

The following instructions are provided to assist you in completing the J-90 Salary & Benefits Schedule. These instructions are organized by part and further subdivided into sections that correlate to the J-90 software and form.

GENERAL DATA

1. Percentage of regular salary schedule change over prior year salary schedule: Enter the percentage (nearest tenth) change of the current salary schedule over the prior year schedule. DO NOT consider the effective date of the schedule and DO NOT include step & column adjustments in arriving at the percentage of change.

Example: District Y's salary schedule was increased by 5.5% over the prior year schedule. The schedule was also adopted by the board on September 1 and was effective on October 1. The percentage change is 5.5%.

2. One-time or "off the schedule" across-the-board bonus amount is not to be confused with the above item. This is a one-time bonus amount in addition to the percentage of regular salary schedule change. Enter the dollar or percentage amount.
3. Please indicate if there is contingency language in the collective bargaining agreement that could retroactively increase or decrease the teacher salary schedule.
4. Enter the number of scheduled/required service days per the contract for returning teachers.
5. Enter the number of teacher instructional days (actual days in the classroom).
6. Does your district provide a separate amount for health and welfare benefits or does it include the benefits in the salary amounts? (Only a few districts include the benefit dollars in the salary schedule.)
7. Effective date of the current salary schedule. If not settled, enter the last effective date.
8. Enter the highest entry placement step (and column, if applicable) for an experienced teacher just entering the district.
9. Enter the highest entry placement step (and column, if applicable) for an emergency or intern credentialed teacher.
10. Specify the number of FTEs with an emergency or intern credential.
11. Provide summer school classroom teachers pay rate.
12. Indicate if your district's salary schedule includes any charter school teachers. **Note: We are only interested in district-funded charters that are part of your bargaining unit.**
13. Provide the number of Charter School FTEs that are included in your J-90.

SALARY SCHEDULE DATA

Note: For districts with no bargaining units, please use the salary schedule for the certificated classroom teachers.

Enter your noncredentialed teachers in the first columns followed by the fully credentialed.

Enter the minimum degree and/or semester unit requirements for each column listed. If the column is for noncredentialed teachers, please title the column NON CRED and degree requirement, if any. Abbreviate degree name and convert quarter units by a 2/3 factor to semester units.

Example: Abbreviate a Bachelor's degree as BA or a Master's degree as MA. Ninety quarter units is equivalent to 60 semester units (90 times 2/3).

FOR **EACH STEP** LISTED ON THE CERTIFICATED BARGAINING UNIT BASE SALARY SCHEDULE, ENTER THE FOLLOWING:

- The annual salary (whole dollars)
- The number of Full Time Equivalent (FTE) teachers.

FOR **EACH LONGEVITY STEP** LISTED ON THE CERTIFICATED BARGAINING UNIT LONGEVITY SCHEDULE, ENTER THE FOLLOWING:

- Treat steps as years
- The annual salary amount plus the longevity bonus (whole dollars)
- The number of FTEs for each applicable longevity step.

Only report FTE once for any one employee, either in the salary schedule or the salary schedule longevity. Do not allocate more than 1.0 FTE to any one employee.

PRINCIPAL SALARY DATA

The California Department of Education collects this data for purposes of calculating the statewide average salaries for principals and superintendents for districts' use in their School Accountability Report Cards pursuant to Education Code Section 41409.3. In order for this data to be meaningful, the amounts entered need to be annualized. Therefore, enter the average annualized salary amounts for elementary, middle, and high school principals. **Do not include vice principals, continuation, or adult ed principals.**

Provide the number of obligated service days **excluding any vacations or holidays.**

SUPERINTENDENT BASE SALARY DATA

Enter the annualized **base** salary for your district or county superintendent.

Example #1: District Y's superintendent was hired in the middle of the school year and was paid half of his annual contract amount of \$70,000, or \$35,000. Enter the annual amount of \$70,000 under District Superintendent. Example #2: District Z pays its superintendent \$60,000 annually. However, his annual term is only 10 months out of the year. The superintendent's annualized salary would be \$72,000 (\$60,000 divided by 10 x 12).

Provide the number of obligated service days for your superintendent, **excluding any vacations or holidays.**

For districts with a split or shared position, please indicate the percentage for superintendent duties.

