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 equivelency (FTE) is used to calculate penalties.

<table>
<thead>
<tr>
<th>Full-Time - Fewer Than Total Contract Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>150 Days Employed Divided By 180 Days Under Contract = 0.833 Times 1.000 Fraction of Day = 0.833 FTE</td>
</tr>
</tbody>
</table>

Using State Minimum Salary Schedule And FTE Calculated Above

<table>
<thead>
<tr>
<th>Degree</th>
<th>Yrs of Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>5</td>
</tr>
</tbody>
</table>

\[
\begin{align*}
0.833 \times \frac{33,500}{\text{Minimum Salary}} &= \frac{27,905}{\text{Adjusted Salary}} \\
\text{Salary from School Personnel Report (110+116+251)} &= \$27,250 \\
\text{UNDERPAID} &= \$655
\end{align*}
\]
Part-Time - Fever Than Total Contract Days

\[
\frac{165}{180} \times 0.333 = 0.305
\]

Days Employed
Days Under Contract
Fraction of Day
FTE

Using State Minimum Salary Schedule And FTE Calculated Above

Degree
Yrs of Experience
M
5

\[
\frac{0.305}{0.571} \times \frac{34,700}{\text{Minimum Salary}} = \frac{10,583}{\text{Adjusted Salary}}
\]

Salary from School Personnel Report (110+116+251) $10,305
UNDERPAID $278

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

Part-Time-Total Contract Days

\[
\frac{180}{180} \times 0.571 = 0.571
\]

Days Employed
Days Under Contract
Fraction of Day
FTE

Using State Minimum Salary Schedule And FTE Calculated Above

Degree
Yrs of Experience
B
10

\[
\frac{0.571}{0.571} \times \frac{35,950}{\text{Minimum Salary}} = \frac{20,527}{\text{Adjusted Salary}}
\]

Salary from School Personnel Report (110+116+251) $21,315
UNDERPAID $0
Formula To Calculate Salary For Vocational Agriculture and Other Vocational Teachers

Vocational Agriculture - (12 month contract)

\[
\frac{365}{\text{Days Employed}} \div \frac{365}{\text{Days Under Contract}} = \frac{1.000}{\text{Times}} \times \frac{\text{Fraction of Day}}{1.000} = \frac{1.000}{\text{FTE}}
\]

Using State Minimum Salary Schedule And FTE Calculated Above

<table>
<thead>
<tr>
<th>Degree</th>
<th>Yrs of Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>0</td>
</tr>
</tbody>
</table>

\[
\frac{31,600}{\text{Minimum Salary}} \times \frac{1.20}{(120\%)*} = \frac{37,920}{\text{12 Mo Salary Plus Additional Ag Increment}} \times \frac{2,400}{\text{Adjusted Base}} = \frac{40,320}{\text{Adjusted Base}}
\]

Salary from School Personnel Report (110+116+251) $37,920

UNDERPAID $2,400

* 12 Month Contract = 120% of 10 Month Contract

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

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

\[
\frac{180}{\text{Days Employed}} \div \frac{180}{\text{Days Under Contract}} = \frac{1.000}{\text{Times}} \times \frac{\text{Fraction of Day}}{1.000} = \frac{1.000}{\text{FTE}}
\]

Using State Minimum Salary Schedule And FTE Calculated Above

<table>
<thead>
<tr>
<th>Degree</th>
<th>Yrs of Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>20</td>
</tr>
</tbody>
</table>

\[
\frac{41,825}{\text{Minimum Salary Plus Additional Voc Increment}} = \frac{43,825}{\text{Voc Salary Minimum Times Fraction of Day}} \times \frac{1.000}{\text{Adjusted Base}} = \frac{43,825}{\text{Adjusted Base}}
\]

Salary from School Personnel Report (110+116+251) $45,250

UNDERPAID $0
Formula To Calculate Salaries For Special Education Teachers and Alternative Education Teachers

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

\[
\begin{array}{ccc}
180 & \text{Divided by} & 180 \\
\text{Days Employed} & \text{Days Under Contract} & = \\
1.000 & \text{Times} & 1.000 \\
\text{FTE} & \text{Fraction of Day} & = \\
1.000 & \\
\end{array}
\]

Using State Minimum Salary Schedule And FTE Calculated Above

Degree
- B

Yrs of Experience
- 15

\[
\begin{array}{ccc}
$38,075 & \times & 1.05 \\
\text{Minimum Salary} & \times & \text{105%} \\
& = & \\
$39,979 & \times & 1.000 \\
\text{SPED Minimum Fraction of Day} & = & \\
$39,979 & \text{Adjusted Base} \\
\end{array}
\]

Salary from School Personnel Report (110+116+251) $38,075

UNDERPAID $1,904

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

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

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