



How is teacher compensation determined?

Florida law requires district school boards to adopt and use a salary schedule in setting the compensation for district employees. Salary schedules for instructional personnel¹ must include compensation based upon performance, as measured by annual performance assessments. A district must also consider prior professional experience in the field of education gained in positions in addition to district level instructional and administrative positions.² In developing a salary schedule, a school district is required to seek input from parents, teachers, and representatives of the business community.³ Salary schedules for instructional personnel must include differentiated pay based on district-determined factors, including additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.⁴

Salary schedules for instructional personnel are specifically subject to collective bargaining.⁵ District school boards bargain collectively with the certified bargaining agent (i.e., union) that represents the district's employees to set the salary schedule.⁶ The district and union negotiate wages, hours, and terms and conditions of employment, which are included in the collective bargaining agreement.⁷ A typical collective bargaining agreement includes, among other things,

¹ Instructional personnel provide direct instructional services or direct instructional support to students in grades K-12. Instructional personnel include classroom teachers; staff who provide student personnel services (e.g., guidance counselors, social workers, career specialists, and school psychologists); librarians and media specialists; other instructional staff (e.g., learning resource specialists); and education paraprofessionals. Classroom teachers provide classroom instruction to students, including basic instruction, exceptional student education, career education, and adult education. Section 1012.01(2), F.S.

² Sections 1011.60(4), 1012.22(1)(c)2., and 1012.27(2), F.S.

³ Sections 1012.22(1)(c)3. and 1012.27(2), F.S.

⁴ Section 1012.22(1)(c)4., F.S.

⁵ Section 1012.22(1)(c)4., F.S.

⁶ Sections 447.203(2), 447.309(1), and 1012.22(1)(c)4., F.S. The State Constitution provides that "the right of employees, by and through a labor organization, to bargain collectively shall not be denied or abridged." Section 6, Art. I of the State Constitution. The only school district whose instructional personnel are not represented by a union is Calhoun County. Section 447.305, F.S., requires that every employee organization seeking to become a certified bargaining agent for public employees register with the Public Employees Relations Commission (PERC). No such registration exists for Calhoun County. See Public Employees Relations Commission, *Search Registration Orders*, <http://perc.myflorida.com/co/regfilter.aspx> (last visited Sept. 9, 2010).

⁷ Section 447.309(1), F.S. The Legislature is constitutionally empowered to provide the standards and guidelines for implementing the collective bargaining rights of public employees, including public school teachers. *Chiles v. State Employees Attorneys Guild*, 734 So.2d 1030, 1032 (Fla. 1999). This includes the authority to determine which public employees and matters are subject to collective bargaining and which issues must be bargained. *State Employees Attorneys Guild*, 734 So.2d at 1032; *School District of Martin County v. Public Employee Relations Commission*, 15 So.3d 42, 45-46 (4th D.C.A. 2009).

the salary schedule, health insurance and retirement benefits, leave policies, school holidays, and grievance procedures for school district instructional personnel and other employees.⁸

School district salary schedules for instructional personnel are based largely upon years of experience and educational degree level. A typical school district salary schedule sets forth an escalating salary scale based upon “steps.” Each step represents the employee’s years of experience. Annual salary increases are provided based upon these steps.⁹ Instructional personnel with advanced degrees receive additional annual salary increases.¹⁰

Does research support reliance on years of experience and educational degree level when awarding teacher compensation?