Example #1: A superintendent's time is split 60% principal/40% superintendent. The superintendent's contract is for \$70,000 annually and is prorated \$40,000/principal \$30,000/superintendent. The annualized amount for the superintendent is \$75,000 (\$30,000 divided by 40%) and \$66,667 for the principal (\$40,000 divided by 60%).

CERTIFICATED BARGAINING UNIT BENEFITS SCHEDULE

Please indicate the maximum annual district contributions for health, dental, vision, and life. You should have an amount for either cafeteria or single, two-party, and family plans. Are these caps hard or soft?

Example of a hard cap: District says we will pay \$9000 for H&W and not a penny more.

Example of a soft cap: District guarantees to pay the cost of, let's say, Kaiser for employee only. This year it might be \$8000. Next year the cost goes up to \$9000 and that's what the district will pay.

- List by type of plan the names of all health, dental, vision, life, and other benefit plan carriers
- The annual cost of each plan, per employee
- The annual district contribution for each plan, per employee
- The number of FTEs under each carrier. **Note:** Okay to use head-counts, if necessary

Composite rate plans are not based on the number of dependents

CERTIFICATED BARGAINING UNIT BENEFITS SCHEDULE FOR RETIREES

Note: If the district simply offers health care options for your retirees to purchase on their own, but does not pay the costs, you may skip this section.

The page for retirees contains three questions about the postemployment benefits provided by the district. Indicate how long after retirement the district pays for any portion of health and welfare benefits for retirees by indicating the age to which the district pays.

In addition, districts that have been providing postemployment benefits to retirees past age 65 have been required to secure an actuarial study of those benefits. Districts that have been providing postemployment benefits to retirees, but not past age 65, may have voluntarily secured an actuarial study of those benefits. If your district has secured such a study, enter the date of the latest study that has been completed, as well as the amount specified in the study as the total unfunded future liability to the district for postemployment health and welfare benefits.

In the main section, provide retiree data for retirees under 65 years of age. And again, for retirees over age 66. Enter in the same manner as you did with the active employees.

SUBMITTING YOUR DATA

Once you have completed the J-90 program, you will be able to print your report. We ask that you confirm your data by checking the box and attach your current Certificated Teachers Salary Schedule. Click the "Submit" button to send your data to SSC.

PART I DISTRICT INFORMATION

Enter district name and county.

- 1 Enter the percent increase or decrease over prior year.
- 1b If your salary schedule is less than last year, please provide explanation.

2. If the teachers received a one-time only or off-the-schedule bonus, enter that amount in either a percentage or dollar amount (per FTE); don't confuse with item C.

3. You'll find the answer in the contract.

4. Enter the number of service days for a teacher returning to your district. This number should be higher than #5.

5. Enter the number of days the teacher is actually in the classroom teaching.

6. I see this mostly in Alameda County. Most districts provide benefit coverage.

7. Provide the date your certificated salary schedule was effective. If you have not settled yet, call me with an approximate time frame or provide the last effective date, even if it's been years.

8. Enter the highest entry placement for an experienced teacher just entering the district.

9. Enter the highest entry placement for an emergency or intern credential teacher.

10. How many of your teachers are working on an emergency or intern credential.

11. Please provide either the hourly, daily, or session rate for your summer school teachers. Provide an explanation if necessary.

12. If your district's salary schedule includes Charter School FTEs, please note which Charters are included on the last page of the Excel form.

PART II SALARY SCHEDULE

You must report all teachers who are paid on the certificated teacher's salary schedule including temporary teachers.

If you use the J-90 form to report salaries, be sure you provide the column headings, i.e., BA, BA+30, MA, etc. If you have two salary schedules, report your non-credentialed teachers in the first columns followed by the credentialed salaries. **Provide all salary amounts, not just where an FTE is present.** You can save yourself time and trouble by using one of the district's pre-printed salary schedules from the contract and jot down the number of FTEs next to each applicable salary amount.

LONGEVITY: If the districts pays a \$1,500 longevity amount for 15 years of service, and another \$1,500 for 20 years, and again for 25 and 30 years, take the last step's regular salary amount in each column and add the \$1,500 to that amount and enter on step 15 for 15 years, then add another \$1,500 to that for 20 years on step 20, and so on. You'll treat steps as years when entering the longevity.

PART III OTHER SCHEDULE INFORMATION

Mark an X if any of the professionals listed there are paid from the same salary schedule as your certificated teachers.

