptroller.

- These records must include a copy of the MSA-1 and Schedule A/Worksheet if filing a paper claim and any documentation that supports the information and calculations used to prepare any claim for mandated services aid.
- Payroll records, for only those employees providing the mandated service, showing gross salary, payroll deductions and net salary by payroll period must be maintained and made accessible upon request.
- A time distribution record for employees providing mandated services must be maintained and accessible as well.
- A voucher file which includes all paid vouchers used to substantiate actual costs included in the mandated services aid claim must also be maintained and accessible.
- Testing information must also be maintained and available upon request. Schools are strongly encouraged to mail testing information through a delivery service which includes a tracking feature. Proof of mailings should be maintained by the school.
- Schools should maintain a copy of all information submitted to NYSED. Information about Mandated Services Aid Recordkeeping is available at:  
<http://www.P12.nysed.gov/nonpub/mandatedservices/recordkeeping.html>

**Enrollment** – Schools may choose to use BEDS, Opening or Closing enrollment.

- Do not include enrollment of nursery school or pre-kindergarten pupils, postgraduate students or pupils with disabilities who are enrolled pursuant to a contract with a public-school district or NYSED.
- In listing kindergarten students, include only those children who were the age of 5 by December 31 of the school year claimed.

**Required Explanations** – Both the online system and paper form allow space for a precise and clear explanation justifying certain increases:

- All claims requiring explanations will be sent to HOLD, so that a reviewer may evaluate the explanation. Those claims lacking explanations will be in hold longer as the reviewer will have to contact the school to obtain explanation.

- Explanations are required for the following:
  - When the **Pupil Attendance Report** PAR claim total exceeds the previous year by 20% or more; or
  - When the claim total reimbursement exceeds the previous year by 20% or more; or
  - When you chose Opening or Closing enrollment and the enrollment varies by more than 20% of the reported BEDS data

**Calculation of Hourly Rates** - Hourly Rates must be for the employees providing the mandated service. **Please refer to the Special COVID 19 document.**

- Hourly salary and fringe benefit rates are calculated in the Non-public School Mandated Services Aid, Schedule A/Worksheet.
- When calculating hourly salary and fringe benefit rates, if the total number of hours the employee is expected to perform required duties is determined based on a standard workday, the number of hours in that workday must be in accordance with established school policy. In accordance with NYS Law, employees who work six hours are to receive at minimum ½ hour unpaid lunch period, which may be subtracted from the total hours required to be performing required duties. If the total hours worked is based on other than a standard workday, documentation of hours worked by each employee must be maintained by the school and be readily accessible.
- The calculation of hourly rates must include the hours and salaries for those employees that provided the mandated service being claimed.
  - Example: Reimbursement for Pupil Attendance Reporting (PAR) is provided for taking attendance once per day. The salaries used in the calculation of the hourly rate must include the gross wages and fringe benefits for only those employees performing the task of taking attendance. Typically, the homeroom teacher takes the attendance being claimed as the PAR mandate.

**Time and Effort Standards** - The amount of time and effort that can be reasonably expected for each mandate is provided in the Time and Effort Standards chart. **Please refer to the Special COVID 19 document.**

- The Time and Effort Standards charts for PAR and State tests are included with the MSA-1 Form. The Time and Effort Standards chart for all other mandates is included in the Schedule A/Worksheet.
- The standards are the required measure of time and effort and cannot be exceeded. For certain mandates and salary groups within mandates, the standards are fixed and have been pre-entered.
- Where the standards are variable, it is necessary to calculate the appropriate combined hours when using the paper claim form. The online system will perform the calculation.

