



Janet Barresi
State Superintendent of Public Instruction
State of Oklahoma

May 15, 2012

Dear Superintendent:

The Notice of Allocation for the National Board certified teachers, school psychologists, speech language pathologists, and audiologists (NBCT) bonus based upon the *National Board Certified approvals* done through the Highly Qualified Teacher system is now available. Payments this year were made via electronic funds transfer. Please be aware of the following provisions related to the bonus:

- The bonus is subject to Social Security, Medicare, and Income Tax withholding.
- The bonus is not subject to Oklahoma "Teachers' Retirement" withholding (70 O.S. § 6-204.2).
- You are required to report the NBCT bonus on your School Personnel Report.
- Please use Source of Revenue 3412, Project Reporting Code 312, and *Object 171*. (Note: With Object 171, do not withhold Teachers' Retirement.) The description for the Source of Revenue and the Project Reporting Code is "National Board Certified Bonus". If you have other coding questions, please call the Financial Accounting Section at (405) 521-2517.

Per IRS rules, please pay your applicant(s) the bonus (less the applicable Social Security, Medicare, and Income Tax) as soon as possible. You can review the bonus recipients data on the School District Reporting Site – Highly Qualified Teacher system – National Certification approvals. If you have additional questions, please contact Bunny Farley at (405) 521-4527. If you have questions regarding your payment, please contact Office of the Comptroller at (405) 521-3349.

Sincerely,

A handwritten signature in cursive script that reads "Mathangi Shankar".

Mathangi Shankar,
Director of Financial Services

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cc: State Superintendent Janet Barresi
Bunny Farley, Teacher Certification Division