

## Instructions – MSBA Teacher Salary Settlement Summarization Sheet 2009-2010 and 2010-2011

The amounts requested on this sheet are amounts paid by the School District on behalf of teachers. Amounts contributed by the teachers themselves or paid by the School District for other classes of employees should not be included. In order for this sheet to be accurate, it is crucial that you use the number of teachers (in FTE's) for the 2008-2009 school year consistently throughout this form. If the number of FTE's in your District changes prior to settlement, you will still need to use the number of FTE's for 2008-2009 and fill out the sheet as though these individuals were employed the subsequent two years.

1. Number of teachers (in FTE's) for the 2008-2009 school year.
2. Total salary schedule cost, excluding Q Comp salary cost. ***(This includes the increment costs of moving the FTE's on the salary schedule for the two years of the settlement.)***
3. Total Q Comp salary cost.
4. Total health insurance costs paid by the District for teachers, excluding any HRA/HSA contributions.
5. Total life insurance costs paid by the District for teachers.
6. Total long-term disability costs paid by the District for teachers.
7. Total dental insurance costs paid by the District for teachers.
8. Total extracurricular costs paid to teachers.
9. Total lane change costs.
10. Total TRA costs paid by the District for teachers. The current employer contribution rate as of July 1, 2009, is 5.50% for the coordinated system.
11. Total FICA costs paid by the District for teachers. The Social Security (OASDI) rate is 6.20%, while the Medicare (HI) rate is 1.45%, for a combined total of 7.65%. The Social Security taxable wage base (the amount of compensation subject to FICA taxation) was \$97,500 in 2007 and is \$106,800 in 2009. The Medicare rate applies to all net earnings.
12. Other costs include any miscellaneous compensation [including special events (ticket takers, chaperons, etc.), extra service (dept. chairs, combination grades, etc.), summer school salaries, driver ed. salary other than during the school day during the regular school year, and other direct salary benefits] and/or fringe benefit costs to the District which are not covered above.
13. Total of costs listed in #2 through #12.
14. 2009-2010 average total package dollar increase per teacher (13D divided by 1B).
15. 2010-2011 average total package dollar increase per teacher (13G divided by 1B).
16. 2009-2011 total package percentage increase (Add 13C and 13F; double 13B and subtract from the total; divide the remainder by 13B doubled).
17. 2009-2010 average total package salary (13C divided by 1B).
18. 2010-2011 average total package salary (13F divided by 1B).
19. Beginning and ending salaries in the BA and MA lanes **only** per the salary schedule for both 2009-2010 and 2010-2011, including the number of steps for each (exclude any career increments).
20. Average step placement of current (at the time of ratification) teaching staff (i.e., "Step 6"). Please refer to example of recommended computation on back of this sheet.
21. Average lane placement of current (at the time of ratification) teaching staff (i.e., "BA+45"). Follow same type of computation as for average step placement, but use lanes instead.
22. Total number of duty days in each teacher work year.
23. Indicate the retirement benefit(s) offered by the District, and – in the case of 403(b) employer-matching plans – the year first effective and the maximum annual District contribution per teacher.
24. Indicate whether the District offers a Section 125 and/or Section 105 Plan.
25. Answer questions relating to HRA's and HSA's.
26. Answer question relating to Q Comp.
27. Answer question relating to career increments/longevity pay.

Calculating Average Step Placement of Teaching Staff:

1. Assign a point to each step on the salary schedule (including a point value to reflect all teachers who are currently above the salary schedule).
2. Determine the number of teachers (in FTE's) at each step on the salary schedule.
3. Multiply the point value [A] by the FTE number at that particular step [B].
4. Total the results from #3 (Column [A] x [B]).
5. Divide the amount from #4 (total of Column [A] x [B]) by the total number of teachers (in FTE's) (total of Column [B]).
6. Round to the nearest whole number. This is the average step placement.

**SALARY SCHEDULE – 2009-2010**

<u>Step</u>	<u>BA</u>	<u>BA15</u>	<u>BA30</u>	<u>BA45</u>	<u>MA</u>	<u>MA15</u>	<u>MA30</u>	<u>MA45</u>
1	32951	33398	34443	35605	37069	38202	39455	40828
2	33547	34025	35099	36292	37844	39037	40350	41782
3	34145	34650	35756	36978	38619	39872	41245	42736
4	34740	35278	36412	37665	39395	40708	42140	43691
5	35338	35904	37069	38350	40171	41543	43035	44646
6	35934	36531	37725	39037	40947	42378	43929	45601
7	36531	37157	38382	39723	41722	43214	44826	46555
8	37127	37784	39037	40409	42497	44049	45720	47511
9	37725	38410	39694	41095	43274	44885	46615	48465
10	38321	39037	40350	41782	44049	45720	47511	49420
11	38917	39663	41007	42468	44826	46555	48405	50374
12	39515	40290	41663	43154	45601	47391	49300	51329
13	40110	40916	42320	43841	46376	48227	50196	52284