**Supplies and Materials** - Costs for supplies and materials for certain mandates will be automatically reimbursed based upon fixed amounts that have been determined to be consistent with actual costs. It is not necessary to maintain documentation for these fixed amount expenditures. Reimbursement rates for supplies and materials are as follows:

Pupil Attendance Report (PAR)	\$10*
Elementary/ Intermediate Assessment in English Language Arts and Math (EIA)	\$110
EIA Printing Costs	\$86**
Regents Examinations (RE)	\$125
NYS Regents Competency Testing and Native Language Writing Test	\$10
High School Graduation & Dropout Report (HSGR)	\$10
Grade Four Science Test (GFST)	\$118
Scholarship for Academic Excellence Application (SAE)	\$10
Grade Eight Science Test (GEST)	\$145
NYS English as a Second Language Achievement Test (NYSESLAT)	\$110

\*per teacher

\*\*per grade level tested

**Science Kits** The costs of test kits will be reimbursed as follows:

- Grade Four Science Test (GFST) - \$200, Grade Eight Science Test (GEST) - \$250, Regents Earth Science (RE)—at cost for the 2019-20 school year.
- **Note:** Each grade 4 and 8 test kit contain 30 set-ups, which serves up to 30 students. Schools that have fewer than 30 students taking the exam must use the remaining set-ups for the tests administered in subsequent years.
- Set-ups are reusable and generally last a minimum of 3 years. The set-ups contain some items that are discarded after each exam. These set-ups must be replenished before administering the next scheduled exam. Allowance for the disposable items in the set-ups is included in the reimbursement fees for supplies and materials.
- The Regents Earth Science Kit may be purchased in different sizes, depending on the number of teachers and students. Reimbursement is restricted to complete kits only, not replacement material.
- Schools must maintain inventory records of the test kits.

## HOW TO FILE A CLAIM

**Ensure Accuracy of Information on File** - NYSED maintains information about your institution in a system called State Education Data Reference File (SEDREF).

- Prior to submitting an electronic claim or paper MSA-1 Form, the school should review SEDREF to be sure that the information listed is accurate. Information that NYSED has on file for your school is available at: <http://portal.nysed.gov>. Click on SEDREF Query and follow the instructions.

- For changes to the payee information and correspondence address changes, please notify the Office of Grants Management. The Payee Information form is available at <http://www.oms.nysed.gov/cafe/forms/>
- For other changes to your SEDREF file, on the SEDREF search screen, click on the public help icon and follow the directions.

**Online or Paper Filing** - Schools are strongly encouraged to use the Mandated Services Aid reimbursement online system. The online system is designed to enhance the application process and expedite the issuance of the school's Mandated Services Aid payment. Additionally, the system is designed for schools to play a more active role in tracking the progress of their specific claim's processing.

### **Online Filing**

- Schools must have a User ID, Password and access to use the online system at <http://portal.nysed.gov>. To obtain a User ID, contact the SEDDAS Help Desk at 518-473-8832 or email [seddas@nysed.gov](mailto:seddas@nysed.gov).
- For online system claims, the Chief Executive Officer or Financial Officer as identified in SEDREF must agree to the online certification statement prior to submission.
- Information entered for each mandate claimed must be saved before proceeding to the next mandate. Schools are encouraged to print and save a copy of the completed applicable mandated screens, as well as review for accuracy prior to submitting.

### **Paper Filing**

- Directions for completing the Schedule A/Worksheet and the MSA-1 are located on the cover pages of each form.
- The BEDS Code, Institution Code and OSC Vendor ID must be completed on the MSA-1. Please consult SEDREF if you do not know this information.
- All entries must be legible and be typewritten or in ink. Pencil is not acceptable.
- The first page of Form MSA-1 (the certification page) must include the school's identifying information and the signature of the Chief Executive or Financial Officer as identified in SEDREF.
- The school's name and address, BEDS code, Institution Code, and OSC Vendor ID must be accurate and legible.
- If incomplete, the MSA-1 may not be entered into the online system and the forms may be returned to the school.
- If you submit a paper claim, the MSA-1 Form and Schedule A/Worksheet must be complete and include any required explanations noted on the claim form.

- Hourly rates must be reported in dollars and cents (e.g., \$26.77 = \$26.77).
- Combined hours must be rounded to the nearest whole number (e.g., 16.49 and below = 16; 16.50 and above = 17).
- Expenditures must be rounded to the next highest dollar (e.g., \$455.02 = \$456).

## SUMMARY OF MANDATES

1. **Pupil Attendance Report (PAR).** Attendance must be recorded once daily, summarized periodically, and maintained on file by the school. PAR applies to grades Kindergarten through 12<sup>th</sup> grade only. Do not include enrollment of nursery school or Pre-K students and teachers, post graduate students or pupils with disabilities who are enrolled pursuant to a contract with a public-school district or the New York State Education Department. Kindergarten students are defined as those children who are or turn five years of age by December 31 of the school year in question.

