

**ARTICLE XIII
COMPENSATION**

A. Salaries

1. All teacher's salaries shall be based on college credits completed as of September 1 of the school year.
2. Teacher salaries will be paid every other Friday. If one of those days conflict with a holiday, checks will be issued the day prior. The teacher association dues will be deducted evenly over an eight-month basis.

B. Notice of Retirement

1. If an Employee who commenced employment with Employer prior to October 1, 2024, shall give the Board irrevocable notice of retirement by October 1, 2024, four (4) years prior to the year of retirement. The Board shall pay him/her a six percent (6%) retirement incentive, inclusive of any other increases in compensation for each of his/her remaining four years of service.
2. If an who commenced employment with Employer prior to October 1, 2024, shall give the Board irrevocable notice of retirement by October 1, 2024, three (3) years prior to the year of retirement, the Board shall pay him/her a six percent (6%) retirement incentive, inclusive of any other increases in compensation for each of his/her remaining three years of service.
3. If an Employee who commenced employment with Employer prior to October 1, 2024, shall give the Board irrevocable notice of retirement by October 1, 2024, two (2) years prior to the year of retirement. the Board shall pay him/her a six percent (6%) retirement incentive, inclusive of any other increase in compensation, for each of his/her remaining two years of service.
4. If an Employee who commenced employment with Employer prior to October 1, 2024, shall give the Board irrevocable notice of retirement by October 1, 2024, one (1) year prior to the year of retirement. the Board shall pay him/her a six percent (6%) retirement incentive, inclusive of any other increase in compensation, for each of his/her remaining year of service.

Any Employee who commenced employment with Employer after October 1, 2024, shall be entitled to the same Notice of Retirement options and benefits as set forth above, provided that any such Employee shall have at least ten (10) consecutive years of full-time employment with Employer on the submission date of the irrevocable Notice of Retirement.

C. Calculation of Retirement Incentive

1. All calculations for salary increases will be based on the Teachers Retirement System (TRS) creditable earnings in the year prior to the submission of the irrevocable notice of retirement.

2. If after submitting an irrevocable notice of retirement by October 1st, the Employee resigns from, or is dismissed from activities covered in the Extra-Curricular Schedule, the retirement incentive for that Employee will be recalculated accordingly.
3. All adjustments for the final calculation of the retirement incentive will be made on the final June paycheck.

D. Irrevocable Letter of Resignation

1. To be eligible, an Employee must submit an irrevocable letter of resignation by October 1st, which must be accompanied by a (TRS) member requested "Personal Statement of Benefits: and a "Benefit Estimate" confirmation of total years of service. In addition, an employee is considered to be eligible for the retirement incentive by meeting one of the following conditions:
 - a. The Employee becomes sixty (60) years of age by July 1 of a school year and has five years TRS creditable service.
 - b. The Employee qualifies to receive a full pension annuity by reason of being at least fifty-five (55) years of age and having attained thirty-five (35) years of upgraded TRS creditable service.
 - c. The Employee qualifies to receive a full pension annuity by reason of being at least fifty-five (55) years of age and having attained thirty-eight (38) years of nonupgraded TRS creditable service.

E. Teachers Retirement Contributions (TRS)

1. During the term of this Agreement the Board shall pay each Employee's share of TRS contributions in an amount not to exceed 9.0% of teacher's compensation. The salary schedules attached shall reflect such payments in accordance with the following formula: (Base Salary x 1.098901).

