



UNDERSTANDING 10-MONTH EMPLOYEE SALARY

10-Month PFT Members:

- 10 month-PFT members are paid for 10 months of work over a period of 12 months.
- Members continue to receive paychecks during the summer, when schools are closed.



UNDERSTANDING 10-MONTH EMPLOYEE SALARY

Multiplier:

- Number of weekdays from August 16th to June 15th is calculated and a “multiplier” is created.
- The multiplier determines the amount of **bi-weekly paycheck**.



UNDERSTANDING 10-MONTH EMPLOYEE SALARY

THE SCHOOL DISTRICT OF PHILADELPHIA
PHILADELPHIA, PA
PAY STATEMENT

Check Number:
Employee ID:
Organization:
Check Date:

2019-2020 school year: 217 weekdays

- Members' annual salaries are divided by **21.7** to calculate bi-weekly salaries for the school year.

EMPLOYEE NAME			EMPLOYEE ID	PERIOD ENDING	CHECK DATE	BI-WEEKLY	
H.I. PLAN	AGENCY	ORG.	YTD FEDERAL TAX EARNINGS	YTD FICA EARNINGS	YTD FICA MED EARNINGS	YTD GROSS WAGES	
CHECK NO.	FEDERAL TAX EARNINGS	FICA TAX EARNINGS	FICA MED EARNINGS	RETIREMENT EARNINGS	GROSS WAGES	NET PAY	DIRECT DEPOSIT
PAY CATEGORY	RATE	UNITS	AMOUNT	DEDUCTIONS	AMOUNT	YTD AMOUNT	

Bi-weekly amount



UNDERSTANDING 10-MONTH EMPLOYEE SALARY

Example: First year teacher, Bachelor's Degree

Annual Salary: \$46,267

÷

21.7 (*multiplier*)

=

\$2,132 bi-weekly (*before taxes, etc.*)



UNDERSTANDING 10-MONTH EMPLOYEE SALARY

Smoothing:

District withholds a “reserve amount” every payday to ensure every paycheck is the **same amount for 12 months**



UNDERSTANDING 10-MONTH EMPLOYEE SALARY

Smoothing:

August 16 was the **FIRST DAY** of the academic pay (2019-2020) year for 10-month employees

Members received a **FULL paycheck on August 23:**

1 full day, plus a 9-day “loan” from summer reserve payments withheld from upcoming paychecks



UNDERSTANDING 10-MONTH EMPLOYEE SALARY

QUESTIONS?

**Call the PFT:
215.587.6738**