The 2019-20 exam was not administered (Please refer to the Special COVID 19 document)

2. **-Elementary and Intermediate Assessment in English Language Arts and Math (EIA).** Grades 3 through 8 Math and English Language Arts (ELA) tests must be administered and reported to the New York State Education Department's Office of Information and Reporting Services through a contract with a Regional Information Center (RIC) for scanning and reporting in the Student Repository System (SIRS). Non-public schools must adhere to the required deadlines and follow the RIC's conditions for acceptance of material in order to have their scores reported and reimbursed. Proof of mailing should be maintained by the school, as well as a record of the students' scores and a copy of answer sheets. (Printing costs are reimbursed at the rate of \$86 per grade for those schools that do not have their tests graded by a Regional Scoring Center.) The website for the Office of Curriculum, Assessment and Educational Technology at <http://www.P12.nysed.gov/assessment/ei/eigen.html> will contain the schedules and information about the administration of these tests.
3. **Basic Educational Data Systems (BEDS).** Basic school, staff and pupil information must be reviewed and updated, and the BEDS Report of Non-public schools must be filed with NSYED by the established deadline in order to receive Mandated Services reimbursement. For more information about this mandate go to: <http://www.P12.nysed.gov/irs/beds/>. Include only those teachers that participated in Pupil Attendance Reporting (PAR). Do not include Pre-K teachers in your claim.

Exams administered (Summer 2019, January 2020) (Please refer to the Special COVID 19 document)

4. **-Regents Examinations (RE).** Regents exams must be administered, scored, the results interpreted, and reported in level 0 of SIRS. Non-public schools that administer any of the Regents Examinations must contract for data collection, scanning, and reporting services with a RIC. Non-public schools must adhere to the required deadlines and follow the RIC's conditions for acceptance of material in order to have their scores reported and reimbursed. Proof of mailing should be maintained by the school, as well as a record of the students' scores and a copy of answer sheets. Please note that the online system will populate your Regents counts with the number of exams that your RIC reports to the State which does not include retesting of students. Schools are eligible to receive

reimbursement for all tests administered in accordance with all rules, including retesting, so the school should claim

any retests and be prepared to submit supporting documentation if requested. Reporting correctly in Level 0 will accomplish this task.

Do not claim examination results for students enrolled in other schools, even if the students attended class and/or were tested in the Non-public school. The principal of the school where the student is enrolled is responsible for reporting the examination score and the school where the student is enrolled receives the mandated services aid for the examinations. Please note that the administration of the Second Language Proficiency (SLP) exam is not a reimbursable expense.

5. **Regents Competency Testing Program (RCTP)—No Longer Offered.** The Regents Competency Test are no longer offered by New York State Education Department, so we cannot accept reimbursement claims for the administration of these test after the 2018-19 school year. Were available in August 2018 **only** and were administered to students who have completed the unit of study requirements specified under “Admission Requirements” in Section One of the School Administrator’s Manual.
6. **Calculator Expense (CE).** The costs of four function or scientific calculators used in the administration of certain math and science tests will be reimbursed at the flat rate of \$15 per calculator. These tests include Grade 6, 7 and 8 Math, Living Environment, Chemistry, Earth Science and Physics. Schools may choose either a four-function calculator with square root or a scientific calculator for Grade 6. Grades 7 and 8 must have scientific calculators for the revised math tests. Reimbursement for the costs of graphing calculators will be at the flat rate up to \$110 per calculator. Pupils administered an Algebra I, Algebra II, or Geometry Regents Exam must be provided the use of a graphing calculator without symbol manipulation. The calculators are the property of the school and should be loaned to the students. Schools must maintain an inventory record of the calculators. Purchase documentation and inventory records must be maintained and available upon request.
7. **Registration of High School (RHS). (ONLY APPLICABLE ONCE)** The high school registration program involves the submission of an Application for Non-public Secondary School Registration, review of data concerning student achievement, and a visit from the Non-public School Office. Upon the completion of the aforementioned process, the Non-public School Office recommends registration status. **A claim should be made for the school year that the application process was completed.** Go to the Non-public School Office’s website at [www.P12.nysed.gov/nonpub/](http://www.P12.nysed.gov/nonpub/) for more information.
8. **State School Immunization Program (SSIP).** (Note: only applicable to New York City, Rochester and Buffalo). The new appropriation limits participation in this program to schools that have immunization records on file with the New York State Department of Health. Non-public schools must develop and enforce a school immunization program. Such immunization programs shall include the collection, verification and completion of



