

Instructions - MSBA Teacher Salary Settlement Summarization Sheet 2021-2022 and 2022-2023

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 2020-2021 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 2020-2021 and fill out the sheet as though these teachers were employed the subsequent two years.

1. Number of teachers (in FTE's) for the 2020-2021 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 8.34%.
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 \$132,900 for calendar year 2021. The Medicare rate applies to all wages.
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. 2021-2022 average total package dollar increase per teacher (20D divided by 1B).
22. 2022-2023 average total package dollar increase per teacher (20F divided by 1B).
23. 2021-2022 average total package cost per teacher (20C divided by 1B).
24. 2022-2023 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 2021-2022 and 2022-2023, 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 2021-2022

Step	BA	BA15	BA30	BA45	MA	MA15	MA30	MA45
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	42340	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	43234	44826	46555
8	37127	37784	39037	40409	42497	44049	45720	47511
9	37725	38410	39694	41095	43274	44885	46615	48465
10	38323	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

Step	[A] Point Value	[B] FTE's at the Step	[A] x [B]
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	23
8	8	.5	4
9	9	0	0
10	10	2	20
11	11	2.5	27.5
12	12	1.5	18
13	13	3.5	45.5
14	14	<u>6</u>	<u>84</u>
		23.5	230.5

$230.5 / 23.5 = 9.8085$

Average Step Placement = Step 10

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

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