

PERSONNEL

SUBJECT: Employee Compensation

In order to recruit and retain employees committed to the County Office of Education's goals for student learning, the County Superintendent of Schools recognizes the importance of offering an attractive compensation package which includes salaries, health and welfare benefits and other amenities.

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

The County Superintendent shall adopt separate salary schedules for certificated, classified, and management/supervisory/confidential personnel. Alternative compensation incentives may also be afforded based on increasing student achievement levels. These schedules shall comply with law and negotiated agreements and shall be printed and made available for review at the County Office of Education office. (Education Code 45023, 45028)

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

Salary schedules for employees covered by an employee agreement may be found in the current agreement. Salary schedules for staff who are not a part of a bargaining unit shall be determined by the County Superintendent or designee.

- (cf. 4312.1 - Contacts)

The County Superintendent or designee shall ensure that the County Office of Education'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>