

# **CALCULATING SALARIES**



**OKLAHOMA STATE DEPARTMENT OF EDUCATION**

**Joy Hofmeister, State Superintendent of Public Instruction**

**SCHOOL PERSONNEL RECORDS**

**Accreditation Division**

**January 2016**

## Formula To Calculate Salaries For Partial Year, Full Day and Less Than Full Day

(Check for meeting State Minimum Teacher Salary and for Underpayment)

School Personnel Records Sections  
(70 O.S. 18-114.14 and OAC 210:25-3-4[j])

**Full-time equivalency (FTE) is  
used to calculate penalties.**

### Full-Time - Fewer Than Total Contract Days

$$\begin{array}{ccccccc}
 \frac{150}{\text{Days Employed}} & \text{Divided By} & \frac{180}{\text{Days Under Contract}} & = & \frac{0.833}{\text{Times}} & \frac{1.000}{\text{Fraction of Day}} & = & \frac{0.833}{\text{FTE}}
 \end{array}$$

### Using State Minimum Salary Schedule And FTE Calculated Above

Degree B		Yrs of Experience 5					
$\frac{0.833}{\text{FTE}}$	Times	$\frac{\$33,500}{\text{Minimum Salary}}$	=		$\frac{\$27,905}{\text{Adjusted Salary}}$		

Salary from School Personnel Report (110+116+251)	\$27,250
UNDERPAID	\$655

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**Part-Time - Fever Than Total Contract Days**

$$\frac{165}{\text{Days Employed}} \text{ Divided by } \frac{180}{\text{Days Under Contract}} = \frac{0.917}{\text{Times}} \text{ Times } \frac{0.333}{\text{Fraction of Day}} = \frac{0.305}{\text{FTE}}$$

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**Using State Minimum Salary Schedule And FTE Calculated Above**

Degree		Yrs of Experience		
M		5		
$\frac{0.305}{\text{FTE}}$	Times	$\frac{\$34,700}{\text{Minimum Salary}}$	=	$\frac{\$10,583}{\text{Adjusted Salary}}$

Salary from School Personnel Report (110+116+251)	<u>\$10,305</u>
UNDERPAID	<b>\$278</b>

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**Formula To Calculate Salaries For Full Year - Less Than Full Day**

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**Part-Time-Total Contract Days**

$$\frac{180}{\text{Days Employed}} \text{ Divided by } \frac{180}{\text{Days Under Contract}} = \frac{1.000}{\text{Times}} \text{ Times } \frac{0.571}{\text{Fraction of Day}} = \frac{0.571}{\text{FTE}}$$

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**Using State Minimum Salary Schedule And FTE Calculated Above**

Degree		Yrs of Experience		
B		10		
$\frac{0.571}{\text{FTE}}$	Times	$\frac{\$35,950}{\text{Minimum Salary}}$	=	$\frac{\$20,527}{\text{Adjusted Salary}}$

Salary from School Personnel Report (110+116+251)	<u>\$21,315</u>
UNDERPAID	<b>\$0</b>

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## Formula To Calculate Salary For Vocational Agriculture and Other Vocational Teachers

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### Vocational Agriculture - (12 month contract)

$$\frac{365}{\text{Days Employed}} \text{ Divided by } \frac{365}{\text{Days Under Contract}} = \frac{1.000}{1.000} \text{ Times } \frac{1.000}{\text{Fraction of Day}} = \frac{1.000}{\text{FTE}}$$


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### Using State Minimum Salary Schedule And FTE Calculated Above

		Degree B		Yrs of Experience 0				
<u>\$31,600</u>	Times	<u>1.20</u>	=	<u>\$37,920</u>	Plus	<u>\$2,400</u>	=	<u>\$40,320</u>
Minimum Salary		(120%)*		12 Mo Salary		Additional Ag Increment		Adjusted Base

Salary from School Personnel Report (110+116+251)	<u>\$37,920</u>
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UNDERPAID	<b>** \$2,400</b>
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\* 12 Month Contract = 120% of 10 Month Contract

\*\* Additional salary requirements MUST be coded as BASE SALARY per state minimum.

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### Other Vocational - 8000/9000 Subject Codes (10 month contract)

$$\frac{180}{\text{Days Employed}} \text{ Divided by } \frac{180}{\text{Days Under Contract}} = \frac{1.000}{1.000} \text{ Times } \frac{1.000}{\text{Fraction of Day}} = \frac{1.000}{\text{FTE}}$$


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### Using State Minimum Salary Schedule And FTE Calculated Above

		Degree M		Yrs of Experience 20				
<u>\$41,825</u>	Plus	<u>\$2,000</u>	=	<u>\$43,825</u>	Times	<u>1.000</u>	=	<u>\$43,825</u>
Minimum Salary		Additional Voc Increment		Voc Salary Minimum		Fraction of Day		Adjusted Base

Salary from School Personnel Report (110+116+251)	<u>\$45,250</u>
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UNDERPAID	<b>\$0</b>
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## Formula To Calculate Salaries For Special Education Teachers and Alternative Education Teachers

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### Special Education - Program Code 239 (Salary Plus 5%) Alternative Education - Program Code 430 (Salary Plus 5%)

$$\frac{180}{\text{Days Employed}} \text{ Divided by } \frac{180}{\text{Days Under Contract}} = \frac{1.000}{1.000} \text{ Times } \frac{1.000}{\text{Fraction of Day}} = \frac{1.000}{\text{FTE}}$$


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### Using State Minimum Salary Schedule And FTE Calculated Above

	Degree				Yrs of Experience			
	B				15			
<u>\$38,075</u>		1.05	=	<u>\$39,979</u>		1.000	=	<u>\$39,979</u>
Minimum Salary		105%		SPED Minimum		Fraction of Day		Adjusted Base

Salary from School Personnel Report (110+116+251)	<u>\$38,075</u>
UNDERPAID	<b>* \$1,904</b>

\* Additional salary requirements MUST be coded as BASE SALARY per state minimum.

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**For information regarding Underpayment of Teachers: See OAC 210:25-3-4(h)**

**For assistance or questions: Contact School Personnel Records 405-521-3369**