A Hypothetical School District Scenario

School District A is a midsized district employing noncertified personnel in the following job families: Maintenance Worker, Custodian, Food Service Manager/Director, Cook, Food Service Driver, Other Food Service Staff, Transportation Supervisor, School Bus Driver, Other Transportation Support Staff, Engineer, Head/Executive Secretary, Secretary, Clerical Staff, Health Care Aide, Classroom/Library Aide, Other Aide, Grounds Supervisor, Grounds Staff, Head of Safety/Security, Safety/Security Staff, Technology Support Personal. The school district also employs noncertified support and managerial staff that do not fall into any of the aforementioned job families.

Full-time employees may choose one of three health insurance plans for themselves. Plan 1 costs an employee $35.00/month ($420.00/year) of the total monthly premium of $335.00. The school district board pays the rest ($3,600.00/year). Plan 2 costs an employee a $75.00/month premium. The school district board pays the rest of the total premium of $425.00/month ($4,200.00/year). Plan 3 costs an employee a $0/month premium. The school district board pays all of the total premium of $275.00/month ($3,300.00/year). Plan 3 participants are also eligible for the Medical Savings Account, where the board deposits $50.00/month that can be used by the plan holder for qualified medical expenses.

There are two plans for dependents of employees. Dependent Plan 1 costs a premium of $1,240.00/month and Dependent Plan 2 costs a premium of $875.00/month. The board pays 20 percent (1,240*.2*12 = $2,976.00/year) of the Plan 1 premium and 25 percent (875*.25*12 = $2,625.00/year) of the Plan 2 premium.

Full-time employees may participate in the dental plan that costs them a premium of $25.00/month. The total premium is $78.00/month ($936.00/year). The board pays the remainder ((78-25)*12 = $636.00/year). The dependent dental plan is also available at $125.00/month ($1,500.00/year). $25.00/month ($300.00/year) is borne by the board and the rest is borne by the employee.

Full-time employees may participate in a board-approved vision care plan for self and family at no cost to the employee. Individual employee coverage costs the board $15.00/month ($180.00/year) and family coverage costs the board $35.00/month ($420.00/year).

Full-time employees are eligible for life insurance. The board pays life insurance premiums for one year of an employee's salary as basic life coverage; the employee pays nothing. The premium is $7.00/month per $1,000 of coverage. Optional life insurance plans can be purchased by the employee for self (up to eight times the employee's annual salary) at the same rate and dependents (a maximum of $10,000 at $9.00/month for each $1,000 of coverage). The board does not pay for additional or dependent life insurance coverage.

Full-time employees are eligible for long-term disability insurance, covered for 70 percent of the employee's annual salary. The board pays the premium at 0.9 percent of the covered amount per year. For example, with an annual salary of $50,000.00, this amount is 0.7*50,000*0.009 = $315.00/year.

Full-time employees have the opportunity to use the Flexible Spending Account to pay for doctors' office visits, co-pays, deductibles, prescription drug costs, and other qualified medical expenses on a pretax basis.

There are 20 employees in the Maintenance Worker job family. Of these, 11 are full-time and 9 are part-time employees. Nine of the eleven full-time maintenance workers are union members (the local AFSCME chapter) and their salaries are bargained by the union. The remaining two maintenance workers are not members of the union. However, because the negotiated contract includes a fair share

provision, they are required to pay union dues ($10.00/month) through payroll deduction.

Full-time Employee Salary Schedule—

A painter starts at $9.50/hour (yearly equivalent: 40 x 52 x 9.50 = $19,760.00) and reaches a maximum hourly rate of $19.50 (yearly equivalent: 40 x 52 x 19.50 = $40,560.00) in 15 years. After 10 years of service, a painter is eligible for longevity pay at $0.50/hour (yearly equivalent: 40 x 52 x 0.50 = $1,040.00). After 40 years of service, the longevity salary increases to $1.50/hour (yearly equivalent: 40 x 52 x 1.50 = $3,120.00), and will not increase any more.