the individual pupil immunization records. The school must complete and return the New York State Annual School Immunization Survey Summary Form by the required deadline. New York City schools must send the form to the NYC Health Department & Mental Hygiene Immunization Program; all other eligible schools must send the form to the NYS Department of Health Immunization Program. New York City and State Health Department audits must be completed when required. Schools may not claim Pre-K students, nor a greater amount of students than claimed in enrollment.

**9. Documentation of Integration of Required Instruction in 7<sup>th</sup> and 8<sup>th</sup> Grade (DIRI).**

The requirements for technology education, home and career skills, and library and information skills may be met by the integration of the State learning standards of such subjects into other courses in accordance with the criteria found in Section 100.4(2) of the Commissioner's Regulations. The Non-public school must document the manner in which it has implemented the regulations and the documentation must be kept on file in the school and be readily accessible. Only the 7<sup>th</sup> and 8<sup>th</sup> grade teachers participating in fulfillment of the mandate should be included.

- 10. Graduation Report for Non-public Schools (HSGR) grade 12 only** (Note: This report was previously called High School Graduation Report, HSGR). As of 2015-16, principals of Non-public schools are now responsible for reporting all students who were awarded a local or Regents diploma, Career Development & Occupational Studies Commencement Credentials or Skills & Achievement Commencement Credential during the 2019-20 school year in the Student Information Repository System (SIRS). Post-Secondary plans of graduates are also to be reported in SIRS. The Graduation Report for Non-public Schools is no longer available. Reporting must be completed and filed by required deadline. Information about reporting is available on the Information Reporting Services website at: [www.emsc.nysed.gov/irs](http://www.emsc.nysed.gov/irs)

The 2019-20 exam was not administered **(Please refer to the Special COVID 19 document)**

- 11. Grade Four Science Test (GFST).** The Grade Four Elementary-Level Science Test must be administered and reported to the New York State Education Department's Office of Information and Reporting Services through a contract with a Regional Information Center (RIC) for scanning and reporting in the Student Repository System (SIRS). Non-public schools must adhere to the required deadlines and follow the RIC's conditions for acceptance of material in order to have their scores reported and reimbursed. Proof of mailing should be maintained by the school, as well as a record of the students' scores and a copy of answer sheets. The website for the Office of Curriculum, Assessment and Educational Technology at <http://www.P12.nysed.gov/assessment/> will contain the schedules and information about the administration of these tests.
- 12. Expenditure for Travel Costs to Examination Storage Sites (TSS).** **(Please refer to the Special COVID 19 document)** Some schools are required to pick up secure examinations being stored at a neutral site. A copy of an Approved Program Test Storage Plan must be filed with the New York State Education Department. **(Note:** All examinations included in the mandates are secure examinations.)

- 13. New York State Scholarships for Academic Excellence Application (SAE).** The mandate relates to submission of the Scholarships for Academic Excellence Nomination Summary Form, listing the nominee(s) and the individual student application forms. The selection criteria for nominees for the Scholarships for Academic Excellence must be published and made available to students at the beginning of the school year. A high school must use uniform criteria for the selection of scholarship nominees, applicable to all competing students. The criteria must be in accordance with the requirements and timelines established by the New York State Education Department's Office of K-16 Initiatives and Access Programs. More information is available at <http://www.highered.nysed.gov/kiap/scholarships/sae.htm>

The 2019-20 exam was not administered (Please refer to the Special COVID 19 document)

- 14. Grade Eight Science Test (GEST).** The Grade Eight Science Test must be administered and reported to the New York State Education Department's Office of Information and Reporting Services through a contract with a Regional Information Center (RIC) for scanning and reporting in the Student Repository System. Non-public schools must adhere to the required deadlines and follow the RIC's conditions for acceptance of material in order to have their scores reported and reimbursed. Proof of mailing should be maintained by the school, as well as a record of the students' scores and a copy of answer sheets. The website for the Office of Curriculum, Assessment and Educational Technology at <http://www.P12.nysed.gov/assessment/> will contain the schedules and information about the administration of these tests.

