

**EMPLOYEE COMPENSATION**

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.

The Board shall adopt separate salary schedules for certificated, classified, supervisory, confidential 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)

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

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.

**LEGAL REFERENCE:****EDUCATION CODE**

- 45022-45061 Salaries, especially:
- 45023 Availability of salary schedule
- 45028 Salary schedule for certificated employees
- 45160-45169 Salaries for classified employees
- 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>