# COLLECTIVE BARGAINING AGREEMENT

# between the

# HIAWATHA COMMUNITY UNIT SCHOOL DISTRICT #426 Kirkland, Illinois

and the

# HIAWATHA CLASSROOM TEACHERS' ASSOCIATION IEA/NEA

2020-2021 2021-2022 2022-2023 2023-2024

Hiawatha Community Unit School District 410 S 1st Street Kirkland, Illinois 60146

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# ARTICLE 1 RECOGNITION AND DEFINITIONS

### 1.1 RECOGNITION.

The Board of Education of District #426, DeKalb County, Illinois (hereinafter referred to as the "employer" or "the Board") recognizes the Hiawatha Classroom Teachers Association (currently associated with the IEA/NEA and hereinafter referred to as the "Association") as the sole and exclusive bargaining agent for all certificated employees (hereinafter referred to as the "employee" as defined below or "bargaining unit member") exclusive of Supervisors, Superintendent, Business Managers, Principals (and their assistants) and other employees exempted by 1 aw.

# 1.2 DEFINITIONS.

- A. EMPLOYEE: A certificated person who works on a full-time basis as a teacher or on a full-year, every school day, part-time basis as a teacher or in student services staff (e.g. counselor, ISBE-certified nurse).
- B. DAYS: Working days-days on which the administrative office(s) are open for business.
- C. EMPLOYER: The Board of Education.
- D. ASSOCIATION: The Teachers' Bargaining Unit, Association, or HCTA may be used interchangeably.
- E. HEARING: A review of a particular event by formal request as opposed to initial discovery inquiry.
- F. AGREEMENT: Collective Bargaining Agreement (CBA) between the HCTA and the Board of Education.

# ARTICLE 2 FRAMEWORK FOR COLLECTIVE BARGAINING

# 2.1 RELEASED TIME FOR BARGAINING.

Unless otherwise agreed to by the Board and the Association, when negotiations are conducted during regular work hours in across-the-table-bargaining, released time for two (2) HCTA bargaining team members shall be provided.

### 2.2 MEDIATION.

The use of mediation services will be as per current law. The Federal Mediation and Conciliation Services or a private mediator will be designated as the mediator upon agreement of both parties. Any cost incurred in the process will be split equally between the HCTA and the HCUSD #426 Board of Education.

### 2.3 PRINTING OF CONTRACT.

Cost of printing shall be shared equally between the HCTA and District 426 (Board of Education). All members of the Bargaining team, administrative staff, necessary support personnel, Board of Education and all certified staff will receive copies of the finished signed Agreement. The administration will provide newly-hired certified staff with a copy of the finished signed Agreement upon employment.

# ARTICLE 3 EMPLOYEE RIGHTS

# 3.1 EMPLOYEE RIGHTS.

Employees shall have the following rights:

- A. To organize form, join, or assist an employee organization;
- B. To engage in concerted activities which are lawful and either for the purpose of collective bargaining or for the purpose of mutual aid and protection;
- C. To bargain collectively through their choice of representatives;
- D. To present grievances, under certain circumstances, to the employer with or without the intervention of the Association; and
- E. To have the right to refrain from all the above activities.

# 3.2 EMPLOYER HEARINGS/EMPLOYEE RIGHTS.

When an employee is required to appear before an administrator or the Board for any reason that might adversely affect the employee's employment, salary, or salary increments, the employee will be given prior notice of the purpose of such appearance and/or interview and shall be permitted to have a representative of the HCTA present to give advice and for representation during the appearance or interview. This section shall not apply to athletic and co-curricular assignments, or to extra duty positions.

### 3.3 PREPARATION PERIODS.

Employees shall remain on campus during preparation periods unless approved by the Principal or Superintendent to accomplish other professional duties off the premises.

### 3.4 RULES AND REGULATIONS.

All policies, regulations and rules of the Employer (including changes), which affect the employee, shall be written and available to employees.

# 3.5 NOTIFICATION OF ASSIGNMENTS.

Tentative assignments for the next school year will be posted in staff lounges by May 1<sup>st</sup>. In the event changes or modifications in assignments are required, the employee affected will be notified personally, including written confirmation, as soon as possible to discuss the change. It is agreed that the convenience and expressed preference of this employee will be given consideration in making assignments, providing that such considerations do not conflict with instructional requirements and the best interests of the school. The final decision on changes in assignments will be made by the Superintendent.

Should the employee be notified of the change after July 1, and if the change is felt to be unacceptable by the employee, they may resign without penalty or prejudice within 30 days of the date of such notice.

For any involuntary assignment change that provides less than 30 calendar days of notice prior to the 1<sup>st</sup> day of school, and when such change results in "last minute preparation", the employee will be compensated. Maximum compensation for such changes will not exceed \$500 per subject for 6-12 teachers, nor exceed \$1000 for grade level change by elementary teachers. Both parties agree to work cooperatively to achieve agreement, and the decision

will take into consideration the amount of additional preparation necessary to make the change.

# 3.6 RESIGNATION.

Employees may resign as prescribed in the Illinois School Code (105ILCS 5/21-23 and 5/24). An employee who resigns on terms that are not consistent with that statute risks suspension of their teaching certificate for a period not to exceed one year.

For any returning full-time employee who resigns after July 30, except as permitted in Section 3.5 of this Agreement, the District will assess a \$1,000 forfeiture of accrued compensation that is due to that employee. No forfeiture shall be assessed if a replacement for the resigning employee is hired prior to the first day of the school year following the employee's resignation, or the resigning employee continues employment until a replacement is approved for hire by the Superintendent and begins work. The resigning employee may petition the Board to consider any special circumstances that prompted the late resignation.

# ARTICLE 4 GRIEVANCE PROCEDURE

### 4.1 GRIEVANCE PROCEDURE.

It is the policy of this district, and the desire of the Board to provide a simple, clear and orderly procedure that will resolve all grievances concerning this collective bargaining agreement (including this grievance procedure) in an expeditious manner.

### 4.2 DEFINITION.

### A. GRIEVANCE.

A grievance shall be defined as: Any written complaint by an employee or by the Association (Hiawatha Classroom Teachers Association) that there has been a violation, misinterpretation or misapplication of the terms of this Agreement.

# B. COMPLAINTS.

Any employee may be or may not be represented, at their choice, during the course of complaint.

# C. TIME LIMITS.

Specific time limits are expressed in each step. Days are defined as "days on which the central offices are open for business, excluding scheduled vacation periods during the school attendance year." These limits may be waived upon mutual consent.

The failure of an employee or Association to act on any Agreement's written time limit will act as a bar to any further appeal. Failure on the District's part to act on any Agreement's written time limit shall result in the grievance being advanced to the next step of the process.

# 4.3 STEPS OF THE PROCESS.

The parties acknowledge that it is usually most desirable for an employee and their immediately involved supervisor to resolve problems through free and informal communications. When requested by the employee, the building representative may intervene to assist in this resolution. However, should such informal process fail to satisfy the employee or the Association, then a grievance may be processed as follows:

# A. Step I.

The grievant shall present the complaint, in writing, to the Elementary or Jr./Sr. High school Principal, whichever is appropriate, within 30 days of the original occurrence giving rise to the grievance.

The Principal will conduct a meeting with the grievant concerning the grievance within 10 days after receiving the written complaint.

Within 5 days after this meeting, the Principal will provide the grievant with a written decision (with reasons for the decision).

# B. Step II.

If no satisfactory resolution of the grievance is reached in Step I, then the grievant may submit the complaint to the District Superintendent within 15 days of receipt of the unsatisfactory resolution.

The Superintendent will conduct a meeting with the grievant (and their representative if they choose) within 10 days. The Superintendent will then provide a written answer to the grievance within 15 days after this meeting.

# C. Step III.

If the grievance is not resolved at Step II, the grievant may submit the complaint to the Board of Education within 15 days of the receipt of the written answer in Step II.

The Board or its representative will, within 20 days, conduct a closed meeting concerning the grievance with the grievant (and their representatives if they so desire).

Within 15 days thereafter, the Board will provide a written statement concerning its disposition of the complaint, including reasons supporting the disposition.

# D. Step IV.

If the grievance cannot be resolved at Step III, there shall be available a fourth step of impartial, binding arbitration. The grievant and the Association shall submit a written request for arbitration to a mutually agreed upon arbitrator and the Superintendent within fifteen (15) days of the receipt of the Board's written answer/statement.

The grievant and the Association shall not be permitted to assert grounds not previously asserted at Step III of the grievance procedures. Each party shall be entitled to representation and witnesses. The arbitrator shall have no power to amend, modify, nullify, ignore, add or alter the terms of this Agreement, or to make any award void or prohibited by law, statutory, or decisional. The arbitrator's decision shall be based solely and only upon their interpretation of the meaning or application of the express relevant language of the Agreement.

### 4.4 RECEIPT.

In all instances "receipt" shall mean: 1) the date of actual receipt if personally delivered or sent by regular mail; or 2) the date of the receipt for purchasing registered or certified delivery or by any bonded carrier.

### 4.5 COSTS.

The cost of the arbitrator shall be shared equally by the Association and the Board. Should either party request a transcript of the proceedings, that party shall bear the cost of the transcript. Should the arbitrator request that the transcript of the proceedings be provided, the cost shall be shared equally by the Association and the Board.

# 4.6 RELEASED TIME.

The grievant shall be allowed paid released time if necessary in the required process of arbitration if both parties agree to hold arbitration during school hours.

# ARTICLE 5 ASSOCIATION RIGHTS

### 5.1 PERTINENT INFORMATION.

The Board shall make available current BOARD MEETING agenda.

# 5.2 ASSOCIATION ANNOUNCEMENTS.

Association announcements may be made to its members via the District's staff mailboxes, email, or by posting in the teacher's lounges.

# 5.3 ASSOCIATION VIEWS---STUDENT PRESENCE.

The Associations' views and its members' views on matters relating to Supervisor-Employee or Board-Employee relationships shall not be discussed in the presence of students by any of the above.

# 5.4 NAMES AND ADDRESSES---NEW EMPLOYEES.

Names and addresses of newly-hired employees shall be made available to the Association within fourteen (14) days after hiring.

### 5.5 ASSOCIATION LEAVE.

A total of three days will be available to the Association for leaves each year. Such leave will be chargeable as sick leave to the employee(s) who uses such leave for the Association.

# 5.6 ASSOCIATION USE OF DISTRICT FACILITIES AND EQUIPMENT.

The Board will allow the HCTA to use District facilities for committee and general meetings of the HCTA outside school attendance hours. HCTA members are required to attend any student related meetings (e.g. 504, IEP) if scheduled for the same time. A written request for use of the specific portions of the building and notice of specific intent of such use must be delivered to the Superintendent's office in advance of use. If the use of facilities is refused, the District must show cause as to the reason for the refusal.

Association members will be allowed to store Association materials in their rooms or desks.

In addition, the Association may have the right to use equipment when no students are present in the room or when such equipment is not being used by office staff. The Association shall pay for the reasonable cost of all materials, supplies, and operator (when necessary) incidental to such use. If the above named facilities or equipment are damaged while the Association is performing Association business (e.g. contracts, memos, meeting agendas) the financial cost of repairing the equipment and the facilities damaged will be borne by the Association. This damage provision would not include events open to the public. The Board may also make a reasonable charge for special custodial or other services.

The above facilities and equipment will not be available to employees should there be a strike or work-stoppage at Hiawatha.

# ARTICLE 6 BOARD RIGHTS

# 6.0 BOARD RIGHTS.

The Board reserves the rights given to it by law and those not contrary to the content of this Agreement, and in effect shall maintain the right to manage and administer programs and personnel insofar as such are related to the conduct of school affairs, curricular and co-curricular.

The Employer retains its statutory rights to manage the school district. Implementation of these rights shall be consistent with this Agreement, with the Illinois Educational Labor Relations Act and applicable laws of the land including but not limited to the following responsibility for and the right to:

- A. Maintain executive management and administrative control of Hiawatha District #426 and its properties and facilities and the professional activities of its employees as related to the conduct of school affairs.
- B. Appoint, direct, assign, transfer, evaluate and promote all employees and subject to the provisions of law, to determine their qualifications and the conditions for their continued employment, dismissal or demotion.
- C. Establish programs and courses of instruction, including special programs, and to provide for athletic, recreational and social events for students, all as deemed necessary or advisable by the Board.
- D. Delegate authority through recognized administrative channels for the development and organization of the means and methods of instruction according to current written Board Policy or as the same may from time to time be amended, the selection of textbooks, the selection of other teaching materials and the utilization of teaching aids of all kinds.
- E. Determine class schedules, the hours of instruction, and the duties, responsibilities and assignments of teachers and other employees with respect thereto, and non-classroom assignments.

The exercise of the foregoing powers, rights, authorities, duties and responsibilities by the Board shall be limited only by the specific and express written terms of this Agreement.

# ARTICLE 7 PERSONNEL FILE

# 7.1 CONDITIONS AND PROCEDURES FOR PLACEMENT OF MATERIALS.

Only one official personnel record shall be maintained per employee. Evaluative materials shall be maintained in a separate file. Materials regarding matters that, through due process, have been determined by the District to be unfounded shall be maintained in a separate file labeled "Investigatory File". Other personnel documents kept as part of an employee's personnel record may be maintained in one or more other separate files. No material shall be maintained as part of an employee's personnel record unless the employee has received a copy of such material and had the opportunity to review such material. An employee MAY acknowledge that materials to be maintained as part of their personnel record have been read by affixing their signature on the copy to be maintained.

### 7.2 RIGHT TO RESPOND TO MATERIALS IN FILE.

The Board must allow an employee to respond (within thirty days) to any material placed in their personnel file. Their response shall then be attached to the appropriate document and placed in the file. The immediate supervisor will sign the response to acknowledge that they read the materials. A copy of the response will be provided to the immediate supervisor at the time of signing.

### 7.3 RIGHT TO EXAMINE FILE.

The employee may examine materials in their personnel file in accordance with the procedures set forth in the Illinois Personnel Record Review Act.

# 7.4 RIGHT TO REPRODUCE MATERIALS IN FILE.

The employee may request and receive copies of materials from their personnel file. Employee may be assessed a fee for copying services.

# ARTICLE 8 LEAVES

### 8.1 SICK LEAVE.

- A. Sick leave shall be granted for the following reasons:
  - 1. Personal illness
  - 2. Quarantine at home
- \* 3. Serious illness in the immediate family or household
- \*\*4. Death in the immediate family or household

(The Board may require a physician's certificate, or if the treatment is by prayer or spiritual means, that of a spiritual advisor or practitioner of such person's faith as a basis for pay during leave after an absence of 3 days for personal illness, or as it may deem necessary in other cases.)