**15. REMOVED – Grade Eight Social Studies Test (GESST) – No Longer Offered**

**16. REMOVED – Grade Five Social Studies Test (GFSST) – No Longer Offered**

- 17. Pesticide Neighbor Notification (PNN).** The School Pesticide Neighbor Notification Law requires all Non-public schools to notify parents and interested parties prior to pesticide applications in instructional and administrative buildings and grounds, as well as playgrounds and athletic fields. The school must establish written pesticide notification procedures according to the provisions outlined in Section 155.24 of Commissioner's Regulations. The procedures and a record of the notice(s) must be kept on file locally.

The 2019-20 exam was not administered (Please refer to the Special COVID 19 document)

- 18. New York State English as a Second Language Achievement Test (NYSESLAT).** The NYSESLAT is designed specifically for limited English proficient (LEP) students to determine proficiency in the English language. The New York State English as a Second Language Achievement Test must be administered according to the rules, regulations and guidelines issued by the New York State Education Department. Student answer sheets must be sent to the RIC or large city scoring Center for scoring by the required deadline of **May 28, 2020**. Proof of mailing should be maintained by the school. The signed and dated Examination Storage Certificate, the Deputy Proctor Certificate and the Exam Scoring Certificate must be kept on file locally. Please note that if only teachers employed by the public school perform

the teacher functions for the NYSESLAT exam, schools may only claim the Administrative and Support functions for reimbursement.

**NYSITELL (partial until March/April) New York State Identification Test for English Language Learners (NYSITELL).** The NYSITELL replaces the Language Assessment Battery-Revised (LAB-R) as the approved means of initially identifying ELLs, in New York State. The purpose of the NYSITELL is to assess the English Language proficiency of new entrants whose home language is a language other than English, as indicated on the Home Language Questionnaire. It is used to determine if the student is in need of bilingual and/or ESL services. NYSITELL must be administered in accordance to the rules, regulations and guidelines issued by the New York State Education Department. Student answer sheets must be sent to the RIC or large city Scoring Center for scoring and reporting to the Department.

Note: Teachers who administer the NYSESLAT and/or NYSITELL exam should have a “highly qualified background”, as noted by the NYS Department of Education’s Office of Bilingual Education. “A highly qualified background” is defined as teachers certified in English as a Second Language, specialized in Special Education or Reading Teachers, and some English Language Arts teachers. In order to enhance the appropriate administration of this test, schools may wish to access trainings provided by the Regional Bilingual Education Resource Network (RBERN), or by any educational entities delegated by either RBERN or the Office of Bilingual Education to be comparable. Schools are encouraged to contact either the New York City Office of English Language Learners or the Office of Bilingual Education for more information.

**19. RIC and Scoring Center. (Please refer to the Special COVID 19 document)** The 3<sup>rd</sup> through 8<sup>th</sup> grade tests may be scored by Regional Scoring Centers. (Note: If your tests are graded by a Scoring Center, no printing costs are separately reimbursed under Mandate 2, EIA.) The cost for this scoring will be reimbursed. The Scoring Center Costs must include only the amount billed by the Scoring Center and paid by the school or a sponsoring organization. All elementary exams, NYSESLAT, NYSITELL and Regents exams require scanning and that the student data be recorded and maintained by a Regional Information Center (RIC). The RIC costs required by these tests and the filing of the High School Graduation Report should be added to those for the Regional Scoring Centers. Documentation on both the scoring and RIC payments must be maintained and accessible upon request.

## DEFINITIONS

1. **“Administrative”** includes administrators, principals, and teachers performing administrative functions.
2. **“Classroom Teacher”** as a classification includes a homeroom teacher for attendance purposes, those acting as proctors during examination periods, or scoring examinations.
3. **“Support Staff”** includes clerks, typists, stenographers, some business office staff and aides.
4. **“Hours in Work Day”** – total number of hours employee is expected to be performing required duties less any time for lunch or hours may be claimed based on either a 5 (elementary) or 5.5 (secondary) hour standard instructional day or another workday as certified by the Non-public school official, in accordance with the methodology for computing salary and benefits applied by the New York State Education Department in paying aid for the 2012-13 and prior school years.

