

260 – Regular Full-Time Teaching (Salary; Exempt) Salary Reconciliation Policy



As Teachers fulfill their duties and responsibilities during a Letter of Employment period, unearned compensation may occur. Due to our year round prorated payroll, compensation is earned incrementally until such time as it becomes fully earned about midway through the school year, depending on the employees hire date. In the event that a Teacher voluntarily or involuntarily terminates employment prior the breakeven date, any and all unearned compensation that has been paid must be refunded to GWA, including but not limited to salary and wages, 401(k) contributions, supplementary insurance premiums, and Paid Time Off (PTO), but excluding medical insurance premiums (see below). GWA's Business Administrator will prepare and provide teachers who terminate employment with a "reconciliation worksheet" showing any unearned compensation balance due. Any balance due on the reconciliation worksheet must be paid within twelve (12) months of the respective Teacher's termination date.

Employment offers for Teachers are for 200 work-days. This includes student instruction days as well as non-student instruction days which include teacher training days, SEP conferences, professional development workshops, and/or other purposes at the Executive Director's discretion. All days worked will be included on the reconciliation worksheet.

Medical insurance premiums are shared by the teacher and GWA. GWA will pay the employer portion of premiums for the entire month if the teacher works any days during the month. Upon termination, the teacher is responsible for paying the employee portion of premiums even if the deduction for premiums would otherwise occur in payroll periods following termination. Following termination, it is the sole responsibility of the Teacher to pay for medical insurance premiums in their entirety through COBRA benefits. Negative pay is the result of teachers receiving unearned compensation before they reach the break even date. When a teacher is out on leave that extends beyond the break even date, it is possible that upon their return they will owe GWA for days in the 200 day calculation they were paid for but out on unpaid leave. If you are planning on taking leave, please contact GWA's Business Manager to see how this may affect you.

It is the intent of GWA to make all calculations/reconciliations to salary and withhold or increase the final paycheck(s) to ensure the appropriate compensation is distributed for the proportion of work done at the time of termination. The final paycheck may be disbursed as a paper check rather than direct deposit at the discretion of administration.