- \* "Serious Illness" herein means an illness or injury that is of such serious nature as to "incapacitate" (loss of physical or intellectual power) the individual and necessitate the personal care of a physician.
- \*\* "Immediate Family" is interpreted to include: Parents, spouse, brothers, sisters, children, grandparents, grandchildren, parents-in-law, brothers-in-law, sisters-in-law, daughters-in-law, sons-in-law and legal guardians. "Household" is interpreted to mean "in the same house or apartment: under the same roof".
- B. All employees shall be entitled to sick leave as follows:
- 1. Employees will be eligible for eleven sick days per year for the first two years of employment with two of these days being designated as personal leave. With approval one sick leave day may be used as professional leave. If these are not used for these reasons by June 20<sup>th</sup> of each year, then the days will be added to the employee's sick leave total.
- 2. Starting with the third year of employment, the employee will be given 16 days per year for sick leave. Three of these days will be designated as personal leave days. With approval, three sick leave days may be used as professional leave days. If the employee does not use these days for these reasons by June 20<sup>th</sup> of each year, then the days will be added to the employee's sick leave total for the year.
- 3. Unused sick leave, including leave of the current year of employment, may accumulate to 355 days for the duration of the contract.
- 4. Subsequent to all days being exhausted, and no personal leave days are available, leave may be taken with full salary deduction (1/185<sup>th</sup> of salary per day of absence).
- 5. Certified staff shall be able to contribute accumulated sick days to other certified staff members who warrant special consideration through the sick leave bank. (See Appendix C).
- 6. Extension of sick leave for staff whose circumstances warrant special consideration, will be considered by the Board upon recommendation of the Superintendent. The Board shall be petitioned through the building Principal and the Superintendent.

### 8.2 PERSONAL LEAVE.

Employees will be eligible for three paid personal leave days (3) starting in their third year for reasons to be at their own discretion but are subject to the following terms and conditions:

- A. First and second year employees are eligible for two personal days (2) per year.
- B. Requests for such leaves shall be made five days in advance in writing except in cases of emergency.
- C. Personal leaves are not available at the following times:
  - 1. During the first and last week of the school attendance year.
  - 2. On Teacher Institute and Inservice Days without special approval from the Superintendent.
  - 3. Exceptions to these limitations may be made at the discretion of the Superintendent. No exceptions will be considered precedent setting or grievable. These written requests require prior approval by the Principal and Superintendent.
- D. All such leaves will be charged against and deducted from the individual's available sick leave. If there are no sick leave days available, leave may be taken with full salary deduction (1/185<sup>th</sup> of salary per day of absence).
- E. Unused personal leave days will be added to accumulated sick leave for the employee by June 20<sup>th</sup> of each school year.
- F. Two teachers may take personal leave on the same day. The Superintendent may approve personal leave for more than two teachers depending on circumstances.

# 8.3 BEREAVEMENT LEAVE.

Absences for funerals of persons other than those included in the provisions for sick leave may be approved by the Superintendent. The following guidelines will be used for this type of leave:

- A. There must be a demonstrable relationship between the employee and the deceased.
- B. The request must be in advance of the day or portion of day of the absence.
- C. The leave may be approved for any portion of a day up to 3 full days per school year.
- D. (SALARY DEDUCTION). Additional days may be granted without salary.
- E. Leave with salary is limited to 3 times per year. Additional days may be approved by the Superintendent.
- F. Exceptions may be made where the deceased is a student or staff. Such leave will be allowed when in the judgment of the Superintendent the circumstances warrant it and the efficient and safe operation of the school is not jeopardized.

### 8.4 JURY SERVICE.

Jury duty leave is defined as an excused absence from work which is caused by an official summons for jury duty issued by a duly constituted jury commission or a court of competent jurisdiction.

Employees shall be allowed a leave with full pay to serve as jurors within the following terms and conditions:

- A. The summons to serve is presented to the Superintendent without delay.
- B. The employee must sign over and surrender all pay, not including travel pay or expense reimbursement for services as a juror. The surrender of pay as described herein will be made to Hiawatha School District #426.
- C. The employee must submit a written request for leave with pay.

Failure of the employee to comply with these regulations may result in leave granted but with a salary deduction equal to the average daily salary for the employee (1/185<sup>th</sup> of salary per day of absence).

### 8.5 NON-PAID LEAVES OF ABSENCE.

(Maternity, Paternity, Others as approved by the Board)

- A. Unpaid leaves-of-absence may be available upon timely request (14 days in advance) by the teacher to the Superintendent. Leaves may not terminate except at the end of a semester. A notice to return to duties at the end of the requested leave must be submitted to the Superintendent 60 days before the termination of the leave. Failure to submit such notice in a timely manner will be construed as an unqualified and unretractable resignation. Employment will terminate at the expiration of the leave without such notice.
- B. The applicant for such leave must indicate an intention to return to Hiawatha upon termination of the leave.
- C. No benefits or seniority shall accrue to the employee on leave and the only entitlements will be:
  - 1. A position for which the employee is certified and qualified at the time the leave begins will be available upon return;
  - 2. Sick leave accumulated immediately prior to the unpaid leave shall be available upon return from the unpaid leave. Sick leave shall not be applicable during the period of unpaid absence.

### 8.6 PROFESSIONAL DAYS.

Requests for professional leave days may be initiated by an individual employee, but approval for such leave is the responsibility of that employee's supervisor and the

Superintendent. In the absence of the Superintendent, the appropriate Principal may approve the request. All such leaves will be charged against and deducted from the individual's available sick leave. If there are no sick leave days available, leave may be taken with full salary deduction (1/185<sup>th</sup> of salary per day of absence.)

# 8.7 SABBATICAL.

Any teacher enrolled in an advance degree program will be granted one sabbatical day with pay per District 426 semester to complete activities required for advanced degree classes. Teachers must provide proof of enrollment in an advanced degree program. Sabbatical days are in addition to personal leave and professional leave days and must be used in the District 426 semester granted. Sabbatical days may not accumulate. Sabbatical days granted pursuant to this paragraph shall not be considered sabbatical leave under Section 24-6.1 of the School Code.

### 8.8 MILITARY.

Military leaves will be governed by applicable law.

#### 8.9 CUSTODIAL LEAVE.

Custodial leave (non-paid) may be allowed to care for immediate family after 8.1.B.5 and/or 8.1.B.6 have been implemented.

# 8.10 SCHOOL RELATED DAYS ("Required").

If a staff member is involved in a professional meeting requiring their attendance or a meeting that is related to their particular class teaching assignment, or is required by the administration to attend a conference, professional development, workshop, or similar event, the Superintendent may grant the day as a "required" rather than a professional day. A "required day" will not be charged against the staff member's sick leave, personal leave, or professional days.

### 8.11 TEACHER COVERAGE.

Teachers will be allowed to cover for other teachers no more than one period with Principal approval. If a teacher is going to be gone more than one period, they will need to have Principal and Superintendent prior approval for the absence in writing. The teacher will be charged with one-fourth (1/4) sick leave day for two periods or one-half (1/2) sick leave day for four periods.

### 8.12 REVOKING LEAVES.

Leaves which are granted may not be revoked by employee or employer unless mutually agreed upon by both parties.

# ARTICLE 9 EMPLOYEE PROTECTION AND EVALUATION

# 9.0 EMPLOYEE PROTECTION.

The Board shall indemnify and protect employees against claims and suits as required by Section 10-20.20 of the Illinois School Code.

# 9.1 EVALUATION PROCEDURE.

### A. Evaluation Form

The evaluation form shall be made known to the employees at the beginning of each school year. It shall include an area for any written comments by the employee.

### B. Formal Evaluation

A qualified administrator will do evaluations. Each non-tenured teacher shall be observed three times, at least two of which shall be formal. Each tenured employee shall be formally evaluated at least once every two years. However an employee whose performance is rated as either "needs improvement" or "unsatisfactory" must be evaluated at least once in the school year following the receipt of such rating. Each evaluation of a tenured teacher shall be preceded by at least two observations, at least one of which shall be a formal observation.

A pre-observation meeting between employee and evaluator will be held to discuss dates, times, and any special circumstances in the classroom. It is agreed that observations will not be held during the first or last week of any semester. Each written evaluation of classroom performance of a teacher shall be preceded by at least one (1) classroom observation of at least 45 minutes, or during a complete lesson, or during an entire class period. All such observations of classroom teaching performance shall be conducted openly with full knowledge of the employee. The evaluator will not take part in classroom discussions or activities.

# C. Written Evaluations

A copy of each formal written evaluation shall be given to the employee at a postobservation meeting which will be held within ten school days following the formal evaluation. Any comments an employee would like to add shall be done within 10 calendar days from receipt of the formal written evaluation. Evaluation forms will be put into the employee's file and must be signed and dated by the employee. The signature shall not necessarily indicate agreement with the content, but shall indicate that the employee has seen and discussed said form.

### D. Student Services Staff

Designated administrators will evaluate student services staff using an alternative form of assessment.

# ARTICLE 10 WORKING CONDITIONS

### 10.1 LENGTH OF WORKING DAY.

The basic working day for employees shall consist of 7 and 3/4 clock hours. The length of the day may be longer for days on which staff meetings are scheduled. Each building may call up to two (2) staff meetings per month. Additional staff meetings may be called upon the agreement of the building principal and two (2) HCTA representatives.

# A. PREP TIME.

Teaching staff in grades 6-12 will have one period per day according to that teacher's schedule for planning during a normal five-day instructional week. Such planning periods shall be no less than 45 minutes in duration and shall occur during the student day (from the start of school bell to the end of school bell). Tuesday and Thursday mornings, from 7:30a.m.-8:00a.m. will equally be divided to reflect one half of those times as administrative meeting free, while the one half will be utilized for Professional Learning Communities (PLC's).

Each teacher in grades 6-12 will teach up to a maximum of four different courses. Under some circumstances, a teacher may teach five different courses on a voluntary basis. Compensation for any additional time needed to plan and prepare for this 5<sup>th</sup> course will be \$750.00 per semester.

Each elective teacher in grades 6-12 will teach up to a maximum of 2 different courses during a single class period. A teacher may teach more than 2 different courses during a single class period, provided that the additional course is an approved independent study.

Each elementary teacher shall have a weekly minimum of 225 minutes for planning during a normal five-day instructional week. This time shall be during the student day (from the start of school bell to the end of school bell) when teachers are not supervising students (PE, music, art, computer lab, and library) when these services are available to students. Tuesday and Thursday mornings, from 7:30a.m.-8:00a.m. will equally be divided to reflect one half of those times as administrative meeting free, while the one half will be utilized for Professional Learning Communities (PLC's).

Student services staff (e.g. Resource Teachers, School Nurse, Social Worker, Counselor, Speech Therapist, Technology Specialist and Title I Teacher) may have one day available each quarter for the purpose of teacher collaboration, reviewing case files, and general planning. Instructional specialists (Physical Education, Media Specialist, Instrumental Music, and Vocal Music) will have a minimum weekly average of 225 minutes for planning during a normal 5-day instructional week and shall occur during the student day (from the start of school bell to the end of school bell). Planning time will be provided in increments of no less than 25 minutes. Tuesday and Thursday mornings, from 7:30a.m.-8:00a.m. will equally be divided to reflect one half of those times as administrative meeting free, while the one half will be utilized for Professional Learning Communities (PLC's).

If, due to scheduling, an employee has more than the amount of time for planning set forth in this Agreement, they may expect to be assigned, without additional compensation, to other professional duties such as tutoring, individual assistance to students, supervision of students, in-house substitute teaching, participation in staffing, or curriculum committee work.

### B. LUNCH.

Employees will be granted a duty-free lunch in accordance with the law, a minimum of 30 minutes per day.

### C. LIMIT ON EMPLOYEE'S RESPONSIBILITY.

A teacher shall not be required to assume the responsibility of another teacher's students simultaneously with their own students except in cases of emergency.

# D. EXTRA DUTY PAY/COMPENSATION.

Any employee with more than the normal teaching duties as set forth in this Agreement shall receive additional compensation at the rate of \$25.00 per hour for work which requires a certificate (after-school remediation or instructional programs, planning and preparation thereof, student related meeting, etc.) and is above and beyond the basic working day, as defined in Section 10.1 of this Agreement. Solely for purposes of this sub-section D, attending student-related meetings at the direction of the Administration or as required by law during the teacher's regular plan period shall be considered outside the basic working day.

In the case of the GIFTED or OTHER similarly funded programs, an employee may accept a lesser amount on a voluntary basis if the funding is limited.

The SIP Team Manager (Elementary), SIP Team Manager (High School), District External and Internal PBIS coaches, District PERA Chairperson, and District Induction Program Manager shall receive a yearly stipend of \$375.00 per school year.

In addition to said stipends, all members will be eligible for extra duty compensation of \$25.00 per hour for any meetings of these groups that occur outside of the basic working day, as defined in Section 10.1 of this Agreement.

# E. ADDITIONAL LOAD COMPENSATION.

Any employee with more than the normal teaching load as set forth by this Agreement (i.e. more than seven (7) periods during the normal school day and regular school year) shall receive additional compensation at a rate of 1/7 of the 1-A base salary for work which requires a certificate.

# F. EVENING EVENTS

No teacher shall be required to attend more than four (4) District evening events per school year.

### 10.2 SCHOOL YEAR...CALENDAR.

- A. The school calendar shall consist of 185 days which shall include a minimum of 176 student attendance days and a maximum of four (4) full-day workshops/inservice days. The Board may close the school earlier than the 185-day length if school has been in session as per the requirements of the Illinois School Code for a minimum of 180 days (176 student-attendance days + 4 institute days.)
- B. The school calendar will be determined by the Board of Education after providing an opportunity for the Association to make its suggestions. These suggestions shall be considered advisory only. Acceptance of this advice will be at the sole discretion of the Board of Education.

# 10.3 UNSAFE OR HAZARDOUS WORKING CONDITIONS.

Bargaining unit members shall not be required to work under conditions which are determined to be unsafe for students by a representative of the Board.

# 10.4 SCHOOL CLOSING.

The Superintendent or their designee will determine emergency school closing.

### 10.5 ORIENTATION PROGRAM.

A thorough orientation program for new employees will include but not be limited to: (a) a written job description, (b) participation in the Hiawatha CUSD #426 Teacher Induction Program, and (c) partnering the new employee with an experienced employee; each experienced employee who is partnered with a new employee shall be paid an annual stipend of \$500.00 per school year for each new employee that is partnered with the experienced employee.

# ARTICLE 11 VACANCIES AND TRANSFERS

# 11.1 VACANCIES.

Notice of available teaching, coaching and extracurricular positions will be posted in the teacher's lounges, posted on the District web site, and given to the HCTA President or Designee. Notice will be posted at least ten days before the positions are filled. If two applicants have equal qualifications, then the criteria listed in Section 24-1.5 of the School Code (certifications, merit and ability (including performance evaluations if available) and relevant experience) will be used as tie breaking criteria.

