

## **All Personnel**

BP 4151(a)  
4251  
4351

## **EMPLOYEE COMPENSATION**

In order to recruit and retain employees committed to the district's goals for student learning, the Board of Trustees recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

*(cf. 3100 - Budget)*  
*(cf. 3400 - Management of Districts Assets/Accounts)*  
*(cf. 4000 - Concepts and Roles)*  
*(cf. 4154/4254/4354 - Health and Welfare Benefits)*

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and negotiated agreements and shall be printed and made available for review at the district office. (Education Code 45023, 45028)

*(cf. 4121 - Temporary/Substitute Personnel)*  
*(cf. 4141/4241 - Collective Bargaining Agreement)*  
*(cf. 4143/4243 - Negotiations/Consultation)*

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

*(cf. 4312.1 - Contacts)*

The Superintendent or designee shall ensure that the district's payroll system complies with all applicable laws and bargaining agreements, including, but not limited to, timelines regarding payment of compensation and deductions of dues for employee organizations.

*(cf. 4140/4240 - Bargaining Units)*

*Legal Reference: (see next page)*

## EMPLOYEE COMPENSATION (continued)

### *Legal Reference:*

#### EDUCATION CODE

45022-45061.5 *Salaries, especially:*  
45023 *Availability of salary schedule*  
45028 *Salary schedule for certificated employees*  
45160-45169 *Salaries for classified employees*  
45268 *Salary schedule for classified service in merit system districts*

#### GOVERNMENT CODE

3540-3549 *Meeting and negotiating, especially:*  
3543.2 *Scope of representation*  
3543.7 *Duty to meet and negotiate in good faith*

#### LABOR CODE

226 *Employee access to payroll records*  
232 *Disclosure of wages*

#### UNITED STATES CODE, TITLE 26

409A *Deferred compensation plans*

#### CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 *Definitions and covered plans*

### *Management Resources:*

#### NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

NEA and NSBA Joint Guidance on the Tax Consequences of Deferred Compensation – Section 409A of the Internal Revenue Code, January 2008

#### WEB SITES

CSBA: <http://www.csba.org>  
Internal Revenue Service: <http://www.irs.gov>  
National School Boards Association: <http://www.nsba.org>