



Ed Management Services

Budgeting

Prorate Teachers' Salaries

How to Prorate Teachers' Salaries in One Easy Lesson

Districts frequently and fruitlessly litigate disputes over the proration of salaries for employees who do not complete the required number of working days in a school year. Subdivision 3, Section 3101 of the Education Law reads in material part as follows:

"For purposes of prorating the salary of a teacher not rendering all the services required of teachers during such period, the monthly rate for the services rendered shall be at least 1/10th of the salary and the daily rate at least 1.200th of the salary. If any teacher is required to render services beyond the ten month period in any one school year, the compensation for such additional services shall be at least the monthly or daily rate used in prorating the salary."

In the Matter of Swaim (9 Ed. Dept. Rep., 23), the Commissioner of Education interpreted section 3101 of the Education Law to establish an equitable method of computing teachers' salaries to reflect the fact that some months have more than 20 working days and some have fewer. The method of computation is as follows:

"A teacher who does not perform all of the services required of teachers during a month should be reimbursed as follows: if the teacher provides service for half or less of the working days in the month, he should be reimbursed at the rate of one two-hundredth of this annual salary for each day he works. Similarly, if a teacher works more than half of the required working days in a given month but is absent without authority for the remainder of such working days, a deduction of one two-hundredth of his annual salary should be made for each of the days of unauthorized absence."

In applying the aforementioned formula, it matters not a whit whether a teacher is on unauthorized absence, has resigned, died, participated in a strike, or any reasons that one can conjure up. The only relevant factor is the number of working days in a given month. By way of example, if the month of December has 16 working days and a teacher resigns effective the last working day, then that teacher is entitled to 1/10th of his annual salary because he has worked all of the required working days in the month of December. A teacher who works 9 of 16 working days in the month of December would be entitled to 1/10th of his annual salary minus 1/200th of his annual salary for each of the 7 days not worked. A teacher who works 5 of 16 working days in the month of December is entitled

to be paid 1/200th of his annual salary for each of the 5 days that he worked. A teacher who works one-half, or 8 working days, in the month of December is entitled to be paid 1/200th of his annual salary for each of the 8 days that he worked. The four possible situations may be shown mathematically as follows, using \$12,000 as the annual salary in each instance:

16 working days in December and 16 days worked:

Gross salary due = $1/10$ th of \$12,000 = \$1,200

16 working days in December and 9 days worked:

Gross salary due = \$1,200 - $7/200$ ths of \$12,000 (\$420) = \$780

16 working days in December and 5 days worked:

Gross salary due = $5/200$ ths of \$12,000 = \$300

16 working days in December and 8 days worked:

Gross salary due = $8/200$ ths of \$12,000 = \$480

Teacher Salaries for Less Than a Full Year

Decision No. 801 of the Commissioner of Education dated July 31, 1969 established a basis for the calculation of salary when a teacher fails to complete the full year. "Teachers shall mean all full-time members of the teaching and supervisory staff of each school district of the state, including, if employed in such district, the superintendent of schools, associate, district or other superintendents, members of the board of examiners, directors, inspectors, supervisors, principals, administrative assistants, first assistants, teachers, school psychologists, social workers..."[Education Law Section 3101(1)]. The decision refers to Education Law Section 3101, subdivision 3, which requires payment of at least 1/10th of the annual salary for each full month of service. The working of the decision with respect to service of less than a month is as follows:

"A teacher who does not perform all of the services required of teachers during a month should be reimbursed as follows: if the teacher provides services for half or less of the working days in the month he should be reimbursed at the rate of one two-hundredths of his annual salary for each day he works. Similarly, if a teacher works more than half of the required working days in a given month but is absent without authority for the remainder of such working days a deduction of one two-hundredths of his annual salary should be made for each of the days of unauthorized absence."

The following illustrations will indicate the applications of the decision, first in the case of service of less than 1/2 a month, and secondly in the case of service of more than 1/2 a month.

Illustration 1

A teacher resigns effective January 5 hoping to collect pay for all of the vacation period through January 4. The school will be obligated to pay 10% of the annual salary for each month in which the teacher has provided all services required, including December. For January, the teacher will receive 1/200th of the annual salary for each day worked. Since no days are worked, no salary will be due for January.

Illustration 2

In a month of 31 days, which includes no holidays, there are potentially 22 working days. Let us assume that the month ends on Tuesday, the 31st. If the teacher resigns effective at the close of school on Friday, the 27th, the teacher has worked 20 days, but is not entitled to a full month's salary since he is missing two working days in the following week. Under these circumstances, there will be a deduction amounting to 1/200ths of the annual salary for each day of absence from work.

From the foregoing, it will be evident that a teacher who provides services for one half or less of the working days in any month is to receive 1/200th of the annual salary for each day worked. A teacher who works more than one half the required working days is to suffer a deduction of 1/200th for each day of unauthorized absence.