

**281—84.4(256) NBC annual award.** If funds are appropriated by the legislature, each eligible NBC teacher can qualify for one of the following NBC annual awards. If in any fiscal year the funds appropriated are insufficient to pay the maximum amount of the annual awards to each eligible teacher or the number of teachers eligible to receive annual awards exceed 1,100 individuals, the funds shall be prorated among all eligible teachers.

1. \$5,000 annual award. An eligible teacher who receives NBC certification prior to May 1, 2000, will receive an annual award of up to \$5,000 per year or a prorated amount for a period of ten years or until the teacher's total state annual award amount reaches \$50,000, whichever occurs first.

2. \$2,500 annual award. An eligible teacher who receives NBC certification after May 1, 2000, will receive an annual award of up to \$2,500 per year or a prorated amount for a maximum period of ten years.

3. An otherwise-eligible teacher who possesses a teaching contract that is less than full-time shall receive an award prorated to reflect the type of contract (i.e., half-time, quarter-time, etc.).

**84.4(1) Eligibility.** Individuals eligible for the NBC annual award shall meet all of the following qualifications:

- a. The individual is an NBC teacher.
- b. The individual is a teacher.
- c. The individual is employed by a school district in Iowa.
- d. The individual receives a salary as a classroom teacher.
- e. The individual completes the department's annual application process, which includes submitting verification of certification.
- f. The individual has not received an NBC annual award for more than ten years.
- g. The individual has not received state NBC annual awards totaling more than \$50,000.
- h. The individual is applying for the award within one year of being eligible for the award.

**84.4(2) Application.** An NBC teacher shall submit an application verifying eligibility for an NBC award to the department by May 1 of each fiscal year the NBC teacher is eligible for the award. NBC awards shall be issued to eligible NBC teachers no later than June 1 of each fiscal year.

**84.4(3) Taxes.** The NBC award is not considered salary for purposes of Iowa Code chapter 97B. The eligible NBC teacher will be responsible to pay the appropriate state and federal taxes. The department will notify state and federal taxing authorities of the award and the NBC teacher will be issued an IRS Form 1099.