A plumber starts at $10.65/hour (yearly equivalent: 40 x 52 x 10.65 = $22,152.00) and reaches a maximum hourly rate of $20.65 (yearly equivalent: 40 x 52 x 20.65 = $42,952.00) in 12 years. After 10 years of service, a plumber is eligible for longevity pay at $1.65/hour (yearly equivalent: 40 x 52 x 1.65 = $3,432.00). After 30 years of service, the longevity salary increases to $2.00/hour (yearly equivalent: 40 x 52 x 2.00 = $4,160.00), and will not increase any more.

A carpenter starts at $15.00/hour (yearly equivalent: 40 x 52 x 15.00 = $31,200.00) and reaches a maximum hourly rate of $25.00 (yearly equivalent: 40 x 52 x 25.00 = $52,000.00) in 20 years. After 10 years of service, a carpenter is eligible for longevity pay at $1.65/hour (yearly equivalent: 40 x 52 x 1.65 = $3,432.00). After 30 years of service, the longevity salary increases to $3.00/hour (yearly equivalent: 40 x 52 x 3.00 = $6,240.00), and will not increase any more.

An electrician starts at $16.00/hour (yearly equivalent: 40 x 52 x 16.00 = $33,280.00) and reaches a maximum hourly rate of $27.00 (yearly equivalent: 40 x 52 x 27.00 = $56,160.00) in 20 years. After 10 years of service, an electrician is eligible for longevity pay at $1.95/hour (yearly equivalent: 40 x 52 x 1.95 = $4,056.00). After 30 years of service, the longevity salary increases to $3.50/hour (yearly equivalent: 40 x 52 x 3.50 = $7,280.00), and will not increase any more.

A physical plant operator starts at $500.00/week (yearly equivalent: 52 x 500.00 = $26,000.00) and reaches a maximum weekly rate of $900.00 (yearly equivalent: 52 x 900.00 = $46,800.00) in 20 years. After 10 years of service, a physical plant operator is eligible for longevity pay at $10.00/week (yearly equivalent: 52 x 10.00 = $520.00). After 30 years of service, the longevity salary increases to $20.00/week (yearly equivalent: 52 x 20.00 = $1,040.00), and will not increase any more.

A courier starts at $350.00/week (yearly equivalent: 52 x 350.00 = $18,200.00) and reaches a maximum weekly rate of $650.00 (yearly equivalent: 52 x 650.00 = $33,800.00) in 20 years. After 10 years of service, a courier is eligible for longevity pay at $7.00/week (yearly equivalent: 52 x 7.00 = $364.00). After 30 years of service, the longevity salary increases to $15.00/week (yearly equivalent: 52 x 15.00 = $780.00), and will not increase any more.

A maintenance worker starts at $1850.00/month (yearly equivalent: 12 x 1,850.00 = $22,200.00) and reaches a maximum monthly rate of $2,500.00 (yearly equivalent: 12 x 2,500.00 = $30,000.00) in 10 years. After 10 years of service, a maintenance worker is eligible for longevity pay at $20.00/month (yearly equivalent: 12 x 20.00 = $240.00). After 20 years of service, the longevity salary increases to $40.00/month (yearly equivalent: 12 x 40.00 = $480.00), and will not increase any more.

A preventive maintenance technician starts at $2,500.00/month (yearly equivalent: 12 x 2,500.00 = $30,000.00) and reaches a maximum monthly rate of $3,500.00 (yearly equivalent: 12 x 3,500.00 = $42,000.00) in 15 years. After 10 years of service, a preventive maintenance technician is eligible for longevity pay at $30.00/month (yearly equivalent: 12 x 30.00 = $360.00). After 20 years of service, the longevity salary increases to $50.00/month (yearly equivalent: 12 x 50.00 = $600.00), and will not

increase any more.

A mechanical foreman starts at $26,500.00/year and reaches a maximum yearly rate of $52,500.00 in 15 steps. Satisfactory completion of each full year of service automatically places the foreman in the next salary step. After 10 years of service, a preventive mechanical foreman is eligible for longevity pay at 2.5 percent of the annual salary ((26,500 + 10* (52,500-26,500)/15)*.025 = $1,095.83). This amount is given as a lump sum at the end of the financial year. After 15 years of service, the longevity salary increases to 4.5 percent (52,500*0.045 = $2,362.50) of the annual salary, and will not increase any more.

