DATE: March 7, 2018

TO: Dr. Liz Zielinski, Superintendent of Schools
King Philip Regional School Committee

CC: Audrey Lacher, Director of Special Education

FROM: Larry Azer, Director of Finance & Operations

RE: Special Education Mileage Reimbursement

This memo is a follow-up to my previous memo dated February 26, 2018.

As previously shared, King Philip follows guidance issued from a Department of Elementary and Secondary Education (DESE) memo on May 31, 2011 (attached), which states the following:

Effective May 22, 2011, state employees are eligible to receive 45¢ per mile reimbursement. I remind you that the regulation at 603 CMR 28.07(6) requires that school districts reimburse parents at the same rate as state employees. Forty five cents per mile represents an increase of 5¢ over the previous rate of 40¢ per mile. The reason for the increase is the significant rise in the price of gasoline. Mileage is determined based on a direct route between the student's home and school. No parent is obligated to provide such transportation.

For reference, 603 CMR 28.07 (6) (attached) states the following:

When a parent provides transportation. If a parent provides transportation to an eligible student requiring special transportation consistent with the requirements of 603 CMR 28.05(5)(b), the school district shall reimburse such parent the prevailing rate per mile for state employees. Reimbursement shall be for no more than the round-trip distance between the home and the school for school attendance and school-sponsored extracurricular activities. Mileage shall be determined based on a direct route between the student's home and school. No parent shall be obligated to provide such transportation.

For comparison, all three elementary districts indicate they currently utilize (or would utilize) the federal IRS rate, which is 54.5 cents per mile as of January 1, 2018 (and is adjusted every year). The IRS rate is 21% higher than the state rate, which based on the district’s projected FY 2018 reimbursements of approximately $71,000 would represent an increase of about $15,000 to the budget if adopted.

Upon request of the committee, I estimated the cost to transport these same students using our contracted provider (Van Pool), which adds up to approximately $200,000 in total, which would be more than twice as much as the parent reimbursements.

Should the committee desire to adopt the IRS reimbursement rate, we will need to add $15,000 to the FY 2019 budget request. Please let me know if you have any other questions regarding this matter. Thank you for your consideration.
Special Education

Reissued Mileage Reimbursement for Parents under 603 CMR 28.07(6)

To: Administrators of Special Education
From: Marcia Mittnacht, State Director of Special Education
Date: Reissued-May 31, 2011

This memorandum replaces guidance issued on March 16, 2009. Please note the bold text has been updated.

I write this brief memo to provide you with the most current information on the mileage reimbursement for parents who:

1. Provide transportation for their child; and
2. The transported child is eligible for special education and requires special transportation according to the special education regulations at 603 CMR 28.05(5)(b); and
3. Transport is for school attendance and school-sponsored extracurricular activities; and
4. Transport occurs with the knowledge and agreement of the school district; and
5. The parent voluntarily provides transport.

Effective May 22, 2011, state employees are eligible to receive 45¢ per mile reimbursement. I remind you that the regulation at 603 CMR 28.07(6) requires that school districts reimburse parents at the same rate as state employees. Forty five cents per mile represents an increase of 5¢ over the previous rate of 40¢ per mile. The reason for the increase is the significant rise in the price of gasoline. Mileage is determined based on a direct route between the student’s home and school. No parent is obligated to provide such transportation.

The Department has received questions regarding implementation of this regulation and provides the following additional guidance:

• This regulation pertains to parents providing transportation for their children who have "special transportation" listed in their IEPs, and does not pertain to students who do not require "special transportation."
• The reimbursement for parent-provided transportation pertains to school attendance and school-sponsored events, to the extent agreed upon by the district in advance.
• Parents are not eligible for reimbursement when providing transportation to a school event that is not either identified in the IEP or agreed to by the district in advance of the event.
• Typical reimbursement for school attendance is two round trips per day (getting to school and returning home) in a direct route between the student’s home and school. However, if the parent is employed and provides transportation to the child on the way to or from work, transportation reimbursement is only for the distance between home and school when the student is in the vehicle.
• Parents are not eligible for reimbursement if the school has provided for transportation and the parent decides not to use it without previous agreement with the school district.

