

# Classroom Supply Assistance Program (CSA)

## Frequently Asked Questions

**Q. Will teachers be required to complete some type of acknowledgement/acceptance before the payment?**

*A. Yes. Pursuant to Florida Statute 1012.71, eligible classroom teachers must provide acknowledgement/acceptance of the terms of use of these funds before the 2016 Florida Teachers Classroom Supply Assistance Program is given to employees. This format will be the same as in previous years with teachers signing a formatted statement by school which includes language concerning required receipts.*

**Q. Will teachers be required to provide copies of receipts for the purchase of classroom materials and supplies?**

*A. Yes. The internal Revenue Service requires adequate accounting for allowances or reimbursement paid to employees for job-related expenses that are excluded from wages and that are not subject to withholding taxes. **Therefore, in order to substantiate the amount of the payment issued, teachers must provide legible copies of all applicable receipts for the purchases of classroom materials and supplies.** Please note credit card statements are not acceptable in lieu of any receipt. The copies of these receipts, attached to a "TEACHER CLASSROOM SUPPLY DOCUMENTATION OF EXPENDITURES" form must be submitted to Tammi Maund, Director of Finance no later than **May 25, 2018**.*

**Q. Do I submit receipts individually, as I make purchases?**

*A. No. DO NOT SUBMIT RECEIPTS FOR INDIVIDUAL PURCHASES. (These will be returned to you). Please compile the receipts for ALL eligible expenditures, and submit **ONE (1)** form as described above by the deadline.*

**Q. Can I provide receipts for purchases that I made on-line?**

*A. Yes, as long as your purchases comply with the eligibility guidelines, pursuant to Florida Statute. Be sure to print a copy of the entire receipt to document your purchase. Credit card statements are not acceptable in lieu of any receipt.*

**Q. Does the date that I purchase my supplies matter?**

*A. Yes. Because the funds are appropriated for this fiscal year, the purchases must be made on or after July 1, 2017, and before the May 25, 2018 deadline.*

**Q. What happens if I fail to provide the “TEACHERS CLASSROOM SUPPLY DOCUMENTATION OF EXPENDITURES” form, with copies of the receipts by the May 25, 2018 deadline?**

*A. Failure to comply with this requirement, by the deadline provided, will result in the collection, via payroll deduction, of the amount that was paid but not supported by receipts.*

**Q. What if I don't have receipts?**

*A. Receipts are required by IRS rules to ensure your CSA payment remains non-taxable. Safeguard the receipts for your CSA purchases. Per F.S. 1012.71(4) You sign a form each year stating you will keep receipts for no less than 4 years...*

**Q. Can I use receipts for supplies I bought in previous years that the CSA money didn't cover?**

*A. No. The CSA allocation is meant to purchase materials and supplies for the current year.*

**Q. Can I carry my unused funds over to next year?**

*A. No. In order to comply with IRS' accountable plan rules, any unused funds must be returned to the District.*

**Q. What happens to any unused funds that get returned?**

*A. Per Section 1012.71(4), Florida Statutes, Any unused funds will be returned to the district school board and deposited into the School Advisory Council account of the school at which the classroom teacher returning the funds was employed when that teacher received the funds.*

**Q. If I spend more than my CSA allocation, will I be reimbursed for the extra?**

*A. No. You will receive no more than your proportionate share of the CSA allocation, regardless of how much you choose to spend.*

**Q. Do I need to keep personal records?**

*A. Yes. Pursuant to Florida Statute 1012.71, each classroom teacher must keep receipts for no less than 4 years to show that funds expended meet the statutory requirements. If receipts are not maintained, the employee may be subject to pay any federal taxes due on these funds.*