An electrical foreman starts at $28,000.00/year and reaches a maximum yearly rate of $56,000.00 in 15 steps. Satisfactory completion of each full year of service automatically places the foreman in the next salary step. After 10 years of service, a preventive mechanical foreman is eligible for longevity pay at 2.5 percent ((28,000 + 10* (56,000-28,000)/15)*.025 = $1,166.67) of the annual salary. This amount is given as a lump sum at the end of the financial year. After 20 years of service, the longevity salary increases to 4.5 percent (56,000*.045 = $2,520.00) of the annual salary, and will not increase any more.

Data Entry Examples for IWAS Fields

Field: Select a position to add

Select the intended item from the drop-down list.

Field: Number of Noncertified Staff Eligible to Participate in the Illinois Municipal Retirement Fund (IMRF)

Enter the total number of noncertified staff eligible to participate in IMRF, per Article 7 of the Illinois Pension Code (40 ILCS 5/7), representing a particular job family.

Field: Number of Full-time, Noncertified Staff

Enter the total number of full-time, noncertified staff representing a particular job family. The definition of full-time staff corresponds to the respective board's definition.

Suppose the school district defines full-time, noncertified staff as someone who works 37.5 hours or more per week. The school district has five noncertified employees in the Maintenance Worker job family who work 37.5 hours or more per week, and four noncertified employees who work fewer than 37.5 hours per week. In this case, the number to enter in this field is five.

Field: Number of Part-time, Noncertified Staff

Enter the total number of part-time, noncertified staff representing a particular job family. The definition of part-time staff corresponds to the respective board's definition.

Suppose the school district defines part-time, noncertified staff as someone who works fewer than 37.5 hours per week. The school district has five noncertified employees in the Maintenance Worker job family who work 37.5 hours or more per week, and four noncertified employees who work fewer than 37.5 hours per week. In this case, the number to enter in this field is four.

Field: Lowest Beginning Salary

Enter the lowest beginning salary (excluding benefits) applicable to a job family. If several pay rates (e.g., hourly, daily, weekly, monthly, yearly, etc.) are used in a particular job family, convert the salary to a per year basis and enter the lowest salary. Examples for conversion:

Pay Rate: *Hourly*
Step l
If there is more than one hourly rate, select the lowest one. In the hypothetical scenario, there are three

beginning hourly rates (a painter = $9.50/hour, a plumber = $10.65/hour, a carpenter = $15.00/hour) for three types of employees in the Maintenance Worker job family. In this case, select the lowest rate of $9.50/hour.

Step 2
Multiply hours/week x 52 x lowest rate/hour. In this case, with a 40-hour work week, the annual salary is 40 x 52 x 9.50 = $19,760.00.

Pay Rate: *Daily*
Step 1
If there is more than one daily rate, select the lowest one. In the hypothetical scenario, there are two beginning daily rates (an electrician = $70.00/day and a boiler attendant = $100.00/day) for two types of employees in the Maintenance Worker job family. In this case, select the lowest rate of $70.00/day.

Step 2
Multiply days/week x 52 x lowest rate/day. In this case, with a five-day work week, the annual salary is 5 x 52 x 70.00 = $18,200.00.

Pay Rate: *Weekly*
Step l
If there is more than one weekly rate, select the lowest one. In the hypothetical scenario, there are two beginning weekly rates (a courier = $350.00/week and a boiler mechanic = $500.00/week) for two types of employees in the Maintenance Worker job family. In this case, select the lowest rate of $350.00/week.

Step 2
Multiply weeks/year x lowest rate/week. In this case, the annual salary ise 52 x 350.00 = $18,200.00.

Pay Rate: *Monthly*
Step l
If there is more than one monthly rate, select the lowest one. In the hypothetical scenario, there are two beginning monthly rates (a journeyman maintenance worker = $1,850.00/month and a skilled maintenance worker = $2,200.00/month) for two types of employees in the Maintenance Worker job family. In this case, select the lowest rate of $1,850.00/month.

