

## Examples of Prorated Teachers' Salaries and Summer Personnel Expenses

If the teachers' salary is prorated over 12 months, programs **must** pay personnel salaries from 2022-2023 school year funds. The teacher's contract must reflect the period of work as 10 months (Pre-K school year) with the annualized salary to be paid over 12 months. **Funds must be fully expended by the end of the Program year.**

### Example:

#### **Lead Teacher Salary**

Certified T4 Annual Gross Salary \$40,820.73  
 Supplement 2 years CYE \$1,074.62

10-month gross salary paid over the **10-month** school year of August 1 to May 31\*.  
 $\$40,820.73 / 10 = \$4,082.07$  per month **A**

10-month gross salary paid over the **12-month** grant period, July 1 to June 30\*.  
 $\$40,820.73 / 12 = \$3,401.73$  per month **B**

In both instances the teacher is only **required to work for the 10-month** Pre-K school year. If the teacher works for the summer, the teacher is to be paid additional monies for the summer months, see below.

#### **Supplemental Compensation**

The Supplemental compensation is cumulative based on the Lead Teacher's work history as a Georgia Pre-K Lead Teacher and or history as a certified Lead Teacher in a K-12 public school. Providers are required to pay 100% of the Supplemental compensation.

The Supplemental Compensation **is in addition to the Lead Teacher's salary** and paid in the same manner as the base salary (monthly, bi-weekly, weekly etc.).

10-month supplement paid over the **10-month** school year of August 1 to May 31\*.  
 $\$1,074.62 / 10 = \$107.46$  per month **C**

10-month gross salary paid over the **12-month** grant period, July 1 to June 30\*.  
 $\$1,074.62 / 12 = \$89.55$  per month. **D**

	<b>10 months = A + C</b>	<b>12 months = B + D</b>
<b>Lead Teacher Monthly Salary</b>	<b>\$4,082.07</b>	<b>\$3,401.73</b>
<b>Lead Teacher Supplement</b>	<b>\$107.46</b>	<b>\$89.55</b>
<b>Total Lead Teacher Payment</b>	<b>\$4,189.53</b>	<b>\$3,491.28</b>

Please see Exhibit 1 for the various salary payment methods.

\*Final salary payment must be in accordance with the normal pay cycle and funds expended by June 30, 2023.

## Summer Personnel Salaries

Providers who incur summer salary personnel expenses for teaching staff should have written policies in place for payment of staff from funds **other than Pre-K funds**. If Pre-K teachers work through the months of June and July and receive a 12-month prorated Pre- K salary, they should receive **additional payments** for the months of June and July. The prorated salary is strictly for the work conducted during the Pre-K school year.

Summer salaries paid for the months of June and July may not be used to pay staff to supervise children in a private class or other inappropriate duties which include, but are not limited to, bus driver, office manager, cook, and receptionist.

### **10-month Pre-K Salary and STP**

Pre-K Salary: 10-month gross salary paid over the **10-month** school year of August 1 to May 31.

$$\$40,820.73 / 10 = \$4,082.07 \text{ per month. } \mathbf{A}$$

Summer Transition Program Salary: 2-month Lead Teacher gross salary paid over the **2-month** grant period June 1 to July 31

$$\$6,803.46 / 2 = \$3,401.73 \text{ per month. } \mathbf{B}$$

**Salary for June and July = B = \$3,401.73 per month**

June	\$3,401.73
July	\$3,401.73
Total	\$6,803.46

### **12-month prorated Pre-K Salary and STP**

Pre-K Salary: 10-month gross salary paid over the **12-month** grant period, July 1 to June 30.

$$\$40,820.73 / 12 = \$3,401.73 \text{ per month } \mathbf{A}$$

Summer Transition Program Salary: 2-month Lead Teacher gross salary paid over the **2-month** grant period June 1 to July 31.

$$\$6,803.46 / 2 = \$3,401.73 \text{ per month } \mathbf{B}$$

**Salary for June and July = A + B = \$6,803.46 per month**

June	\$6,803.46
July	\$6,803.46
Total	\$13,606.92

Please see Exhibit 1 for the various salary payment methods.

\*Final salary payment must be in accordance with the normal pay cycle and funds expended by June 30, 2023.

## Exhibit 1

### Option 1 work 10 months Pre-K Only

Receive salary over 10 months

Month (Funding Source)	July '22 (2022-2023)	August – May (2022-2023)	June '23 (2022-2023)	July '23 (2023-2024)
Monthly Salary	\$0	\$4,082.07	\$0	\$0
Supplement	\$0	\$107.46	\$0	\$0
<b>Total Payment</b>	\$0	\$4,189.53	\$0	\$0

### Option 2 work 10 months Pre-K Only

Receive salary over 12 months

Month (Funding Source)	July '22 (2022-2023)	August – May (2022-2023)	June '23 (2022-2023)	July '23 (2023-2024)
Monthly Salary	\$3,401.73	\$3,401.73	\$3,401.73	\$3,401.73
Supplement	\$89.55	\$89.55	\$89.55	\$89.55
<b>Total Payment</b>	\$3,491.28	\$3,491.28	\$3,491.28	\$3,491.28

### Option 3 work 10 months Pre-K and 2 months STP

Receive Pre-K salary over 10 months and STP over 2 months

Month (Funding Source)	July '22 (STP 2022)	August – May (2022-2023)	June '23 (STP 2023)	July '23 (STP 2023)
Monthly Salary	\$3,491.28	\$4,082.07	\$3,491.28	\$3,491.28
Supplement	\$0	\$107.46	\$0	\$0
<b>Total Payment</b>	\$3,491.28	\$4,189.53	\$3,491.28	\$3,491.28

### Option 4 work 10 months Pre-K and 2 months STP

Receive Pre-K salary over 12 months and STP over 2 months

Month (Funding Source)	July '22 (2022-2023 & STP 2022)	August – May (2022-2023)	June '23 (2022-2023 & STP 2023)	July '23 (2020-2021 & STP 2023)
Monthly Salary	\$6,803.46	\$3,401.73	\$6,803.46	\$6,803.46
Supplement	\$89.55	\$89.55	\$89.55	\$89.55
<b>Total Payment</b>	\$6,893.01	\$3,491.28	\$6,893.01	\$6,893.01

Please see Exhibit 1 for the various salary payment methods.

\*Final salary payment must be in accordance with the normal pay cycle and funds expended by June 30, 2023.