

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

The amounts requested 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 data 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 form as though these individuals were employed the subsequent two years.

Settlement Date – Date settlement was ratified by the School Board.

Number of Teachers (FTE) – Number of teachers for the 2008-2009 school year.

Salary Schedule Cost – 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.)*

Q Comp Salary Cost – Total Q Comp salary cost.

Health Insurance Cost – Total health insurance costs paid by the District for teachers, excluding any HRA/HSA contributions.

Life Insurance Cost – Total life insurance costs paid by the District for teachers.

Long-Term Disability Cost – Total long-term disability costs paid by the District for teachers.

Dental Insurance Cost – Total dental insurance costs paid by the District for teachers.

Extracurricular Cost – Total extracurricular costs paid to teachers.

Lane Change Cost – Total lane change costs.

District TRA Cost – 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.

District FICA Cost – 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.

Other – 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.

Duty Days in Teacher Work Year – Total number of duty days in each teacher work year.

Salary Schedule – List the 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).

Average Step Placement of Current Teaching Staff – Average step placement of current (at the time of ratification) teaching staff (i.e., "Step 6"). See calculation instructions below.

Average Lane Placement of Current Teaching Staff – 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.

Early Retirement Incentive – Check box if District provides an early retirement incentive for teachers.

Severance Pay – Check box if District provides severance pay for teachers.

Employer-Match 403b – Check box if District provides a 403b plan for teachers. Also list the year this plan became effective and the maximum annual District contribution per teacher.

Employer-Match 457 – Check box if District provides a 457 plan for teachers.

Section 125 – Check box if District provides a Section 125 plan for teachers.

Section 105 – Check box if District provides a Section 105 plan for teachers.

HRA – Check box if District contributes to an HRA for teachers. Also list the amount of annual District contribution per eligible teacher and the total amount of annual District contribution.

HSA – Check box if District contributes to an HSA for teachers. Also list the amount of annual District contribution per eligible teacher and the total amount of annual District contribution.

Q Comp – Check box if District is currently participating in Q Comp.

Career Increments/Longevity Pay – Check box if District currently offers 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	230.5 ÷ 23.5 = 9.8085
12	12	1.5	18	
<u>13</u>	13	3.5	45.5	Average Step Placement = Step 10
14	14	<u>6</u>	<u>84</u>	
		23.5	230.5	