Step 2
Multiply months/year x lowest rate/month. In this case, the annual salary is 12 x 1,850.00 = $22,200.00.

Pay Rate: *Yearly*
Step l
If there is more than one yearly rate, select the lowest one. In the hypothetical scenario, there are two beginning yearly rates (a mechanical foreman = $26,500.00/year and an electrical foreman = $28,000.00/year) for two types of employees in the Maintenance Worker job family. In this case, select the lowest rate of $26,500.00/year.

What is the lowest annual salary for the Maintenance Worker job family? The lowest annual salary is $18,200.00, which corresponds to $350.00/week or $70.00/day. Enter either $350.00/week or $70.00/day as the lowest salary.

Field: Pay Rate
If $350.00 is entered in Field 7, select weekly. If $70.00 is entered in Field 7, select daily. Use the input field next to *Lowest Beginning Salary* in the same row.

Field: Highest Maximum Salary
Enter the highest maximum salary (excluding benefits) applicable to a job family. If several pay rates (e.g., hourly, daily, weekly, monthly, yearly, etc.) are used in a particular job family, convert the salary to annual. Examples for conversion:

Pay Rate: *Hourly*
Step l
If there is more than one hourly rate, select the highest one. In the hypothetical scenario, there are three maximum hourly rates (a painter = $19.50/hour, a plumber = $20.65/hour, a carpenter = $25.00/hour) for three types of employees in the Maintenance Workers job family. In this case, select the highest rate of $25.00/hour.

Step 2
Multiply hours/week x 52 x highest rate/hour. In this case, with a 40-hour work week, the annual salary is 40 x 52 x 25.00 = $52,000.00.

Pay Rate: *Daily*
Step l
If there is more than one daily rate, select the highest one. In the hypothetical scenario, there are two maximum daily rates (an electrician = $120.00/day and a boiler attendant = $150.00/day) for two types of employees in the Maintenance Worker job family. In this case, select the highest rate of$150.00/day.

Step 2
Multiply days/week x 52 x highest rate/day. In this case, with a five-day work week, the annual salary is 5 x 52 x 150.00 = $ 39,000.00.

Pay Rate: *Weekly*
Step l
If there is more than one weekly rate, select the highest one. In the hypothetical scenario, there are two maximum weekly rates (a courier = $500.00/week and a boiler mechanic = $700.00/week) for two types of employees in the Maintenance Worker job family. In this case, select the highest rate of $700.00/week.

Step 2
Multiply weeks/year x highest rate/week. In this case, the annual salary is 52 x 700.00 = $36,400.00.

Pay Rate: *Monthly*
Step 1
If there is more than one monthly rate, select the highest one. In the hypothetical scenario, there are two maximum monthly rates (a journeyman maintenance worker = $2,500.00/month and a skilled maintenance worker = $3,500.00/month) for two types of employees in the Maintenance Worker job family. In this case, select the highest rate of $3,500.00/month.

Step 2
Multiply months/year x highest rate/month. In this case, the annual salary is 12 x 3,500.00 = $42,000.00.

Pay Rate: *Yearly*
Step l
If there is more than one yearly rate, select the highest one. In the hypothetical scenario, there are two maximum yearly rates (a mechanical foreman = $52,500.00/year and an electrical foreman = $56,000.00/year) for two types of employees in the Maintenance Worker job family. In this case, select the highest rate of $56,000.00/year.

What is the maximum annual salary for the Maintenance Worker job family? The maximum annual salary is $56,000.00.

Field: Pay Rate
The pay rate should be yearly because the maximum salary is paid on a yearly basis (Field 9). Use the input field next to *Highest Maximum Salary* in the same row.

Field: Years to Reach Maximum Salary
Enter the total number of years required for an employee to reach the highest maximum salary (Field 9). Use the input field under the heading *Years to Reach Maximum* that corresponds to the row containing *Highest Maximum Salary*. In the hypothetical scenario, a maximum salary of $56,000.00 is attributed to an electrical foreman. There are 15 steps to attain the maximum salary, and each step corresponds to one full year of service. Therefore, in this case, the number of years needed to reach the maximum salary is 15.

