

School Year Salary Calculations for Teachers

Teachers are paid twenty-six (26) pays per school year. Effective the 2008-2009 school year the pays were moved to a standardized pay, whereby all the schools have the same first pay of the 26 pays. The first pay was set to be the first pay cheque in August of each year.

No matter the school, a teacher who is hired for the full school year will be put into PeopleSoft effective the pay period which coincides with the first pay cheque of August. From this pay, the teacher is set up to be paid 26 equal pays.

July 2012						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
22					12N	
8	9	10	11	12	13	14
15		17	18	19	20	21
					12O	
22	23	24	25	26	27	28
29	30	31				

August 2012						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
23					12P	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
					12Q	
19	20	21	22	23	24	25
26	27	28	29	30	31	
					12R	

First pay cheque is the first pay of August. For 2012-2013 school year the first pay is August 3, 2012. The period being paid is July 14 – 27, 2012.

July 2013						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
23					13N	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
					13O	
21	22	23	24	25	26	27
28	29	30	31			

August 2013						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
22					13P	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
					13Q	
18	19	20	21	22	23	24
25	26	27	28	29	30	31
					13R	

The last pay of the school year (26th pay), will be the second pay of July. For 2013, the 26th pay is July 19, 2013. The period being paid is June 29 – July 12, 2013.

When a teacher does not work the full teaching year, adjustments to his/her pay must be made. The following document will provide samples of salary calculations for full-year teachers, Late Hires, Early Resignations, Leaves of Absence and Salary Increments.

How Salary is calculated in PeopleSoft

- Teachers are paid in accordance with the Government of the Northwest Territories' (GNWT's) permanent biweekly pay schedule. (1 week delay in pay)
- Teachers are setup in PeopleSoft HRIS as 7.5 hours per day (full time).
- A half day is calculated as 3.75 hours.
- A biweekly pay period consists of 10 paid days

Yearly Salary: $\frac{195 \text{ days}}{195 \text{ days}} \times \$103,901.00 = \$103,901.00 \text{ per year}$

Biweekly Salary: $\$103,901.00 \div 26 \text{ pays} = \$3,996.19 \text{ per pay}$

**System Calculated
Daily Rate of Pay:** $\$3,996.19 \div 10 \text{ days} = \399.62

Hourly Rate of Pay: $\$3,996.19 \div 75 \text{ hrs.} = \$53.28253 \text{ per hour}$

In years where there are 27 pay days, the yearly salary will be divided by 27 pays. This anomaly occurs every 11 to 12 years. The 2014-2015 school year will have 27 pay days.

**True Daily
Rate of Pay:** $\$103,901.00 \div 195 \text{ days} = \532.83 per day. This is the actual salary value of 1 full-time teaching day.

Whenever a teacher does not work the full 195 days, an adjustment to the salary must be made. The exception to this rule is Maternity leave and Parental Leave time.

Late Hire - Teacher A

The full year teacher will be entitled to 26 equal pay periods. A teacher hired after the first day of school may need to have his/her pays pro-rated.

Sample of Salary calculation for a teacher hired October 15, 2012
- Using the sample school calendar below and Category 4, Step 11 (\$103,901.00/yr.)

Sample School Year Calendar 2012-2013

																											TOTALS	
MONTH / DAY	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	MONTH	CUMM	
AUGUST			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31		8	
SEPTEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28							27	
OCTOBER	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31			49		
NOVEMBER				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	21	70	
DECEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					14	84	
JANUARY		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31		18	102	
FEBRUARY					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28		20	122	
MARCH					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	11	133	
APRIL	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30				21	154	
MAY			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	22	176	
JUNE	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						19	195	

Non-Teaching Days (Stat Holidays-UNW)

Non-Teaching Days

Non-Teaching Day (Mandatory Lve. Days-UNW)

159

Non-Teaching Day (Mandatory Lve. Days-UNW)

Teacher hired October 15, 2012 will work 159 of the 195 school days.

Salary Entitlement:

159 days

195 days

Number of Pays:

Oct 15-19, 2012 = ½ pay

Oct 20, 2012 – July 12, 2013= 19 pays

Employee (EE) is entitled to 19.50 pay cheques

Biweekly Salary: \$103,901.00 ÷ 26 pays = \$3,996.19

EE Will Receive: \$3,996.19 x 19.50 pays = \$77,925.71

Salary Entitlement is: \$84,719.28

Difference \$ 6,793.57 owed to teacher as retro pay.

Due to the number of school days working and the number of pays remaining in the school year, the teacher in this situation would be owed a retro amount to bring them up to their Salary Entitlement.

