(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)
	•	Additional	District	District	Total	Cash		FBA for	State TRS
DISTRICT	Base	Salary	Paid	Paid	District	In Lieu	of OR	Major	Offset
STEP	Salary	(TRS Credit)	Ret.	Life Ins.	Comp.	FBA		Medical	
0	43,825	60.15	3,240	14	47,139	836.	52	7,998.08	60.15
1	44,250	103.41	3,228	14	47,596	836.	52	7,998.08	103.41
2	44,675	145.65	3,218	14	48,053	836.	52	7,998.08	145.65
3	45,100	188.15	3,208	14	48,510	836.		7,998.08	188.15
4	45,525	233.33	3,194	14	48,967	836.		7,998.08	233.33
5	46,950	278.76	3,256	14	50,499	836.		7,998.08	278.76
6	47,375	325.26	3,242	14	50,956	836.		7,998.08	325.26
7	47,800	372.82	3,226	14	51,413	836.		7,998.08	372.82
8	48,225	421.44	3,209	14	51,870	836.		7,998.08	421.44
9	48,650	471.12	3,192	14	52,327	836.		7,998.08	471.12
10	50,075	521.87	3,248	14	53,859	836.		7,998.08	521.87
11	50,500	573.67	3,228	14	54,316	836.		7,998.08	573.67
12	50,925	626.54	3,208	14	54,773	836.		7,998.08	626.54
13	51,350	680.48	3,186	14	55,230	836.		7,998.08	680.48
14	51,775	735.47	3,163	14	55,687	836.		7,998.08	735.47
15	53,550	791.53	3,240	14	57,596	836.		7,998.08	791.53
16	54,325	848.65	3,241	14	58,429	836.		7,998.08	848.65
17	55,100	906.83	3,242	14	59,262	836.		7,998.08	906.83
18	55,875	966.07	3,241	14	60,096	836.		7,998.08	966.07
19	56,650	1,026.38	3,239	14	60,929	836.		7,998.08	1,026.38
20	57,425	1,087.75	3,236	14	61,762	836.		7,998.08	1,087.75
21	58,200	1,150.18	3,232	14	62,596	836.		7,998.08	1,150.18
22	58,975	1,213.68	3,226	14	63,429	836.		7,998.08	1,213.68
23	59,750	1,278.23	3,220	14	64,262	836.		7,998.08	1,278.23
24	60,525	1,343.85	3,213	14	65,096	836.		7,998.08	1,343.85
25	61,300	1,410.53	3,204	14	65,929	836.		7,998.08	1,410.53
26	62,075	1,410.53	3,263	14	66,762	836.		7,998.08	1,410.53
27	62,850	1,410.53	3,321	14	67,596	836.		7,998.08	1,410.53
28	63,625	1,410.53	3,379	14	68,429	836.		7,998.08	1,410.53
29	64,400	1,410.53	3,438	14	69,262	836.		7,998.08	1,410.53
30	65,175	1,410.53	3,496	14	70,096	836.		7,998.08	1,410.53
31	65,950	1,410.53	3,554	14	70,929	836.	52	7,998.08	1,410.53

- (A) DISTRICT STEP Compensation placement level.
- (B) Base Salary Negotiated base salary.
- (C) Additional Salary (TRS Credit) Statutory required payment to certified staff as additional compensation.
- (D) District Paid Retirement District paid teachers' retirement at 7% of Total District Compensation (Col. F). Total Retirement remitted to TRS by the district is reduced by the TRS Credit (Col. C).
- (E) District Paid Life Insurance Amount district pays toward individual life insurance.
- (F) Total District Compensation Total of columns B through E.
- (G) Cash in Lieu of Flexible Benefit Allowance Teachers not enrolled in the District's Health Insurance Plan shall receive from the state a payment in lieu of health insurance in the amount of \$69.71 per month / \$836.52 per year.
- (H) Flexible Benefit Allowance for Major Medical Teachers enrolled in the District's Health Insurance Plan shall receive from the state a Flexible Benefit Allowance (FBA) for Major Medical payment of \$640.28 per month through December. This amount will increase to \$679.62 in 2024. For all 12 pay periods the FBA will total \$7,998.08. The FBA is equal to 100% of the Health Choice (Hi) option. Any excess FBA over the cost of the major medical coverage purchased by the teacher may be used to purchase additional benefits or may be taken as taxable compensation. No certified employee shall receive FBA payments less than provided for by state law.
- (I) Statutory pymt to Teacher Retirement System to partially pay Employee Contribution