

**EMPLOYEE COMPENSATION/
ADMINISTRATIVE/SUPERVISORY/
MANAGEMENT POSITIONS**

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)
(cf. 3400 - Management of Districts Assets/Accounts)
(cf. 4000 - Concepts and Roles)
(cf. 4154/4254/4354 - Health and Welfare Benefits)

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and negotiated agreements and shall be printed and made available for review at the district office. (Education Code 45023, 45028)

(cf. 4121 - Temporary/Substitute Personnel)
(cf. 4141/4241 - Collective Bargaining Agreement)
(cf. 4143/4243 - Negotiations/Consultation)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

(cf. 4312.1 - Contracts)

The Superintendent or designee shall ensure that the district'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

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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>