

294A.5 Minimum salary supplement.

1. For the school year beginning July 1, 1998, and succeeding school years, the minimum annual salary paid to a full-time teacher as regular compensation shall be twenty-three thousand dollars.
2. The minimum salary supplement shall be the sum of the following, as applicable:
 - a.* For the school year beginning July 1, 1998, for phase I, each school district and area education agency shall certify to the department of education by the date specified in section 257.6, subsection 1, the names of all teachers employed by the district or area education agency whose regular compensation is less than twenty-three thousand dollars per year for that year and the amounts needed as minimum salary supplements. The minimum salary supplement for each eligible teacher is the total of the difference between twenty-three thousand dollars and the teacher's regular compensation plus the amount required to pay the employer's share of the federal social security and Iowa public employees' retirement system, or a pension and annuity retirement system established under chapter 294, payments on the additional salary moneys.
 - b.* The total minimum salary supplement paid to a school district under phase I for the school year beginning July 1, 1997.
3. The board of directors shall report the salaries of teachers employed on less than a full-time equivalent basis, and the amount of minimum salary supplement shall be prorated.

87 Acts, ch 224, §5; 98 Acts, ch 1216, § 33; 2006 Acts, ch 1152, §46