



**Office of Federal Programs**

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**MEMORANDUM**

**TO:** District Superintendents, Federal Programs Directors, and Business Managers

**FROM:** Judy Nelson, Executive Director  
Office of Federal Programs

**DATE:** September 9, 2021

**RE:** Incentives for Vaccinations with Elementary and Secondary School Emergency Relief (ESSER) Funds

**Guidance from the Mississippi Department of Education**

In accordance with guidance from the United States Department of Education (ED), ESSER funds may be used in a variety of ways to support vaccination efforts, including incentives for staff to receive a COVID-19 vaccination. Local education agencies (LEAs) may incentivize vaccinations for personnel through amended contracts for licensed employees or other agreements for at-will employees.

LEAs may offer incentives for contracted services performed by the employee (i.e., providing proof of vaccination status). If implementing a vaccination incentive program, LEAs must have local board approval prior to implementation. The LEA must establish a written procedure for determining the allowability of costs (2 C.F.R. § 200.302 (b)(7)) and to maintain effective internal control over the Federal award (2 C.F.R. § 200.300(a)).

Any incentives provided by an LEA shall meet the requirements in 2 C.F.R. Part 200, including the requirement that the amount of the incentive be reasonable and not violate any other applicable laws or requirements. An initial review of incentives provided by districts in other states indicates amounts ranging from \$100 to \$1000. LEAs shall be prepared to document what is considered reasonable.

The Office of School Financial Services has proposed the following function and object code for the vaccination incentive program:

- Expenditure Function 3940 – COVID-19 Vaccination Incentive Program – Activities concerned with vaccine incentives developed to increase vaccination rates across the country.

- Object 173 - COVID-19 Incentive Payments – Natural disaster incentive payments that are exempt from PERS.

As a matter of reference, please see also guidance from ED, attached below.

## **ED Guidance on Incentives for Vaccinations**

[Frequently Asked Questions document on Elementary and Secondary School Emergency Relief Programs and Governor's Emergency Education Relief Programs](#) (page 23):

*B-3. May ESSER and GEER funds be used to provide COVID-19 vaccinations to LEA teachers, staff, and eligible students?*

Yes. Because ESSER and GEER funds may be used to implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff, providing COVID-19 vaccinations is an allowable use of ESSER and GEER funds. Allowable vaccination outreach efforts in general could include activities to create awareness and build confidence, facilitate clinics, and provide incentives such as paid time off for staff to get vaccinated. In cases where administrative fees are required to obtain a vaccination, ESSER or GEER funds may be used to offset the cost as long as the cost is reasonable.

[Frequently Asked Questions - Using American Rescue Plan and Other Pandemic Relief Funds to Provide Incentives to Students to Get the COVID-19 Vaccination](#) (page 1):

*May a local educational agency (LEA) use ESSER or GEER funds to provide incentives to students and members of their households to get vaccinated against COVID-19?*

Yes, an LEA may use ESSER (ESSER I, ESSER II, or ARP ESSER) or GEER (GEER I or GEER II) funds to provide reasonable incentives to students, consistent with state parent or guardian medical consent laws, and their household members to get vaccinated. Providing reasonable incentives to students, including those enrolled in pre-kindergarten and K-12 (if eligible for vaccination), and their household members to get vaccinated against COVID-19 is allowable because it is a strategy that an LEA may implement in alignment with the Centers for Disease Control and Prevention (CDC) guidance on vaccinations, increase vaccination rates in the community and therefore bolster public health, and reduce risk of transmission and serious disease as students and staff return to or continue in-person instruction

To the extent practicable, LEAs should provide information about vaccination incentives written in a language that parents can understand or, if it is not practicable to provide written translations to a parent with limited English proficiency, be orally translated for such parent. In addition, LEAs should provide the information using auxiliary aids and services and in an alternative format accessible to a parent who is an individual with a disability covered under Section 504 of the Rehabilitation Act of 1973.

Any incentives that an LEA provides with ESSER and GEER funds must meet the requirements in 2 CFR Part 200, including the requirement that the amount of the

incentive be reasonable and may not violate any other applicable laws or requirements (e.g., incentives may not involve alcohol per 2 CFR § 200.423). For example, an LEA might host a drawing in which all vaccinated students are entered to win a prize such as a new tablet, a reasonable cash award, college scholarship money, or new school supplies and books. Similarly, an LEA might give each vaccinated student a nominal gift card or any other allowable incentive that is reasonable in size and scope and likely to lead to an increase in the rate of vaccinations.

GEER I and GEER II funds may also support COVID-19 vaccination efforts, when available for younger children, in state and local public pre-kindergarten programs that may include programs located in schools or community-based pre-kindergarten/early childhood education settings.

Additional information on allowable uses of ESSER and GEER funds may be found in the Department's Frequently Asked Questions document on Elementary and Secondary School Emergency Relief Programs and Governor's Emergency Education Relief Programs. For example, FAQ B-3 addresses the use of funds to provide COVID-19 vaccinations to teachers, staff, and eligible students.

[Excerpt from Dear Colleague Letter Signed by the Secretary of Education – July 6, 2021](#)

“As part of these efforts, we encourage you also to consider implementing creative incentives and initiatives to boost excitement and vaccine participation and use these opportunities to partner with local community-based programs, including early childhood education providers.”