

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>