PART IV CERTIFICATED BARGAINING UNIT BONUSES

Enter the annual bonus, if any, for the positions listed. You may also list up to four others if you'd like. Do not include extra curricular duties. Please indicate whether the bonuses increase automatically as increases are applied to the salary schedule.

PART V PRINCIPAL SALARY DATA

Determine the **average** annualized salary for your elementary school principals and enter that amount. Do not include vice principals.

Determine the **average** annualized salary for your middle school principals and enter that amount. Do not include vice principals.

Determine the **average** annualized salary for your high school principals and enter that amount. Do not include vice principals, continuation, or adult school principals.

Provide the number of obligated service days for elementary principals. **Please exclude holidays and vacations.**

Provide the number of obligated service days for middle school principals. **Please exclude holidays and vacations.**

Provide the number of obligated service days for high school principals. **Please exclude holidays and vacations.**

PART VI SUPERINTENDENT BASE SALARY DATA

Provide the superintendent's **annualized base salary**. Do not include any stipends, such as mileage or expense allowances, etc.

Provide the number of obligated service days for your superintendent. **Please exclude holidays and vacations.** If you take 260 days and subtract 3-4 weeks vacation and 13-14 holidays, the average number of actual service days should be approximately 226-231.

If your Superintendent works less than full-time in this capacity, please provide the percentage of time he/she is acting as the Superintendent. Usually about 30% if this person is also a principal.

PART VII CERTIFICATED BARGAINING UNIT BENEFIT SCHEDULE

Do not include classified personnel in your benefit schedule.

There are two pages for Benefit data. The first page is for your Active Employees.

Specify the name of the agency or trust if your district purchases health plans through a joint powers authority or a trust.

Enter the plan name, i.e., Blue Cross (BC), Delta Dental (DD), VSP, etc. Please feel free to abbreviate. Next line is for the annual cost of the plan on a **per-FTE** basis. On the line below, enter the annual amount the district will contribute for each plan, again on a **per-FTE** basis. The number of FTEs is entered under that. Most districts count heads for their benefits, not FTEs, and that's fine.

Please provide the district's annual benefit cap. That's the maximum amount they will pay for health, dental, vision, and life for each single, two-party, family, or cafeteria plan.

Note: If the district simply offers health care options for your retirees to purchase on their own, but does not pay the costs, you may skip this section.

The page for retirees contains three questions about the postemployment benefits provided by the district. Indicate how long after retirement the district pays for any portion of health and welfare benefits for retirees by indicating the age to which the district pays.

In addition, districts that have been providing postemployment benefits to retirees past age 65 have been required to secure an actuarial study of those benefits. Districts that have been providing postemployment benefits to retirees, but not past age 65, may have voluntarily secured an actuarial study of those benefits. If your district has secured such a study, enter the date of the latest study that has been completed, as well as the amount specified in the study as the total unfunded future liability to the district for postemployment health and welfare benefits.

Provide retiree data for retirees under 65 years of age, and, again, for retirees over age 66. Enter in the same manner as you did with the active employees.

PART IX CERTIFICATION

Print your completed J-90 and mail to the address below or send as an attachment to my e-mail address: kathes@sscal.com

Please provide your name and phone number with extension.

Enclose a copy of your Certificated Teacher's Salary Schedule and note any Charter Schools that are included in your J-90

Due date: July 1st

Submit to:

Kathe Sadler
School Services of California
1121 L Street, Suite 1060
Sacramento CA 95814
(916) 446-7517 ext. 1200
(916) 446-2011 – fax
KatheS@sscal.com

Frequently Asked Questions

Questions	Answers
We have not settled yet. What should I do?	If you think you'll settle by October 1 st , hold off until then. The database stays open until October 1. It's a good idea to call me and let me know you're waiting until negotiations are complete so I don't send a letter to your Chief Business Official.
SALARY: We have two salary schedules; one for teachers with a credential and one for those without.	What you need to do is combine the two schedules into one. Enter the noncredentialed salary schedule in the first columns followed by the credentialed schedule. We want the salaries to increase as they go across the columns.
SALARY: Do I have to report longevity?	Yes. You'll treat the steps as years. If longevity is given at year 15, you'll add the longevity stipend to the last base salary amount in that column and enter in step 15. If another amount is given for 20 years, you'll enter that in step 20 and so on.
Need to make edits:	In most cases, you will need to call Kathe at 916-446-7517 ext 1200 or send her an email at kathes@sscal.com since you won't be able to make any changes once you have submitted your data.