



STATE OF NEW MEXICO  
PUBLIC EDUCATION DEPARTMENT  
300 DON GASPAR  
SANTA FE, NEW MEXICO 87501-2786  
Telephone (505) 827-5800  
[www.ped.state.nm.us](http://www.ped.state.nm.us)

CHRISTOPHER N. RUSZKOWSKI  
SECRETARY OF EDUCATION

SUSANA MARTINEZ  
GOVERNOR

November 7, 2018

Eric Crites, Head of School  
New Mexico School for the Arts  
275 E. Alameda St.  
Santa Fe, New Mexico 87501

Dear Mr. Crites:

State appropriated funding is awarded to New Mexico School for the Arts for the 2018 Excellence in Teaching Awards by the State of New Mexico for FY19. The funding under this award must be used solely for Excellence in Teaching salary supplements. These salary supplements are \$5,000.00 or \$10,000.00 per teacher and may only be awarded to teachers who have met the award criteria. **This is the first time in the state's history that New Mexico has recognized the state's most outstanding teachers, including those that achieved two years of student growth in one academic year, with Excellence in Teaching awards.**

Salary supplements are supplemental wages and are therefore subject to tax withholding according to Employer's Tax Guide, Publication No. 15 (2018) Section 7, published by the Internal Revenue Service (<http://www.irs.gov/pub/irs-pdf/p15.pdf>). The Excellence in Teaching salary supplement is considered a "one-time" payment and will not increase an employee's annual base pay. Therefore, it is not subject to retirement contributions as per NMAC 2.82.2.3.8. **The total award amount issued to your district/charter school includes the employer's share of Social Security and Medicare Tax withholding at 7.65%.**

Please note the following State of New Mexico Legislative appropriation information specific to this award:

Award Name: Excellence in Teaching

Funding Agency: NM Public Education Department, Special Appropriation Fund

Compliance Requirements: NM Procurement Code (NMSA Chapter 13);  
2.42.2 NMAC, Travel & Per Diem;

NM Department of Finance Administration Rules and Regulations

<http://nmdfa.state.nm.us/Forums.aspx>

The table below indicates New Mexico School for the Arts’s FY19 state appropriation for the Excellence in Teaching Awards. Please submit a budget adjustment request (BAR) for this amount using **fund code 27125** and **revenue object code 43202** within the Operating Budget Management System (OBMS) located on the OBMS website.

Teacher Salary Supplement	\$25,000.00
Employer Share Tax Withholding	\$1,912.50
<b>FY19 Award Amount to BAR</b>	<b>\$26,912.50</b>

The table below lists teachers who **earned** the Excellence in Teaching salary supplements and the amount for which they are approved:

LEA	Teacher Name	License Number	Award
NM SCHOOL FOR ARTS	ELISABETH OBERTEUFFER	344564	\$5,000.00
NM SCHOOL FOR ARTS	KARINA HEAN	377535	\$5,000.00
NM SCHOOL FOR ARTS	ACACIA MCCOMBS	271090	\$10,000.00
NM SCHOOL FOR ARTS	JOEY CHAVEZ	251319	\$5,000.00

These funds are on a reimbursement basis and must be requested using the Request for Reimbursement (RfR) process in OBMS. The supporting documentation must be sufficient to demonstrate teacher eligibility under the funded program. Please refer to the guidelines below:

- The deadline for BAR submission is **November 30, 2018**. Please secure board approval in order to establish budget authority. **LEAs must issue monetary awards to identified teachers by December 21, 2018**. Required documentation for reimbursement will be the following items:
  - Expenditure Report and/or Payroll Distribution Report demonstrating warrants issued to teachers with detail.
  - Cancelled warrant copies of checks/ACH issued
- The FY19 award amount must be fully expended by Friday, **December 21, 2018**.
- The deadline for RfR submissions for Excellence in Teaching salary supplements for the 2018-2019 school year is **January 31, 2019**.

If you have fiscal questions, please contact your designated fiscal analyst within the Fiscal Grants Management Bureau, who will refer your question to the appropriate individual. For programmatic questions, please contact Seana Flanagan, Director, Educator Growth and Development Bureau, at 505-827-4522 or [seana.flanagan@state.nm.us](mailto:seana.flanagan@state.nm.us).

Regards,



Marian K. Rael  
Acting Deputy Secretary, Finance and Operations

MKR/AS/sgl/scf

cc: Seana Flanagan, Director Educator Growth and Development Bureau  
Elizabeth Romero, Business Manager, New Mexico School for the Arts