

Executive Order 26-047 Teacher and Support Staff Stipend Guidance

August 2026

This document provides answers to questions regarding how a school system demonstrates compliance and how it may use the redirected funds governed by Executive Order 26-047.

For further information, send inquiries to schoolfinancehelpdesk@la.gov or call the Office of School System Financial Services at 225.342.3617.

What does the Executive Order 26-047 require?

Executive Order 26-047 reduced the Minimum Foundation Program (MFP) by \$168 million and redirected those funds through the Department of Education to ensure that teachers and support staff receive a compensation (stipends or pay raises) increase for the 2026–2027 school year of at least \$2,000 for teachers and \$1,000 for support staff.

How was the \$168 million calculated?

The \$168 million is the cost of a one-time stipend of \$2,000 to classroom teachers and \$1,000 to support staff, including the employer retirement contribution (19.11% for TRSL and 19.5% for LSERS). The cost of the stipends is calculated on the staff FTE reported by each school system in the Fall 2025 staffing data collection.

Which systems and schools are impacted by the Executive Order?

City and parish school systems, Legacy Type 2 charter schools, New Type 2 charter schools, Lab schools, state schools, and RSD operated and Type 5 charter schools will receive the allocation. All school systems shall distribute the Executive Order Allocation to staff as prescribed.

How to comply with the Executive Order 26-047?

The increase may take the form of a stipend or a pay raise. The following scenarios demonstrate compliance:

Scenario	Required Action	Implementation
MEETS the threshold Adopted 2026–27 budget and salary schedule include a stipend or pay raise of at least \$2,000 (teachers) / \$1,000 (support staff).	No further action — compliance reached. Not required to issue any additional stipend or raise.	Deposit the full payment into the General Fund and budget it for expenses as deemed appropriate.
FALLS SHORT of the threshold Adopted budget and salary schedule include a stipend or pay raise, but it is less than \$2,000 (teachers) / \$1,000 (support staff).	No later than May 1, 2027, issue additional stipends or raises so the 2026–27 total for each employee reaches at least \$2,000 (teachers) / \$1,000 (support staff).	Pay the remainder of the stipends to equal \$2,000 for teachers and \$1,000 for support staff first. Deposit the funds that remain after the stipend payment into the General Fund and budget it for expenses as deemed appropriate.

NO increase provided Adopted 2026–27 budget and salary schedule did not include any stipend or raise.	No later than May 1, 2027, use the Stipend Payment to provide stipends of \$2,000 (teachers) and \$1,000 (support staff).	Distribute the payment as stipends by May 1, 2027.
---	---	--

Do step increases within the salary schedule qualify towards a pay raise?

Moving up a step for another year of service or added education does not count. However, if the school system increased the amounts of each pay step or education increase in 2026-27, the amount added does count.

Example: Step 6 of salary schedule paid \$1,000 last year. If the system raises Step 6 to \$1,500 in the 2026-2027 school year, the added \$500 counts toward the pay raise. The prior existing step increase from Step 5 to Step 6 does not qualify.

What implementation scenarios are possible?

Scenario 1: The increase MEETS the required amount

If the school board formally adopted a 2026–2027 budget (under La. R.S. 39:1301–1315) and a salary schedule (under La. R.S. 17:418) that already includes a stipend (funded by sales tax or general fund) or pay raise of at least \$2,000 for teachers and \$1,000 for support staff, school system is considered compliant.

- No further action – compliance reached.
- **Implementation:** Place the full amount of the Executive Order Allocation in the General Fund and budget it for expenses as deemed appropriate.
- **Substantiate Compliance:** Every stipend or pay raise must be substantiated with the following:
 - o Board minutes approving the budget that includes the stipends or pay raises; and
 - o Board minutes adopting the salary schedule that includes the stipends or pay raises.

Board minutes must be submitted to LDOE within the timeline and in the manner designated.

