

284.3A Teacher compensation — single salary system.

1. a. For the school year beginning July 1, 2009, if the licensed employees of a school district or area education agency receiving funds pursuant to [sections 257.10](#) and [257.37A](#) are organized under [chapter 20](#) for collective bargaining purposes, the school board and the certified bargaining representative for the licensed employees shall negotiate the distribution of the funds among the teachers employed by the school district or area education agency according to [chapter 20](#).

b. If the licensed employees of a school district or area education agency are not organized for collective bargaining purposes, the board of directors shall determine the method of distribution of such funds.

c. For the school years beginning July 1, 2008, and July 1, 2009, a school district or area education agency receiving funds pursuant to [sections 257.10](#) and [257.37A](#), shall determine the amount to be paid to teachers in accordance with [this subsection](#) and the amount determined to be paid to an individual teacher shall be divided evenly by the appropriate number of pay periods and paid in each pay period of the fiscal year beginning with the October payroll.

2. a. For the school budget year beginning July 1, 2010, and each succeeding school year, school districts and area education agencies shall combine payments made to teachers under [sections 257.10](#) and [257.37A](#) with regular wages to create a combined salary. The teacher contract issued under [section 279.13](#) must include the combined salary. If a school district or area education agency uses a salary schedule, a combined salary schedule shall be used for regular wages and for distribution of payments under [sections 257.10](#) and [257.37A](#), incorporating the salary minimums required under a framework or comparable system approved pursuant to [section 284.15](#). The combined salary schedule must use only the combined salary and cannot differentiate regular salaries and distribution of payments under [sections 257.10](#) and [257.37A](#).

b. If the licensed employees of a school district or area education agency are organized under [chapter 20](#) for collective bargaining purposes, the creation of the new combined salary shall be subject to the scope of negotiations specified in [section 20.9](#). A reduction in the teacher salary supplement per pupil amount shall also be subject to the scope of negotiations specified in [section 20.9](#).

c. If the licensed employees of a school district or area education agency are not organized for collective bargaining purposes, the board of directors shall create the new combined salary. The board of directors shall determine adjustments in salaries resulting from a reduction in the teacher salary supplement per pupil amount.

3. A school district or area education agency shall not be required to maintain a separate account within its budget based on source of funds for payments received and expenditures made pursuant to [this section](#). The school district or area education agency shall annually certify to the department that funding received pursuant to [sections 257.10](#) and [257.37A](#) was expended on salaries for qualified teachers.

4. The teacher salary supplement district cost as calculated under [section 257.10, subsection 9](#), and the area education agency teacher salary supplement district cost as calculated under [section 257.37A, subsection 1](#), are not subject to a uniform reduction in accordance with [section 8.31](#).

5. Notwithstanding any other provision of law to the contrary, if a school district has funds received for any fiscal year beginning before July 1, 2022, under [section 257.10, subsection 9](#), or [section 257.37A, subsection 1](#), that remain unexpended and unobligated at the conclusion of the fiscal year beginning July 1, 2021, the portion of such unexpended and unobligated funds that exceeds an amount equal to five percent of the amount received by the school district under [section 257.10, subsection 9](#), or [section 257.37A, subsection 1](#), for the fiscal year beginning July 1, 2021, shall be allocated and paid to the school district employees otherwise eligible to receive funds under [this section](#) on a per employee basis determined based on each

eligible employee's full-time or part-time employment status. [This subsection](#) is repealed July 1, 2023.

[2009 Acts, ch 68, §9](#); [2010 Acts, ch 1183, §32, 33, 43](#); [2013 Acts, ch 121, §60, 74](#); [2018 Acts, ch 1026, §101](#); [2021 Acts, ch 139, §3](#)

Referred to in [§257.10](#), [257.37A](#), [284.15](#)