Alexander County Schools

Supplemental Funds for Teacher Compensation Procedure (PRC 071)

In Section 7A.9 of the Appropriation Act of 2022 (NC SL 2022-74), the North Carolina General LEAs to Provide funding to LEAs for salary supplements to teachers.

PRC 071 may only be used to provide supplements to certified teachers and instructional support personnel. NC SL 2022-74 Section 7A.9:

- Certified teachers and instructional support personnel are those who are required to be paid from the legislative certified teacher salary schedule and are typically the types of positions paid from State PRCs 001, 004, 006 and/or 007, and are working and coded to a school.

- The funds may only be used for assistant principals and principals paid pursuant to G.S. 115C-285(a)(8), (8a) or (9) (i.e., an assistant principal or principal who is paid based on what they would earn as a teacher in that LEA). Funds may not be used to provide supplements to principals and assistant principals paid on their respective salary schedules. (7A.12.(b)(11))

- PRC 071 may not be used to provide supplements to central office employees or noncertified employees.

- An LEA that receives PRC 071 funds shall use the funds to supplement and not supplant non-State funds provided for salary supplements for teachers and qualifying school administrators. (7A.12.(f))

While the funding for this allotment is recurring, the funding an LEA receives may vary from year to year (including both the overall allotment amount and the per-teacher maximum supplement amount) depending on the budgeted amount and any changes in a county's taxable real property value, effective tax rate, and median household income.

The funding provided pursuant to PRC 071 is for salary supplements; employee compensation provided from these funds is to be treated as salary and is not to be considered a bonus or stipend. These funds are subject to retirement.

Procedures:

Only school-based certified K-12 instructional staff are eligible (per legislated guidelines).

Pre-K teachers are not eligible (per legislated guidelines).

Principals and Assistant Principals can only be eligible if paid pursuant to G.S. 115C-285(a)(8), (8a) or (9) (i.e., an assistant principal or principal who is paid based on what they would earn as a teacher in that LEA).

In order to be eligible for the supplement, employees must be actively employed on May 16, 2025, (receiving pay). Employees on leave without pay are not eligible.

Teachers and instructional support personnel on steps sixteen to twenty-four and step twenty-six or greater will receive the maximum allowed by the legislation. The remaining funds will be divided equally among the remaining eligible employees.

The supplement amount will be determined annually based on State funding and the number of eligible employees. The LEA will not be required to pay any amount over and above the amount determined by the State.

The supplement is subject to all applicable taxes, social security, and retirement (per legislated guidelines).