5. **“Days in Year”** – total number of days employee worked in which compensation was received during the period of July 1<sup>st</sup> to June 30<sup>th</sup> of the corresponding school year, less paid holidays and vacations. **(Please refer to the Special COVID 19 document)**  
The number of days worked shall include instructional days as specified in the official school calendar and other non-instructional days that staff are required to be at the school site or participating in school functions. Non-Instructional days include, but are not limited to, days exams are administered, staff meetings, parent teacher consultations and conferences. A day may be pro-rated if the compensation received corresponds accordingly.

**In late 2018, the Governor signed legislation that will change the calculations of the hourly rate. There were technical issues with this bill when it was signed that need to be resolved, and we have requested and are awaiting guidance. While we await a response, we have been directed to ask schools to submit their claims based upon earlier years practice of including instructional and non-instructional days. Doing so will avoid having your entire claim in hold while we await guidance on what we believe to be a small portion of the total reimbursement.**

6. **“Total Hours Worked”** – total number of hours an employee works during the period of July 1<sup>st</sup> to June 30<sup>th</sup> of each year. **(Please refer to the Special COVID 19 document)** It is calculated by multiplying the number of hours in a workday by number of days in school year.
7. **“Annual Salary”** – For purposes of calculating the average hourly rate, annual salary is the total **gross** wages paid to an employee excluding any stipends and other

compensation that is not related to the teaching or instructional duties. The annual salary paid must be for the services provided during the period July 1 to June 30 of the corresponding year for which reimbursement is being claimed. **(Please refer to the Special COVID 19 document)** You must be able to provide evidence that the salaries claimed in the hourly rate calculation were for the individuals providing that mandated service.

8. **“Fringe Benefits” (Please refer to the Special COVID 19 document)** – The employer’s share of the following benefits, to the extent such share is actually paid for the benefit of employees engaged in providing required services: Retirement, F.I.C.A (Social Security plus Medicare taxes), Workers’ Compensation Insurance, Life Insurance, Unemployment Insurance, Disability Insurance, Health Insurance, and Union Welfare benefits. The following items cannot be included as fringe benefits:
- Dues;
  - Reimbursement to the employee for any expense incurred as a result of employment;
  - Room and board;
  - Parsonage;
  - Housing, meals and clothing;
  - The value of an automobile provided to any employee;
  - Car insurance, maintenance, parking, parking tickets and gasoline;
  - Day care;
  - The value of tuition provided to the children of employees.
9. **“Teacher Workshop Expenditures”** are allowable costs of participating in training workshops designed to increase and enhance their preparation and knowledge of the New York State testing program for 3<sup>rd</sup> through 8<sup>th</sup> grade English and Math, Regents Exams, Grade Eight Science Test, Grade Four Science Test and the NYS English as a Second Language Achievement Test. **(Please refer to the Special COVID 19 document)** The workshops may include pre-exam, exam and post exam training sessions.

In order for the workshop to qualify for reimbursement, the workshop must meet all of the following criteria:

- An agenda which includes the date and time of and topics covered in the workshop is available.
- Documentation that verifies a teacher’s attendance. Examples include but are not limited to: sign in sheet, certificate of attendance or dated statement from workshop provider.
- Workshop hours and days have been included in calculation of average hourly rate.

Note: The time used for the actual scoring of administered exams is not a reimbursable workshop expense, nor is time allotted during the training for lunch.

10. **“Teacher Workshop Fees”** paid by the school for test-related training are also reimbursable. **(Please refer to the Special COVID 19 document)** These **fees may be charged on a per teacher basis or as a flat fee.** Documentation of the payment must be maintained and accessible upon request. Teacher workshop expenditures incurred this year for exams scheduled for next year should be included in this year's MSA-1 form. As schools are individually reimbursed for printing costs under Mandate 2 for ELA/Math, any claim for workshop fees which include a cost for the printing of practice sets and/or Teacher Directions must be adjusted accordingly. In addition, expenditures already paid for with other State and/or federal funds cannot be included for reimbursement.