

## **Changes to Pay and Conditions of Service Calculations for Teachers and Music Instructors**

Following instruction from the Scottish Negotiating Committee for Teachers (SNCT) a specification has been issued to all Scottish Local Authorities on how to make teachers' pay related calculations.

This Pay and Leave Specification identifies an agreed SNCT position for various scenarios and must be used by all Scottish Local Authorities with effect from 1st August 2018.

Below is the link to the document from SNCT information in relation to the specification which will provide a detailed explanation.

<http://www.snct.org.uk/library/2527/Part%202%20Appendix%202.19%20Final%20Version%20June%202018.pdf>

Below are some examples of August salary calculations Teachers may receive this month depending on the change to their salary:

### **1. New Start Teacher/Music Instructor commences first day of the session:**

A Teacher who commences on the first day of the session will be paid at 50% of 1/12<sup>th</sup> of the annual salary in August.

#### **e.g. 1**

Teacher commenced 12/08/2019

SCP 1 Annual Salary £32,034

Monthly salary £2669.50

**Aug Salary due £1334.75 (50% of Period salary)**

### **2. New Start Teacher/Music Instructor commences 26th August 2019:**

Each authority has a locally agreed calendar which shows the following: pupil days, in-service/development days, annual leave days, and school closure days (unpaid). Added together in an academic session, these will total 235 paid days with the balance being unpaid. A new start's first month's pay is therefore calculated as set out below.

A = Number of paid days from start date until end of academic session.

B = A X 0.20513 (being number of days' holiday accrued on A)

C = Number of full months remaining in current academic session from date of commencement of employment to and including July;

D = 50% of August salary (i.e. 50% of annual salary 1/12 or 1/24 of annual salary).

Calculation

X = A/235 X annual rate of salary

Y = B X Annual rate of salary/235

Z = C/12 X annual rate of salary + D

Payment to make

X + Y - Z

**e.g. 2**

Teacher commenced 26/08/2019

SCP 1 Annual Salary £32034

Monthly Salary £2669.50

A = 185 days

B =  $185 \times 0.20513 = 37.95$

C = 11 months

D = 50% Aug 20 Sal £1334.75

X =  $185/235 \times £32034 = £25218.26$  (Work Days Due)

Y =  $37.95 \times 32034/235 = £5,173.15$  (Holiday Days Due)

Z =  $11/12 \times £32034 + D = £29,364.50 + £1334.75 = £30,699.25$

X + Y - Z

$25218.26 + 5173.15 = 30391.41 - 30699.25 = -307.84$

Therefore when this employee commences with NLC they immediately owe £307.84. If this employee has transferred as a teacher from another Scottish Local Authority they will have received an inflated final salary payment.

When an employee has a negative balance on starting, the following action will take place:

If the employee has commenced from another Scottish local authority, they will have received a balancing payment through that local authority's leaver payment. In these circumstances, the negative balance should be recovered as quickly as possible.

If the employee has commenced and has not joined from another Scottish local authority the negative balance should be spread equally amongst the remaining months of the year

We will inform any employee in this situation before pay day advising them of how the negative balance will be recovered.

**3. Teacher/Music Instructor Leaves in August prior to start of the session:**

A Teacher who terminates prior to the first day of the session will be paid at 50% of 1/12<sup>th</sup> of the annual salary in August.

**e.g. 3**

Teacher Leaver 11/08/19

SCP 1 Annual Salary £32034

Monthly salary £2669.50

**Aug Salary due £1334.75 (50% of Period salary)**

#### 4. Teacher/Music Instructor Leaves 30<sup>th</sup> August 2019

Each authority has a calendar, which shows the following: pupil days, in-service/development days, annual leave days, and school closure days (unpaid). Added together in any school year these will total 235 paid days with the balance being unpaid. A leaver's final month's pay is therefore calculated as follows:

A = No of paid days from start of academic session (or start date) until leaving date.

B = A X 0.20513 (being number of days' holidays accrued on A)

C = Salary paid since start of academic session (or start date until end date of previous pay period. (This should include the 50% August payment).

Calculation

$X = A/235 \times \text{annual rate of salary}$

$Y = B \times \text{annual rate of salary} / 235$

##### **e.g. 4**

Teacher Terminate 30/08/19

SCP 1 Annual Salary £32034

Monthly Salary £2669.50

A = 15 days

B = 15 x 0.20513 = 3.07

C = 0 (Start of the academic year in this scenario therefore nothing paid yet)

$X = 15/235 \times 32034 = 2044.72$

$Y = 3.07 \times £32034/235 = 418.49$

##### **Payment to make**

**X + Y – C**

$2044.72 + 418.49 - 0 = 2463.21$

Therefore the Aug Salary due paid is  $1334.75^* + 2463.21 = 3797.96$

\*Payment due from 1<sup>st</sup> Aug until the start of the school term.

#### 5. Teacher/Music Instructor Promotion/Change of Hours etc.

Any teacher/Music Instructor who change salary, hours etc. which impact on their pay the above calculations are performed. Leaver calculation is performed up to the end of the old contract and new start calculated from the start date of the new contract.

### **e.g. 5**

A = No of paid days from start of academic session (or start date) until Date of Promotion.

B = A X 0.20513 (being number of days' holidays accrued on A)

C = Salary paid since start of academic session (or start date until end date of previous pay period. (This should include the 50% August payment).

Calculation

X = A/235 X annual rate of salary

Y = B X annual rate of salary /235

### **Payment to make**

**X + Y – C**

Teacher promoted 02/12/2019:

Basic Teacher SCP5 Annual Salary £40206 to

Principal Teacher SCP1 Annual Salary £43836

A = 73 days

B = 73 x 0.20513 = 14.97

C = £11726.75

X = £12489.52

Y = £2561.21

### **Payment to make**

**X + Y – C**

Therefore Calc for Basic teacher in December is

£12489.52 + 2561.21 – 11726.75 = **3323.98** Payment due in Dec for Basic Teacher Post

The promoted post change in salary the following calculation is performed:

A = Number of paid days from start date until end of academic session.

B = A X 0.20513 (being number of days' holiday accrued on A)

C = Number of full months remaining in current academic session from date of commencement of employment to and including July;

D = 50% of August salary (i.e. 50% of annual salary 1/12 or 1/24 of annual salary).

Calculation

X = A/235 X annual rate of salary

Y = B X Annual rate of salary/235

Z = C/12 X annual rate of salary + D

Payment to make

X + Y - Z

A = 122 days

B = 122 x 0.20513 = 25.03

C = 7 months

D = 50% Aug 20 Sal £1826.50

X =  $122/235 \times £43836 = £22757.41$  (Work Days Due)

Y =  $25.03 \times 43836/235 = £4669.00$  (Holiday Days Due)

Z =  $7/12 \times £43836 + D = £25570.99 + £1826.50 = £27397.50$

X + Y - Z

$22757.41 + 4669.00 = 27426.41 - 27397.50 = 28.91$  Payment due in Dec for Principal Teacher Post

From the above example you will see that payments due for Dec albeit that the teacher has gone into a promoted post will only receive the following Basic pay for December:

Basic Teacher Post	£3323.98
Principal Teacher Post	<u>£ 28.91</u>
Gross Pay	£3352.89