# 11.2 REDUCTIONS IN FORCE.

Any honorable dismissal of teachers shall be in compliance with Section 24-12 of the School Code of Illinois, as amended, and the Illinois Education Labor Relations Act, as amended.

# ARTICLE 12 COMPENSATION

### 12.0 COMPENSATION.

- A. The table of factors will be used for computation of creditable earnings and contributions remitted to TRS by the Board of Education using the add-on method. The factor for 2020-2021 will be 1.098901. The factor for each of the remaining school years of this Agreement shall be determined based on the portion of the TRS employee contribution payable by the Board pursuant to Section 12.0 B.
- B. For 2020-2021, the Board will pay the TRS employee contribution, up to a maximum of 9.4%. The employee will be responsible for paying any portion of the TRS employee contribution that exceeds 9.4% and is payable for the 2020-2021 school term ("employee-paid TRS for 2020-2021").

EXAMPLE: The employee contribution payable in 2020-2021 increases from 9.0% to 10%. The Board is responsible for paying 9.4% of the employee contribution (the amount of the Board's payment would be calculated using the factor 1.103753). The Employee is responsible for paying the remaining .6% of the employee contribution (by payroll deduction).

For each of the remaining school years of this Agreement, the Board will pay the TRS employee contribution, up to a maximum of 9.4% plus one-half of any increase in the TRS employee contribution in the school year that the increase is first payable. The employee will be responsible for paying the employee-paid TRS for 2020-2021, plus one-half of any increase in the TRS employee contribution that is first payable in the remaining school years of this Agreement.

EXAMPLE: The employee contribution payable in 2021-2022 increases from 10% to 12%. The Board is responsible for paying 10.4% of the employee contribution (the amount of the Board's payment would be calculated using the factor 1.11607). The Employee is responsible for paying the remaining 1.6% of the employee contribution (by payroll deduction).

The entire employee THIS (Teachers Health Insurance Security) contribution will be paid by the employee.

### 12.1 SALARY.

A. The base salary for 2020-2021 will be increased by 0% from last year for the 2020-2021 school year (\$33,919) and then an increase of 2.4% during the 2021-2022 school year (\$34,733) and then an increase of 2.4% during the 2022-2023 school year (\$35,566) and then an increase of 2.35% during the 2023-2024 school year (\$36,403). (Appendices A-1, A-2, A-3, and A-4)

- B. The salary schedule shall contain 9 vertical columns as follows: BS/A, +8, +16, +24, MS/A, +8, +16, +24, +32. In addition, column E will include BS/A +36.
- C. The salary schedule shall contain 13 experience steps at the BS/A column, 14 at +8, 15 at +16, 16 at +24, 17 at BS/A +36 or MS/A, 18 at MS/A +8, 19 at MS/A +16, 20 at MS/A +24, and 21 at MS/A +32.
- D. Up to 10 years of prior teaching experience may be approved for the placement of certified employees on the salary schedule. Under special circumstances, an employee may be placed at a higher level on salary schedule upon mutual agreement between the Board and the HCTA.
- E. Persons working as full time employees as a social worker, school counselor, or (speech pathologist effective 2011 school year) are required to hold masters degree in their specialized field. Persons employed in that position will be placed in the appropriate column and lane on the salary schedule based upon their certification and experience. In addition, persons in these positions will be paid an annual amount of \$1,000.00 in excess of their salary.

# 12.2 ATHLETIC AND CO-CURRICULAR ASSIGNMENTS.

The list of designated assignments and their associated pay for each year of this bargaining Agreement is listed in Appendix B-1, B-2, B-3, and B-4.

### 12.3 INSURANCE.

For the 2020-2021, 2021-2022, 2022-2023, and 2023-2024 school years, the employer will provide individual plan medical coverage permitting teachers to elect between two forms of health insurance: PPO and HMO.

For the 2020-2021 school year, the Board will provide single coverage health insurance for each employee (up to a maximum of \$700 for each employee). For 2021-2022, 2022-2023, and 2023-2024, any single premium increase over 7% will be paid by the employee.

The parties agree to establish a Joint Insurance Committee to monitor the current insurance coverage, explore options to maintain coverage, and restrain cost increases. The committee shall meet at least two times a year at mutually agreed times and places. An insurance agent or broker shall be invited to attend at least one insurance committee meeting. The Joint Insurance Committee may make an annual report with recommendations to the Board of Education. The Board shall retain the final authorization on any changes in the current health insurance.

A teacher may elect to purchase additional health insurance coverage with payment of health insurance premiums applied to tax-sheltered options under a Section 125 plan.

DENTAL INSURANCE shall be provided for the teacher. The deductible shall be \$100 and the entire cost of the individual plan dental insurance shall be paid by the employer. The teacher shall pay 100% of any additional dental insurance coverage.

LIFE INSURANCE The Board of Education shall purchase \$25,000 of individual term life insurance on behalf of the teacher.

### 12.4 HORIZONTAL SALARY ADVANCEMENT.

Advancement of the salary schedule by means of further education shall be by 8 semester hour increments between columns A and D, and between E and I.

### 12.5 COURSE APPROVAL AND SALARY SCHEDULE APPLICATION.

A. Courses must be approved by the Superintendent or designee in advance of the class. If a request for course approval is denied by the Superintendent or designee, a teacher may file a written application for Board consideration of the request at the first regular Board meeting after the teacher's receipt of such denial; the application must be submitted to the Superintendent no later than five (5) work days before the Board meeting.

Official transcripts for approved and completed courses must be provided to the Superintendent's office by no later than the first work day of the second semester\_in order to receive salary credit. Salary credit will be granted prospectively for the second semester.

- B. Courses must be at graduate level or at the undergraduate level if requested by the district to become certified in a new area.
- C. Courses support instruction as to: the current or previous Hiawatha teaching assignment; earning an advanced degree in the field of the current earned degree; a newly assigned teaching area; or the earning of a certificate necessary for an assigned responsibility, all as determined by the central office.
- D. Courses not meeting the above criteria but in an approved degree program filed in the appropriate department of the University or College will be approved if the degree being sought is in the related teaching assignment.
- E. Degrees earned outside the assigned teaching assignment that do not support instruction will not be approved for salary advancement except as determined on first employment.
- F. A narrative will be included as part of the advancement application form which allows the teacher to explain how the course for which approval is sought meets the criteria set forth in this Section 12.5.

### 12.6 PAY DAYS...SCHOOL NOT IN SESSION.

If a regular pay date falls on a day when the school is not in session, payroll checks will be mailed by the first business day prior to the regular payroll date provided there is no mechanical failure during processing of the checks and providing also that the central office is open otherwise the payroll checks will be mailed prior to the central office closing. Checks will be mailed to the employees' addresses on file. Instructions by employees to the contrary must be in writing and in possession of the district bookkeeper three days before the date of the payroll.

Paydays in the Hiawatha CUSD #426 beginning July 1, 1994, for all employees will be on the 5th and the 20th day of each month. If the payday falls on the weekend, then the employees will be paid on the Friday before the 5th or the 20th. Electronic Direct Deposit will be an optional benefit available to staff starting in November, 1998.

# 12.7 RETIREMENT INCENTIVE PROGRAM.

A Retirement Incentive Program (RIP) is available during the 2020-2021 through 2023-2024 school years for employees who have at least fifteen (15) years of service as a teacher in the District on the last day of their employment, are eligible to retire under TRS rules and whose retirement will not require the Board to pay any new, additional, one-time or other contribution, penalty or payment, including but not limited to any payment to TRS under P.A. 94-0004.

Employees who desire to begin participation in the RIP during the 2020-2021 school year must submit a written request to retire to the Board no later than December 1, 2020. Otherwise, employees must submit a written request to retire to the Board no later than March 1<sup>st</sup> prior to the school year in which RIP participation begins. All notices shall include the employee's resignation and a specific retirement date no later than June 30, 2028.

The Board shall approve requests to retire that meet the requirements of this Section and are submitted no later than December 1, 2020 by no later than the December 2020 regular Board meeting, The Board shall approve requests to retire that meet the requirements of this Section and are submitted no later than March 1<sup>st</sup> by no later than the March regular Board meeting of each school year. The Board may, in its sole discretion and without establishing a practice or precedent, limit the number of employees participating in the RIP in any year to five (5), on the basis of seniority. Ties in seniority shall be determined by total years of TRS service credit. If this limit is imposed for any school year, and the number of eligible employees who submit a timely and proper request exceeds the limit, the requests of those employees not approved because of the limit shall receive approval priority during the next school year. Eligible employees who submit a timely and proper request who have not had their retirement approved because of the limit shall be allowed to retire under the RIP by no later than June 30, 2028. The Board's imposition of this limit shall be non-reviewable and not subject to grievance.

Upon acceptance by the Board, the employee's request (including their resignation and retirement date) shall be irrevocable. However, an employee may request to rescind their retirement and withdraw from the RIP due to extreme life-altering circumstances. Such circumstances may include, but are not limited to:

- diagnosis of serious illness of the employee or their spouse;
- death of the employee's spouse;
- total disability of the employee's spouse;
- loss of employment by the employee's spouse;
- serious illness of a medically and financially dependent child or parent of the employee;

- A judgment for dissolution of the employee's marriage or for legal separation becomes final before the employee's retirement date;
- Such other extreme life-altering circumstances which the Board in its sole discretion determines to be sufficient.

In any of the above events, the employee may tender a written proposal to the Board to rescind their retirement and withdraw from the RIP. As a condition of the Board's consideration of the proposal, the employee will agree to repay any RIP benefits paid to the Employee within 180 calendar days of the Board's approval of the proposal (by lump sum payment or voluntary wage deduction). The Board may accept or deny the proposal at its discretion, and its decision shall not be reviewable or subject to grievance. If the proposal is approved, the employee will remain in their then-current position, subject to the provisions of Article 6 and Article 11 of this Agreement.

An employee which submits a request to retire that meets the requirements of this Section no later than December 1, 2020 and whose RIP retirement is approved shall receive a five percent (5%) increase over their total TRS creditable earnings for the 2020-2021 school year, and each year of Board employment prior to their approved retirement date, up to a cumulative maximum of four (4) years. An employee who submits a request to retire that meets the requirements of this Section no later than March 1<sup>st</sup> and whose RIP retirement is approved shall receive a five percent (5%) increase over their total TRS creditable earnings for the prior year for each year of Board employment prior to their approved retirement date, beginning with the year after their notice of retirement is approved by the Board, up to a maximum of four (4) years.

No employee participating in the RIP shall, for any reason, receive any additional compensation or stipend beyond the compensation provided pursuant to the RIP, notwithstanding any contract, collective bargaining agreement, policy, practice or procedure, or any portion thereof to the contrary. All extra duties and assignments performed by the employee in the year their request is approved will continue to be performed until the employee's effective retirement date. An employee may voluntarily resign from an extra duty or assignment, or be removed from an extra duty or assignment by the Board for cause, with a reduction in the amount of their TRS creditable earnings equal to the amount of the then-current compensation or stipend for that extra duty or assignment.

If an employee is required to perform one or more additional duties that were not performed in the year their notice is approved and for which additional compensation is paid, then the District shall determine whether the employee's duties or TRS creditable earnings for that year can be adjusted so that the increase in the employee's total TRS creditable earnings for that school year does not exceed five percent (5%). Provided, however, that in no event shall the Board require an employee to perform any additional duty for less than the stated compensation for that additional duty.

Notwithstanding any provision in this Agreement to the contrary, in no event shall the Board provide any increase or make any payment to any employee that will require the Board to make any new, additional or one-time contribution, penalty or other payment in addition to the amount paid to the employee under the RIP.

The amount paid to the employee under the RIP shall be the sole retirement benefit paid by the Board. By accepting this benefit, an employee expressly waives any and all rights to participate in any early retirement initiative, benefit or incentive otherwise available (or which may become available). Employees who accept this benefit and who participate in any other early retirement initiative, incentive or benefit, or whose retirement requires the Board to make any new, additional, one-time or other contribution, penalty or payment, including but not limited to any payment to TRS under P.A. 94-0004, shall repay to the Board an amount equal to any payments they have received pursuant to this Section. To facilitate repayment, the Board may deduct from the employee's remaining paychecks up to the full amount due. Any remaining balance due to the Board after an employee's separation from employment shall be repaid in equal installments over a twelve (12) month period following said separation from employment.

If any term or provision of this section, or the benefit described in this section becomes illegal, then said term, provision or benefit shall be of no force and effect, and any employee receiving such benefit shall repay same to the Board. To facilitate repayment, the Board may deduct from the employee's remaining paychecks up to the full amount due. Any remaining balance due to the Board after an employee's separation from employment shall be repaid in equal installments over a twelve (12) month period following said separation from employment.

If the provision of the benefit described in this section is altered or limited in any way, or requires the Board to make any contribution, penalty, or other payment, then the terms and provisions of the RIP shall be of no force and effect. The parties shall immediately negotiate the provision of this benefit in a manner that would not violate, be inconsistent with, or in conflict with applicable law, and would not require any new, additional or one-time Board contribution, penalty or other payment.

In all cases an employee's retirement shall be subject to applicable law, including, but not limited to, the *Pension Code* and Illinois Teachers' Retirement System ("TRS") rules and regulations. The Board and the Association make no representations or warranties regarding the creditable earnings or service recognition given to the benefit described in this section, or that any employee will receive a particular level of benefits from TRS or the State of Illinois.

# ARTICLE 13 EFFECT OF AGREEMENT

### 13.1 RECOGNITION OF THE AGREEMENT.

The HCTA and the Board acknowledge that during the negotiations which resulted in this Agreement, each party had the unlimited right and opportunity to make demands and proposals with respect to all proper subjects of collective bargaining. The agreements contained in this contract were arrived at after the free exercise of all such rights and opportunities.

This Agreement may not be modified during the term of this Agreement in whole or in part by the parties except by mutual written agreement.

# 13.2 INDIVIDUAL CONTRACTS.

Any individual contract between the employer and an individual bargaining unit member heretofore executed shall be subject to and consistent with the terms and conditions of this Agreement. Any individual contact hereafter executed shall be expressly made subject to and consistent with the terms and conditions of this or subsequent agreements to be executed by the parties. If an individual contract contains any language inconsistent with the Agreement, this Agreement during its duration, shall be controlling.

# 13.3 CONTRACT/BOARD POLICY.

This Agreement shall supersede and have precedence over any rules, regulations or practices of the employer previously in effect which shall be contrary to the terms specifically negotiated in this Agreement.

