

COMPENSATION:

What's New and What's Not Changing

What's New

	OLD/OUT		NEW/IN
Lump Sum	Lump sum amounts that are not incentive payments set forth in a collective bargaining agreement	→	Lump sum payments that are provided for will need to be written in the collective bargaining agreement*
Lump Sum	Lump sum amounts that are not incentive payments set forth in an individual contract	→	Lump sum payments that are provided for will need to be written in the individual contract*
Lump Sum	Lump sum merit/performance amount as set forth in a written contract or policy	→	Lump sum payments that are provided for are required to be written in the contract or school district policy*
Retention	Retention, which is payment to current employee to remain for a certain period of time	→	The retention payment is required to be written in a contract*
Education	Education, which concerns attaining or having a certification or degree only per a written policy or contract	→	The payment will need to be written into a contract or school district policy*
Signing Bonus	Signing bonus, which is payment to new employees for accepting a position	→	The payment will need to be written into a contract or school district policy*

^{*}The payment must be made in accordance with enforceable obligations negotiated in ADVANCE of the performance of the compensated service

What's Not Changing

	OLD	NEW
What's Out	× OUT/NO CHANGE	
Unused compensatory time (comp time) cash out	×	×
Unused leave time (vacation/sick/personal) cash out	×	×
Attendance, which are payments for limited use of sick leave per a policy or contract		×
Wellness rewards, which are payments to employees for achieving measurable health goals as set forth in a written policy		×
Recruitment, which is payment for referring a job applicant who is hired	×	×
Severance payment		×
Bonus payment, which is discretionary payment not governed in a contract		×
Amounts paid to an employee for life insurance, sickness, accident, endowment, health, medical, hospital, dental, or surgical coverage or in lieu of providing insurance	×	×
Incidental benefits including lodging, food, laundry, clothing/uniform allowance, and parking		×
Services furnished by the employer, including use of the employer's property or equipment, and cell phones		×
Reimbursement for job-related expenses authorized by the employer, including moving and travel expenses related to professional development		×
Compensation made on behalf of an employee exceeding the allowable limit under federal tax law		×
Anything of value paid to an employee based on or attributed to retirement or an agreement to retire		×
Payments made as a differential payment for an employee who enters active military duty for more than a month	×	×

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What's Not Changing

	OLD	NEW
What's In	✓ IN/NO CHANGE	
Regular base salary	✓	✓
Regular/base hourly wages	✓	✓
Pick up on Pick-up Plan	✓	✓
Overtime paid to non-exempt employees	✓	✓
Paid leave	✓	✓
Longevity/length of service, which is payment based on total years of employment per written contract or policy and applicable to all employees		✓
Employer payments to an eligible retirement plan e.g. 403(B), 457 account	✓	✓
Backpay awards that reinstate an employee to the employee's position without interruption of loss of time	✓	✓
Extended days	✓	✓
Commissions per contract terms		✓

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