

PRORATING SALARY AND MINUTE

This appendix contains an explanation for the prorating of salaries and of minutes. Worksheets should be duplicated so duplicated copies can be used to calculate proper responses.

PRORATING PROCEDURES FOR SALARY AND MINUTE FIELDS

Both, the employee's **salary** and **minutes** must be prorated under the following circumstances:

- The employee's salary is **paid from more than one funding source**, or
- The employee **changes positions during the year**

The process is described on the next two pages. Use the Multiple Salary Source Worksheet or the change of position Worksheet when these situations occur in your district.

- 1 **If the employee's salary is paid from more than one funding source**, determine the salary amount paid from each source. Then divide the "salary source" by the total to determine the percentage of the salary paid from each source. For example, if a secretary (course code 751016) worked a seven hour (420 minute) day and earned \$19,000 annually paid from Title I (\$5,000), Special Education (\$8,000), and local funds (\$6,000), one must perform the following calculations:

$$\frac{\text{Salary Source 1 amount} = \$5,000}{\text{Total Salary amount} = \$19,000} = 26\% \text{ of Total Salary from Salary Source 1}$$

$$\frac{\text{Salary Source 2 amount} = \$8,000}{\text{Total Salary amount} = \$19,000} = 42\% \text{ of Total Salary from Salary Source 2}$$

$$\frac{\text{Salary Source 3 amount} = \$6,000}{\text{Total Salary amount} = \$19,000} = 32\% \text{ of Total Salary from Salary Source 3}$$

of salary prorated

Multiply the "Minutes of Instruction" times the percentage for each salary source as illustrated below:

Salary Source 1	420 Minutes * .26 = 109 minutes for Salary Source 1
Salary Source 2	420 Minutes * .42 = 177 minutes for Salary Source 2
Salary Source 3	420 Minutes * .32 = 134 minutes for Salary Source 3
	100 420 Total Minutes

THIS PRORATING WILL NOT NECESSARILY REPRESENT THE ACTUAL MINUTES SPENT DAILY PERFORMING THE JOB FOR EACH OF THE SALARY SOURCES.

SCHEDULE FOR EMPLOYEE USED AS AN ILLUSTRATION:

PD COURSE/JOB TITLE	MIN	STUDENTS	GRADE	LOW		HIGH		RES	SPECIAL	
				GRADE	UNITS	SCH	PROG			
751016/SECRETARY		109	000	64	64	12	0	01	1	00
751016/SECRETARY		177	000	64	64	12	0	01	5	00
751016/SECRETARY		134	000	64	64	12	0	01	0	00

- 2 If, during the year, **an employee moves from one teaching position to another** in the prorating of minutes reported. First, determine the amount of the total annual salary.

“First Position Days + Second Position Days = Total Days”

If the employee went from a non-certified position to a certified position represent the entire schedule for the certified position (including exact Minutes of Instruction) starting with period block 1 and using as many period blocks as necessary. Show the non-certified position on the first line following the certified position, after the formula illustrated below has been applied to determine the number of prorated “minutes” to be indicated.

The employee in this situation was first employed as a Teacher Aide. When a position became available for a Social Studies Teacher, the employee, who was properly certified, applied and was hired to assume the new position. At the point of transfer she had worked 50 days as a Teacher Aide. The remaining 137 days were worked in a Social Studies Teaching position. The total days employed was 187 for the employee. The revised schedule is represented below the formula.

For the purposes of this formula, exclude the minutes for the Planning Period (851001).

$$\frac{\text{Minutes in certified position (275)}}{\text{Minutes in non-certified position X}} = \frac{\text{Days for certified position (137)}}{\text{Days for non-certified position (50)}}$$

Cross-multiply to get: $(137 * X) = (275 * 50)$

$$137 X = 13,750$$

Divide each side by 137 to solve FOR X. $X = \frac{13,750}{137}$

$$X = 100.36 \text{ (round to nearest whole number)}$$

THIS PRORATING WILL NOT NECESSARILY REPRESENT THE ACTUAL MINUTES SPENT DAILY ON THE FIRST POSITION, BUT REPRESENTS THE PERCENT OF THE YEAR PERFORMING EACH DUTY. THE APPROPRIATE SALARIES SHOULD BE ENTERED IN THE TEACHING AND NON-TEACHING SALARY FIELDS ON THE SALARY SCREEN.

SCHEDULE FOR EMPLOYEE MOVING FROM NON-CERTIFIED TO CERTIFIED POSITION

PD	COURSE/JOB TITLE	MIN	STU	LOW		HIGH		SPECIAL		
				GRADE	UNITS	GRADE	UNITS	SCH	PROG	RES
1	050114/WORLD HIS	055	021	07	07	07	0	04	0	00
2	050114/WORLD HIS	055	022	07	07	07	0	04	0	00
3	851001/PLAN PER	055		07	08	08	0	04	0	00
4	050114/WORLD HIS	055	019	07	07	07	0	04	0	00
5	050114/WORLD HIS	055	025	07	07	07	0	04	0	00
6	450114/US HIS 1877	055	026	08	08	08	0	04	0	00
7	801003/TEACH AIDE	100		03	03	03	0	04	0	00

MULTIPLE SALARY SOURCE WORKSHEET

USE THIS WORKSHEET TO PRORATE THE MINUTES OF INSTRUCTION REPORTED FOR EMPLOYEES WHO'S SALARIES ARE PROVIDED BY MORE THAN ONE FUNDING SOURCE.

