

10-Month Contractual Employee Payroll Calculation Explanation

During the regular school year, September 1st through June 30th 10-month contractual employees are paid for days of in-person instruction only, 187 days. Note: days that the district is closed due to holidays are not paid days.

Employees receive 20 equal pays, 2 paychecks a month from September through June. Paydays are on the 15th & 30th of each month, in months with less than 30 days the second pay shall be paid on the last day of the month. When a payday falls on or during a district holiday, employees will receive their paycheck on the last previous working day.

Calculation for a 10-month contractual employee with an annual salary of \$80,000:

Per pay

\$80,000/20 pays = \$4,000 gross (pre-tax) per pay

Daily rate calculation

\$80,000/187 days = \$427.81/day

Scenario

A 10-month employee retires/resigns December 1st, the employee’s payroll will be adjusted to reflect not working 187 days. From September through the end of November the employee worked 55 days therefore the employee’s annual salary will be adjusted to reflect not working the remaining 132 days. **(187 # of days required to work – 55 # days worked = 132 # of days will not work)**

\$80,000.00	<i>Annual salary</i>
\$ 427.81	<i>Daily rate</i>
132	<i>Days not working</i>
	<i>Total to be docked from annual salary</i>
<u>\$56,470.59</u>	
	<i>Pro-rata salary - (salary earned for working 55 days, Sept - Nov)</i>
<u>\$23,529.41</u>	
<u>\$ 4,000.00</u>	<i>Gross earnings per pay</i>

Pay	Salary	Adjustment	
9.15.20	\$4,000.00		
9.30.20	\$4,000.00		
10.15.20	\$4,000.00		
10.30.20	\$4,000.00		
11.13.20	\$4,000.00		
			<i>Employees pay to be docked - this will be employees’ final (gross) paycheck</i>
11.30.20	<u>\$3,529.41</u>	<i>\$ (470.59)</i>	
	<u>\$23,529.41</u>		<i>This total will tie into the pro-rata salary listed above</i>

