

MINNESOTA SCHOOL BOARDS ASSOCIATION TEACHER SALARY SETTLEMENT SUMMARIZATION SHEET - 2013-2014 AND 2014-2015

School District _____ Person Reporting _____ Settlement Date _____
 COLUMN (A) (B) (C) (D) (E) (F)
 Item 2012-13 Total 2013-14 Total Increase Over 12-13 2014-15 Total Increase Over 13-14

1) Number of Teachers (FTE) _____

SALARY COSTS

2) Salary Schedule Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
3) Lane Change Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
4) Extracurricular Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
5) One-Time Off-Schedule Payment	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
6) Q Comp Salary Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
7) Other Salary Costs (explain below*)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL SALARY COSTS	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

BENEFIT COSTS (DISTRICT PAID)

8) Health Insurance Premium Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
9) HRA Contribution Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
10) HSA Contribution Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
11) Life Insurance Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
12) Long-Term Disability Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
13) Dental Insurance Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
14) Workers' Compensation Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
15) District TRA Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
16) District FICA Cost	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
17) Employer-Match 403b	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
18) Employer-Match 457	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
19) Other Benefit Costs (explain below**)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL BENEFIT COSTS	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

20) TOTAL COSTS (2-19) \$ _____ \$ _____ \$ _____ \$ _____ \$ _____

- 21) 2013-2014 Average Total Package Dollar Increase per Teacher (Item 20D divided by 1B) \$ _____
- 22) 2014-2015 Average Total Package Dollar Increase per Teacher (Item 20F divided by 1B) \$ _____
- 23) 2013-2014 Average Total Package Cost per Teacher (Item 20C divided by 1B) \$ _____
- 24) 2014-2015 Average Total Package Cost per Teacher (Item 20E divided by 1B) \$ _____
- 25)
- | | <u>BA Degree</u> | <u># Steps</u> | <u>MA Degree</u> | <u># Steps</u> |
|-----------|------------------|----------------|------------------|----------------|
| 2013-2014 | \$ _____ | _____ | \$ _____ | _____ |
| 2014-2015 | \$ _____ | _____ | \$ _____ | _____ |
- 26) Average Step Placement of Current Teaching Staff _____
- 27) Average Lane Placement of Current Teaching Staff _____
- 28) Total Number of Duty Days in Teacher Work Year 2012-2013 _____ 2013-2014 _____ 2014-2015 _____

*Explanation of Other Salary Costs _____

**Explanation of Other Benefit Costs _____

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
Email: msbasurvey@mnmsba.org
Fax: 507.931.1515

Instructions – MSBA Teacher Salary Settlement Summarization Sheet 2013-2014 and 2014-2015

The amounts requested on this sheet are amounts paid by the District on behalf of teachers. Amounts contributed by the teachers themselves or paid by the District for other classes of employees should not be included. In order for this sheet to be accurate, you must use the number of teachers (in FTE's) for the 2012-2013 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 2012-2013 and fill out the sheet as though these teachers were employed the subsequent two years.

1. Number of teachers (in FTE's) for the 2012-2013 school year.
2. Total salary schedule costs, excluding Q Comp salary costs. *(This total includes any step changes for the reporting year. It does not include lane changes.)*
3. Total lane change costs. *(Use actual costs if known, otherwise provide an estimate based on prior experience.)*
4. Total extracurricular costs paid to teachers.
5. Total one-time off-schedule payment.
6. Total Q Comp salary costs.
7. Other salary costs include any miscellaneous compensation [including special events (ticket takers, chaperons, etc.), extra service (dept. chairs, combination grades, etc.), summer school salaries, and driver ed. salary other than during the school day during the regular school year] not included in items 1-6 above. Descriptions of these costs are requested on the second page of the Settlement Sheet.
8. Total health insurance premium costs paid by the District for teachers, excluding any HRA/HSA contributions.
9. Total HRA contribution costs paid by the District for teachers.
10. Total HSA contribution costs paid by the District for teachers.
11. Total life insurance costs paid by the District for teachers.
12. Total long-term disability costs paid by the District for teachers.
13. Total dental insurance costs paid by the District for teachers.
14. Total workers' compensation costs paid by the District for teachers.
15. Total TRA costs paid by the District for teachers. The current District contribution rate for 2013 is 7.0% and for 2014 is 7.5%.
16. 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 maximum amount of compensation subject to FICA taxation) is \$113,700. The Medicare rate applies to all net earnings.
17. Total 403b costs paid by the District for teachers.
18. Total 457 costs paid by the District for teachers.
19. Other benefit costs paid by the District for teachers that are not included in items 8-18 above.
20. Total of costs listed in #2 through #19.
21. 2013-2014 average total package dollar increase per teacher (20D divided by 1B).
22. 2014-2015 average total package dollar increase per teacher (20F divided by 1B).
23. 2013-2014 average total package cost per teacher (20C divided by 1B).
24. 2014-2015 average total package cost per teacher (20E divided by 1B).
25. Beginning and ending salaries in the BA and MA lanes only per the salary schedule for both 2013-2014 and 2014-2015, including the number of steps for each (exclude any career increments).
26. 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.
27. 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.
28. Total number of duty days in each teacher work year.

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.

SALARY SCHEDULE B 2013-2014

<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	

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

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

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