# 13.4 CONFORMITY TO LAW.

Should any article, section or clause of this Agreement be declared illegal by a court of competent jurisdiction or the Illinois Educational Labor Relations Board, or in the event that congress, the legislature or the IELRB enacts a law, rule or regulation in conflict with any article, section, or clause of this Agreement, said article, section, or clause shall be automatically deleted from this Agreement to the extent that it violates said law, rule, or regulation, but the remaining articles, sections, or clauses shall remain in full force and effect for the duration of the Agreement, if not affected by the deleted article, section or clause.

### 13.5 TEACHER-ADMINISTRATOR-BOARD SUB-COMMITTEE.

The Professional Standards Committee of the HCTA will meet with the Superintendent and up to two Board Members appointed by the Superintendent at least quarterly throughout the school year. The purpose of these meetings will be to encourage communication between the District and HCTA and to discuss and cooperatively solve problems of mutual concern. Meeting dates and times will be subject to mutual agreement. This sub-committee is not a Board-created advisory body and is not a part of the formal organizational structure of the Board; it is an informal body limited to the discussion of purely internal District affairs.

# ARTICLE 14 NO STRIKE CLAUSE

### 14.0 NO STRIKE CLAUSE.

During the term of this Agreement, the Association agrees not to strike, not to participate in any work stoppage or slow down, and not to in any way engage in any concerted job action which would materially interfere with the administration of the Hiawatha Community Unit School District #426.

(SEE ARTICLE 16 for varying effective terms during the duration of the contract.)

# ARTICLE 15 EQUAL RESPONSIBILITY

# 15.0 EQUAL RESPONSIBILITY.

The Association acknowledges that the terms contained in this Agreement are the result of full, frank and arms-length negotiations between the parties. Accordingly, the Association assumes equal responsibility for the inclusion of each and every provision in this Agreement.

# ARTICLE 16 DURATION OF CONTRACT

### 16.0 DURATION OF CONTRACT.

This Agreement shall be effective with the commencement of the 2020-2021 school year and shall remain in effect until the close of business on the June 30, 2024, except as noted to the contrary (see below).

- A. Class Size Reopener. The District shall attempt to establish class sizes and teacher-pupil ratios at levels that will permit effective teaching taking into consideration such factors as the District's physical facilities, availability, classroom space, budgeting limitations, the nature of the subject matter, and appropriate and/or varying teacher techniques. The administration will meet with the teachers when class sizes reach over 27 to 1 in grades K-5 and 30 to 1 in grades 6-12. Discussions will take place to address the situation.
- B. In the event, after good faith bargaining, agreement cannot be reached on reopener items by June 30, the contract shall expire.

APPENDIX "A"

Step  1  2  3  4  5  6  7  8  9  10  11	Salary Creditable TRS Tax Gross	85/A A \$37,274 3,355 \$33,919 \$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	BS/A +8  B \$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418	3,524 \$35,636 \$40,140 3,613	BS/A +24  D \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616	BS/A +36 MS/A E \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624	MS/A +8  F \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	G \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	MS/A +24  H \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331 4,980	\$45,41 4,087 \$41,32 \$46,54 4,189
1 2 3 4 5 5 6 6 7 7 8 8 9 10 11	Creditable TRS Tax Gross	\$37,274 3,355 \$33,919 \$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418	\$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	E \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,087 \$41,32 \$46,54 4,189 \$42,35 \$47,71 4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 \$49,12 \$55,33 \$55,33 \$55,35 \$5
1 2 3 4 5 5 6 6 7 7 8 8 9 10 11	Creditable TRS Tax Gross	\$37,274 3,355 \$33,919 \$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418	\$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,087 \$41,32 \$46,54 4,188 \$42,35 \$47,71 4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 \$49,12 \$55,33 4,980 \$50,35 \$56,71
2 3 4 5 6 7 8 9	TRS Tax Gross Creditable	3,355 \$33,919 \$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418	3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	3,795 \$38,376 \$43,225 3,890 \$39,335 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$45,616 \$51,380 4,624 \$46,756 \$52,665	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,087 \$41,32 \$46,54 4,188 \$42,35 \$47,71 4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 \$49,12 \$55,33 4,980 \$50,35 \$56,71
3 4 5 6 7 8 9	Creditable TRS Tax Gross Creditable	\$38,205 3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418	\$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$41,32 \$46,54 4,189 \$42,35 \$47,71 4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,980 \$50,35 \$55,33 \$55,33 \$55,35 \$5
3 4 5 6 7 8 9	TRS Tax Gross Creditable	3,438 \$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418	3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,185 \$42,35 \$47,71 4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
3 4 5 6 7 8 9	Tax Gross Creditable TRS Tax Gross	\$34,767 \$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,518 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418	\$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$42,35 \$47,71 4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
4 5 6 7 8 9	Creditable TRS Tax Gross Creditable	\$39,160 3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$42,359	\$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$45,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$47,71 4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
4 5 6 7 8 9	TRS Tax Gross Creditable TRS Tax Gross	3,524 \$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,294 \$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
4 5 6 7 8 9	Tax Gross Creditable TRS Tax Gross	\$35,636 \$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$43,41 \$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
5 6 7 8 9	Creditable TRS Tax Gross Creditable	\$40,140 3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123	\$48,90 4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 \$49,12 \$55,33 4,980 \$50,35 \$56,71
5 6 7 8 9	TRS Tax Gross Creditable TRS Tax Gross	3,613 \$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$7,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,401 \$44,50 \$50,12 4,511 \$45,61 \$51,38 4,62,74 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
5 6 7 8 9	Tax Gross Creditable TRS Tax Gross Creditable	\$36,527 \$41,143 3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$44,50 \$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
6 7 8 9	TRS Tax Gross Creditable TRS Creditable TRS Tax Gross Creditable	3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$50,12 4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
6 7 8 9	Tax Gross Creditable TRS Creditable TRS Creditable TRS Creditable TRS Tax Gross	3,703 \$37,440 \$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$7,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,511 \$45,61 \$51,38 4,624 \$46,75 \$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
7 8 9 10	Creditable TRS Tax Gross Creditable TRS Creditable TRS Tax Gross	\$42,171 3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$51,381 4,624 \$46,751 \$52,661 4,740 \$47,92! \$53,98: \$49,12: \$55,33: 4,980 \$50,35:
7 8 9 10	TRS Tax Gross Creditable TRS Creditable TRS Tax Gross Creditable TRS Tax Gross	3,795 \$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,624 \$46,75: \$52,66: 4,740: \$47,92: \$53,98: 4,858: \$49,12: \$55,33: 4,980: \$50,35:
7 8 9 10	Tax Gross Creditable TRS Creditable TRS Creditable TRS Creditable TRS Tax Gross	\$38,376 \$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$46,75; \$52,66; 4,740; \$47,92; \$53,98; 4,858; \$49,12; \$55,33; 4,980; \$50,35;
9 10 11	Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Creditable TRS Creditable TRS Creditable	\$43,225 3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$52,66 4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
9 10 11	TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross	3,890 \$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,740 \$47,92 \$53,98 4,858 \$49,12 \$55,33 4,980 \$50,35 \$56,71
9 10 11	Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable	\$39,335 \$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$44,503 \$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$45,616 \$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$46,756 \$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$47,920 \$53,98 4,858 \$49,120 \$55,33 4,980 \$50,350 \$56,714
9 10 11	Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable	\$44,305 3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$46,548 4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$47,712 4,294 \$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$48,904 4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	\$50,127 4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	\$51,380 4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	\$52,665 4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	\$53,98 4,858 \$49,12: \$55,33 4,980 \$50,35:
9 10 11	TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross	3,987 \$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	4,087 \$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	4,189 \$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	4,294 \$43,418 \$48,904 4,401 \$44,503, \$50,127 4,511	4,401 \$44,503 \$50,127 4,511 \$45,616 \$51,380	4,511 \$45,616 \$51,380 4,624 \$46,756 \$52,665	4,624 \$46,756 \$52,665 4,740 \$47,925 \$53,981	4,740 \$47,925 \$53,981 4,858 \$49,123 \$55,331	4,858 \$49,123 \$55,333 4,980 \$50,353 \$56,714
9 10 11	Tax Gross Creditable TRS Tax Gross Creditable TRS Tax Gross Creditable Creditable	\$40,318 \$45,413 4,087 \$41,326 \$46,548 4,189 \$42,359	\$41,326 \$46,548 4,189 \$42,359 \$47,712 4,294	\$42,359 \$47,712 4,294 \$43,418 \$48,904 4,401	\$43,418 \$48,904 4,401 \$44,503 \$50,127 4,511	\$44,503 \$50,127 4,511 \$45,616 \$51,380	\$45,616 \$51,380 4,624 \$46,756 \$52,665	\$46,756 \$52,665 4,740 \$47,925 \$53,981	\$47,925 \$53,981 4,858 \$49,123 \$55,331	\$49,123 \$55,333 4,980 \$50,353 \$56,714
10	TRS Tax Gross Creditable TRS Tax Gross Creditable	4,087 \$41,326 \$46,548 4,189 \$42,359	4,189 \$42,359 \$47,712 4,294	4,294 \$43,418 \$48,904 4,401	4,401 \$44,503 \$50,127 4,511	\$50,127 4,511 \$45,616 \$51,380	4,624 \$46,756 \$52,665	4,740 \$47,925 \$53,981	4,858 \$49,123 \$55,331	\$55,33: 4,980 \$50,35: \$56,714
10	TRS Tax Gross Creditable TRS Tax Gross Creditable	4,087 \$41,326 \$46,548 4,189 \$42,359	4,189 \$42,359 \$47,712 4,294	4,294 \$43,418 \$48,904 4,401	4,401 \$44,503 \$50,127 4,511	4,511 \$45,616 \$51,380	4,624 \$46,756 \$52,665	4,740 \$47,925 \$53,981	4,858 \$49,123 \$55,331	4,980 \$50,353 \$56,714
11	Creditable TRS Tax Gross Creditable	\$46,548 4,189 \$42,359	\$47,712 4,294	\$48,904 4,401	\$50,127 4,511	\$51,380	\$52,665	\$53,981	\$55,331	\$56,714
11	TRS Tax Gross Creditable	4,189 \$42,359	4,294	4,401	4,511					
11	Tax Gross Creditable	\$42,359				4,624	4 740		4 980	5 104
	Creditable		\$43,418	\$44,503	545,6161	415 755	4,740	4,858		
						\$46,756	\$47,925	\$49,123	\$50,351	\$51,610
		\$47,712 4,294	\$48,904	\$50,127	551,380	\$52,665	\$53,981	\$55,331	\$56,714	\$58,132
12	Tax Gross	\$43,418	4,40 <b>1</b> \$44,503	4,511 \$45,616	4,624 \$46,756	4,740 \$47,925	4,858 \$49,123	4,980 \$50,351	5,104 \$51,610	5,232 \$52,900
12	Creditable	\$48,904	\$50,127	\$51,380	\$52,665	\$53,981	\$55,331	\$56,714	\$58,132	\$59,586
	TRS	4,401	4,511	4,624	4,740	4,858	4,980	5,104	5,232	5,363
	Tax Gross	\$44,503	\$45,616	\$46,756	\$47,925	\$49,123	\$50,351	\$51,610	\$52,900	\$54,22
	Creditable	\$50,127	\$51,380	\$52,665	\$53,981	\$55,331	\$56,714	\$58,132	\$59,586	\$61,070
13	TRS	4,511	4,624	4,740	4,858	4,980	5,104	5,232	5,363	5,497
	Tax Gross	\$45,616	\$46,756	\$47,925	\$49,123	\$50,351	\$51,610	\$52,900	\$54,223	\$55,579
	Creditable		\$52,665	\$53,981	\$55,331	\$56,714	\$58,132	\$59,586	\$61,076	\$62,602
14	TRS. Tax Gross		4,740 \$47,925	4,858 \$49,123	4,980 \$50,351	5,104 \$51,610	5,232 \$52,900	5,363 \$54,223	5,497	5,634
			347,323						\$55,579	\$56,968
15	Creditable TRS			\$55,331. 4,980	\$56,714 5,104	\$58,132 5,232	\$59,5 <b>8</b> 6 5,363	\$6 <b>1</b> ,076 5,497	\$62,602 5,634	\$64,167 5,775
	Tax Gross			\$50,351	\$51,610	\$52,900	\$54,223	\$55,579	\$56,968	\$58,392
	Creditable				\$58,132	\$59,586	\$61,076	\$62,602	\$64,167	\$65,771
16	TRS				5,232	5,363	5,497	5,634	5,775	5,919
	Tax Gross				\$52,900	\$54,223	\$55,579	\$56,968	\$58,392	\$59,852
	Creditable					\$61,076	\$62,602	\$64,167	\$65,771	\$67,415
17	TRS					5,497	5,634	5,775	5,919	6,067
	Tax Gross					\$55,579	\$56,968	\$58,392	\$59,852	\$61,348
	Creditable						\$64,167	\$65,771	\$67,415	\$69,101
18	TRS Tax Gross						5,775 \$58,392	5,919 \$59,852	6,067 \$61,348	6,219 \$62,882
+	Creditable							\$67,415	\$69,101	\$70,829
19	TRS							6,067	6,219	6,375
	Tax Gross							\$61,348	\$62,882	\$64,454
	Creditable								\$70,829	\$72,599
20	TRS	1							6,375	6,534
	Tax Gross								\$64,454	\$66,065
	Creditable									\$74,414
21	TOC									6,697
	TRS									\$67,717
achers wh	Tax Gross							<u></u> }		