No. Research regarding how teacher experience and educational degree level impact student achievement does not support reliance on these factors when awarding compensation.¹¹ The majority of research finds no statistically significant evidence that either of these factors is a strong predictor of teacher effectiveness.¹²

When research has found that educational degree level impacts student achievement, the results have been inconsistent. For example, one study found that teachers with advanced mathematics degrees produced slightly higher student mathematics test scores than mathematics teachers teaching out-of-field or without an advanced mathematics degree. Conversely, another study

⁸ See, e.g., Hillsborough County School District and Hillsborough Classroom Teachers Association, Inc., *Teacher Contract 2007-2010*, at ss. 12, 13, 14, and 24 (2007), available at http://www.sdhc.k12.fl.us/HumanResources/PDFs/CONTRACT/bargaining_agreement.pdf; see, e.g., Miami-Dade Public Schools and United Teachers of Dade, *Collective Bargaining Agreement*, at Art. XIV and appendices A, D, and E (2006), available at http://www.dadeschools.net/employees/labor_union/UTD/entire.pdf [hereinafter *Miami-Dade Main Agreement*]; Miami-Dade Public Schools and United Teachers of Dade, *Successor Contract 2009-2012*, at 10, 14-20 (2009), available at http://www2.dadeschools.net/employees/labor_union/UTD/pdfs10/UTD-2009-2012_Successor_Contract-070109-063012.pdf [hereinafter *Miami-Dade Successor Agreement*]. The Miami-Dade successor contract contains amendments to the main collective bargaining agreement. Provisions of the main agreement not amended by the successor contract remain in effect. *Miami-Dade Successor Agreement*, at cover page.

⁹ *Miami-Dade Main Agreement*, *supra* note 8, at appendix E; *Miami Dade Successor Agreement*, *supra* note 8, at 10; Hillsborough County Public Schools, *Salary Schedules 2009-2010*, at 9 (2009), available at http://www.sdhc.k12.fl.us/HumanResources/PDFs/SALARY/HCPs_SalarySchedule_Entire.PDF [hereinafter *Hillsborough Salary Schedule*].

¹⁰ *Hillsborough Salary Schedule*, *supra* note 9, at 9; *Miami-Dade Main Agreement*, *supra* note 8, at appendix E.

¹¹ See National Council on Teacher Quality, *Increasing the Odds: How Good Policies Can Yield Better Teachers*, at 2-3 (Oct. 2004), available at http://www.nctq.org/nctq/images/nctq_io.pdf [hereinafter *NCTQ Research Review*]; Center for Educator Compensation Reform, *Research Synthesis: General Compensation Questions*, at 3 (2010), available at http://cecr.ed.gov/researchSyntheses/Research%20Synthesis_Q%20A2.pdf [hereinafter *CECR Research Review*].

¹² *NCTQ Research Review*, *supra* note 11, at 2-3; *CECR Research Review*, *supra* note 11, at 1; see for example Aaronson, Barrow, and Sander, *Teachers and Student Achievement in the Chicago Public High Schools*, Federal Reserve Bank of Chicago, at 28-30 (Feb. 2003), available at http://www.chicagofed.org/digital_assets/publications/working_papers/2002/wp2002-28.pdf; see for example Hanushek, *The Economics of Schooling: Production and Efficiency in Public Schools*, *Journal of Economic Literature*, Vol. 24, Issue 3, at 1162 (Sept. 1986) available at <http://edpro.stanford.edu/hanushek/admin/pages/files/uploads/economics%20of%20schooling.JEL.pdf>.

found that teachers with advanced mathematics degrees produced lower student mathematics test scores than those without a mathematics degree.¹³ Another recent study found that elementary teachers who earned an advanced degree within five years of entering teaching were no more effective than those without advanced degrees and elementary teachers with advanced degrees earned after five years in teaching were *less effective* than those without advanced degrees.¹⁴

Researchers have also examined student achievement data to ascertain whether teacher skill improves with each year of teaching. While some studies show that teachers become more effective after gaining some experience, gains in effectiveness are not sustained over time.¹⁵ Instead, the most significant gains in teacher effectiveness occur early in a teacher's career and peak after a certain number of years, with little or no measurable increase thereafter.¹⁶

How much funding is provided for programs that support teachers?