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Step	B	B+8	B+16	B+24	M	M+12	M+24	M+36	M+48
0 TRS	44222	44709	45201	45698	46566	47451	48352	49271	50207
	3980	4024	4068	4113	4191	4271	4352	4434	4519
IRS	40242	40685	41133	41585	42375	43180	44001	44837	45689
1 TRS	44987	45482	45983	46488	47372	48272	49189	50124	51076
	4049	4093	4138	4184	4263	4344	4427	4511	4597
IRS	40939	41389	41844	42304	43108	43927	44762	45612	46479
2 TRS	45766	46269	46778	47293	48191	49107	50040	50991	51959
	4119	4164	4210	4256	4337	4420	4504	4589	4676
IRS	41647	42105	42568	43036	43854	44687	45536	46401	47283
3 TRS	46557	47070	47587	48111	49025	49956	50906	51873	52858
	4190	4236	4283	4330	4412	4496	4581	4669	4757
IRS	42367	42833	43305	43781	44613	45460	46324	47204	48101
4 TRS	47363	47884	48411	48943	49873	50821	51786	52770	53773
	4263	4310	4357	4405	4489	4574	4661	4749	4840
IRS	43100	43574	44054	44538	45384	46247	47125	48021	48933
5 TRS	48182	48712	49248	49790	50736	51700	52682	53683	54703
	4336	4384	4432	4481	4566	4653	4741	4831	4923
IRS	43846	44328	44816	45309	46170	47047	47941	48852	49780
6 TRS	49016	49555	50100	50651	51614	52594	53594	54612	55649
	4411	4460	4509	4559	4645	4733	4823	4915	5008
IRS	44604	45095	45591	46093	46968	47861	48770	49697	50641
7 TRS	49864	50412	50967	51527	52507	53504	54521	55557	56612
	4488	4537	4587	4637	4726	4815	4907	5000	5095
IRS	45376	45875	46380	46890	47781	48689	49614	50557	51517
8 TRS	50726	51284	51849	52419	53415	54430	55464	56518	57592
	4565	4616	4666	4718	4807	4899	4992	5087	5183
IRS	46161	46669	47182	47701	48608	49531	50472	51431	52408
9 TRS	51604	52172	52746	53326	54339	55371	56423	57495	58588
	4644	4695	4747	4799	4891	4983	5078	5175	5273
IRS	46960	47476	47998	48526	49448	50388	51345	52321	53315
10 TRS	52497	53074	53658	54248	55279	56329	57400	58490	59601
	4725	4777	4829	4882	4975	5070	5166	5264	5364
IRS	47772	48298	48829	49366	50304	51260	52234	53226	54237
11 TRS	53405	53992	54586	55187	56235	57304	58393	59502	60633
	4806	4859	4913	4967	5061	5157	5255	5355	5457
IRS	48599	49133	49674	50220	51174	52146	53137	54147	55176

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12 TRS	54329	54926	55531	56142	57208	58295	59403	60531	61682
	4890	4943	4998	5053	5149	5247	5346	5448	5551
IRS	49439	49983	50533	51089	52059	53049	54057	55084	56130
13 TRS	55269	55877	56491	57113	58198	59304	60430	61579	62749
	4974	5029	5084	5140	5238	5337	5439	5542	5647
IRS	50295	50848	51407	51973	52960	53966	54992	56037	57101
14 TRS	56225	56843	57469	58101	59205	60330	61476	62644	63834
	5060	5116	5172	5229	5328	5430	5533	5638	5745
IRS	51165	51727	52296	52872	53876	54900	55943	57006	58089
15 TRS	57198	57827	58463	59106	60229	61373	62539	63728	64939
	5148	5204	5262	5320	5421	5524	5629	5735	5844
IRS	52050	52622	53201	53786	54808	55850	56911	57992	59094
16 TRS	58187	58827	59474	60129	61271	62435	63621	64830	66062
	5237	5294	5353	5412	5514	5619	5726	5835	5946
IRS	52950	53533	54122	54717	55757	56816	57895	58995	60116
17 TRS	59194	59845	60503	61169	62331	63515	64722	65952	67205
	5327	5386	5445	5505	5610	5716	5825	5936	6048
IRS	53866	54459	55058	55664	56721	57799	58897	60016	61156
18 TRS	60218	60880	61550	62227	63409	64614	65842	67093	68367
	5420	5479	5539	5600	5707	5815	5926	6038	6153
IRS	54798	55401	56010	56627	57702	58799	59916	61054	62214
19 TRS	61260	61933	62615	63303	64506	65732	66981	68253	69550
	5513	5574	5635	5697	5806	5916	6028	6143	6260
IRS	55746	56359	56979	57606	58701	59816	60952	62111	63291
20 TRS	62319	63005	63698	64399	65622	66869	68140	69434	70753
	5609	5670	5733	5796	5906	6018	6133	6249	6368
IRS	56711	57334	57965	58603	59716	60851	62007	63185	64386
21 TRS	63398	64095	64800	65513	66757	68026	69318	70635	71977
	5706	5769	5832	5896	6008	6122	6239	6357	6478
IRS	57692	58326	58968	59617	60749	61904	63080	64278	65499
22 TRS	64494	65204	65921	66646	67912	69203	70518	71857	73223
	5804	5868	5933	5998	6112	6228	6347	6467	6590
IRS	58690	59335	59988	60648	61800	62974	64171	65390	66633
23 TRS	65610	66332	67061	67799	69087	70400	71738	73101	74489
	5905	5970	6036	6102	6218	6336	6456	6579	6704
IRS	59705	60362	61026	61697	62869	64064	65281	66521	67785