Step   Salary   A   B   C   D   E   F   G   H   T		1			ry Schedule				1		r 1.098901
Sept   Salary   A   B   C   D   E   F   G   H   T			BS/A	BS/A +8	BS/A +16	BS/A +24		MS/A +8	MS/A +16	MS/A +24	MS/A +32
Creditable   S83,668   S59,122   S40,000   S41,002   S42,130   S43,882   S44,562   S45,668   S46,502   S47,666   S46,503   S47,603   S48,603   S	Step	Salary	A	В		D		F	G	Н	
TRS		<del> </del>									
Creditable   S9,122   S40,100   S41,102   S42,230   S48,132   S44,262   S45,663   S46,502   S47,666   S46,501   S47,667   S4	1										4,185
TRS		Tax Gross	\$34,733	\$35,601	\$36,491	\$37,403	\$38,338	\$39,296	\$40,278	\$41,285	\$42,317
Tax Gross   \$38,001   \$36,010   \$41,102   \$42,130   \$43,182   \$44,262   \$43,385   \$46,002   \$47,666   \$48,565   \$76,005   \$41,005   \$32,005   \$33,805   \$39,905   \$40,278   \$41,805   \$42,317   \$43,375   \$44,055   \$42,317   \$43,375   \$44,055   \$42,005   \$47,005   \$4		Creditable	\$39,122	\$40,100	\$41,102	\$42,130	\$43,182	\$44,262	\$45,368	\$46,502	\$47,665
Creditable   S41,00   S41,100   S42,130   S43,20   S43,20   S45,20   S45,308   S46,500   S47,665   S48,806   A,008   A,008   A,008   A,209   A,207   Creditable   S41,102   S41,103   S43,122   S44,620   S45,368   S46,500   S47,665   S48,856   S50,077   S47,676   S48,806   S4	2							3,984		4,185	4,290
Brigging   3,609   3,792   3,886   3,984   4,083   4,185   4,290   4,397		Tax Gross	\$35,601	\$36,491	\$37,403	\$38,338	\$39,296	\$40,278	\$41,285	\$42,317	\$43,375
Tas Gross   \$34,091   \$37,403   \$38,338   \$39,296   \$40,278   \$41,285   \$42,317   \$43,375   \$56,077   \$47,074   \$78   \$67,095   \$47,095   \$43,375   \$44,895   \$45,070   \$47,977   \$45,07		Creditable	\$40,100	\$41,102	\$42,130	\$43,182	\$44,262	\$45,368	\$46,502	\$47,665	\$48,856
Creditable \$41,102 \$42,130 \$43,182 \$44,262 \$45,368 \$46,502 \$47,665 \$48,265 \$50,077 \$4,007 \$4,	3										4,397
A   PRS   3,699   3,792   3,886   3,984   4,083   4,185   4,290   4,397   4,507     Creditable   \$42,130   \$43,182   \$44,262   \$45,368   \$46,502   \$47,665   \$48,866   \$50,077   \$51,325     Tray Gross   \$38,338   \$39,296   \$40,278   \$41,285   \$42,307   \$43,375   \$44,459   \$45,770   \$46,000     Tray Gross   \$38,338   \$39,296   \$40,278   \$41,285   \$42,377   \$43,375   \$44,459   \$45,770   \$46,000     Creditable   \$43,182   \$44,262   \$45,368   \$46,502   \$47,665   \$48,866   \$50,077   \$51,329   \$52,612     Tray Gross   \$38,398   \$40,883   \$4,185   \$4,290   \$4,459   \$46,570   \$46,000   \$47,755     Creditable   \$44,262   \$45,368   \$46,502   \$47,665   \$48,866   \$50,077   \$51,329   \$52,612   \$53,907     Creditable   \$44,262   \$45,368   \$46,502   \$47,665   \$48,866   \$50,077   \$51,329   \$52,612   \$53,907     Tray Gross   \$40,278   \$41,285   \$42,217   \$43,375   \$44,459   \$45,570   \$46,709   \$47,275     Tray Gross   \$40,278   \$41,285   \$42,217   \$43,375   \$44,459   \$45,570   \$46,000   \$47,875   \$47,665   \$48,866   \$50,077   \$4,620   \$47,785   \$49,074     Creditable   \$45,568   \$46,502   \$47,665   \$48,866   \$50,077   \$4,620   \$47,785   \$49,074     Creditable   \$45,568   \$46,502   \$47,665   \$48,866   \$50,077   \$4,620   \$47,785   \$49,074     Tray Gross   \$40,278   \$41,285   \$42,211   \$43,375   \$44,459   \$45,570   \$46,000   \$47,875   \$49,074     Tray Gross   \$41,285   \$42,211   \$43,375   \$44,459   \$45,570   \$46,000   \$47,875   \$49,074     Tray Gross   \$41,285   \$42,317   \$43,375   \$44,459   \$45,570   \$46,000   \$47,877   \$49,074   \$50,000     Tray Gross   \$41,285   \$42,211   \$43,375   \$44,459   \$45,570   \$46,000   \$47,877   \$49,074   \$50,000     Tray Gross   \$42,231   \$43,375   \$44,459   \$45,570   \$46,000   \$47,877   \$49,074   \$50,000     Tray Gross   \$43,375   \$44,858   \$45,570   \$46,000   \$47,877   \$49,074   \$50,000   \$47,877   \$49,074   \$50,000   \$47,877   \$49,074   \$50,000   \$47,877   \$49,074   \$50,000   \$47,877   \$49,074   \$50,000   \$50,300   \$51,559   \$52,248   \$50,570   \$50,400   \$47,877   \$49,074   \$50,000   \$50,400   \$47		Tax Gross	\$36,491	\$37,403	\$38,338	\$39,296	\$40,278	\$41,285	\$42,317	<b>\$43,37</b> 5	\$44,459
Tax Gross   \$42,730   \$38,338   \$39,296   \$40,278   \$41,285   \$46,207   \$47,665   \$48,856   \$50,077   \$51,322   \$47,665   \$48,856   \$50,077   \$51,322   \$47,665   \$48,856   \$50,077   \$51,322   \$47,665   \$48,856   \$50,077   \$51,322   \$47,665   \$48,856   \$50,077   \$51,322   \$47,665   \$48,856   \$46,000   \$49,77   \$46,700   \$49,77   \$46,				\$42,130						\$48,856	\$50,077
Creditable S42,130 S43,182 S44,262 S45,368 S46,502 S47,665 S48,856 S50,077 S51,322 S46,703 S43,338 S39,296 S40,278 S41,285 S42,377 S43,375 S44,459 S45,570 A,620 C76ditable S43,818 S43,918 S49,278 S41,285 S42,377 S43,375 S44,659 S45,570 S46,709 S47,877 T87 S43,886 S,984 A,083 A,185 A,290 A,397 A,507 A,620 S47,877 T87 S43,886 A,988 A,083 A,185 A,290 A,397 A,507 A,620 A,735 A,885 T7 AX Gross S39,296 S40,278 S41,285 S42,317 S43,375 S44,459 S45,570 S46,709 S47,877 T87 S40,828 S40,278 S41,285 S42,317 S43,375 S44,459 S45,570 S46,709 S47,877 T87 S40,828 S40,278 S41,285 S42,217 S43,375 S44,459 S45,570 S46,709 S47,877 S49,074 T87 S40,828 S40,278 S41,285 S42,217 S43,375 S44,459 S45,570 S46,709 S47,877 S49,074 S40,828 A,185 A,290 A,397 A,507 A,620 A,735 A,897 A,890 A,897 A,89	4										4,507
Tax Gross							\$41,285	\$42,317	\$43,375	\$44,459	
Tax Gross		1									\$51,329
Creditable S43,182 S44,262 S45,368 S46,502 S47,665 S48,856 S50,077 S51,329 S52,612 S47,665 S48,856 S50,077 S51,329 S52,612 S53,926 S40,0728 S41,285 S42,247 S43,375 S44,459 S45,570 S46,709 S47,875 S48,856 S40,0728 S41,285 S42,247 S43,375 S44,459 S45,570 S46,709 S47,875 S48,857 S78,077 S78 S42,287 S42,287 S42,287 S43,275 S44,459 S45,570 S46,709 S47,875 S48,858 S40,278 S42,287 S42,287 S44,459 S45,570 S46,709 S47,877 S49,074 S50,301 S78,287 S40,278 S42,287 S42,287 S44,459 S45,570 S46,709 S47,877 S49,074 S50,301 Creditable S45,586 S46,802 S47,665 S48,856 S50,077 S51,329 S52,612 S53,327 S55,276 S46,709 S47,877 S49,074 S50,301 Creditable S45,586 S46,802 S47,665 S48,856 S50,077 S51,329 S52,612 S53,327 S55,327 S46,709 S47,877 S49,074 S50,301 Creditable S47,665 S48,856 S50,077 S51,329 S52,612 S53,327 S55,276 S56,589 S68,859 S78,854 S49,854 S49,	5									-	
Tax Gross   Say											
Tax Gross											
Creditable	- 6										
TRS								***			
Tax Gross											
Creditable   \$45,368   \$46,502   \$47,665   \$48,856   \$50,077   \$51,329   \$52,612   \$53,927   \$55,276   \$78   \$78   \$4,083   \$4,185   \$4,290   \$4,397   \$4,507   \$4,620   \$4,735   \$4,837   \$4,974   \$59,301   \$78   \$7											
TRS											
Tax Gross											
Creditable   \$46,502   \$47,665   \$48,856   \$50,077   \$51,329   \$52,612   \$53,927   \$55,276   \$56,588     9   TRS	<u> </u>										
TRS											
Tax Gross											
Creditable   \$47,665   \$48,856   \$50,077   \$51,329   \$52,612   \$53,927   \$55,276   \$56,658   \$58,075     TRS											
TRS											
Tax Gross \$43,375 \$44,459 \$45,570 \$46,709 \$47,877 \$49,074 \$50,301 \$51,559 \$52,848 \$6 \$50,077 \$51,329 \$52,612 \$53,927 \$55,276 \$56,658 \$58,075 \$59,526 \$78 \$60,075 \$	10										
Creditable         \$48,856         \$50,077         \$51,329         \$52,612         \$53,927         \$55,276         \$56,658         \$58,075         \$59,526           11         TRS         4,397         4,607         4,620         4,735         4,833         4,975         5,099         5,227         5,337           Creditable         \$50,077         \$51,329         \$52,612         \$53,927         \$55,658         \$58,075         \$59,526         \$61,014           12         TRS         4,507         4,620         4,735         4,883         4,975         5,099         5,227         5,357         5,491           12         TRS         4,507         4,620         4,735         4,883         4,975         5,099         5,227         5,357         5,491           12         TRS         4,500         44,787         49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523           Creditable         \$51,329         \$52,612         \$53,927         \$55,276         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540           13         TRS         4,863         4,975         \$5,099         \$52,27         \$5,357         \$5,915											
TRS		Creditable	\$48.856	\$50,077	\$51,329	\$52,612	\$53,927	\$55,276		\$58,075	
Tax Gross \$44,459 \$45,570 \$46,709 \$47,877 \$49,074 \$50,301 \$51,559 \$52,848 \$54,169  Creditable \$50,077 \$51,329 \$52,612 \$53,927 \$55,276 \$56,658 \$58,075 \$59,526 \$61,014  TRS 4,507 4,620 4,735 4,853 4,975 5,099 5,227 5,357 \$49,101  Tax Gross \$45,570 \$46,709 \$47,877 \$49,074 \$50,301 \$51,559 \$55,848 \$54,169 \$55,523  Creditable \$51,329 \$52,612 \$53,927 \$55,276 \$56,658 \$58,075 \$59,526 \$61,014 \$62,540 \$64,103 \$65,705 \$78,91 \$78 \$78 \$78 \$78,099 \$5,227 \$5,357 \$5,491 \$50,301 \$78 \$78 \$78 \$78 \$78 \$78 \$78 \$78 \$78 \$78	11										
12         TRS         4,507         4,620         4,735         4,853         4,975         5,099         5,227         5,357         5,491           Tax Gross         \$45,570         \$46,709         \$47,877         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523           Creditable         \$51,329         \$52,612         \$53,927         \$55,276         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540           Tax Gross         \$46,709         \$47,877         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$62,540           Creditable         \$53,927         \$55,76         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103           14         TRS         4,853         4,975         \$5,099         \$5,227         \$,357         \$,491         \$62,540         \$64,103           14         TRS         4,853         4,975         \$5,099         \$5,227         \$,357         \$,491         \$62,540         \$64,103         \$65,769         \$7,69         \$5,769         \$5,769         \$5,769         \$5,769         \$5,769         \$5,913 <t< td=""><td></td><td>Tax Gross</td><td>\$44,459</td><td>\$45,570</td><td>\$46,709</td><td>\$47,877</td><td>\$49,074</td><td></td><td>\$51,559</td><td></td><td>\$54,169</td></t<>		Tax Gross	\$44,459	\$45,570	\$46,709	\$47,877	\$49,074		\$51,559		\$54,169
12         TRS         4,507         4,620         4,735         4,853         4,975         5,099         5,227         5,357         5,491           Tax Gross         \$45,570         \$46,709         \$47,877         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523           Creditable         \$51,329         \$52,612         \$53,927         \$55,776         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540           Tax Gross         \$46,709         \$47,877         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$62,540           Creditable         \$53,927         \$55,76         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103           14         TRS         4,853         4,975         \$0,99         \$2,227         \$3,357         \$491         \$62,540         \$64,103           15         TRS         4,853         4,975         \$0,99         \$2,227         \$3,357         \$4,91         \$62,540         \$64,103         \$65,769         \$5,913           15         TRS         \$56,658         \$58,078         \$59,525         \$56,014		Creditable	\$50,077	\$51,329	\$52,612	\$53,927	\$55,276	\$56,658	\$58,075	\$59,526	\$61,014
Creditable         \$51,329         \$52,612         \$53,927         \$55,76         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540           13         TRS         4,620         4,735         4,853         4,975         5,099         5,227         5,357         5,491         5,629           Tax Gross         \$46,709         \$47,877         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911           Creditable         \$53,927         \$55,276         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103           Tax Gross         \$49,074         \$50,301         \$51,559         \$52,848         \$54,091         \$56,29         \$769         \$55,775         \$5491         \$56,29         \$769         \$5769         \$55,275         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$58,334         \$59,913         \$66,103         \$65,705         \$56,913         \$769         \$5,913         \$56,911         \$58,334         \$59,929         \$52,27         \$5,357         \$5491         \$56,29         \$5,691         \$58,334         \$59,929         \$67,249         \$64,103	12	TRS	4,507	4,620	4,735	4,853		5,099			
13         TRS         4,620         4,735         4,853         4,975         5,099         5,227         5,357         5,491         5,629           Tax Gross         \$46,709         \$47,877         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911           Creditable         \$53,927         \$55,76         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103           Tax Gross         \$49,074         \$50,301         \$51,559         \$52,2848         \$54,169         \$56,591         \$56,915           Tax Gross         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$56,501         \$56,911         \$58,334           Creditable         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,018           15         TRS         \$5,099         \$,227         \$,357         \$491         \$,629         \$,769         \$,913           16         TRS         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           16         TRS         \$5		Tax Gross	\$45,570	\$46,709	\$47,877	\$49,074	\$50,301	\$51,559	\$52,848	\$54,169	\$55,523
Tax Gross         \$46,709         \$47,877         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911           Creditable         \$53,927         \$55,276         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103           14         TRS         4,853         4,975         5,099         5,227         5,357         5,491         5,629         5,769           Tax Gross         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334           Creditable         \$56,658         \$55,775         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705           Tax Gross         \$51,559         \$52,2848         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792           Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         \$53,57         \$5,491         \$62,940         \$64,103         \$65,705         \$67,348         \$69,032           16         TRS         \$62,540         \$64,103         \$65,705         \$67,348		Creditable	\$51,329	\$52,612	\$53,927	\$55,276	\$56,658	\$58,075	\$59,526	\$61,014	\$62,540
Creditable         \$53,927         \$55,276         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103           14         TRS         4,853         4,975         5,099         5,227         5,357         5,491         5,629         5,769           Tax Gross         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334           Creditable         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705           15         TRS         \$,099         \$,227         \$,357         \$,491         \$,629         \$,769         \$,913           Tax Gross         \$51,559         \$52,848         \$\$54,169         \$\$55,523         \$56,911         \$\$8,334         \$\$59,792           Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         \$54,169         \$\$55,523         \$56,911         \$\$8,334         \$59,792         \$61,287           16         TRS         \$54,169         \$\$55,523         \$56,911         \$\$86,334         \$59,792         \$61,384 <td< td=""><td>13</td><td>TRS</td><td>4,620</td><td>4,735</td><td>4,853</td><td>4,975</td><td>5,099</td><td>5,227</td><td>5,357</td><td>5,491</td><td>5,629</td></td<>	13	TRS	4,620	4,735	4,853	4,975	5,099	5,227	5,357	5,491	5,629
14         TRS         4,853         4,975         5,099         5,227         5,357         5,491         5,629         5,769           Tax Gross         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334           Creditable         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705           15         TRS         \$5,099         \$,227         \$,357         \$,491         \$,629         \$,769         \$,913           Tax Gross         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792           Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         \$5357         \$,491         \$,629         \$,769         \$,913         6,061           Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032         \$70,757           Tax Gross         \$56,911         \$58,334         \$59		Tax Gross	\$46,709	\$47,877	\$49,074	\$50,301	\$51,559	\$52,848	\$54,169	\$55,523	\$56,911
Tax Gross         \$49,074         \$50,301         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334           Creditable         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705           15         TRS         \$,099         \$,227         \$,357         \$,491         \$,629         \$,769         \$,913           Tax Gross         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792           Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         \$53,57         \$,491         \$,629         \$,769         \$,913         6,061           Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           Tax Gross         \$56,629         \$,769         \$,913         \$6,061         \$6,213           Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           Tax Gross <td></td> <td>Creditable</td> <td></td> <td>\$53,927</td> <td></td> <td></td> <td>\$58,075</td> <td>\$59,526</td> <td>\$61,014</td> <td>\$62,540</td> <td>\$64,103</td>		Creditable		\$53,927			\$58,075	\$59,526	\$61,014	\$62,540	\$64,103
Creditable         \$56,658         \$58,075         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705           15         TRS         \$,099         \$,227         \$,357         \$,491         \$,629         \$,769         \$,913           Tax Gross         \$\$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792           Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         \$,357         \$,491         \$,629         \$,769         \$,913         6,061           Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032         \$67,348         \$69,032         \$77,757         \$62,819         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032         \$70,757         \$72,526         \$69,11         \$58,334         \$59,792         \$61,287         \$62,819         \$62,819         \$62,819         \$62,819         \$62,819         \$64,289         \$62,819         \$64,389         \$65,907         \$67,624	14										
15         TRS         5,099         5,227         5,357         5,491         5,629         5,769         5,913           Tax Gross         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792           Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         \$5,357         5,491         5,629         5,769         5,913         6,061           Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$5,629         \$,769         \$,913         6,061         6,213           Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           Creditable         \$65,705         \$67,348         \$69,032         \$70,757         \$72,526           Tax Gross         \$59,793         \$61,287         \$62,819         \$64,389 <td></td> <td>Tax Gross</td> <td></td> <td>\$49,074</td> <td>\$50,301</td> <td>\$51,559</td> <td>\$52,848</td> <td>\$54,169</td> <td>\$55,523</td> <td>\$56,911</td> <td>\$58,334</td>		Tax Gross		\$49,074	\$50,301	\$51,559	\$52,848	\$54,169	\$55,523	\$56,911	\$58,334
Tax Gross         \$51,559         \$52,848         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792           Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         \$5,357         5,491         5,629         5,769         5,913         6,061           Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           18         Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           Creditable         \$65,705         \$67,348         \$69,032         \$70,757         \$72,526           Tax Gross         \$59,792         \$61,287         \$62,819         \$64,389           Creditable         \$6,213         6,368         6,527           Tax Gross         \$65,999										\$64,103	\$65,705
Creditable         \$59,526         \$61,014         \$62,540         \$64,103         \$65,705         \$67,348           16         TRS         5,357         5,491         5,629         5,769         5,913         6,061           Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           18         Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           18         TRS         \$65,705         \$67,348         \$69,032         \$70,757         \$72,526           18         TRS         \$59,13         6,061         6,213         6,368         \$62,819         \$64,389           19         TRS         \$62,819         \$64,389         \$65,999         \$64,389         \$65,999           19         TRS         \$6,213         6,368         6,527         \$6,691	15										
16         TRS         5,357         5,491         5,629         5,769         5,913         6,061           Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$5,629         5,769         5,913         6,061         6,213           Tax Gross         \$56,705         \$67,348         \$69,032         \$70,757           18         TRS         \$65,705         \$67,348         \$69,032         \$70,757           18         TRS         \$5,913         6,061         6,213         6,368           Tax Gross         \$59,792         \$61,287         \$62,819         \$64,389           Creditable         \$69,032         \$70,757         \$72,526           19         TRS         \$69,032         \$70,757         \$72,526           19         TRS         \$62,819         \$64,389         \$65,999           Creditable         \$72,526         \$74,340         \$77,526         \$74,340           20         TRS         \$65,999         \$67,649           Creditable <td< td=""><td></td><td></td><td></td><td></td><td>\$51,559</td><td></td><td></td><td></td><td></td><td>\$58,334</td><td></td></td<>					\$51,559					\$58,334	
Tax Gross         \$54,169         \$55,523         \$56,911         \$58,334         \$59,792         \$61,287           Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         \$5,629         5,769         5,913         6,061         6,213           Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           Creditable         \$65,705         \$67,348         \$69,032         \$70,757           18         TRS         \$59,792         \$61,287         \$62,819           Creditable         \$69,032         \$70,757         \$72,526           19         TRS         \$69,032         \$70,757         \$72,526           19         TRS         \$62,819         \$64,389         \$65,999           Creditable         \$72,526         \$74,340           20         TRS         \$65,999         \$67,649           Creditable         \$72,526         \$74,340           Creditable         \$72,526         \$74,340           Creditable         \$72,526         \$74,340           Creditable         \$72,526         \$74,340           Creditable         \$74,340 <td></td>											
Creditable         \$62,540         \$64,103         \$65,705         \$67,348         \$69,032           17         TRS         5,629         5,769         5,913         6,061         6,213           Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           Creditable         \$65,705         \$67,348         \$69,032         \$70,757           18         TRS         \$59,13         6,061         6,213         6,368           Tax Gross         \$59,792         \$61,287         \$62,819         \$64,389           Creditable         \$69,032         \$70,757         \$72,526           19         TRS         6,213         6,368         6,527           Tax Gross         \$62,819         \$64,389         \$65,999           Creditable         \$72,526         \$74,340           20         TRS         \$65,999         \$67,649           Tax Gross         \$65,999         \$67,649           Creditable         \$76,198           21         TRS         \$69,340	16					-					
17         TRS         5,629         5,769         5,913         6,061         6,213           Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           Creditable         \$65,705         \$67,348         \$69,032         \$70,757           18         TRS         \$59,792         \$61,287         \$62,819         \$64,389           Tax Gross         \$59,792         \$61,287         \$62,819         \$64,389         \$64,389           Creditable         \$69,032         \$70,757         \$72,526         \$72,526         \$62,819         \$64,389         \$65,999           Creditable         \$62,819         \$64,389         \$65,999         \$61,287         \$62,819         \$64,389         \$65,999           Creditable         \$772,526         \$74,340         \$72,526         \$74,340         \$65,999         \$67,649           Creditable         \$65,999         \$67,649         \$65,999         \$67,649           Creditable         \$76,198         \$69,340         \$69,340						554,169					
Tax Gross         \$56,911         \$58,334         \$59,792         \$61,287         \$62,819           Creditable         \$65,705         \$67,348         \$69,032         \$70,757           18         TRS         \$5,913         6,061         6,213         6,368           Tax Gross         \$59,792         \$61,287         \$62,819         \$64,389           Creditable         \$69,032         \$70,757         \$72,526           19         TRS         \$62,819         \$64,389         \$65,999           Creditable         \$62,819         \$64,389         \$65,999           Creditable         \$772,526         \$74,340           20         TRS         \$65,999         \$67,649           Creditable         \$76,198         \$65,999         \$67,649           Creditable         \$76,198         \$68,858           Tax Gross         \$69,340         \$69,340											
Creditable         \$65,705         \$67,348         \$69,032         \$70,757           18         TRS         5,913         6,061         6,213         6,368           Tax Gross         \$59,792         \$61,287         \$62,819         \$64,389           Creditable         \$69,032         \$70,757         \$72,526           19         TRS         6,213         6,368         6,527           Tax Gross         \$62,819         \$64,389         \$65,999           Creditable         \$77,526         \$74,340           20         TRS         6,527         6,691           Tax Gross         \$65,999         \$67,649           Creditable         \$76,198           21         TRS         \$69,340	1/										
18       TRS       5,913       6,061       6,213       6,368         Tax Gross       \$59,792       \$61,287       \$62,819       \$64,389         Creditable       \$69,032       \$70,757       \$72,526         19       TRS       6,213       6,368       6,527         Tax Gross       \$62,819       \$64,389       \$65,999         Creditable       \$72,526       \$74,340         20       TRS       6,527       6,691         Tax Gross       \$65,999       \$67,649         Creditable       \$76,198         21       TRS       \$69,340         Tax Gross       \$69,340							\$26,911				
Tax Gross         \$59,792         \$61,287         \$62,819         \$64,389           Creditable         \$69,032         \$70,757         \$72,526           19         TRS         6,213         6,368         6,527           Tax Gross         \$62,819         \$64,389         \$65,999           Creditable         \$72,526         \$74,340           20         TRS         6,527         6,691           Tax Gross         \$65,999         \$67,649           Creditable         \$76,198           21         TRS         6,858           Tax Gross         \$69,340	10										
Creditable         \$69,032         \$70,757         \$72,526           19         TRS         6,213         6,368         6,527           Tax Gross         \$62,819         \$64,389         \$65,999           Creditable         \$72,526         \$74,340           20         TRS         6,527         6,691           Tax Gross         \$65,999         \$67,649           Creditable         \$76,198           21         TRS         6,858           Tax Gross         \$69,340	10							- · · · · · · · · · · · · · · · ·			
19     TRS     6,213     6,368     6,527       Tax Gross     \$62,819     \$64,389     \$55,999       Creditable     \$72,526     \$74,340       20     TRS     6,527     6,691       Tax Gross     \$65,999     \$67,649       Creditable     \$76,198       21     TRS     6,858       Tax Gross     \$69,340			-	-				/32/132			
Tax Gross         \$62,819         \$64,389         \$55,999           Creditable         \$72,526         \$74,340           20         TRS         6,527         6,691           Tax Gross         \$65,999         \$67,649           Creditable         \$76,198           21         TRS         6,858           Tax Gross         \$69,340	10				- +						
Creditable         \$72,526         \$74,340           20         TRS         6,527         6,691           Tax Gross         \$65,999         \$67,649           Creditable         \$76,198           21         TRS         6,858           Tax Gross         \$69,340				+	-						********
20     TRS     6,527     6,691       Tax Gross     \$65,999     \$67,649       Creditable     \$76,198       21     TRS     6,858       Tax Gross     \$69,340					_				445,013		
Tax Gross         \$65,999         \$67,649           Creditable         \$76,198           21         TRS         6,858           Tax Gross         \$69,340	20		-	-							
Creditable         \$76,198           21         TRS         6,858           Tax Gross         \$69,340			<del></del>		+	+			i		
21     TRS     6,858       Tax Gross     \$69,340			+		-	-				وروريوب	
Tax Gross \$69,340	21			-							
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2022-2023	Hlawatha C	USD 426 To:	chers' Sala	ry Schodule	<u> </u>				TRS facto	r 1.098901
2022-2023	. Hawatha C	BS/A	BS/A +8	BS/A +16		BS/A +36	MS/A +8	MS/A +16	MS/A +24	
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Step	Salary	Α	В	С	D	E	F	G	Н	I
	Creditable	\$39,084	\$40,062	\$41,063	\$42,089		\$44,220	\$45,325	\$46,458	\$47,620
1	TRS Tax Gross	3,518 \$35,566	3,606 \$36,456	3,696 \$37,367	3,788 \$38,301	3,883 \$39,259	3,980 \$40,240	4,079 \$41,246	4,181 \$42,277	4,286 \$43,334
	Creditable	\$40,062	\$41,063	\$42,089	\$43,142	\$44,220	\$45,325	\$46,458	\$47,620	\$48,810
2	TRS	3,606	3,696	3,788	3,883	3,980	4,079	4,181	4,286	4,393
	Tax Gross	\$36,456	\$37,367	\$38,301	\$39,259	\$40,240	\$41,246	\$42,277	\$43,334	\$44,417
	Creditable	\$41,063	\$42,089	\$43,142	\$44,220	\$45,325	\$46,458	\$47,620	\$48,810	\$50,030
3	TRS	3,696	3,788	3,883	3,980	4,079	4,181	4,286	4,393	4,503
	Tax Gross	\$37,367	\$38,301	\$39,259	\$40,240	\$41,245	\$42,277	\$43,334	\$44,417	\$45,527
	Creditable	\$42,089	\$43,142	\$44,220	\$45,325	\$46,458	\$47,620	\$48,810	\$50,030	\$51,280
4	TRS Tax Gross	3,788 \$38,301	3,883 \$39,259	3,980 \$40,240	4,079 \$41,246	4,181 \$42,277	4,286 \$43,334	4,393 \$44,417	4,503 \$45,527	4,615
										\$46,665
5	Creditable TRS	\$43,142 3,883	\$44,220 3,980	\$45,325 4,079	\$46,458 4,181	\$47,620 4,286	\$48,810 4,393	\$50,030 4,503	\$51,280 4,6 <b>1</b> 5	\$52,563 4,731
	Tax Gross	\$39,259	\$40,240	\$41,246	\$42,277	\$43,334	\$44,417	\$45,527	\$46,665	\$47,832
	Creditable	\$44,220	\$45,325	\$46,458	\$47,620	\$48,810	\$50,030	\$51,280	\$52,563	\$53,877
6	TRS	3,980	4,079	4,181	4,286	4,393	4,503	4,615	4,731	4,849
	Tax Gross	\$40,240	\$4 <b>1</b> ,2 <b>4</b> 6	\$42,277	\$43,334	\$44,417	\$45,527	\$46,665	\$47,832	\$49,028
	Creditable	\$45,325	\$46,458	\$47,620	\$48,810	\$50,030	\$51,280	\$52,563	\$53,877	\$55,224
7	TRS	4,079	4,181	4,286	4,393	4,503	4,615	4,731	4,849	4,970
	Tax Gross	\$41,246	\$42,277	\$43,334	\$44,417	\$45,527	\$46,665	\$47,832	\$49,028	\$50,254
8	Creditable TRS	\$46,458	\$47,620 4,286	\$48,810	\$50,030 4,503	\$51,280	\$52,563 4,731	\$53,877	\$55,224	\$56,604
	Tax Gross	4,181 \$42,277	\$43,334	4,393 \$44,417	\$45,527	4,615 \$46,665	\$47,832	4,849 \$49,028	4,970 \$50,254	5,094 \$51,510
	Creditable	\$47,620	\$48,810	\$50,030	\$51,280	\$52,563	\$53,877	\$55,224	\$56,604	\$58,020
9	TRS	4,286	4,393	4,503	4,615	4,731	4,849	4,970	5,094	5,222
	Tax Gross	\$43,334	\$44,417	\$45,527	\$46,665	\$47,832	\$49,028	\$50,254	\$51,510	\$52,798
	Creditable	\$48,810	\$50,030	\$51,280	\$52,563	\$53,877	\$55,224	\$56,604	\$58,020	\$59,470
10	TRS	4,393	4,503	4,615	4,731	4,849	4,970	5,094	5,222	5,352
	Tax Gross	\$44,417	\$45,527	\$46,665	\$47,832	\$49,028	\$50,254	\$51,510	\$52,798	\$54,118
	Creditable	\$50,030	\$51,280	\$52,563	\$53,877	\$55,224	\$56,604	\$58,020	\$59,470	\$60,957
11	TRS Tax Gross	4,503 \$45,527	4,615 \$46,665	4,731 \$47,832	4,849 \$49,028	4,970 \$50,254	5,094 \$51,510	5,222 \$52,798	5,352 \$54,118	5,486 \$55,471
	Creditable	\$51,280	\$52,563	\$53,877	\$55,224	\$56,604	\$58,020	\$59,470	\$60,957	\$62,481
12	TRS	4,615	4,731	4,849	4,970	5,094	5,222	5,352	5,486	5,623
	Tax Gross	\$46,665	\$47,832	\$49,028	\$50,254	\$51,510	\$52,798	\$54,118	\$55,471	\$56,858
	Creditable	\$52,563	\$53,877	\$55,224	\$56,604	\$58,020	\$59,470	\$60,957	\$62,481	\$64,043
13	TRS	4,731	4,849	4,970	5,094	5,222	5,352	5,486	5,623	5,764
	Tax Gross	\$47,832	\$49,028	\$50,254	\$51,510	\$52,798	\$54,118	\$55,471	\$56,858	\$58,279
	Creditable		\$55,224	\$56,604	\$58,020	\$59,470	\$60,957	\$62,481	\$64,043	\$65,644
14	TRS Tax Gross		4,970 \$50,254	5,094 \$51,510	5,222 \$52,798	5,352 \$54,118	5,486 \$55,471	5,623 \$56,858	5,764 \$58,279	5,908 \$59,736
	Creditable		<b>930,234</b>	\$58,020	\$59,470	\$60,957	\$62,481	\$64,043	\$65,644	\$67,285
15	TRS			5,222	5,352	5,486	5,623	5,764	5,908	6,056
.,	Tax Gross			\$52,798	\$54,118	\$55,471	\$56,858	\$58,279	\$59,736	\$61,229
	Creditable				\$60,957	\$62,481	\$64,043	\$65,644	\$67,285	\$68,967
16	TRS				5,486	5,623	5,764	5,908	6,056	6,207
	Tax Gross				\$55,471	\$56,858	\$58,279	\$59,736	\$61,229	\$62,760
	Creditable					\$64,043	\$65,644	\$67,285	\$68,967	\$70,691
17	TRS Tax Gross					5,764 \$58,279	5,908	6,056	6,207	6,362
			•			\$30,Z19	\$59,736	\$61,229	\$62,760	\$64,329
18	Creditable TRS						\$67,285 6,056	\$68,967 6,207	\$70,691 6,362	\$72,458 6,521
	Tax Gross					- 1	\$61,229	\$62,760	\$64,329	\$65,937
	Creditable							\$70,691	\$72,458	\$74,269
19	TRS							6,362	6,521	6,684
	Tax Gross							\$64,329	\$65,937	\$67,585
	Creditable								\$74,269	\$76,126
20	TRS								6,684	6,851
	Tax Gross			-					\$67,585	\$69,275
	Creditable									\$78,030
21	TRS Tax Gross									7,023 \$71,007
Caachars ···	ho remain in	the same so	Il as the sea	wious voss	will receive	2 7 EW min	imum isass	250 0407 57	ovious vas-	
COUNCIS M	no remain in	uic saille ce	n as the pre	svious year	will receive	a 2.3% M(N	почт псге	ase over pro	evious year.	