Florida Education Finance Program. The Legislature allocates public education funding to Florida's 67 school districts through the Florida Education Finance Program (FEFP). The FEFP is a funding formula that uses such factors as student population, local property tax bases, varying costs of living, and varying costs of equivalent education programs due to sparsity and dispersion of the student population to determine a school district's share of public education funding. The FEFP is the primary mechanism for funding the operating costs of Florida school districts, which among other things, includes the payment of teacher salaries.¹⁷ The FY 2010-11 FEFP provides \$18.1 billion including approximately \$8.6 billion from the General Revenue Fund, \$110 million from the Principal State School Trust Fund, \$243 million from the Educational Enhancement Trust Fund, \$873 million from the Federal Grants Trust Fund, and

¹³ Compare Goldhaber and Brewer, *Evaluating the Effect of Teacher Degree Level on Educational Performance*, in *Developments in School Finance 1996*, U.S. Department of Education, Nation Center for Education Statistics, at 208 (1997), available at <http://nces.ed.gov/pubs97/97535l.pdf> with Rowan, Correnti, and Miller, *What Large Scale, Survey Research Tells Us About Student Achievement: Insights from the Prospects Study of Elementary Schools*, Consortium for Policy Research in Education, University of Pennsylvania, at 13, 21-23 (2002), available at <http://cw.marianuniversity.edu/mreardon/755/document%20repository/Teacher%20Effects%20on%20Student%20Achievement.pdf>.

¹⁴ Clotfelder, Ladd, and Vigdor, *How and Why Teacher Credentials Matter for Student Achievement?*, Urban Institute, Working Paper 2, at 33 (March 2007), available at http://www.caldercenter.org/PDF/1001058_Teacher_Credentials.pdf.

¹⁵ *NCTQ Research Review*, *supra* note 11, at 1; *CECR Research Review*, *supra* note 11, at 2-3.

¹⁶ *Id.*; see for example Gordon, Kane, and Staiger, *Identifying Effective Teachers Using Performance on the Job*, Brookings Institution, Hamilton Project, Discussion Paper 2006-01, at 27 (April 2006), available at http://www.brookings.edu/views/papers/200604hamilton_1.pdf (finding significant gains in teacher effectiveness during the first two years in teaching, with little measurable increase in effectiveness after four years); see for example Hanushek, Kain, O'Brien, and Rivkin, *The Market for Teacher Quality*, National Bureau of Economic Research, Working Paper 11154, at 29 (Feb. 2005), available at <http://edpro.stanford.edu/hanushek/admin/pages/files/uploads/w11154.pdf> (finding that the largest gains in teacher effectiveness occur during the first year in teaching).

¹⁷ See s. 1011.62, F.S.; see also Florida Education Finance Program (FEFP) Fact Sheet.

\$8.3 billion from local revenue.¹⁸ In addition to funding school district operating costs, the FEFP also funds the:

- ❖ **Merit Award Program**, which provides \$20 million for the payment of performance-based merit awards to instructional personnel and school-based administrators.¹⁹ Merit awards are provided based on improved student achievement and must be at least 5 percent, but not exceed 10 percent, of the average teacher's salary for the school district. The allocation is based on approved plans for participating districts and schools.²⁰
- ❖ **School Recognition Program**, which provides approximately \$123 million in monetary awards to schools that earn a school grade of "A," improve at least one letter grade, or improve two or more letter grades and maintain such grade the following school year. For FY 2010-11, a recognized school is awarded \$75 per student. School recognition awards may be used for nonrecurring bonuses to school faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance.²¹
- ❖ **Teachers Lead Program**, which provides \$33.2 million for payment to classroom teachers for the purchase of classroom materials and supplies. The amount provided per teacher depends upon the number of eligible teachers.²²

School districts receive additional FEFP funding for students enrolled in International Baccalaureate (IB) courses, Advanced International Certificate of Education (AICE) courses, and Advanced Placement (AP) courses who earn specified scores on the course examinations.²³ Teachers of these students are eligible for the following bonuses, not to exceed \$2,000 per fiscal year:²⁴