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24 TRS	66745	67479	68222	68972	70282	71618	72979	74365	75778
	6007	6073	6140	6207	6325	6446	6568	6693	6820
IRS	60738	61406	62082	62765	63957	65172	66410	67672	68958
25 TRS	67900	68647	69402	70165	71498	72857	74241	75652	77089
	6111	6178	6246	6315	6435	6557	6682	6809	6938
IRS	61789	62468	63156	63850	65063	66300	67559	68843	70151
26 TRS	69074	69834	70602	71379	72735	74117	75525	76960	78423
	6217	6285	6354	6424	6546	6671	6797	6926	7058
IRS	62858	63549	64248	64955	66189	67447	68728	70034	71365
27 TRS	70269	71042	71824	72614	73994	75399	76832	78292	79779
	6324	6394	6464	6535	6659	6786	6915	7046	7180
IRS	63945	64649	65360	66079	67334	68614	69917	71246	72599
28 TRS	71485	72271	73066	73870	75274	76704	78161	79646	81160
	6434	6504	6576	6648	6775	6903	7035	7168	7304
IRS	65051	65767	66490	67222	68499	69801	71127	72478	73855
29 TRS	72722	73522	74330	75148	76576	78031	79513	81024	82564
	6545	6617	6690	6763	6892	7023	7156	7292	7431
IRS	66177	66905	67641	68385	69684	71008	72357	73732	75133
30 TRS	73980	74794	75616	76448	77901	79381	80889	82426	83992
	6658	6731	6805	6880	7011	7144	7280	7418	7559
IRS	67322	68062	68811	69568	70890	72237	73609	75008	76433
31 TRS	75260	76088	76925	77771	79248	80754	82288	83852	85445
	6773	6848	6923	6999	7132	7268	7406	7547	7690
IRS	68486	69240	70001	70771	72116	73486	74882	76305	77755
32 TRS	76562	77404	78255	79116	80619	82151	83712	85303	86923
	6891	6966	7043	7120	7256	7394	7534	7677	7823
IRS	69671	70438	71212	71996	73364	74758	76178	77625	79100
33 TRS	77886	78743	79609	80485	82014	83572	85160	86778	88427
	7010	7087	7165	7244	7381	7522	7664	7810	7958
IRS	70876	71656	72444	73241	74633	76051	77496	78968	80469
34 TRS	79234	80105	80986	81877	83433	85018	86633	88280	89957
	7131	7209	7289	7369	7509	7652	7797	7945	8096
IRS	72103	72896	73698	74508	75924	77367	78836	80334	81861
35 TRS	80604	81491	82387	83294	84876	86489	88132	89807	91513
	7254	7334	7415	7496	7639	7784	7932	8083	8236
IRS	73350	74157	74973	75797	77237	78705	80200	81724	83277

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