2023-2024	4 Hiawatha C	USD 426 Tea	achers' Sala	rv Schedul	9				TRS facto	r 1.098901
		BS/A	BS/A +8	BS/A +16	,	B5/A +36	MS/A +8	MS/A +16	MS/A +24	
						MS/A				
Step	Salary	A	В	С	D	E	F	G	Н	ı
	Creditable	\$40,003	\$41,003	\$42,029	\$43,079	\$44,156	\$45,260	\$46,392	\$47,552	\$48,74
1	TRS	3,600	3,690	3,783	3,877	3,974	4,073	4,175	4,280	4,387
	Tax Gross	\$36,403	\$37,313			\$40,182	\$41,187	\$42,217	\$43,272	\$44,35
2	Creditable	\$41,003	\$42,029	\$43,079	\$44,156	\$45,260	\$46,392	\$47,552	\$48,741	\$49,959
2	TRS Tax Gross	3,690 \$37,313	3,783 \$38,246	3,877 \$39,202	3,974 \$40,182	4,073 \$41,187	4,175 \$42,217	4,280	4,387	4,496
								\$43,272	\$44,354	\$45,463
3	Creditable TRS	\$42,029 3,783	\$43,079 3,877	\$44,156 3,974	\$45,260 4,073	\$46,392	\$47,552	\$48,741	\$49,959	\$51,209
	Tax Gross	\$38,246	\$39,202	\$40,182	\$41,187	4,175 \$42,217	4,280 \$43,272	4,387 \$44,354	4,496 \$45,463	4,609 \$46,600
	-									
4	Creditable TRS	\$43,079 3,877	\$44,156 3,974	\$45,260 4,073	\$46,392 4,175	\$47,552 4,280	\$48,741 4,387	\$49,959 4,496	\$51,209 4,609	\$52,489 4,724
	Tax Gross	\$39,202	\$40,182	\$41,187	\$42,217	\$43,272	\$44,354	\$45,463	\$46,600	\$47,769
	Creditable	\$44,156	\$45,260	\$46,392	\$47,552	\$48,741	\$49,959	\$51,209	\$52,489	\$53,801
5	TRS	3,974	4,073	4,175	4,280	4,387	4,496	4,609	4,724	4,842
	Tax Gross	\$40,182	\$41,187	\$42,217	\$43,272	\$44,354	\$45,463	\$46,600	\$47,765	\$48,959
	Creditable	\$45,260	\$46,392	\$47,552	\$48,741	\$49,959	\$51,209	\$52,489	\$53,801	\$55,146
6	TRS	4,073	4,175	4,280	4,387	4,496	4,609	4,724	4,842	4,963
	Tax Gross	\$41,187	\$42,217	\$43,272	\$44,354	\$45,463	\$46,600	\$47,765	\$48,959	\$50,183
	Creditable	\$46,392	\$47,552	\$48,741	\$49,959	\$51,209	\$52,489	\$53,801	\$55,146	\$56,525
7	TRS	4,175	4,280	4,387	4,496	4,609	4,724	4,842	4,963	5,087
	Tax Gross	\$42,217	\$43,272	\$44,354	\$45,463	\$46,600	\$47,765	\$48,959	\$50,183	\$51,438
	Creditable	\$47,552	\$48,741	\$49,959	\$51,209	\$52,489	\$53,801	\$55,146	\$56,525	\$57,938
8	TRS	4,280	4,387	4,496	4,609	4,724	4,842	4,963	5,087	5,214
	Tax Gross	\$43,272	\$44,354	\$45,463	\$46,600	\$47,765	\$48,959	\$50,183	\$51,438	\$52,724
	Creditable	\$48,741	\$49,959	\$51,209	\$52,489	\$53,801	\$55,146	\$56,525	\$57,938	\$59,387
9	TRS	4,387	4,496	4,609	4,724	4,842	4,963	5,087	5,214	5,345
	Tax Gross	\$44,354	\$45,463	\$46,600	\$47,765	\$48,959	\$50,183	\$51,438	\$52,724	\$54,042
	Creditable	\$49,959	\$51,209	\$52,489	\$53,801	\$55,146	\$56,525	\$57,938	\$59,387	\$60,871
10	TRS	4,496	4,609	4,724	4,842	4,963	5,087	5,214	5,345	5,478
	Tax Gross	\$45,463	\$46,600	\$47,765	\$48,959	\$50,183	\$51,438	\$52,724	\$54,042	\$55,393
	Creditable	\$51,209	\$52,489	\$53,801	\$55,146	\$56,525	\$57,938	\$59,387	\$60,871	\$62,393
11	TRS	4,609	4,724	4,842	4,963	5,087	5,214	5,345	5,478	5,615
	Tax Gross	\$46,600	\$47,765	\$48,959	\$50,183	\$51,438	\$52,724	\$54,042	\$55,393	\$56,778
	Creditable	\$52,489	\$53,801	\$55,146	\$56,525	\$57,938	\$59,387	\$60,871	\$62,393	\$63,953
12	TRS	4,724	4,842	4,963	5,087	5,214	5,345	5,478	5,615	5,756
	Tax Gross	\$47,765	\$48,959	\$50,183	\$51,438	\$52,724	\$54,042	\$55,393	\$56,778	\$58,197
42	Creditable	\$53,801	\$55,146	\$56,525	\$57,938	\$59,387	\$60,871	\$62,393	\$63,953	\$65,552
13	TRS Tax Gross	4,842 *\$48,959	4,963 \$50,183	5,087 \$51,438	5,214 \$52,724	5,345 \$54,042	5,478 \$55,393	5,615	5,756	5,900
		746,333						\$56,778	\$58,197	\$59,652
14	Creditable TRS		\$56,525 5,087	\$57,938 5,214	\$59,387 5,345	\$60,871	\$62,393	\$63,953	\$65,552 5,900	\$67,190
	Tax Gross		\$51,438	\$52,724	\$54,042	5,478 \$55,393	5,615 \$56,778	5,756 \$58,197	\$59,652	6,047 \$61,143
			75.,100							
15	Creditable TRS			\$59,387 5,345	\$60,871 5,478	\$62,393 5,615	\$63,953 5,756	\$65,552 5,900	\$67, <b>1</b> 90 6,047	\$68,870 6,198
	Tax Gross			\$54,042	\$55,393	\$56,778	\$58,197	\$59,652	\$61,143	\$62,672
	Creditable				\$62,393	\$63,953	\$65,552	\$67,190	\$68,870	\$70,592
16	TRS				5,615	5,756	5,900	6,047	6,198	6,353
	Tax Gross				\$56,778	\$58,197	\$59,652	\$61,143	\$62,672	\$64,239
	Creditable					\$65,552	\$67,190	\$68,870	\$70,592	\$72,357
17	TRS		1			5,900	6,047	6,198	6,353	6,512
	Tax Gross					\$59,652	\$61,143	\$62,672	\$64,239	\$65,845
	Creditable						\$68,870	\$70,592	\$72,357	\$74,166
18	TRS						6,198	6,353	6,512	6,675
	Tax Gross						\$62,672	\$64,239	\$65,845	\$67,491
	Creditable							\$72,357	\$74,166	\$76,020
19	TRS							6,512	6,675	6,842
	Tax Gross							\$65,845	\$67,491	\$69,178
	Creditable								\$76,020	\$77,920
20	TRS	- "							6,842	7,013
I	Tax Gross								\$69,178	\$70,907
										\$79,868
	Creditable									
21	TRS									7,188
										7,188 \$72,680

