

Paid Parental Leave – FY24 Substitute Reimbursement Instructions

1. Applicability

As provided in Section 12 of the FY24 Operating Budget, districts and charters are eligible for substitute reimbursement for classroom teachers that are on paid leave in accordance with 14 Del. C. § 1333.

2. Reimbursement Rates

- a. LEAs will receive reimbursement for state-employed and contractual substitutes at the rates provided in 14 Del. C. § 1326, including applicable other employment costs (OECs).
 - Class A - A substitute teacher who holds or is eligible to hold a valid Delaware educator license or valid educator license from another state; or such a license that has expired.
 - i. \$140 per day plus OECs through 12/31/2023.
 - ii. \$158 per day plus OECs beginning 1/1/2024.
 - Class B - A substitute teacher who holds a bachelor's degree.
 - i. \$112 per day plus OECs through 12/31/2023.
 - ii. \$126 per day plus OECs beginning 1/1/2024.
 - Class C - A substitute teacher who does not meet the requirements for Class A or Class B classification but who is recommended to the Secretary of Education by the Chief School Officer of a Delaware school district.
 - i. \$89 per day plus OECs through 12/31/2023.
 - ii. \$100 per day plus OECs beginning 1/1/2024.

3. Processing Expenditures

For State Employed Substitutes

1. State-employed substitutes should be split-coded to:
 - Appropriation 05389 (Substitute Reimbursement Family Leave Paid) for the amount **equal to** and not to exceed the daily maximum rate allowed per 14 Del. C. § 1326 including OECs; and,
 - Existing local fund appropriation for the residual amount above the daily maximum rate.
2. LEAs will receive a preload in appropriation 05389 based on their prior year reimbursement amounts.
3. Appropriation 05389 will run negative for payroll postings. Payroll Funding Adjustments (PFAs) are required for any amount charged in excess of the Total Daily Rate (Daily Rate + OECs) to appropriation 05389 multiplied by the number of eligible reimbursement days.
4. Number of days shall be based on the LEA's standard required number of hours per workday (i.e. 7.5 or 8.0). If a partial day is worked by a substitute, the number of hours worked is to be divided by the standard number of hours per workday to get the portion of the day worked.
5. DOE is responsible for monitoring LEA 05389 appropriations and will submit transfers to OMB to clear any negative balances.
6. LEAs will maintain all documentation required to substantiate payroll expenses charged to the 05389 appropriation.

For Contractual Employees

1. Contractual substitute costs should be paid via voucher using an existing local fund appropriation.
2. Upon completion of entire approved leave, the LEA shall submit a quarterly memo to DOE to request reimbursement. Reimbursement is limited the maximum daily rate allowed per 14 Del. C. § 1326 plus allowable OECs.

3. DOE will review the reimbursement request memo and submit a transfer to OMB for processing. Funds will be transferred to appropriation 05388 (Contractual Substitute Reimbursement FLP).
4. The LEA will process a Journal Voucher (JV) to move expenses from the existing local fund appropriation to the 05388 appropriation.
5. This appropriation will be included on the continuing list.

4. Approval Process – Contractual Substitutes

Reimbursements will be processed quarterly, upon receipt of the LEA's contractual substitute reimbursement request memo. Reimbursement requests should be included on the quarterly memo only if the entire approved parental leave term (not to exceed 12 weeks) has been completed. If an employee has not yet completed their leave term, the reimbursement request should be held until the next quarterly submission.

Contractual substitute reimbursement requests must include the following information:

- Name and Employee ID of the teacher on leave;
- Leave begin and end dates;
- Name(s) of the substitute teacher(s) hired to cover for the employee on leave;
- Total number of days requested for reimbursement;
- Total amount requested for reimbursement;
- Vendor name and invoice numbers.

LEAs must maintain all supporting documentation and should be prepared to produce the documentation in the event of an audit.

LEAs must submit contractual substitute reimbursement request memos on a quarterly basis. Please do not hold submissions until the end of the fiscal year. The Department of Education (DOE) will review the reimbursement request and prepare a budget transfer that will be submitted to OMB for processing. For FY24, the quarterly contractual substitute reimbursement request memos are due by the following dates:

- August 31, 2022 (for leave completed May 2023-July 2023)
- November 30, 2022 (for leave completed August 2023-October 2023)
- February 29, 2024 (for leave completed November 2023-January 2024)
- May 31, 2024 (for leave completed February 2024-April 2024)

5. Documentation Requirements – State-employed Substitutes

For state-employed substitutes, the LEA will maintain the following documentation, which may be requested for review in the event of an audit:

- Name and Employee ID of the teacher on leave;
- Leave begin and end dates;
- Name(s) of the substitute teacher(s) hired to cover for the employee on leave;
- Total number of days charged to appropriation 05389;
- Payroll funding reports for state-employed substitutes