Field: Highest Longevity Salary
Enter the highest longevity salary for the job family. Convert all of the longevity salaries into yearly salaries and then select the highest one. In the hypothetical scenario, the highest longevity salary corresponds to electricians ($7,280.00/year). Therefore, the highest longevity salary is $3.50/hour.

Caution: Do not equate highest ***longevity*** salary with highest ***maximum*** salary, because they are not the same.

Highest maximum salary is the maximum salary in a particular salary lane or pay grade.

Longevity salary is the amount given to an employee in any pay rate when the employee reaches the maximum salary of the salary lane or pay grade, i.e., there are no more steps in the salary lane or pay grade. Several factors may define the amounts of longevity salary, such as length of service and highest maximum salary. Therefore, highest longevity salary is the highest amount of longevity salary allowed for a job family.

Field: Pay Rate
The pay rate should be hourly because the highest longevity salary is paid on an hourly basis (Field 12). Use the input field next to *Highest Longevity Salary* in the same row.

Field: Years to Attain Highest Longevity Salary
Enter the total number of years required for an employee to reach the highest longevity salary (Field 13). Use the input field under the heading *Years to Reach Maximum* that corresponds to the row containing *Highest Longevity Salary*. In the hypothetical scenario, a maximum salary of $3.50/hour is attributed to an electrician. It requires an electrician 30 years to reach the highest longevity salary. Therefore, in this case, the number of years needed to reach the highest longevity salary is 30.

Field: Annual Health Insurance Premium per Full-time Employee
Enter the highest amount that the board pays per year. In the hypothetical case, the board pays $4,200.00/year per employee for Plan 2, $3,600.00/year per employee for Plan 1, and $3,300.00/year

per employee for Plan 3. Therefore, the value to be entered is 425*12 = $5,100.00.

Field: Percentage of Employee Health Insurance Premium Paid by Employer
The value to be entered here is (100*4,200)/ (12*425) = 82.35. Use the appropriate field under the heading *% Paid by Employer*.

Field: Annual Dependent Health Insurance Premium (excluding Employee)
Determine which plan receives more money from the board and enter the annual amount corresponding to that plan. In the hypothetical case, the board pays $2,976.00/year for Plan 1 and $2,625.00/year for Plan 2. Therefore, the value to be entered is 12*1,240 = $14,880.00.

Field: Percentage of Dependent Health Insurance Premium Paid by Employer
The value to be entered here is (100*2,976)/ (12*1,240) = 20. Use the appropriate field under the heading *% Paid by Employer*.

Field: Annual Life Insurance Premium per Full-time Employee
Calculate the amount for basic coverage only. Enter the amount that corresponds to the maximum annual salary. In this case, the maximum annual salary is $56,000.00. The premium is 56*7*12 = $4,704.00/year and the entire amount is paid by the board. Therefore, the value to be entered here is $4,704.00. **Do not include the premium amounts for optional employee or dependent coverage.**

Field: Percentage of Annual Life Insurance Premium Paid by Employer
The value to be entered here is 100, because the board pays the entire amount.

Field: Annual Dental Insurance Premium per Full-time Employee
Determine which plan receives more money from the board and enter the annual amount corresponding to that plan. In this case, there is only one dental plan, which costs a premium of $936.00/year. Therefore, the value to be entered is $936.00.

Field: Percentage of Employee Dental Insurance Premium Paid by Employer
The value to be entered here is (100*636)/ (936) = 67.95.

Field: Annual Dependent Dental Insurance Premium
Determine which plan receives more money from the board and enter the annual amount corresponding to that plan. In this case, there is only one dental plan, which costs a premium of $1,500.00/year. Therefore, the value to be entered is $1,500.00.

Field: Percentage of Dependent Dental Insurance Premium Paid by Employer
The value to be entered here is (100*300)/ (1,500) = 20.

Field: Annual Vision Insurance Premium per Fulltime Employee
Determine which plan receives more money from the board and enter the annual amount corresponding to that plan. In this case, there is only one vision care plan, which costs a premium of $180.00/year. Therefore, the value to be entered is $180.00.
Field: Percentage of Employee Vision Insurance Premium Paid by Employer
The value to be entered here is 100 because the full amount is paid by the board.