APPENDIX "B"

	2020-2021	Base Salary			\$33,919		
Categories		1-2 years		3-4 years		5-7 years	
Α	2.00%	\$678.38	2.25%	\$763.18	2.50%	\$847.98	
В	2.50%	\$847.98	2.75%	\$932.77	3.00%	\$1,017.57	
С	3.00%	\$1,017.57	3.25%	\$1,102.37	3.50%	\$1,187.17	
D	3.50%	\$1,187.17	3.75%	\$1,271.96	4.00%	\$1,356.76	
E	4.00%	\$1,356.76	4.25%	\$1,441.56	4.50%	\$1,526.36	
F	4.50%	\$1,526.36	4.75%	\$1,611.15	5.00%	\$1,695.95	
G	6.00%	\$2,035.14	6.25%	\$2,119.94	6.50%	\$2,204.74	
Н	6.75%	\$2,289.53	7.00%	\$2,374.33	7.25%	\$2,459.13	
1	8.75%	\$2,967.91	9.00%	\$3,052.71	9.25%	\$3,137.51	
J	9.00%	\$3,052.71	9.25%	\$3,137.51	9.50%	\$3,222.31	
K	11.00%	\$3,731.09	11.25%	\$3,815.89	11.50%	\$3,900.69	
L	12.25%	\$4,155.08	12.50%	\$4,239.88	12.75%	\$4,324.67	
M	14.25%	\$4,833.46	14.50%	\$4,918.26	14.75%	\$5,003.05	

Years of service in the same extra curricular assignment need not be consecutive to determine the position on the stipend schedule. The stipend paid to a person in his/her eighth school year of performing the same Appendix B assignment will be increased by .25% over the previous school year's stipend; this stipend will thereafter increase by .25% after each additional three (3) school years of service in the same Appendix B assignment (i.e., in the eleventh school year, fourteenth school year, etc.)

school year, fourteenth:	school year, etc.)			
Category A	Category B	Category E	Category H	Category L
6-12 Tech	9th Advisor	11th Advisor (2)	Choral Director	Varsity FB
NHS	10th Advisor	12th Advisor (2)	F/S Baseball	Varsity VB
NJHS	FB Cheer	Greenhouse	F/S Softball	
DCP/Safe (2)	BB Cheer	Pit Band		
Industrial Tech	HS Dance Fall		Category I	Category M
Academic Bowl JV	HS Dance Winter	Category F	FFA	V Boys
6-8 Art Club	Elem./JH Yearbook	Musical Director	F/S Football	Basketball
WYSE		Student Council	F/S Volleyball	V Girls
QSP	Category C	HS Yearbook	•	Basketball
JH Cheer	Student One-Acts Director	Weightroom	Category J	
Football Camp (JV)	Student One-Acts Tech	FB Assistant	F/S Boys Baske	etball
Football Camp (V)	JH Student Council	7th Football	F/S Girls Baske	tball
Games Club		8th Football	Varsity Basebal	Į.
	Category D	7th Volleyball	Varsity Softball	
	Play Director	8th Volleyball	Varsity Girls So	ccer
	Musical Tech			
	Play Tech	Category G	Category K	
	6 BBB	7th BBB	Band Director	
	6 BBG	7th BBG		
	History Fair	8th BBB		
	Academic Bowl (V)	8th BBG		
		B-1		