<u>Step</u>	<u>[A] Point Value</u>	<u>[B] FTE's at each Step</u>	<u>[A]x[B]</u>
1	1	2	2
2	2	0	0
3	3	1.5	4.5
4	4	1	4
5	5	0	0
6	6	0	0
7	7	3	21
8	8	.5	4
9	9	0	0
10	10	2	20
11	11	2.5	27.5
12	12	1.5	18
<u>13</u>	13	3.5	45.5
14	14	<u>6</u>	<u>84</u>
		23.5	230.5

$230.5 \div 23.5 = 9.8085$

Average Step Placement = Step 10

**Please complete this sheet upon reaching a settlement with your licensed staff and send both this sheet and a copy of your Master Agreement to:**

Minnesota School Boards Association  
1900 West Jefferson Avenue  
St. Peter, MN 56082-3015

Telephone: 507-934-2450  
MN Only: 800-324-4459  
FAX: 507-931-1515

**MINNESOTA SCHOOL BOARDS ASSOCIATION TEACHER SALARY SETTLEMENT SUMMARIZATION SHEET - 2009-2010 AND 2010-2011**

School District \_\_\_\_\_ Person Reporting \_\_\_\_\_ Settlement Date \_\_\_\_\_

COLUMN	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		2008-09	2009-10	Dollar Increase	Percent Increase	2010-11	Dollar Increase	Percent Increase
Item	Total	Total	Total	Over 08-09	Over 08-09	Total	Over 09-10	Over 09-10
1. Number of Teachers (FTE)	_____							
2. Salary Schedule Cost	\$_____	\$_____	\$_____	\$_____	_____%	\$_____	\$_____	_____%
3. Q Comp Salary Cost	_____	_____	_____	_____	_____	_____	_____	_____
4. Health Insurance Cost	_____	_____	_____	_____	_____	_____	_____	_____
5. Life Insurance Cost	_____	_____	_____	_____	_____	_____	_____	_____
6. Long-Term Disability Cost	_____	_____	_____	_____	_____	_____	_____	_____
7. Dental Insurance Cost	_____	_____	_____	_____	_____	_____	_____	_____
8. Extracurricular Cost	_____	_____	_____	_____	_____	_____	_____	_____
9. Lane Change Cost	_____	_____	_____	_____	_____	_____	_____	_____
10. District TRA Cost	_____	_____	_____	_____	_____	_____	_____	_____
11. District FICA Cost	_____	_____	_____	_____	_____	_____	_____	_____
12. Other (Please explain below*)	_____	_____	_____	_____	_____	_____	_____	_____
13. Total Costs (2-12)	\$_____	\$_____	\$_____	\$_____	_____%	\$_____	\$_____	_____%
14. 2009-2010 Average Total Package Dollar Increase Per Teacher (Item 13D divided by 1B)						\$_____		
15. 2010-2011 Average Total Package Dollar Increase Per Teacher (Item 13G divided by 1B)						\$_____		
16. 2009-2011 Total Package Percentage Increase (Add Items 13C and 13F; double Item 13B and subtract from the total; divide the remainder by Item 13B doubled)						_____%		
17. 2009-2010 Average Total Package Salary (Item 13C divided by 1B)						\$_____		
18. 2010-2011 Average Total Package Salary (Item 13F divided by 1B)						\$_____		
19.		<u>BA Degree</u>	<u># Steps</u>			<u>MA Degree</u>	<u># Steps</u>	
	2009-2010	\$_____ - _____	_____			\$_____ - _____	_____	
	2010-2011	\$_____ - _____	_____			\$_____ - _____	_____	
20. Average Step Placement of Current Teaching Staff								
21. Average Lane Placement of Current Teaching Staff								

**(over)**

22. Total Number of Duty Days in Teacher Work Year: 2008-2009 \_\_\_\_\_ 2009-2010 \_\_\_\_\_ 2010-2011 \_\_\_\_\_
23. Early Retirement Incentive \_\_\_\_\_  
 Severance Pay \_\_\_\_\_  
 Employer-Match 403b \_\_\_\_\_ (Year effective \_\_\_\_\_) (Maximum annual District contribution per teacher \_\_\_\_\_)  
 Employer-Match 457 \_\_\_\_\_
24. Section 125 \_\_\_\_\_  
 Section 105 \_\_\_\_\_
25. Does your District contribute to an HRA and/or HSA?  
 HRA \_\_\_\_\_ Yes \_\_\_\_\_ No If "yes," the amount of annual District contribution per eligible teacher is \_\_\_\_\_, and the total amount of annual District contribution is \_\_\_\_\_.  
 HSA \_\_\_\_\_ Yes \_\_\_\_\_ No If "yes," the amount of annual District contribution per eligible teacher is \_\_\_\_\_, and the total amount of annual District contribution is \_\_\_\_\_.
26. Is your District currently participating in Q Comp? \_\_\_\_\_ Yes \_\_\_\_\_ No
27. Does your District currently offer career increments/longevity pay? \_\_\_\_\_ Yes \_\_\_\_\_ No

\*12. Explanation of Other \_\_\_\_\_

**Please send this Settlement Summarization Sheet and a copy of your Master Agreement to:**

**Minnesota School Boards Association  
 1900 West Jefferson Avenue  
 St. Peter, MN 56082-3015**