¹⁸ Specific Appropriations 6-8, s. 1, and specific appropriations 78-80, s. 2, ch. 2010-152, L.O.F. Funds appropriated from the Federal Grants Trust Fund are State Fiscal Stabilization Funds. Specific Appropriation 78, s. 2, ch. 2010-152, L.O.F. (provisio language following specific appropriation); American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, 123 Stat. 115 (Feb. 17, 2009). The amount of property taxes and other local funding, known as *required local effort*, that school districts must contribute to the FEFP is approximately \$7.2 billion. Specific Appropriation 78, s. 2, ch. 2010-152, L.O.F. (provisio language following specific appropriation); see s. 1011.62(4), F.S. The amount of required local effort after the FEFP second calculation is \$8.3 billion. Florida Department of Education, *Florida Education Finance Program, 2010-11 Second Calculation*, part II at 23-24 (July 16, 2010), available at <http://www.fldoe.org/fefp/pdf/10-11-2nd-part2.pdf>.

¹⁹ Specific Appropriations 6, s. 1 and 78, s. 2, ch. 2010-152, L.O.F.

²⁰ Section 1012.225(2)(a), F.S.; rule 6A-1.0100(2), F.A.C.; see also Merit Award Program Fact Sheet.

²¹ Section 1008.36, F.S.; Specific Appropriation 8, s. 1, ch. 2010-152, L.O.F.; Florida Department of Education, *Florida Education Finance Program, 2010-11 Second Calculation*, part I at 9 (July 16, 2010), available at <http://www.fldoe.org/fefp/pdf/10-11-2nd-part1.pdf> (funding for school recognition awards is \$123 million according to the FEFP second calculation); see also School Recognition Fact Sheet and School Grades Fact Sheet.

²² Specific Appropriation 78, s. 2, ch. 2010-152, L.O.F.; s. 1012.71, F.S.

²³ Section 1011.62(1)(m)-(o), F.S.; *International Baccalaureate*, <http://www.ibo.org> (last visited Sept. 2, 2010); University of Cambridge, International Examinations, *Cambridge Advanced International Certificate of Education Diploma*, <http://www.cie.org.uk/qualifications/academic/uppersec/aice> (last visited Sept. 2, 2010); College Board, *Advanced Placement Program*, <http://www.collegeboard.com/student/testing/ap/about.html> (last visited Sept. 2, 2010).

²⁴ Section 1011.62(m), (n), and (o), F.S. (flush-left provisions at the end of each paragraph).

- ❖ **International Baccalaureate** bonus provides an IB teacher a \$50 bonus for each student who scores 4 or higher on the IB examination. An IB teacher in a “D” or “F” school who has at least one student scoring 4 or higher on the IB examination receives an additional \$500 bonus.²⁵
- ❖ **Advanced International Certificate of Education** bonus provides an AICE teacher a \$50 bonus for each student in a full-credit AICE course, or \$25 bonus for a student in a half-credit AICE course, who scores “E” or higher on the AICE examination. An AICE teacher in a “D” or “F” school receives an additional \$500 bonus if one of the teacher’s students scores “E” or higher on the full-credit AICE examination, or a \$250 bonus for each half-credit AICE course taught which has at least one student scoring “E” or higher on the half-credit AICE examination, not to exceed an additional \$500 bonus.²⁶
- ❖ **Advanced Placement** bonus provides an AP teacher a \$50 bonus for each student who scores 3 or higher on the College Board AP examination. An AP teacher in a “D” or “F” school who has at least one student scoring 3 or higher on the College Board AP examination receives an additional \$500 bonus.²⁷

Teacher Professional Development Program. Funding for teacher professional development is provided through a federal grant authorized under Title II, Part A of the *No Child Left Behind Act of 2001*.²⁸ Grant funds may be used for the recruitment, retention, and professional development of highly qualified teachers.²⁹ Since 2002, the Legislature has authorized the state’s allocation of Title II, Part A funds to be used for teacher professional development programs.³⁰ For FY 2010-11, \$134.6 million was appropriated for this purpose.³¹

What is the average teacher salary in Florida’s public schools?

