



JOY HOFMEISTER

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
OKLAHOMA STATE DEPARTMENT OF EDUCATION

January 28, 2015

Dear Superintendent:

The allocation notice for the National Board certified teachers, school psychologists, speech language pathologists, and audiologists bonus based upon the *National Board Certified approvals* done through the Highly Qualified Teacher system has been posted to the Teacher Certification page on the State Department of Education website. Payments this year will be 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 \$5,000.00 bonus (less the applicable Social Security, Medicare, and Income Tax) as soon as possible. You can view the bonus recipient 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,

Mathangi Shankar  
Chief Financial Officer

c: State Superintendent Joy Hofmeister  
Bunny Farley, Teacher Certification Division