



SY2023-2024 Definitions & Calculations

Office of Religious & Independent School Support (ORISS)

Mandated Services Aid (MSA) & Comprehensive Attendance Policy (CAP)

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Enrollment

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

- When selecting either Opening or Closing enrollment, if the enrollment varies from the reported BEDS data, a clear and detailed explanation of the variance must be provided. An explanation for any year-to-year increase in enrollment should also be provided in both the MSA-CAP system and in the MSA-CAP workbook.
- 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 the New York State Education Department (NYSED).
- Only include children who are 5 years old by December 31 of the school year when listing kindergarten students.

Time & Effort

Categories of Personnel

1. **Administrators**-School leadership, administrators, principals, and teachers performing administrative functions.
- **Classroom Teacher**-classification includes a homeroom teacher for attendance purposes, and those acting as proctors during examination periods, scoring examinations, or interpreting test results.
2. **Support Staff**-Includes clerks, typists, stenographers, office staff, and aides.

Hours in Workday

Total number of hours an employee is expected to perform required duties. This excludes time for lunch.

- Hours that may be claimed based on either a 5 (elementary) or 5.5 (secondary) hour standard instructional day.
- Hours that may be claimed for another workday as certified by the R&I school official, in accordance with the methodology for computing salary and benefits applied by NYSED in paying aid for the 2012-13 and prior school years.

Days in Year

Total number of days an employee is required to work during the period of July 1st to June 30th of each year.

In late 2018, the Governor signed legislation that will change the calculations of the hourly rate. 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.

Total Hours Worked

Total number of hours an employee is required to work during the period of July 1st to June 30th of each year. It is calculated by multiplying the number of hours in a workday by number of days in the school year.

Hourly Rate (Calculation)

Hourly Rates must be for the employees providing the mandated service. Hourly rates are auto-calculated by the MSA-CAP system when entered online. Hourly salary and fringe benefit rates can be calculated manually in the Religious and Independent School MSA-CAP Workbook.

- 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 $\frac{1}{2}$ 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.
 - 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 claimed for 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. The Time and Effort Standards charts for PAR and State tests are included with the MSA-CAP Workbook.

- 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 MSA-CAP online system will perform the calculation.

Compensation & Benefits

Annual Salary

An annual salary is the total gross wages paid to an employee. To calculating the average hourly rate, keep in mind:

- 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 claimed.

- Institutions must be able to provide evidence that the salaries claimed in the hourly rate calculation were for the individuals providing that mandated service.
- Stipends that are directly related to teaching and instructional duties only.

The following items cannot be included in annual salary calculations:

- Religious Stipends for any additional functions beyond teaching and instructional duties, such as after school activities including tutoring,
- Parsonage and other compensation should be excluded in calculations of annual salary.

Fringe Benefits

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 should be included:

- Retirement
- F.I.C.A (Social Security plus Medicare taxes)
- Workers' Compensation Insurance
- Life Insurance
- Unemployment Insurance,
- Disability Insurance
- Health Insurance
- Union Welfare benefits

The following items cannot be included as fringe benefits:

- Dues
- Reimbursement to the employee for any expense incurred because of employment
- Room and board
- Parsonage
- Housing, meals, and clothing
- The value of an automobile provided to an employee
- Car insurance, maintenance, parking, parking tickets and gasoline
- Day care
- The value of tuition provided to the children of employees

Professional Development

Teacher Workshop Expenditures

These are the allowable costs for participating in training workshops designed to enhance preparation and knowledge of the New York State testing program, including the 3rd through 8th grade English and Math exams, Regents Exams, Grade 8 Science Test, Grade 4 Science Test, and the NYS English as a Second Language Achievement Test. The workshops may include pre-exam, exam, and post-exam training sessions.

Teacher Workshop Eligibility

For the workshop to qualify for reimbursement, the workshop must meet all the following criteria and provide the following documentation upon request:

- 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 a sign in sheet, certificate of attendance or dated statement from workshop provider.
- Workshop hours and days have been included in the calculation of the 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.

Teacher Workshop Fees

Workshop fees paid by the school for test-related training are also reimbursable.

- 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 claim. 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.

Supplies & Materials

The costs of test kits will be reimbursed as follows:

- Each Grade 5 and 8 test kit contains 30 set-ups, sufficient for up to 30 students. Schools with fewer than 30 students taking the exam must retain the remaining set-ups for future administrations.
- 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.

Supplies & Materials	Cost
Elementary/Intermediate Assessment in English Language Arts & Math (EIA)	\$110
EIA Printing Costs	\$86*
Regents Examinations (RE)	\$125
High School Graduation & Dropout Report (HSGR)	\$10
Grade Five 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
Science Test Kits	Cost
Grade Five Science Test (GFST)	\$250
Grade Eight Science Test (GEST)	\$250
Regents Earth Science (RE)	At actual cost for the 2023-24 school year.
*Per grade level tested	