Thank you for your attention to this matter and for sharing this information with parents in your school community, as appropriate.
28:07: Parent Involvement

(1) Parental consent. In accordance with state and federal law, each school district shall obtain informed parental consent as follows:

(a) The school district shall obtain written parental consent before conducting an initial evaluation or making an initial placement of a student in a special education program under 603 CMR 28.00. Written parental consent shall be obtained before conducting a reevaluation and before placing a student in a special education placement subsequent to the initial placement in special education.

1. The school district shall obtain consent before initiating extended evaluation services as described in 603 CMR 28.05(2)(b).

2. A parent may revoke consent at any time. Except for initial evaluation and initial placement, and as prescribed by 603 CMR 28.00, consent may not be required as a condition of any benefit to the student.

3. Parents have the right to observe any program(s) proposed for their child if the child is identified as eligible for special education services.

4. A parent may discontinue special education and related services provided to his or her child by notifying the school district in writing that the parent revokes consent to the continued provision of all special education and related services to the child. The school district shall respond promptly by sending notice to the parent of the district's intention to discontinue all special education and related services to the student 10 school days from the date of the district's notice based on the parent's revocation of consent. The school district may not challenge the parent's decision through the dispute resolution processes provided under 603 CMR 28.08. Nothing in this regulation shall prevent a school district and a parent from meeting to discuss discontinuation of all special education and related services provided the parent's participation is voluntary.

(b) If, subsequent to initial evaluation and initial placement and after following the procedures required by 603 CMR 28.00, the school district is unable to obtain parental consent to a reevaluation or to placement in a special education program subsequent to the initial placement, or the parent revokes consent to such reevaluation or placement, the school district shall consider with the parent whether such action will result in the denial of a free appropriate public education to the student. If, after consideration, the school district determines that the parent's failure or refusal to consent will result in a denial of a free appropriate public education to the student, it shall seek resolution of the dispute through the procedures provided in 603 CMR 28.08. Participation by the parent in such consideration shall be voluntary and the failure or refusal of the parent to participate shall not preclude the school district from taking appropriate action pursuant to 603 CMR 28.08 to resolve the dispute. This provision shall not apply if the parent has revoked consent to all special education and related services as provided in 603 CMR 28.07(1)(a)(4).

(c) When the participation or consent of the parent is required and the parent fails or refuses to participate, the school district shall make and document multiple efforts to contact the parent. Such efforts may include letters, written notices sent by certified mail, electronic mail (e-mail), telephone call, or, if appropriate, TTY communications to the home, and home visits at such time as the parent is likely to be home. Efforts may include seeking assistance from a community service agency to secure parental participation. The school district shall ensure that its efforts to involve the parent and gain parental consent meet a reasonable measure standard as articulated in federal law at 34 CFR §§300.300(c)(2) and 300.322(d). If the above efforts are attempted and documented and the district is unable to
secure parental consent to a reevaluation or placement subsequent to the initial placement in a special education program, the school district shall proceed in accordance with 603 CMR 28.07(1)(b). This provision shall not apply if the parent has revoked consent to all special education and related services as provided in 603 CMR 28.07(1)(a)(4).

(2) **Parent right to waive assessments.** Any individual assessment may be waived with the approval of the parents if an equivalent assessment has been recently completed and if the person conducting the school assessment determines that the assessment results are still accurate.

(a) All efforts shall be made to avoid duplicative or unnecessary testing.

(b) In accordance with federal requirements, if recommended by the school district, parents may agree to waive some or all assessments when the three-year reevaluation is required.

(3) **Reports to parents.** Written progress reports for eligible students shall be submitted to parents at least as often as report cards or progress reports for students without disabilities.

(4) **Parent advisory participation.** Each school district shall create a districtwide parent advisory council offering membership to all parents of eligible students and other interested parties. The parent advisory council duties shall include but not be limited to: advising the district on matters that pertain to the education and safety of students with disabilities; meeting regularly with school officials to participate in the planning, development, and evaluation of the school district’s special education programs. The parent advisory council shall establish by-laws regarding officers and operational procedures, and, in the course of its duties, the parent advisory council shall receive assistance from the district without charge, upon reasonable notice, and subject to the availability of staff and resources.

