(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	46,912	60.15	3,472	14	50,458		836.52		7,998.08	60.15
1	47,812	103.41	3,496	14	51,426		836.52		7,998.08	103.41
2	48,712	145.65	3,522	14	52,394		836.52		7,998.08	145.65
3	49,612	188.15	3,547	14	53,361		836.52		7,998.08	188.15
4	50,512	233.33	3,570	14	54,329	L	836.52		7,998.08	233.33
5	52,412	278.76	3,667	14	56,372	L	836.52		7,998.08	278.76
6	53,312	325.26	3,689	14	57,340	L	836.52		7,998.08	325.26
7	54,212	372.82	3,709	14	58,307	L	836.52		7,998.08	372.82
8	55,112	421.44	3,728	14	59,275	L	836.52		7,998.08	421.44
9	56,012	471.12	3,746	14	60,243	L	836.52		7,998.08	471.12
10	57,912	521.87	3,838	14	62,286	L	836.52		7,998.08	521.87
11	58,812	573.67	3,854	14	63,254	L	836.52		7,998.08	573.67
12	59,712	626.54	3,869	14	64,221	L	836.52		7,998.08	626.54
13	60,612	680.48	3,883	14	65,189	L	836.52		7,998.08	680.48
14	61,512	735.47	3,896	14	66,157	L	836.52		7,998.08	735.47
15	63,412	791.53	3,982	14	68,200	L	836.52		7,998.08	791.53
16	64,412	848.65	4,001	14	69,275	L	836.52		7,998.08	848.65
17	65,412	906.83	4,018	14	70,350	L	836.52		7,998.08	906.83
18	66,412	966.07	4,034	14	71,426	L	836.52		7,998.08	966.07
19	67,412	1,026.38	4,049	14	72,501	L	836.52		7,998.08	1,026.38
20	68,412	1,087.75	4,063	14	73,576	L	836.52		7,998.08	1,087.75
21	69,412	1,150.18	4,075	14	74,652	L	836.52		7,998.08	1,150.18
22	70,412	1,213.68	4,087	14	75,727	L	836.52		7,998.08	1,213.68
23	71,412	1,278.23	4,098	14	76,802	L	836.52		7,998.08	1,278.23
24	72,412	1,343.85	4,108	14	77,877	L	836.52		7,998.08	1,343.85
25	73,412	1,410.53	4,116	14	78,953	L	836.52		7,998.08	1,410.53
26	74,412	1,410.53	4,191	14	80,028	L	836.52		7,998.08	1,410.53
27	75,412	1,410.53	4,267	14	81,103	L	836.52		7,998.08	1,410.53
28	76,412	1,410.53	4,342	14	82,178	L	836.52		7,998.08	1,410.53
29	77,412	1,410.53	4,417	14	83,254	L	836.52		7,998.08	1,410.53
30	78,412	1,410.53	4,492	14	84,329	L	836.52		7,998.08	1,410.53
31	79,412	1,410.53	4,568	14	85,404		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