Scenarios 2: The increase FALLS SHORT of the required amount

If the adopted 2026–2027 budget (La. R.S. 39:1301–1315) and salary schedule (La. R.S. 17:418) include a stipend (funded by sales tax or general fund) or pay raise that is less than \$2,000 for teachers or \$1,000 for support staff, the school system must provide a stipend or pay raise for the difference.

- **Budget adjustments:** Budget or salary-schedule revisions will be needed to implement the required increase.
- **Issue additional stipends or pay raises** so that the total of all 2026–27 increases equals at least \$2,000 for teachers and \$1,000 for support staff no later than May 1, 2027.
- **Implementation:** First pay the remainder needed to bring each employee to \$2,000 (teachers) / \$1,000 (support staff). Deposit the funds that remain after the stipend payment into the General Fund and budget it for expenses as deemed appropriate.

- **How should additional expenses be funded?** Any budget reductions made to cover the required increase should be applied to non-instructional expenditures. Security, transportation, and food services must remain intact.
- **Substantiate Compliance:** Every stipend or pay raise must be substantiated with both of the following:
 - o Board minutes approving the budget that includes the stipends or pay raises; and
 - o Board minutes adopting the salary schedule that includes the stipends or pay raises.
 - o Board minutes must be submitted to LDOE within the timeline and in the manner designated.

Scenario 3: NO increase is provided

If the board did not adopt a 2026–2027 budget (La. R.S. 39:1301–1315) and salary schedule (La. R.S. 17:418) that included a stipend or pay raise, the Executive Order Allocation must be used to provide stipends.

- **Budget adjustments:** Budget or salary-schedule revisions will be needed to implement the stipends.
- **Provide stipends** of \$2,000 for teachers and \$1,000 for support staff no later than May 1, 2027.
- **Implementation:** Funds must be expended as stipends.
- **How should additional expenses be funded?** Any budget reductions made to cover the required increase should be applied to non-instructional expenditures. Security, transportation, and food services must remain intact.

What documentation is required from the school system to substantiate compliance?

Every stipend or pay raise must be substantiated with both of the following:

- Board minutes approving the budget that includes the stipends or pay raises; and
- Board minutes adopting the salary schedule that includes the stipends or pay raises.

Submission: Board minutes must be submitted to LDOE within the timeline and in the manner designated.

Which positions are included in the calculation of the Executive Order Allocation?

Teacher Position	Object Code	Function Code
Teacher	112	1000 – 2200 excluding 1530 & 1531
Support Position	Object Code	Function Code
Aides	115	1000-4900
Support Supervisors	111	2130, 2300, 2500-4900 excluding 2311, 2321, 2324, 2831, 2832
Clerical/Secretarial	114	1000-4900
Service Workers	116	1000-4900
Skilled Craftsmen	117	1000-4900
Degreed Professionals	118	1000-4900 excluding 2134
Other Personnel	100,110, and 119	1000-4900

Which positions are **NOT included in the calculation of the Governor's Executive Order Allocation?**

Position	Object Code	Function Code
Therapists/Specialists/Counselors	113	1000- 2200
School Site-based Principals, Assistant Principals, and Other School Administrators	111	2400
Central Office Certificated Administrators	111	1000-2200 & 2324, 2831, and 2832
School Nurses	118	2134
Sabbaticals	140	1000-2200s, and 2400s
Pre-K Program Teachers and Support Positions	Various	1530 and 1531
Resident Teachers	112	Various

What is an object code?

An object code is used to describe the service or commodity obtained as the result of a specific expenditure. In the case of staffing, the object code identifies the staff type.

What is a function code?

The function code describes the activity for which a service is acquired. In the case of staffing data, the function code identifies the activity in which a staff member participates.

In what document are the object and function codes defined?

Object and function codes are defined in the LDOE's accounting framework found within *Bulletin 1929, Louisiana Accounting and Uniform Governmental Handbook* ([LAUGH](#)).

What specific information determines if a position is a teacher or support staff position?

The object and function code combinations reported in the annual fall staffing data collection for each position are the determining factors for identifying positions as either a teacher or support staff. The staffing collection submission guidance provides information on the different object/function combinations available and can be viewed at [EdLink 360 support page](#).