	2021-2022	Base Salary			\$34,733		
Categories	s	1-2 years		3-4 years		5-7 years	
A	2.00%	\$694.66	2.25%	\$781.49	2.50%	\$868.33	
В	2.50%	\$868.33	2.75%	\$955.16	3.00%	\$1,041.99	
С	3.00%	\$1,041.99	3.25%	\$1,128.82	3.50%	\$1,215.66	
D	3.50%	\$1,215.66	3.75%	\$1,302.49	4.00%	\$1,389.32	
E	4.00%	\$1,389.32	4.25%	\$1,476.15	4.50%	\$1,562.99	
F	4.50%	\$1,562.99	4.75%	\$1,649.82	5.00%	\$1,736.65	
G	6.00%	\$2,083.98	6.25%	\$2,170.81	6.50%	\$2,257.65	
н	6.75%	\$2,344.48	7.00%	\$2,431.31	7.25%	\$2,518.14	
t	8.75%	\$3,039.14	9.00%	\$3,125.97	9.25%	\$3,212.80	
J	9.00%	\$3,125.97	9.25%	\$3,212.80	9.50%	\$3,299.64	
K	11.00%	\$3,820.63	11.25%	\$3,907.46	11.50%	\$3,994.30	
L	12.25%	\$4,254.79	12.50%	\$4,341.63	12.75%	\$4,428.46	
М.	14.25%	\$4,949.45	14.50%	\$5,036.29	14.75%	\$5,123.12	

Years of service in the same extra curricular assignment need not be consecutive to determine the position on the stipend schedule. The stipend paid to a person in his/her eighth school year of performing the same Appendix B assignment will be increased by .25% over the previous school year's stipend; this stipend will thereafter increase by .25% after each additional three (3) school years of service in the same Appendix B assignment (i.e., in the eleventh school year, fourteenth school year, etc.)

school year, tourteenth s	chool year, etc.)			
Category A	Category B	Category E	Category H	Category L
6-12 Tech	9th Advisor	11th Advisor (2)	Choral Director	Varsity FB
NHS	10th Advisor	12th Advisor (2)	F/S Baseball	Varsity VB
NJHS	FB Cheer	Greenhouse	F/S Softball	
DCP/Safe (2)	BB Cheer	Pit Band		
Industrial Tech	HS Dance Fall		Category I	Category M
Academic Bowl JV	HS Dance Winter	Category F	FFA	V Boys
6-8 Art Club	Elem./JH Yearbook	Musical Director	F/S Football	Basketball
WYSE		Student Council	F/S Volleyball	V Girls
QSP	Category C	HS Yearbook	-	Basketball
JH Cheer	Student One-Acts Director	Weightroom	Category J	
Football Camp (JV)	Student One-Acts Tech	FB Assistant	F/S Boys Baske	tball
Football Camp (V)	JH Student Council	7th Football	F/S Girls Basket	tball
Games Club		8th Football	Varsity Baseball	
1	Category D	7th Volleyball	Varsity Softball	
	Play Director	8th Volleyball	Varsity Girls Soc	ccer
	Musical Tech			
	Play Tech	Category G	Category K	
	6 BBB	7th BBB	Band Director	
	6 BBG	7th BBG		
	History Fair	8th BBB		
	Academic Bowl (V)	8th BBG		
		B-2		

	2022-2023	Base Salary			\$35,566		
Categorie	<b>s</b> ·	1-2 years		3-4 years		5-7 years	
A	2.00%	\$711.32	2.25%	\$800.24	2.50%	\$889.15	
В	2.50%	\$889.15	2.75%	\$978.07	3.00%	\$1,066.98	
С	3.00%	\$1,066.98	3.25%	\$1,155.90	3.50%	\$1,244.81	
D	3.50%	\$1,244.81	3.75%	\$1,333.73	4.00%	\$1,422.64	
E	4.00%	\$1,422.64	4.25%	\$1,511.56	4.50%	\$1,600.47	
F	4.50%	\$1,600.47	4.75%	\$1,689.39	5.00%	\$1,778.30	
G	6.00%	\$2,133.96	6.25%	\$2,222.88	6.50%	\$2,311.79	
н	6.75%	\$2,400.71	7.00%	\$2,489.62	7.25%	\$2,578.54	
ı	8.75%	\$3,112.03	9.00%	\$3,200.94	9.25%	\$3,289.86	
J	9.00%	\$3,200.94	9.25%	\$3,289.86	9.50%	\$3,378.77	
К	11.00%	\$3,912.26	11.25%	\$4,001.18	11.50%	\$4,090.09	
L	12.25%	\$4,356.84	12.50%	\$4,445.75	12.75%	\$4,534.67	
М	14.25%	\$5,068.16	14.50%	\$5,157.07	14.75%	\$5,245.99	

Years of service in the same extra curricular assignment need not be consecutive to determine the position on the stipend schedule. The stipend paid to a person in his/her eighth school year of performing the same Appendix B assignment will be increased by .25% over the previous school year's stipend; this stipend will thereafter increase by .25% after each additional three (3) school years of service in the same Appendix B assignment (i.e., in the eleventh school year, fourteenth school year, etc.)

Cotomon: A	<b>,</b> ,	C-4	0-4	0-4
Category A	Category B	Category E	Category H	Category L
6-12 Tech	9th Advisor	11th Advisor (2)	Choral Director	Varsity FB
NHS	10th Advisor	12th Advisor (2)	F/S Baseball	Varsity VB
NJHS	FB Cheer	Greenhouse	F/S Softball	
DCP/Safe (2)	BB Cheer	Pit Band		
Industrial Tech	HS Dance Fall		Category I	Category M
Academic Bowl JV	HS Dance Winter	Category F	FFA	V Boys
6-8 Art Club	Elem./JH Yearbook	Musical Director	F/S Football	Basketball
WYSE		Student Council	F/S Volleyball	V Girls
QSP	Category C	HS Yearbook	-	Basketball
JH Cheer	Student One-Acts Director	Weightroom	Category J	
Football Camp (JV)	Student One-Acts Tech	FB Assistant	F/S Boys Baske	tball
Football Camp (V)	JH Student Council	7th Football	F/S Girls Basket	tball
Games Club		8th Football	Varsity Baseball	
	Category D	7th Volleyball	.Varsity Softball	
]	Play Director	8th Volleyball	Varsity Girls Soc	ccer
	Musical Tech		·	
	Play Tech	Category G	Category K	
	6 BBB	7th BBB	Band Director	
ĺ	6 BBG	7th BBG		
	History Fair	8th BBB		
	Academic Bowl (V)	8th BBG		
		B-3		

	2023-2024	Base Salary			\$36,403		···
Categories		1-2 years		3-4 years		5-7 years	
A	2.00%	\$728.06	2.25%	\$819.07	2.50%	\$910.08	
В	2.50%	\$910.08	2.75%	\$1,001.08	3.00%	\$1,092.09	
С	3.00%	\$1,092.09	3.25%	\$1,183.10	3.50%	\$1,274.11	
D	3.50%	\$1,274.11	3.75%	\$1,365.11	4.00%	\$1,456.12	
E	4.00%	\$1,456.12	4.25%	\$1,547.13	4.50%	\$1,638.14	
F	4.50%	\$1,638.14	4.75%	\$1,729.14	5.00%	\$1,820.15	
G	6.00%	\$2,184.18	6.25%	\$2,275.19	6.50%	\$2,366.20	
н	6.75%	\$2,457.20	7.00%	\$2,548.21	7.25%	\$2,639.22	
1	8.75%	\$3,185.26	9.00%	\$3,276.27	9.25%	\$3,367.28	
J	9.00%	\$3,276.27	9.25%	\$3,367.28	9.50%	\$3,458.29	
K	11.00%	\$4,004.33	11.25%	\$4,095.34	11.50%	\$4,186.35	
L	12.25%	\$4,459.37	12.50%	\$4,550.38	12.75%	\$4,641.38	
M	14.25%	\$5,187.43	14.50%	\$5,278.44	14.75%	\$5,369.44	

Years of service in the same extra curricular assignment need not be consecutive to determine the position on the stipend schedule. The stipend paid to a person in his/her eighth school year of performing the same Appendix B assignment will be increased by .25% over the previous school year's stipend; this stipend will thereafter increase by .25% after each additional three (3) school years of service in the same Appendix B assignment (l.e., in the eleventh school year, fourteenth school year, etc.)

įschoot year, tourteenth	school year, etc.)			
Category A	Category B	Category E	Category H	Category L
6-12 Tech	9th Advisor	11th Advisor (2)	Choral Director	Varsity FB
NHS	10th Advisor	12th Advisor (2)	F/S Baseball	Varsity VB
NJHS	FB Cheer	Greenhouse	F/S Softball	
DCP/Safe (2)	BB Cheer	Pit Band		
Industrial Tech	HS Dance Fall		Category I	Category M
Academic Bowl JV	HS Dance Winter	Category F	FFA	V Boys
6-8 Art Club	Elem./JH Yearbook	Musical Director	F/S Football	Basketball
WYSE		Student Council	F/S Volleyball	V Girls
QSP	Category C	HS Yearbook		Basketball
JH Cheer	Student One-Acts Director	Weightroom	Category J	
Football Camp (JV)	Student One-Acts Tech	FB Assistant	F/S Boys Basketball	
Football Camp (V)	JH Student Council	7th Football	F/S Girls Basketball	
Games Club		8th Football	Varsity Baseball	
	Category D	7th Volleyball	Varsity Softball	
	Play Director	8th Volleyball	Varsity Girls Soccer	
	Musical Tech			
	Play Tech	Category G	Category K	
	6 BBB	7th BBB	Band Director	•
	6 BBG	7th BBG		
	History Fair	8th BBB		
	Academic Bowl (V)	8th BBG		
		B-4		

APPENDIX "C"

### SICK LEAVE BANK

# A. Philosophy

The HCTA recognizes the professional nature of the staff of this institution, and feels that ways and means for helping other staff members is desirable. One such way is a sick leave bank. The purpose of the Sick Leave Bank (SLB) is to provide a substantial number of days to be utilized by the staff when the need for sick days exceeds the number of days accumulated by an employee.

# B. Eligibility

- 1. Membership in the SLB shall be voluntary and shall continue unless the individual notifies the Superintendent or designee and the Association President in writing that they wish to withdraw as a member of the SLB.
- 2. Members shall contribute one (1) sick day per year for the first two (2) years of their membership. Any days not used during the school year will be carried over to the following year.
- 3. Employees must apply for new membership before October 1 of each school year which is when sick days will be transferred to the SLB. Employees hired after October 1 will be able to join for up to ten (10) days from the first day of employment.
- 4. Members can choose to leave the SLB at any time but will forfeit any days they have given to the SLB.
- 5. If an employee elects to join the SLB after their initial eligibility, they may do so the following school year before October 1 by contributing two (2) of their sick leave days.
- 6. Members shall sign a proper authorization form indicating a desire to participate in the SLB.

### C. Administration

1. The bank shall be administered by a committee of two (2) employees appointed by the Association President, and an administrator appointed by the Superintendent. The committee shall rule on individual applications for withdrawal of days from the bank within the operation guidelines.

### D. Operation Guidelines

- 1. Written request to withdraw days from the SLB shall be submitted to the HCTA President and the Superintendent's office.
- 2. A member who has exhausted their accumulated sick leave may withdraw up to 10 days from the SLB during each school year. The member may withdraw more than once during each school year from the SLB, as long as the total number of withdrawn days

does not exceed the 10 day cap. No member may withdraw from the SLB during an unpaid leave of absence.

- 3. Persons utilizing days from the SLB will not be required to replace those days. Any member utilizing SLB days will continue to follow SLB guidelines.
- 4. The SLB shall be used only for the physical or mental illness of the member or a member's immediate family and in cases of a death of someone in the member's immediate family. The member shall supply such medical reports as deemed necessary by the committee with a copy to the Superintendent's office. Committee decisions regarding withdrawal or use of days from the SLB shall not be deemed to create a policy, practice, or precedent with regard to the Board's allowance of sick leave under this Agreement.
- 5. The SLB shall not be used for illness or disability resulting from cosmetic surgery, or any surgical procedure which may be safely deferred until a vacation recess period.
- 6. When the SLB days drop below 10 days, repletion becomes necessary. The SLB Committee shall inform the HCTA Co-Presidents. At this time, members will be informed that they will donate one day to the SLB. Members have the right to resign at this time, but forfeit any days they have previously donated to the SLB. Dissolution of the SLB shall occur if there are no members that wish to contribute to the SLB after the depletion, and there is a vote to dissolve the SLB by its membership.
- 7. The personnel office and the SLB Committee will maintain all required records for the maintenance of the SLB. Reports on the current status of the SLB will be supplied to the committee upon request.
- 8. The decision of the committee is final and not grievable.

# E. Hold Harmless Provision

The member of the SLB shall hold harmless, and will defend the Board of Education, its members, employees and agents, the Review Committee and the HCTA regarding any cause of action, complaint or suit of any type in any form which may arise relative to the administration of or liability under the SLB.

# SICK LEAVE BANK MEMBERSHIP

I, agree with respect to the operation of a Sick Leave Bank. I will hold				
harmless and I will defend the Board of Education, its members, employees and agents, the				
Review Committee and the HCTA regarding any cause of action, complaint or suit of any type				
in any form which may arise relative to the administration of or liability under the sick leave				
bank for: a) the deduction of one (1) day of sick leave for the first year joined; b) the deduction				
of one (1) day of sick leave for the second year; c) the inclusion of particular staff members in				
the bank, or the exclusion of same from said bank; or d) the withdrawal or attempted				
withdrawal of particular staff members from the bank; or e) decisions made by the review				
committee in the granting of days.				
I agree to join the Sick Leave Bank.				
Signed:				
Date:				
I waive my rights to join the Sick Leave Bank at this time.				
Signed:				
Date:				

2020-2021 2021-2022 2022-2023 2023-2024

HIAWATHA CLASSROOM TEACHERS' ASSOCIATION, IEA/NEA

BOARD OF EDUCATION OF HIAWATHA COMMUNITY UNIT SCHOOL DISTRICT #426

BY: Malore Pragorus (PRESIDENT/NEGO.CHR.)

(HCTA SECRETARY)

DATE: 7.13.2020

(PRESIDENT)

(SECRETARY)

DATE: 7.20-2