(5) **Student participation and consent at the age of majority.** When the student reaches 18 years of age, he or she shall have the right to make all decisions in relation to special education programs and services. The school district shall have the obligation to obtain consent from the student to continue the student’s special education program. The parents will continue to receive written notices and information but will no longer have decision-making authority, except as provided in 603 CMR 28.07(5)(a) through (c).

(a) If a parent has sought and received guardianship from a court of competent jurisdiction, then the parent retains full decision-making authority. The parent shall not have authority to override any decision or lack of decision made by the student who has reached the age of majority unless the parent has sought or received guardianship or other legal authority from a court of competent jurisdiction

(b) The student, upon reaching 18 years of age and in the absence of any court actions to the contrary, may choose to share decision-making with his or her parent (or other willing adult), including allowing the parent to co-sign the IEP. Such choice shall be made in the presence of the Team and shall be documented in written form. The student’s choice shall prevail at any time that a disagreement occurs between the adult student and the parent or other adult with whom the student has shared decision-making

(c) The student, upon reaching 18 years of age and in the absence of any court actions to the contrary, may choose to delegate continued decision-making to his or her parent, or other willing adult. Such choice shall be made in the presence of at least one representative of the school district and one other witness and shall be documented in written form and maintained in the student record.

(6) **When a parent provides transportation.** If a parent provides transportation to an eligible student requiring special transportation consistent with the requirements of 603 CMR 28.05(5)(b), the school district shall reimburse such parent the prevailing rate per mile for state employees. Reimbursement shall be for no more than the round-trip distance between the home and the school for school attendance and school-sponsored extracurricular activities. Mileage shall be determined based on a direct route between the student’s home and school. No parent shall be obligated to provide such transportation.

(7) **Educational surrogate parent - District responsibility.** When a student is without parental representation and requires an educational surrogate parent to be appointed in accordance with federal law and regulations, the Department may request assistance from the district responsible for services to the student in identifying a person willing to serve as an educational surrogate parent.

(a) Upon assignment by the Department, such educational surrogate parent shall have all the rights and responsibilities of a parent in making decisions regarding eligibility and services for special education for the assigned student. The Department shall provide notice of appointment to the school district and any state agency with custody of the student.

(b) A person identified by the district and willing to serve as an educational surrogate parent shall have no conflict of interest and shall not be in the employ of the school district or any state or local agencies involved with the care of the student.

(c) A person identified by the district, appointed by the Department, and serving as an educational surrogate parent shall not receive financial remuneration from the district except that the school district shall reimburse the person for
reasonable expenses related to the exercise of his or her responsibilities as an educational surrogate parent for a student enrolled in the district.

(8) **Communications with parents and students.** Each district shall ensure that all communications and meetings with parents and students pursuant to 603 CMR 28.00 meet the following standards:

(a) Communications shall be in simple and commonly understood words.

(b) Communications shall be in both English and the primary language of the home, if such primary language is other than English. Any interpreter used to implement this provision shall be fluent in the primary language of the home.

(c) Where the parents or the student are unable to read in any language or are blind or deaf, communications shall be made orally in English or with the use of a foreign language interpreter, in Braille, in sign language, via TDD, or in writing, whichever is appropriate.

**Regulatory Authority:**
M.G.L. c. 69, § 1B; c. 69, §§ 1J and 1K, as amended by St. 2010, c. 12, § 3; c. 71, § 38G.

**Disclaimer:**
For an official copy of these regulations, please contact the State House Bookstore, at 617-727-2834.
Standard Mileage Rates for 2018 Up from Rates for 2017

IR-2017-204, Dec. 14, 2017

WASHINGTON — The Internal Revenue Service today issued the 2018 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54.5 cents for every mile of business travel driven, up 1 cent from the rate for 2017.
- 18 cents per mile driven for medical or moving purposes, up 1 cent from the rate for 2017.
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate and the medical and moving expense rates each increased 1 cent per mile from the rates for 2017. The charitable rate is set by statute and remains unchanged.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously. These and other requirements are described in Rev. Proc. 2010-51.

Notice 2018-03, posted today on IRS.gov, contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.