

**EL DORADO UNION HIGH SCHOOL DISTRICT
BOARD POLICY**

All Personnel

**EMPLOYEE COMPENSATION
BP 4151 / 4251 / 4351**

In order to recruit and retain employees committed to student learning, the Governing Board recognizes the importance of competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)
(cf. 3400 - Management of District Assets/Accounts)
(cf. 4000 - Concepts and Roles)

The Board shall adopt separate salary schedules for certificated, classified, and management/supervisory/confidential personnel. Whenever applicable, these schedules shall comply with law and negotiated agreements and shall be printed and made available for inspection at the district office.

(cf. 4121 - Temporary/Substitute Personnel)
(cf. 4141/4241 - Collective Bargaining Agreement)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

(cf. 4312.1 - Contacts)

The Superintendent or designee shall ensure that the district's payroll system complies with all applicable laws and bargaining agreements, including, but not limited to, timelines regarding payment of compensation and deductions of dues for employee organizations.

(cf. 4140/4240 - Bargaining Units)

Legal Reference:

EDUCATION CODE

- 45022-45061.5 Salaries, especially:*
- 45023 Availability of salary schedule*
- 45028 Salary schedule for certificated employees*
- 45160-45169 Salaries for classified employees*
- 45268 Salary schedule for classified service in merit system districts*

GOVERNMENT CODE

- 3540-3549 Meeting and negotiating, especially:*
- 3543.2 Scope of representation*
- 3543.7 Duty to meet and negotiate in good faith*

LABOR CODE

- 226 Employee access to payroll records*
- 232 Disclosure of wages*

UNITED STATES CODE, TITLE 26
409A Deferred compensation plans
CODE OF FEDERAL REGULATIONS, TITLE 26
1.409A-1 Definitions and covered plans

Management Resources

NATIONAL SCHOOL BOARD ASSOCIATION PUBLICATION

*NEA and NSBA Joint Guidance on the Tax Consequences of Deferred Compensation -
Section 409A of the Internal Revenue Code, January 2008*

WEB SITES

CSBA: <http://www.csba.org>

Internal Revenue Service: <http://www.irs.gov>

National School Boards Association: <http://www.nsba.org>