

HOW TO CALCULATE CONTRACTED PAY FOR LICENSED PERSONNEL

Human Resources Unit Employee Contracts and Compensation (702) 799-2812

CALCULATION OF CONTRACTED PAY

When an employee has accumulated nonpaid leave, each day of nonpaid leave is automatically deducted from the semimonthly gross pay amount. Absences are processed monthly and reflected only on the 25th of the following month's pay stub. Absences occurring in August are processed by the Payroll Department on the September 25 pay date. For example, if an employee has one (1) day of nonpaid leave during the month of August, the September 25 semi-monthly gross pay amount will be reduced by \$190.22.

If the employee's total number of nonpaid absences exceeds the semi-monthly gross pay amount, the semi-monthly pay would not be processed; therefore, the employee would be nonpaid for that pay date. The employee would remain in a nonpaid status until the amount of the semi-monthly gross pay equals or exceeds the amount of the nonpaid leave.

For example, assume 21 days of nonpaid leave are taken during the month of September:

- 21 days x \$190.22 = \$3,994.62 (total amount of nonpaid leave to be withheld)
- one (1) semi-monthly gross pay amount: \$1,458.33

The Payroll Department is made aware of the September absences on October 1.

Since the 21 days of nonpaid leave total more than one (1) semi-monthly gross pay amount, the employee would not receive pay for the October 10 or the October 25 pay dates.

• October 10 \$1,458.33 • October 25 \$1,458.33 Total \$2,916.66

The annual contracted salary of a licensed employee is paid in twenty-four (24) equal installments on the 10th and 25th of each month beginning in September. Licensed employees working a full contract, who are new to the Clark County School District, are contracted for 189 days of service. Existing licensed employees working a full contract are contracted for 184 days of service. (This excludes ROTC Instructors/Assistants who, according to Department of Defense Instruction, are required to work a minimum of ten months.)

The following is an example of an existing licensed employee's contracted salary computation based on 184 days of service:

Calculation of Semi-monthly Rate of Pay:

The semi-monthly gross pay amount is calculated by dividing the total contracted salary by the total number of pay dates in a year (24).

\$35,000/24 = \$1,458.33

This amount is paid twice per month beginning with the first contracted pay date in September through the second contracted pay date the following August, for a total of 24 pay dates.

Calculation of Daily Rate of Pay:

The daily rate of pay is calculated by dividing the total contracted salary amount by the number of contracted days (184).

• \$35,000/184 = \$190.22

<u>Note:</u> The pay stub will show an earnings description of "Salary/Daily" with 1.0 listed in the Hours/Days column of the pay stub.

The 1.0 Hours/Days represents one semimonthly pay amount. It does not represent actual Hours/Days worked, but only one semi-monthly gross pay amount.

CALCULATION OF NONPAID LEAVE *

The total of two semi-monthly gross pay amounts (\$2,916.66) is still not enough to cover the total amount for 21 days of nonpaid leave (\$3,994.62); therefore, the remaining amount of nonpaid leave would be deducted from the November 10 pay date.

•	October 10	\$1,458.33
•	October 25	\$1,458.33
•	November 10	\$1,458.33
	Total	\$4,374.99

On the November 10 pay date, the total semi-monthly amount due is paid, less the total amount of the nonpaid leave.

• 3 x \$1,458.33 \$4,374.99 • <u>Total nonpaid leave</u> (\$3,994.62) Total due on Nov 10 \$380.37

Adjusted gross pay due on the November 10 pay date is \$380.37 (less any standard or voluntary deductions.)

On the November 25 pay date, the employee would resume receipt of the regular semi-monthly gross pay amount of \$1,458.33. It would remain the same each pay date thereafter, unless more nonpaid absences occur.

* Nonpaid leave must be taken in accordance with the CCSD and Clark County Education Association (CCEA) Negotiated Agreement and CCSD Policies and Regulations.

For employees who are not contracted to work a full contract year, the contracted salary and semi-monthly pay amounts will be pro-rated based on the number of days/pay dates remaining in the school year.

For more information, go to the CCSD Human Resources website at <u>ccsd.net</u>.

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