Nebraska Student and Staff Record System
http://www.education.ne.gov/nssrs

Guidance for Reporting Salary Data

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Introduction

This guidance is provided solely to clarify the reporting of staff salary data that are collected by the Nebraska Department of Education (NDE). For complete instructions on reporting Staff data see the Staff Instruction Manual at: http://www.education.ne.gov/nssrs. Click on Instructions.

Staff salary data has been collected for many years and is used in various reports and surveys. Teacher Basic Salary data are reported annually on the State of the Schools Report. Teacher salary data are also reported to the U. S. Department of Education and used for many surveys including the national Teacher Compensation Survey.

The Nebraska Department of Education (NDE) agreed to collect staff salary data to consolidate the multiple requests from the media and various organizations that request this information. Once NDE collects data, it becomes public record and anyone may request it so it is very important that the information be accurate. Some school boards also use this data for comparisons during negotiations. Nebraska laws pertaining to teacher and administrator reporting and contracts are included at the end of this guidance.

Reporting Staff

1. **Who must be included as staff?**

   All employees of the district who hold certifications, both contract or at-will employees, shall be reported except for substitute teachers and staff that are exclusively summer school staff. See Appendix B and C of the Staff Reporting Instructions for a complete list of position assignment codes and descriptions for staff who must be included.

2. **Who is an at-will employee?**

   An employee without a written contract is considered an “at-will employee”. Some employees have a work agreement that is not a contract. If any of these employees are required by law to hold a certificate issued by the Commissioner of Education, they are to be reported.

3. **What if an individual is employed by more than one district?**

   Each district must report the costs for their share of the individual’s time with the appropriate full-time equivalency (FTE). Districts that share an employee must work together to ensure that the total FTE does not equal more than 100%.

4. **What if a teacher is employed by one district but also teaches in another district?**

   The district that holds the contract reports the teacher and the appropriate FTE for each assignment.

5. **How should part-time employees be reported?**

   The costs of the total compensation package that the district pays and the appropriate FTE should be reported.

Basic Salary

6. **What compensation data must be reported?**

   There are three fields used to capture the complete compensation package costs for each staff person. The three fields are: Basic Salary, Additional Compensation, and Benefits. The three fields are designed to capture all of the costs paid by the district for employing an individual. Note: Any cost included in one of these fields is not to be included in any other field.

   The amount submitted for Basic Salary is the figure reported on the State of the Schools Report and used for determining average salaries. All three fields are submitted during federal reporting.

7. **When is the data reported?**

   The Fall Personnel report, which is due September 15, is now collected through the NSSRS. Districts are strongly encouraged to update the salary data by June 30 so that the most accurate data is reported on the State of the Schools Report and the federal reports.

8. **What if negotiations are not completed at the time of reporting?**

   Districts should report the salary data that is known as of September 15th and update that data when negotiations are completed.

9. **What costs are included in Basic Salary?**

   The total gross salary the individual receives from the district before any deductions, from all sources including grants, is reported as Basic Salary. For individuals on a salary schedule, basic salary is the amount paid from that schedule. Basic salary does not include additional compensation for extended time or benefits. See chart. Do not subtract the employee's share of benefits from the gross salary.

Additional Compensation

10. **What should be considered additional compensation?**

    Additional compensation includes extracurricular or extra duty pay, extended time (days or hours), bonus pay, incentive pay, and performance pay.

11. **How are stipends reported?**

    Stipends can be additional compensation or benefits. The costs for stipends for additional hours, days worked, or extra duty pay for sports or activities, are included under Additional Compensation. Stipends for expenses incurred by an employee that are not on a reimbursement basis (e.g., a monthly payment of an amount of funds for use of a personal phone or computer) are considered benefits.

Benefits

12. What costs are included in benefits?

Benefits include the payroll costs of the district. All at-will certificated employees and contracted teachers and administrators have an employer's share of social security (FICA) and retirement at a minimum for benefits and may also have insurance or other benefits being paid by the district. Do not include the employee's share of social security, FICA, insurance, retirement, or other costs that are deducted from the employee's paycheck - these are employee and not district costs.

An independent contractor may elect to pay for his/her own benefits which would include both the employer and employee share of FICA. This means an independent contract might have zero benefits. Superintendents cannot be independent contractors.

13. What if a district pays for college courses?

The cost of college courses would be a benefit.

14. How are automobile allowances reported?

If staff are provided district-owned vehicles for business use, it is not included as a benefit. If the district provides a vehicle for an individual's personal and business use, defined as a benefit by the Internal Revenue Service (IRS), it is considered a benefit.

15. How are housing allowances reported?

The IRS value for housing allowances are considered a benefit whether paid on a monthly basis as a stipend or whether provided at no employee expense.