The average public school teacher salary in the 2009-10 academic year was \$46,696. The statewide average teacher salary from 2000-01 through 2009-10 was as follows:³²

²⁵ Section 1011.62(1)(m), F.S.

²⁶ Section 1011.62(1)(n), F.S.

²⁷ Section 1011.62(1)(o), F.S.

²⁸ Sections 2102-2151, Pub. L. No. 107-110, 115 Stat. 1425, 1620-42 (Jan. 8, 2002) (codified at 20 U.S.C ss. 6601-6651); see U.S. Department of Education, *Guide to U.S. Department of Education Programs*, at 290 (Aug. 2009), <http://www2.ed.gov/programs/gtep/gtep.pdf>.

²⁹ See 20 U.S.C. s. 6613; Florida House of Representatives, *Teacher Professional Development Programs in Florida, Interim Project Report*, at 12 (Jan. 2008), available at <http://www.myfloridahouse.gov/Sections/Documents/loaddoc.aspx?PublicationType=Committees&CommitteeId=2368&Session=2008&DocumentType=Reports&FileName=Teacher Professional Development Programs in Florida.pdf>.

³⁰ See *id.*

³¹ Specific Appropriation 94, s. 2, ch. 2010-152, L.O.F.

³² Florida Department of Education, *Statistical Brief: Teacher Salary, Experience, and Degree Level 2009-10, Series 2011-07D*, at 1 (Aug. 2010), available at <http://www.fldoe.org/eias/eiaspubs/pdf/tchsal10.pdf>; Florida Department of Education, *Statistical Brief: Teacher Salary, Experience, and Degree Level 2008-09, Series 2009-02D*, at 1 (July 2009), available at <http://www.fldoe.org/eias/eiaspubs/pdf/tchsal09.pdf>; Florida Department of Education, *Statistical Brief: Teacher Salary, Experience, and Degree Level 2007-08, Series 2008-26B*, at 1 (May 2008), available at <http://www.fldoe.org/eias/eiaspubs/word/tchsal0708.doc>; Florida Department of Education, *Statistical Brief:*

Degree Level	2000-01	2001-02	2002-03	2003-04	2004-05
Bachelor's	\$ 35,171	\$ 36,363	\$ 37,335	\$ 37,637	\$ 38,516
Master's	\$ 42,115	\$ 43,061	\$ 44,070	\$ 44,536	\$ 45,678
Specialist	\$ 50,074	\$ 50,450	\$ 51,296	\$ 52,258	\$ 53,695
Doctorate	\$ 48,910	\$ 49,422	\$ 50,397	\$ 50,847	\$ 52,047
All Degrees	\$ 38,230	\$ 39,275	\$ 40,275	\$ 40,598	\$ 41,578
Degree Level	2005-06	2006-07	2007-08	2008-09	2009-10
Bachelor's	\$ 39,492	\$ 41,989	\$ 43,600	\$ 43,745	\$43,735
Master's	\$ 47,006	\$ 49,771	\$ 51,358	\$ 51,064	\$50,355
Specialist	\$ 55,238	\$ 57,694	\$ 59,057	\$ 57,317	\$56,777
Doctorate	\$ 53,142	\$ 55,617	\$ 57,462	\$ 56,685	\$56,254
All Degrees	\$ 42,702	\$ 45,296	\$ 46,922	\$ 46,938	\$46,696

Why are national and state comparisons of teacher salaries misleading?

