

CVUSD

Board Policy

BP 4151, 4251

Personnel

Employee Compensation

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)
(cf. 3400 - Management of Districts Assets/Accounts)
(cf. 4000 - Concepts and Roles)
(cf. 4154/4254/4354 - Health and Welfare Benefits)

Note: Education Code 45023 requires the Governing Board to adopt and publish a certificated employee salary schedule. Pursuant to Education Code 45028, every certificated employee, except persons employed in administrative or supervisory positions, must be classified on the salary schedule on the basis of a uniform allowance for years of training and years of experience. In addition, Education Code 45028 specifies that a certificated employee may not be classified or paid differently solely because of the grade level at which he/she serves. However, Government Code 3543.2 permits the district and exclusive bargaining representative to "mutually agree" to a salary schedule based on criteria other than training and years of experience.

Note: For districts operating under a merit system, Education Code 45268 specifies that the personnel commission will recommend a salary schedule to the Board for approval and that the Board may not amend the schedule without first giving the commission an opportunity to respond to the amendments.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and negotiated agreements and shall be printed and made available for review at the district office. (Education Code 45023, 45028)

(cf. 4121 - Temporary/Substitute Personnel)
(cf. 4141/4241 - Collective Bargaining Agreement)
(cf. 4143/4243 - Negotiations/Consultation)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee. *Management, supervisory and confidential positions shall receive the same salary percentage increase as that of the teachers' bargaining unit for each school year.*

(cf. 4312.1 - Contacts)

Note: Education Code 45038 and 45039 authorize a district to pay employees in either 10, 11, or 12 equal installments. In 2007, the Internal Revenue Service (IRS) issued new rules, 26 CFR 1.409A-1, as amended by 72 Fed. Reg. 19234, regarding tax implications for employees who work 10 months per year but are paid over a 12-month period so that they receive a paycheck every month. This is a form of "deferred compensation." If the district allows a employees to "elect" whether to receive their paychecks in such a manner then according to the IRS, such employees must submit written election forms to the district in order to avoid any additional tax on the deferred compensation. If the district requires employees to receive their paychecks in such a manner, without offering them an option, then the employees do not need to complete election forms, but the district must develop a written document describing how the employees will be paid, including the dates, schedule, and amounts of payment.

Note: Education Code 45048 specifies when salary payments must be made and, should payment not be made in a timely manner, requires the district to pay the employee interest on the unpaid amount.

The Superintendent or designee shall ensure that the district's payroll system complies with all applicable laws and bargaining agreements, including, but not limited to, timelines regarding payment of compensation and deductions of dues for employee organizations.

(cf. 4140/4240 - Bargaining Units)

Legal Reference:

EDUCATION CODE

45022-45061.5 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

3543.7 Duty to meet and negotiate in good faith

LABOR CODE

226 Employee access to payroll records

232 Disclosure of wages

UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

Management Resources:

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

NEA and NSBA Joint Guidance on the Tax Consequences of Deferred Compensation – Section

409A of the Internal Revenue Code, January 2008

WEB SITES

CSBA: <http://www.csba.org>

Internal Revenue Service: <http://www.irs.gov>

National School Boards Association: <http://www.nsba.org>

CSBA: (1/85 2/97) 7/08

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