Field: Annual Dependent Vision Insurance Premium
Determine which plan receives more money from the board and enter the annual amount corresponding to that plan. In this case, there is only one dental plan, which costs a premium of $420.00/year. Therefore, the value to be entered is $420.00.

Field: Percentage of Dependent Vision Insurance Premium Paid by Employer
The value to be entered here is 100 because the full amount is paid by the board.

Field: Annual Cafeteria Plan Insurance Premium per Fulltime Employee
Identify different benefits under the Cafeteria Plan (Internal Revenue Code 125), if there are any. Add the amounts to find the total. Enter the total amount. In this case, the Medical Savings Account provided by the board is the only Cafeteria Plan (refer to Individual Health Plan 3). The board deposits $50.00/month ($600.00/year) that the plan holder can spend on qualified expenses. There are no other benefits under the Cafeteria Plan. Therefore, the value to be entered is $600.00.

Field: Percentage of Employee Cafeteria Plan Premium Paid by Employer
The value to be entered here is 100 because the board pays the entire amount.

Field: Annual Dependent Cafeteria Plan Insurance Premium
Determine which plan receives more money from the board and enter the annual amount corresponding to that plan. In this case, there is no plan. Therefore, the value to be entered is 0.

Field: Percentage of Dependent Cafeteria Plan Insurance Premium Paid by Employer
The value to be entered here is 0, because the board pays nothing.

Field: Annual Disability Insurance Premium per Fulltime Employee
Enter the amount that corresponds to the maximum annual salary. In this case, the maximum annual salary is $56,000.00, the premium is 56,000*0.7*0.009 = $352.80/year, and the entire amount is paid by the board. Therefore, the value to be entered here is $352.80.

Field: Percentage of Annual Disability Insurance Premium Paid by Employer
The value to be entered here is 100, because the board pays the entire amount.

Field: Board-Paid Retirement
Select Full if the retirement contribution is fully paid by the board, Partial if the retirement contribution is partially paid by the board, and None if the board does not contribute to employee retirement.

Field: Salary Program Based Upon Merit or Performance Evaluation of Individual Employee
Check the box if the school district salary program or policies have provisions for merit pay.

Field: Severance Pay (additional compensation upon employment termination)
Check the box if the school district salary program or policies have provisions for severance pay.

Field: Early Retirement Incentives
Check the box if the board allows early retirement incentives.

Field: Sick Leave Bank
Check the box if the school district salary program or policies have provisions for sick leave bank.

Field: Educational Reimbursement
Check the box if the board reimburses wholly or partially for educational expenses.

Field: Personal, Business, or Emergency Leave with Pay

Check the box if the district salary program or policies has provisions for personal, business, or emergency leave with pay.

Field: Number of Personal, Business, or Emergency Leave with Pay Allowed (days)

Enter the maximum number of days allowed for personal, business, or emergency leave with pay.

Field: Sick Leave Accumulation

Check the box if the school district salary program or policies have provisions for sick leave accumulation.

Field: Maximum Number of Sick Leave Accumulation Allowed (days)

Enter the maximum number of sick days that can be accumulated for future use. If there is no limit on the number of accumulated days, enter "u."

Field: Is there a negotiated agreement between the school district board and the organization representing this category of employees?

If there is a negotiated agreement in place, select the "Yes" radio button; otherwise, select the "No" radio button.

Field: Fair Share Provision in the Negotiated Agreement

If "Yes" was selected in the negotiated agreement field, a checkbox will be visible. Check the box if the negotiated contract between the union and the board has a fair share provision.

Field: Noncertified Staff Affiliation

If "Yes" was selected in the negotiated agreement field, this radio button list will be visible. Select the appropriate radio button from the list that is applicable to the employees in the position. If more than one union represents the employees in the position, select the union with the largest membership.

Field: How was salary policy/schedule developed prior to adoption by school district board?

If "No" was selected in the negotiated agreement field, this radio button list will be visible. Select the appropriate radio button from the list.

Field: Salary Program Type

Select one of the three items in the drop-down list that fits the school district.

Field: Date Adopted

Select the month and year from the drop-down list.