The U.S. Department of Education and various national and regional organizations publish data concerning average teacher salaries:

	Average Teacher Salaries			
	Data Period	Elementary Teachers	Secondary Teachers	All Teachers
U.S. Department of Education ³³	2005-2006	\$ 48,958	\$ 49,396	\$ 49,109
National Education Association ³⁴	2006-2007	\$ 50,684	\$ 51,081	\$ 50,816
American Federation of Teachers	2005 ³⁵	—	—	\$ 47,602
	2008 ³⁶	—	—	\$ 50,695

Teacher Salary, Experience, and Degree Level 2006-07, Series 2007-18B, at 1-3 (July 2007), available at <http://www.fldoe.org/eias/eiaspubs/pdf/tchsal06.pdf>; Florida Department of Education, *Statistical Brief: Teacher Salary, Experience, and Degree Level 2004-05, Series 2005-23B*, at 1-3 (June 2005), available at <http://www.fldoe.org/eias/eiaspubs/pdf/tchsal05.pdf>; Florida Department of Education, *Statistical Brief: Teacher Salary, Experience, and Degree Level 2003-04, Series 2005-03B*, at 1-3 (July 2004), available at <http://www.fldoe.org/eias/eiaspubs/pdf/tchsal04.pdf>; Florida Department of Education, *Statistical Brief: Teacher Salary, Experience, and Degree Level 2002-03, Series 2003-23B*, at 1-3 (May 2003), available at <http://www.fldoe.org/eias/eiaspubs/pdf/tchsal03.pdf>.

³³ U.S. Department of Education, National Center for Education Statistics, *Digest of Education Statistics 2007*, at 109 (March 2008), available at <http://nces.ed.gov/pubs2008/2008022.pdf> (Table 75: Estimated Average Annual Salary of Teachers in Public Elementary and Secondary Schools: Selected Years, 1959-60 through 2005-06).

³⁴ National Education Association, *Rankings & Estimates: Rankings of the States 2006 and Estimates of School Statistics 2007*, at 78 (Dec. 2007), available at <http://www.nea.org/edstats/images/07rankings.pdf> (Table 3.5: Ten-Year Trend in Average Annual Salaries for Public School Classroom Teachers, 1997–2007).

³⁵ American Federation of Teachers, *Survey and Analysis of Teacher Salary Trends 2005*, at 17 (2007) available at <http://www.aft.org/salary/2005/download/AFT2005SalarySurvey.pdf> (Table I-1: Trends in Teachers' Salaries Compared with Inflation and Gross Domestic Product Per Capita).

³⁶ American Federation of Teachers, *AFT Public Employees Compensation Survey 2008: A Survey of Professional, Scientific and Related Occupations in State Government*, at 5 (Sept. 2008), available at <http://www.aft.org/salary/2008/PubEmpsCompSurvey08.pdf>.

Southern Regional Education Board ³⁷	2005-2006	—	—	\$ 43,417
---	-----------	---	---	-----------

A 2006 study by the Florida Department of Education (DOE) revealed that the organizations' data are not reliable for comparison among the states and as a nation because different factors are used to calculate the average salaries.³⁸ In DOE's study, 14 other states were surveyed regarding their definitions of *average teacher salary* and other factors relating to teacher pay, including:

- ❖ State methodologies for calculating the average teacher salary;
- ❖ Finance issues, including supplemental pay, bonuses, insurance benefits, retirement benefits, special retirement programs, and cost-of-living;
- ❖ Experience and degree-levels of teachers;
- ❖ Growth rate of the student population; and
- ❖ Variations in the state income taxes.³⁹

The states were selected based on their state population size and proximity and included states with which Florida is often compared.⁴⁰ DOE's report, which is echoed by a parallel report from Florida TaxWatch,⁴¹ found that:

- ❖ States differ concerning which personnel are included in their average teacher salary calculation. For example, some states only include full-time teachers in the calculation, while others include both full-time and part-time teachers. Some states include classroom teachers only, while Florida, for example, includes guidance counselors, school psychologists, librarians/media specialists, and other instructional personnel in its calculation;⁴²
- ❖ Some states use a full-time equivalent (FTE) and some use headcount;
- ❖ Some states include supplements and bonuses in their definitions of salary and some do not.
- ❖ Only a few of the states surveyed have a state income tax;
- ❖ Most states require teachers to pay 3 to 11 percent of their annual salary as contributions toward retirement, while Florida is one of two states surveyed that does not require teachers to contribute to retirement;
- ❖ Some states have a higher percentage of teachers with master's degrees, which increases the state's average teacher salary; and

