PRORATION OF SALARY

When you prorate a salary amount, you distribute the payment proportionally over a set period of time.

Professional and Paraprofessional employees have their salary prorated equally over a specific number of payments for the entire year. Prorated salaries are calculated as follows:

- Annual work schedule hours = Number of work days \times Number of hours per day
- Standard hours per check = Annual work hours \div number of payments
- Gross pay = Standard hours per check \times hourly rate
- The paycheck will then display the Earnings as follows:
  - Contract Regular - Pay earned during the period (Hourly rate \times scheduled hours in pay period) *This amount will fluctuate each pay period*
  - Contract Reserve - Amount of compensation withheld or paid to facilitate equal payments throughout the year. *This amount will fluctuate each pay period*

**EXAMPLE NON-EXEMPT**

- Annual work schedule hours = 179 days \times 8 hours per day = 1,432 hours
- Standard hours per check = 1,432 hours \div 26 payments = 55.08
- Biweekly Gross Pay = 55.08 \times \$10.00 = \$550.80
- Contract Regular – 80 hours \times \$10.00 = \$800.00
- Contract Reserve - <24.92> \times \$10.00 =   <249.20>
  Biweekly total gross pay                      =   \$550.80

**EXAMPLE EXEMPT**

- Annual work schedule hours = 187 days \times 8 hours per day = 1,496 hours
- Standard hours per check = 1,496 hours \div 12 payments = 124.67
- Monthly Gross Pay = 124.67 \times \$32.95 = \$4,107.88
- Contract Regular – 160 hours \times \$32.95 = \$5,272.00
- Contract Reserve - <35.33> \times \$32.95 =   <1,164.12>
  Monthly total gross pay                      =   \$4,107.88

NOTE: The above examples are for illustration purposes only and do not factor in any deductions or other benefits selected by individual employees. If you have questions regarding your individual paycheck calculation, please contact the Payroll Department at 407-0186.
**EXAMPLE CONTRACT REGULAR AND CONTRACT RESERVE PAY**

Certified and Paraprofessional employees have their pay prorated throughout the year and receive 1/12th (Certified) or 1/26th (Paraprofessional) of their pay each pay period. This amount is the sum of Contract Regular and Contract Reserve as illustrated in the following example. There might be slight rounding differences from month to month due to the formulas used to calculate pay. Any rounding difference will be adjusted on the final payment of the year to pay the full annual amount due to the employee.

**FULL-TIME TEACHER**

<table>
<thead>
<tr>
<th>Days in Work Schedule</th>
<th>187</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hour per Day</td>
<td>8</td>
</tr>
<tr>
<td>Hours in Work Schedule</td>
<td>1,496</td>
</tr>
<tr>
<td>Hourly Rate</td>
<td>$32.9465</td>
</tr>
<tr>
<td>Annual Salary</td>
<td>$49,288.00</td>
</tr>
</tbody>
</table>

Annual Salary: $49,288.00

# of Paychecks: 12

Monthly Gross Paycheck Amount: $4,107.33

Contract Regular - Pay Earned During Pay Period (Hourly rate x scheduled hours per month)

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>SEPT*</th>
<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUNE</th>
<th>JULY</th>
<th>AUG**</th>
<th>TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hourly rate</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>Scheduled hours per month</td>
<td>248</td>
<td>184</td>
<td>136</td>
<td>120</td>
<td>152</td>
<td>160</td>
<td>136</td>
<td>160</td>
<td>160</td>
<td>40</td>
<td>0</td>
<td>0</td>
<td>1,496</td>
</tr>
<tr>
<td>Contract Regular</td>
<td>8,171.60</td>
<td>6,082.80</td>
<td>4,481.20</td>
<td>3,954.00</td>
<td>5,008.40</td>
<td>5,272.00</td>
<td>4,481.20</td>
<td>5,272.00</td>
<td>5,277.60</td>
<td>1,318.00</td>
<td>0.00</td>
<td>0.00</td>
<td>49,298.80</td>
</tr>
<tr>
<td>Contract Reserve</td>
<td>(4,064.27)</td>
<td>(1,955.47)</td>
<td>(373.87)</td>
<td>(901.07)</td>
<td>(1,164.67)</td>
<td>(373.87)</td>
<td>(1,164.67)</td>
<td>(1,170.27)</td>
<td>2,789.33</td>
<td>4,107.33</td>
<td>4,107.33</td>
<td>(10.84)</td>
<td></td>
</tr>
</tbody>
</table>

*Month of September also includes scheduled August work days.

**Rounding differences will be adjusted on the August pay check.