Note: Northern Allowance and Teacher Allowances would also need to be adjusted

Late Hire - Teacher B

The full year teacher will be entitled to 26 equal pay periods. A teacher hired after the first day of school may need to have his/her pays pro-rated.

Sample of Salary calculation for a teacher hired February 11, 2012

- Using the sample school calendar below and Category 4, Step 11 (\$103,901.00/yr.)

Sample School Year Calendar 2012-2013

MONTH / DAY	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	TOTALS	
																										MONTH	CUMM
AUGUST			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	8	8
SEPTEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						19	27
OCTOBER	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31			22	49
NOVEMBER				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	24	70
DECEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					14	84
JANUARY		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31		18	102
FEBRUARY					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28		28	122
MARCH					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	14	133
APRIL	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30				21	154
MAY			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	22	176
JUNE	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						19	195

 Non-Teaching Days
(Stat Holidays-UNW)

 Non-Teaching Days

 Non-Teaching Day (Mandatory
Lve. Days-UNW)

67

Teacher hired March 11, 2013 will work 67 of the 195 school days.

Salary Entitlement: $\frac{67 \text{ days}}{195 \text{ days}} \times \$103,901.00 = \$35,699.32$

Number of Pays:
Mar 11, 2013 – July 12, 2013 = 9 pays } Employee (EE) is entitled
to 9 pay cheques

Biweekly Salary: $\$103,901.00 \div 26 \text{ pays} = \$3,996.19$

EE Will Received: $\$3,996.19 \times 9 \text{ pays} = \$35,965.71$

Salary Entitlement is: $\underline{\$35,699.32}$

Difference **<\$ 266.39> overpayment**

Due to the late hire, the teacher will be overpaid if left on the biweekly salary rate for this grade/step. To ensure an overpayment is not incurred, Payroll will over-ride the hourly rate of pay to ensure a reduced biweekly is received for the 9 pay periods.

$\$35,699.32 \div 9 \text{ pays} = \$3,966.59 \text{ per pay}$

$\$3,966.59 \div 75 \text{ hrs.} = \$52.88786 \text{ per hour (HOURLY OVERRIDE)}$

Note: Northern Allowance and Teacher Allowance would also be overpaid in this situation and adjustments required.

Early Resignation – Teacher A

A teacher who resigns mid school year will require a salary adjustment.

Sample of Salary calculation for a teacher resignation of October 26, 2012.

- Using the sample school calendar below and Category 4, Step 11 (\$103,901.00/yr.)

Sample School Year Calendar 2012-2013

MONTH / DAY	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	TOTALS	
																										MONTH	CUMM
AUGUST			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	8	8
SEPTEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						19	27
OCTOBER	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31			20	49
NOVEMBER				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	21	70
DECEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					17	84
JANUARY		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31		18	102
FEBRUARY					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28		19	122
MARCH					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	11	133
APRIL	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30				12	154
MAY			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	23	176
JUNE	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						15	191

 Non-Teaching Days
(Stat Holidays-UNW)

 Non-Teaching Days

 Non-Teaching Day (Mandatory
Lve. Days-UNW)

47

Teacher resigns effective October 26, 2012 - will work 47 of the 195 school days.

Salary Entitlement: $\frac{47 \text{ days} \times \$103,901.00}{195 \text{ days}} = \$25,042.81$

Number of Pays:

July 14, 2012 – Oct 26, 2012 = 7.5 pays

Biweekly Salary: $\$103,901.00 \div 26 \text{ pays} = \$3,996.19$

EE has Received: $\$3,996.19 \times 7.5 \text{ pays} = \$29,971.43$

Salary Entitlement is: $\$25,042.81$

Difference **<\$ 4,928.62> overpayment**

In many cases of early resignation, prior notice is not possible and salaries are not over-ridden. In this sample an invoice would be created and the employee would have to pay the overpayment to the Education Council.

If notified early enough, Payroll may be able to override (reduce) the remaining pays to termination date to avoid an overpayment.

Note: Northern Allowance and Teacher Allowance would also be overpaid in this situation and included in the invoice.

Early Resignation – Teacher B

A teacher who resigns mid school year will require a salary adjustment.

Sample of Salary calculation for a teacher resignation of March 15, 2013.

- Using the sample school calendar below and Category 4, Step 11 (\$103,901.00/yr.)

Sample School Year Calendar 2012-2013

																											TOTALS	
MONTH / DAY	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	MONTH	CUMM	
AUGUST			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	8	8	
SEPTEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						19	27	
OCTOBER	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31			22	49	
NOVEMBER				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	21	70	
DECEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					14	84	
JANUARY		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31		18	102	
FEBRUARY					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28		20	122	
MARCH					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	11	133	
APRIL	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30				21	154	
MAY			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	22	176	
JUNE	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						23	195	

 Non-Teaching Days
(Stat Holidays-UNW)

 Non-Teaching Days

 Non-Teaching Day (Mandatory
Lve. Days-UNW)

133

Teacher resigns March 15, 2013 will work 133 of the 195 school days.