³⁷ The average teacher salary reported by the Southern Regional Education Board (SREB) reflect salaries from SREB's 16-member states: Alabama, Arkansas, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia. Gale F. Gaines, *Focus on Teacher Pay and Incentives: Recent Legislative Actions and Update on Salary Averages* (Southern Regional Education Board, May 2007), available at http://www.sreb.org/scripts/focus/Reports/07S03_Teacher_Pay.pdf.

³⁸ Florida Department of Education, *Teacher Pay Review*, at 10-12 (May 2006), available at http://www.fldoe.org/ARM/files/Teacher_Pay_Review.pdf [hereinafter *Teacher Pay Review*].

³⁹ *Id.* at 1-2 and 34.

⁴⁰ The states included Alabama, Arizona, California, Colorado, Connecticut, Georgia, Kentucky, Massachusetts, New York, North Carolina, Oregon, South Carolina, Tennessee, and Texas. *Teacher Pay Review*, *supra* note 38, at 2.

⁴¹ See Florida TaxWatch, *Teacher Pay Review: National Definitions of Key Terms Related to Determining a State's Average Teacher Salary Need to be Developed in Order to Accurately Compare States*, at 1 (April 2006), available at <http://www.floridataxwatch.org/resources/pdf/TeacherPayReview042606.pdf>.

⁴² See *supra* note 1 (statutory definition of instructional personnel).

- ❖ States with high enrollment growth have a greater percentage of beginning teachers, which reduces the state's average teacher salary because the salaries of beginning teachers are below the average salary.⁴³

These findings are consistent with a 2000 report from the Southern Regional Education Board (SREB), which discusses that state teacher salary averages do not show:

- ❖ Variations in the cost of living;
- ❖ The highest degrees earned by teachers and the proportions of different degrees, which are significant since teacher salaries are often linked to the highest degree earned;
- ❖ Teachers' years of experience;
- ❖ The effects of retirement patterns, which are significant because retiring teachers are most likely paid at the highest range of the salary schedule and, upon retirement, are frequently replaced by beginning teachers who are paid at the lowest range;
- ❖ The expanding numbers of teachers, which are significant since newly created teaching positions are most often filled by beginning teachers.
- ❖ The length of teachers' contracts, which varies by state due to differences in the length of school year, the number of teacher workdays and vacation days, and policies concerning personal leave and sick leave;
- ❖ The cost of employee benefits, which include employer contributions for retirement, health insurance, and other benefits that are part of teachers' total compensation; and
- ❖ Incentive programs, which include salary increases for participation in teacher education programs or for teaching in targeted geographic areas where teacher shortages exist.⁴⁴

The DOE and Florida TaxWatch reports conclude that the data used in national publications that report average teacher salaries are "neither sufficient nor reliable" to fairly compare average teacher salaries across states.⁴⁵

Where can I get additional information?

Florida Department of Education

Bureau of Educator Recruitment, Development, & Retention
(850) 245-0435

<http://www.teachinflorida.com/>

<http://www.fldoe.org/profdev/>

Florida House of Representatives

Education Committee

(850) 488-7451

<http://www.myfloridahouse.gov>

⁴³ *Teacher Pay Review*, *supra* note 38, at 3;

⁴⁴ Gale F. Gaines, *Focus on Teacher Salaries: What Teacher Salary Averages Don't Show*, Southern Regional Education Board, at 1-3 (Oct. 2000), *available at* http://publications.sreb.org/2002/02E12X_TeacherSalaryDontShow.pdf.

⁴⁵ *Id.*

Florida House of Representatives

Appropriations Committee

(850) 488-6204

<http://www.myfloridahouse.gov>