16. Are memberships, dues or fees considered a benefit?

Most memberships, dues, or fees for organizations are not for the personal use of an individual but for the benefit of the district. These should not be included as benefits. There may be instances where an organization's dues or membership is specifically in the name of and for the personal use only by an individual and this would be considered a benefit.

17. Are employer contributions to tax deferred annuities considered a benefit?

Yes.

The following chart clarifies most costs included in a total compensation package.

Groups	**Basic Salary:Staff Demographics (21)**	**Additional Compensation:Staff Demographics (22)**	**Salary Benefits:Staff Demographics (23)**
Gross pay for the district-wide FTE assignment before deductions	**X**		
Compensation for activities that are outside of the regular salary schedule. For example extracurricular or extra duty activities such as: Coaching, Department Head, Club Sponsor, etc.		**X** **X**	
Extended Contracts		**X**	
Bonus pay		**X**	
Incentive Pay		**X**	
Performance Pay		**X**	
Stipends*		**X**	
Insurance e.g.: Health insurance Dental insurance Disability insurance (short and long term) Life insurance Vision insurance Long term care insurance Other insurance **(if paid by the district)**			**X**
Cash in lieu of insurance **(if paid by the district)***			**X**
Employee's share of retirement, deferred compensation or Medicaid **(if paid by the district)**			**X**
Employer's share of retirement, FICA and Medicare			**X**
IRS value of housing allowances whether purchased or provided*			**X**
IRS value of automobile allowances whether purchased or provided*			**X**
Pay for unused vacation/sick leave			**X**
Annuities **(if paid by the district)***			**X**
Membership and dues **(if paid by the district)***			**X**

*See questions for additional explanation.

Statutory Authority

Relevant Nebraska Revised Statutes for Teacher and Administrators

79-101. Terms, defined.

For purposes of Chapter 79:
(9) Teacher means any certified employee who is regularly employed for the instruction of pupils in the public schools;
(10) Administrator means any certified employee such as superintendent, assistant superintendent, principal, assistant principal, school nurse, or other supervisory or administrative personnel who do not have as a primary duty the instruction of pupils in the public schools;

79-804. Teacher's or administrator's certificate; registration required; failure; effect.

(1) Each teacher or administrator shall register his or her certificate with the public, private, denominational, or parochial school in which the teacher or administrator is employed. The superintendent or administrator of the school shall endorse upon the certificate that it has been registered and the date of registration. Such registration shall be without fee. No employment of a teacher or administrator shall be valid until the certificate is so registered. On or before September 15 of each year, the public, private, denominational, and parochial schools shall file with the State Department of Education a fall personnel report which shall specify the names of all individuals employed by the school who are required by law to hold a certificate and such other information as the Commissioner of Education directs. The superintendent or administrator of the school shall transmit within ten days to the State Department of Education the name of the teacher or administrator to be employed, together with the position to which employed, if the teacher or administrator is employed after the submission of the fall personnel report. The Commissioner of Education shall certify to the school the name of any teacher or administrator who has not been issued a certificate or given evidence of application to the State Department of Education and qualification for a certificate or permit. The teacher or administrator shall not be reimbursed for any services to the school after the date of receipt of notification by the school.

79-817. Schools; contract of employment; writing required.

A contract for the employment of a teacher or administrator for a public school in the State of Nebraska shall be in writing.

79-818. School board; employment of teachers and administrators; contracts; how executed; prohibitions.

A majority of the members of a school board of any school district may enter into a contract of employment with a legally qualified teacher or administrator. Such majority has authority to designate one or more members of the board to sign such contract, which signature shall be binding upon the entire board. A duplicate of such contract shall be filed with the secretary. No member of the board shall enter into or execute on behalf of the district any contract with any teacher or administrator related to him or her or to the majority of the board by blood or marriage notwithstanding section 49-1499.04. The secretary shall notify the State Department of Education, at the time the contract is made, of the length of the proposed term of school and the name of the teacher or

administrator. No money belonging to the district shall be paid for teaching to any but legally qualified teachers, and a board shall not pay out money belonging to the school district to any teacher or administrator after such board has received a sworn statement upon behalf of a board that the services of the teacher or administrator in question are under previous contract to that board.

79-822. Administrators; employment; salary; contract; term.

At any regular meeting, a school board or board of education may elect for employment such administrators as the board may deem necessary for the proper conduct of the affairs of the school district at such salaries as the board may deem reasonable. It may contract with such administrators for terms not to exceed three years. No person shall be declared elected unless he or she receives the vote of a majority of all the members of the board. The contract of employment shall be reduced to writing.