Salary Entitlement: $\frac{133 \text{ days}}{195 \text{ days}} \times \$103,901.00 = \$70,865.81$

Number of Pays:

July 14, 2012 – March 15, 2013 = 17.5 pays

Biweekly Salary: $\$103,901.00 \div 26 \text{ pays} = \$3,996.19$

EE has Received: $\$3,996.19 \times 17.5 \text{ pays} = \$69,933.33$

Salary entitlement is: $\underline{\$70,865.81}$

Difference $\$ \quad \mathbf{932.48 \text{ owed}}$ to teacher as retro pay

In this sample the teachers is owed salary. The balance of salary owed will be paid out as his/her final pay.

Note: Northern Allowance and Teacher Allowance would also be calculated and any balance owed paid out on the final pay.

Leave Without Pay

When a day of leave without pay is taken, the PeopleSoft system will process the recovery using the System Calculated Daily Rate of Pay.

As a teaching day has been taken as leave without pay, the salary owed for the day has to be calculated over 195 teaching days. The True Daily Rate of Pay is what needs to be recovered.

Biweekly: $\$103,901.00 \div 26 \text{ pays} = \$3,996.19 \text{ per pay}$

System Calculated

Daily Rate of Pay: $\$3,996.19 \div 10 \text{ days} = \399.62

True Daily

Rate of Pay: $\$103,901.00 \div 195 \text{ days} = \532.83 per day . This is the actual salary value of one (1) teaching day.

The payroll office will be required to calculate any leave without pay days and recover any outstanding amounts.

- If 1 (one) day of leave without pay was taken using the above calculations, a recovery of \$133.21 (\$532.83 – \$399.62) would be needed. Similarly, Northern Allowance and any Teacher Allowances would also have to be adjusted.
- If the leave without pay is for longer periods of time, a full yearly audit may be required. In such cases, the biweekly salary may need to be over-ridden to ensure further overpayment is not incurred.
- A teacher returning from leave without pay mid-school year will require a salary calculation similar to a late start teacher.
- A teacher going on leave without pay during the school year and not returning for the remainder of the school year would require a salary calculation similar to that of an early resignation teacher.

Salary Increments

Salary increments due on the first day of the school year will be applied effective the first pay of the school year. The Teacher will then receive 26 equal biweekly pays at the new rate.

When a Salary increment is due on a day other than the first day of school, a salary adjustment is required.

- The payroll office will calculate the salary entitlement and retro/recovery amount
- The payroll office will calculate any hourly overrides.
 - The payroll office will advise the Data Management section to request an override be placed on the employee's PeopleSoft record.

Increments falling near the beginning of the school year will result in a retro payment owing to the employee.

Increments falling near the end of the school may/will result in an overpayment to the employee. If an overpayment will occur if left on the true new biweekly rate of pay, the payroll office will have the biweekly salary over-ridden to avoid an overpayment.

Salary Increment - Teacher A

Experience Increment to Category 4, Step 11 due on January 14, 2013.

Sample School Year Calendar 2012-2013

																											TOTALS	
MONTH / DAY	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	MONTH	CUMM	
AUGUST			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	8	8	
SEPTEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						19	27	
OCTOBER	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31			22	49	
NOVEMBER				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	21	70	
DECEMBER	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					14	84	
JANUARY		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31		18	102	
FEBRUARY					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28		20	122	
MARCH					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	11	133	
APRIL	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30				21	154	
MAY			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	22	176	
JUNE	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28						19	195	

Non-Teaching Days (Stat Holidays-UNW)

Non-Teaching Days

Non-Teaching Day (Mandatory Lve. Days-UNW)

Category 4 step 10: \$100,502.00 per year / \$3,865.46 per biweekly pay
Category 4 step 11: \$103,901.00 per year / \$3,996.19 per biweekly pay

July 14, 2012 to January 11, 2013: 13 pay periods Aug 22 – Jan 11 = 88 school days
January 12, 2013 to July 12, 2013: 13 pay period Jan 14 – June 28 = 107 school days

Salary Entitlement:

88 days x \$100,502.00 = \$45,354.75

195 days

107 days x \$103,901.00 = \$57,012.34

195 days

\$102,367.09

Will Receive: 13 biweekly pays x \$3,865.46 = \$50,250.98

13 biweekly pays x \$3,996.19 = \$51,950.47

\$102,201.45

Salary Entitlement less what will be received = \$165.64 retro owed

