

# Substitute Compensation

January 31, 2017

FY2016 District Proposed Budget Reductions due to Additional Statewide  
Unrestricted Capital (DAA) Reduction - TUSD \$5.8M

Areas of review and consideration–

- ▶ Mandated healthcare - ACA
- ▶ Leased Substitute Program & Restructure Substitute Pay Rates

# 2014-2015

## TUSD

### SUBSTITUTE TEACHER PAY PROCEDURE

Please use the following codes for reporting substitute teacher payroll.

	Job Code	Pay
Base daily rate for substitute assignment.	80794	\$75 per day
Base daily rate for substitute assignment at <u>specific schools</u> * which have been designated as hard to fill.	88794	\$85* per day
Base rate of pay for any substitute teacher accepting <b>Exceptional Education Teacher Assistant</b> position.	80795	\$75 Per day
Base rate of pay for any substitute teacher accepting an <b>Exceptional Education Teacher Assistant</b> position at <u>specific schools</u> * which have been designated as hard to fill.	80796	\$85 Per day
Base rate of pay for substitute teacher assignments at the following sites: <b>Johnson Elementary</b> <b>Lawrence 3-8</b> <b>Vesey Elementary</b> <b>Cavett</b> <b>Catalina</b> <b>Doolen</b> <b>Mission View</b> <b>Utterback</b> <b>However accepting Ex Ed Teacher Assistant positions will be paid at the lower rate of pay of \$75.00 a day until 40<sup>th</sup> day is reached or accepting a long term position.</b>	80799 Sub Teacher	\$125.00 per day
<b>Vacant long-term positions:</b> Daily rate for long term assignment which will exceed 15 days. Pay is retroactive to day one of assignment. **Site must submit a PAF to authorize this rate of pay to Sub Office. PAF may be submitted prior to day 16.	89914	\$100.00 per day
<b>40 day Rate:</b> After 40 days of work in any certified substitute position, the daily rate will increase to \$100.00 per day beginning on the 41st day until the end of the current school year. Subs must work 40 days each school year to qualify for this rate of pay. <i>Authorization for the 40 day rate may take up to three pay periods to become effective.</i>	89918	\$100.00 per day
<b>Loss of Planning:</b> Rate of pay for loss of planning period.	SLP	\$10 per day
<b>Travel:</b> Travel pay may be authorized by the Substitute Office if required to travel <u>between two sites</u> – Office Managers must contact the Substitute Assignment Office prior to this authorization.	STV	\$5 per day

Rates subject to change

# 2015-2016

- ▶ Leased Substitute Program was implemented in FY2015-2016 and continued in FY2016-2017
- ▶ Substitute Pay Rates were increased to \$92 Daily Rate and \$107 Long Term Rate

<b>ESI Total Sub Cost for FY15-16 at \$92.00 Daily &amp; \$107.00 Long-Term Rates</b>					
<b>Position Type</b>	<b>Days Worked</b>	<b>Gross Wages</b>	<b>*Payroll Expenses</b>	<b>ESI Admin Fee</b>	<b>Total</b>
Long-Term	26,993.50	\$2,888,305	\$366,677	\$215,948	<b>\$3,497,923</b>
Short-Term	33,728.50	\$3,103,022	\$405,267	\$269,828	<b>\$3,811,846</b>
<b>Grand Total</b>	<b>60,722.00</b>	<b>\$5,991,327</b>	<b>\$771,944</b>	<b>\$485,776</b>	<b>\$7,309,768</b>

<b>TUSD In-House Estimated FY15-16 Cost at \$92.00 Daily &amp; \$107.00 Long-Term Rates CURRENT</b>						
<b>Position Type</b>	<b>Days Worked</b>	<b>Gross Wages</b>	<b>*Payroll Expenses</b>	<b>ESI Admin Fee</b>	<b>Estimated ASRS 20/20 Contributions</b>	<b>Total</b>
Long-Term	26,993.50	\$2,888,305	\$375,480	\$0	\$236,057	<b>\$3,526,835</b>
Short-Term	33,728.50	\$3,103,022	\$403,393	\$0	\$41,909	<b>\$3,582,052</b>
<b>Total</b>	<b>60,722.00</b>	<b>\$5,991,327</b>	<b>\$778,872</b>	<b>\$0</b>	<b>\$277,966</b>	<b>\$7,108,887</b>
<b>Estimated ACA Contributions (156 Eligible Employees @ \$5,385 Benefit Cost)</b>		<b>\$840,060</b>				
<b>Total TUSD Estimated In-House Cost</b>		<b>\$7,948,947</b>				
<b>Difference Compared to ESI</b>		<b>\$639,179</b>				

Payroll Expenses - Social Security, Medicare, Worker's Compensation, Unemployment, ACR

# 2017-2018

- ▶ Review TUSD In-House options / costs
- ▶ Compare Substitute Pay structure pre Leased Substitute Program 14-15 to Current
- ▶ Compliance with Prop 206 starting July 1, 2017

<b>TUSD In-House Estimated Cost at \$92.00 Daily &amp; \$107.00 Long-Term Rates CURRENT</b>						
Position Type	Days Worked	Gross Wages	*Payroll Expenses	ESI Admin Fee	Estimated	
					ASRS 20/20 Contributions	Total
Long-Term	26,993.50	\$2,888,305	\$375,480	\$0	\$236,057	<b>\$3,526,835</b>
Short-Term	33,728.50	\$3,103,022	\$403,393	\$0	\$41,909	<b>\$3,582,052</b>
<b>Total</b>	<b>60,722.00</b>	<b>\$5,991,327</b>	<b>\$778,872</b>	<b>\$0</b>	<b>\$277,966</b>	<b>\$7,108,887</b>
Estimated ACA Contributions (156 Eligible Employees @ \$5,385 Benefit Cost)						<b>\$840,060</b>
<b>Total TUSD Estimated In-House Cost</b>						<b>\$7,948,947</b>
<b>Difference Compared to ESI</b>						<b>\$639,179</b>
<b>Additional Estimated Prop 206 Payments</b>						<b>\$243,694</b>

<b>TUSD In-House Estimated Cost at \$75.00 Daily &amp; \$100.00 Long-Term Rates (FY14-15 Rates)</b>						
Position Type	Days Worked	Gross Wages	*Payroll Expenses	ESI Admin Fee	Estimated	
					ASRS 20/20 Contributions	Total
Long-Term	26,993.50	\$2,699,350	\$249,690	\$0	\$220,614	<b>\$3,196,647</b>
Short-Term	33,728.50	\$2,529,638	\$233,991	\$0	\$34,165	<b>\$2,831,522</b>
<b>Total</b>	<b>60,722.00</b>	<b>\$5,228,988</b>	<b>\$483,681</b>	<b>\$0</b>	<b>\$254,779</b>	<b>\$6,028,170</b>
Estimated ACA Contributions (156 Eligible Employees @ \$5,385 Benefit Cost)						<b>\$840,060</b>
<b>Total TUSD Estimated In-House Cost</b>						<b>\$6,868,230</b>
<b>Difference Compared to ESI</b>						<b>-\$441,538</b>
<b>Additional Estimated Prop 206 Payments</b>						<b>\$215,895</b>