

Prorated Teacher Salary Examples

All Pre-K teachers are employees of the Pre-K provider for whom they work, not Georgia Department of Early Care and Learning (DECAL) or the State of Georgia. The following information is provided as general guidance.

Per the Pre-K Providers' Operating Guidelines, lead teacher salary is based on credentials and verified creditable years of experience (CYE) using the State Salary Schedule.

Assistant teacher salary is a fixed annual rate. Provider payments for teacher salary are calculated from student instructional days and teacher PD/planning days recorded on the approved calendar submitted in GAPREK.

Teacher salaries must be paid on a regular, consistent schedule (e.g., weekly, biweekly, or monthly) as determined by the employer and as outlined in the teacher's work agreement. Pre-K providers may offer teachers a prorated salary, with the 10-month annual salary distributed over either a 10- or 12-month payment schedule.

If teacher salaries are prorated, Pre-K providers must use funds from the corresponding fiscal year to cover those salaries. Teacher contracts should clearly specify the applicable work period (10 or 12-month pay option), with the annual salary distributed accordingly. All allocated funds must be fully expended by June 30th, the end of the Pre-K grant year.

For the following examples we will use a lead teacher who is Certified at the T4 level with a Salary Step E (CYE 0,1,2).

Annual Gross Salary \$43,592.00 (prior to applicable taxes/deductions)

Example 1:

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

$\$43,592.00 / 10 \text{ months} = \$4,359.20 \text{ per month or}$

$\$43,592.00 / 20 \text{ pay periods (twice a month for 10 months)} = \$2,179.60$

Example 2:

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

$\$43,592.00 / 12 = \$3,632.66 \text{ per month}$

In both cases, the teacher is required to work only the 10-month Pre-K school year (student instructional days and teacher professional development/planning days).

***Final salary payment must be expended by June 30th, the end of the Pre-K grant year.**

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Other Considerations:

Paid Time Off (PTO)

Salary proration and Paid Time Off (PTO) serve different purposes and should not be treated as the same. Paid Time Off (PTO) refers to paid absences from scheduled workdays, while salary proration refers to how the annual salary is distributed over a period of time.

Summer Personnel Salaries

Providers that incur summer salary expenses for teaching staff should maintain written policies outlining how those staff are compensated using funds other than Pre-K funds. **If Pre-K teachers work during June and July while receiving a 12-month prorated Pre-K salary, they must be paid additional compensation for those months.** The prorated salary applies only to work performed during the Pre-K school year.