EMPLOYEE NAME: _____ SCHOOL: _____

Divide the part of the salary funded by each salary source by the total salary to determine the % of total salary that is paid by that fund. If there are only two sources, use only two lines. If there are more than three sources, apply the same technique equivalent to the number of salary sources used. When the percentages are calculated and totaled, they should equal 100%.

Salary Source 1 amount \$ = ____% of Total Salary from Salary Source 1

Total Salary amount \$

Salary Source 2 amount \$ = ____% of Total Salary from Salary Source 2

Total Salary amount \$

Salary Source 3 amount \$ = ____% of Total Salary from Salary Source 3

Total Salary amount \$

100% of salary prorated

Multiply the "minutes of instruction" times the percentage calculated for each salary. To determine the number of minutes worked in the day (inserted in the first blank) multiply the number of hours worked daily by 60. If the hours worked daily is inconsistent, average the hours over a period of a week to determine the average daily hours, and then multiply by 60.

Salary Source 1 ____ Minutes * .____ = ____ minutes for Salary Source 1

Salary Source 2 ____ Minutes * .____ = ____ minutes for Salary Source 2

Salary Source 3 ____ Minutes * .____ = ____ minutes for Salary Source 3

____ Total Minutes Worked Daily

CHANGE OF POSITION OR SALARY SUPPLEMENT PRORATING WORKSHEET

This worksheet is used to prorate the Minutes of Instruction when an employee moves from a non-certified position to a certified position. This worksheet may also be used when an employee moves from one certified position to another except for teaching positions. When two teaching positions are involved, call the OTSS if assistance is desired.

EMPLOYEE NAME: _____ SCHOOL: _____

1ST Position Days _____ +
2ND Position Days _____ = Days Employed _____

If the employee went from a non-certified position to a certified position, represent the entire schedule for a certified position (including exact Minutes of Instruction) starting with period block 1 and using as many period blocks as necessary. Show the non-certified position on the first line following the certified position, after the formula illustrated below has been applied to determine the number of prorated "Minutes" to be indicated.

For the purposes of this formula, exclude the minutes for the Planning Period (851001).

Formula: $\frac{A}{X} = \frac{B}{D}$ where X represents the number of minutes in the non-certified position.

$\frac{(A) \text{ Minutes in certified position } (\quad)}{(X) \text{ Minutes in non-certified position}} = \frac{(B) \text{ Days for certified position } (\quad)}{(D) \text{ Days for non-certified position } (\quad)}$

Cross multiply to get $(B) \text{ } \times (X) = ((A) \text{ } \times (D) \text{ })$
 $(B \times X) \text{ } = (A \times D)$

Divide each side by B to solve for X. $X = \frac{(A \times D \text{ result})}{(B)}$

X = _____ (Round to the nearest whole number)
Minutes in non-certified position

THIS PRORATING WILL NOT NECESSARILY REPRESENT THE ACTUAL MINUTES SPENT DAILY ON THE FIRST POSITION, BUT REPRESENTS THE PERCENT OF THE YEAR PERFORMING EACH DUTY. THE APPROPRIATE SALARIES SHOULD BE ENTERED IN THE TEACHING AND NON-TEACHING SALARY FIELDS ON THE SALARY SCREEN.

MULTIPLE NON-CERTIFIED POSITIONS FROM SAME FUNDING SOURCE WORKSHEET

USE THIS WORKSHEET TO PRORATE THE MINUTES OF INSTRUCTION REPORTED FOR NON-CERTIFIED EMPLOYEES WHO WORK MORE THAN ONE POSITION.

EMPLOYEE NAME: _____ SCHOOL:

Determine the Total Minutes of Instruction:

Hours Per Day - Position 1 _____ * 60 (minutes per hour) = _____ Minutes Per Day Position 1

Hours Per Day - Position 2 _____ * 60 (minutes per hour) = _____ Minutes Per Day Position 2

Minutes Per Day - Position 1 _____ * Days per Yr _____ = _____ Minutes Per Day Position 1

Minutes Per Day - Position 2 _____ * Days per Yr _____ = _____ Minutes Per Day Position 2
_____ Total Min. Per Yr

Total Min. Per Yr _____ / Max. Work Days Per Yr. _____ = _____ Prorated Min. Per Day

Divide the part of the salary paid for each position by the total salary to determine the % of total salary paid for that position. If there are only two positions worked, use both lines. If there are more than two positions, apply the same technique equivalent to the number of positions worked. When the percentages are calculated and totaled, they should equal 100%.

Position 1 amount \$ = _____ % of Position 1 (Round to nearest whole number)

Total Salary amount \$

Position 2 amount \$ = _____ % of Position 2 (Round to nearest whole number)

Total Salary amount \$ 100 % of salary prorated

Multiply the Total "Prorated Minutes" times the percentage calculated for each position.

Prorated Min. Per Day _____ * % of Position 1 . _____ = _____ Reported Min 1

Prorated Min. Per Day _____ * % of Position 2 . _____ = _____ Reported Min 2