



INDIANA EDUCATION EMPLOYMENT RELATIONS BOARD

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IEERB 2026 Collective Bargaining Report Users Guide

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Definitions:

Teacher (1.0 FTE) - Do not include teacher salary, wage, or benefit data for teachers working less than 1.0 FTE. A teacher is defined as a certificated employee on a Regular Teacher Contract (who is not employed as an administrator). This should include all 1.0 FTE certificated employees whose primary responsibility is the instruction of students as referenced in IC 20-18-2-22. At no time should teachers working less than 1.0 FTE be included in this report.

District Level, Non-Teaching Administrators – 1.0 FTE employees working at the overall, corporation level who hold any administrative license issued by the IDOE. This does not include the superintendent, principals, building level administrators, or other non IDOE certified central office employees.

Superintendent – enter data for only one 1.0 FTE superintendent or the director of a special education cooperative/vocational center with a bargaining unit. There are 15 such units. The salary of the director should be entered into the superintendent section and not in the District Level, Non-Teacher Administrator section.

Contract Days - the total number of days listed on the 1.0 FTE Regular Teacher Contract (excluding extended contract days).

1.0 Full Time Equivalent (FTE) – a teacher working on a 1.0 full time contract. Do not include teachers teaching on a contract that is less than 1.0 FTE.

Salary – the dollar amount listed on the Regular Teacher Contract, Item 4, for performing teaching duties only (excluding all extracurricular pay, etc.) for the full contract period for a 1.0 FTE teacher.

Ex: 4. The Corporation shall pay the Teacher for services under this Contract the total salary of [**\$ amount of annual salary**] during the school year. Ind. Code 20-28-6-2(a)(3)(C)

Federal Grants – money from the federal government used to support local programming.

Property Tax Referendum – a public question placed on a ballot by a local unit asking voters to increase property taxes to pay for specific school functions.

Base Salary Increase or Increment – an increase or increment applied to the teachers' base salaries through the compensation plan and not a one-time stipend.



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Total Compensation – total compensation includes all salary, wages, and salary and wage related fringe benefits paid to and on behalf of the employee (benefit examples include life insurance, health insurance, disability insurance, retirement benefits, and pension benefits, do not include FICA). This includes MOU stipends and all other stipends for extra duties.

Stipend – a fixed sum paid as a salary through the compensation plan (this excludes stipends for extracurricular activities, ancillary duties, attendance awards, teacher appreciation grants, etc.).

Report Output – After logging into Gateway and clicking the Collective Bargaining Reporting, you will see a Report Output link on the Collective Bargaining Reporting main menu. By clicking that link you will be presented with a PDF that contains the questions in this report.

Actual Paid – The total amount paid to or on behalf of the employee for fulfilling the terms of the collective bargaining agreement. This is not an estimate.

Error messages – If you receive error messages or are not able to proceed to the next screen, remove all commas and decimal points, ensure that you are entering data for 1.0 FTE teachers only, and check to see that when the total cost is divided by the number of teachers the average falls within the minimum and maximum salary range.

The 2026 Collective Bargaining Report is based on the 2025-2026 school year teachers collective bargaining agreement. The data reported must be “actual paid.”

Part I

Full-time teachers (1.0 FTE)

- The questions refer to 1.0 FTE teachers. Do not include teachers with less than a 1.0 FTE. For example, a .5 or .67 teacher's salary, wages, or benefits should not be included.
- The total number of years of experience includes all teachers total experience combined, not just in the current school corporation.

Salaries for all full-time teachers

- Salary costs should only include the amount that was actually paid from the agreed amount identified on the Regular Teacher Contract Item 4. for the full contract period for all 1.0 FTE teachers. This should not include other compensation like extended contracts, extracurricular, etc.

Ex: 4. The Corporation shall pay the Teacher for services under this Contract the total salary of \$ [**\$ amount of annual salary**] during the school year. Ind. Code 20-28-6-2(a)(3)(C)



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- Minimum and maximum salaries are the lowest and highest paid salary in the corporation on a 1.0 FTE Regular Teacher Contract. Do not include extended contract amounts or any other compensation amount.
- A statewide average teacher salary was determined by aggregating all corporation total salary and total 1.0 FTE teacher count from the previous year's collective bargaining report. This average is stated in the above and below teacher average salary question. For the current school year, you will need to state how many 1.0 FTE teachers are below and above that average. Do not include decimals in your answer – this is for 1.0 FTE teachers only.
- Total compensation includes all salary, wages, and benefits paid to teachers. Other wages may include extracurricular, summer school, ancillary duty pay, teacher appreciation grant, etc. It may also include the corporation's portion of the health care or insurance benefits (see definition of Total Compensation). It includes MOU stipends.
- An example of a career ladder program is TAP. The definition of such program is found in IC 20-20-43-4.
- Do not include Teacher Appreciation Grants in the supplemental payments section. However, they should be included in the total compensation.

Salaries by experience

- Salaries by experience includes salaries for all 1.0 FTE teachers with the exact number of years of experience listed for that sub-question. At no time should teachers with years of experience 2-4, 6-9, 11-14, 16-19, 21-24, 26-29 be included in the Salaries by Experience section.

Part II

Retirement

- The retirement buyout section refers to the overall cost to the corporation for the buyout. Enter a percent or dollar value for 401(a), 403(b), and VEBA. If zero, enter zero.

Part III

Paid Time Off

- If the corporation does not put a cap on the maximum number of paid time off days a teacher can accrue while employed at the corporation then use the number associated with the teacher who has the highest accrued days.



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Part IV, V, VI

Health Plans, Dental Plans, and Vision Plans

- Please be aware that the second answer column asks for the cost per teacher paid by the corporation. The last answer column wants to know the per teacher cost paid by the teacher portion of the plan.

Part VII

District Level, Non-Teaching Administrators (Excluding Superintendent)

- This section refers to corporation/district level, non teaching administrators excluding the superintendent (or director for the 15 such units that have a bargaining unit). Include only those corporation (district) level employees who hold an administrator license from the IDOE. **Do not include building principals, principals, building level administrators, or non IDOE certified central office staff.**

Part VIII

Superintendent or Director

- This section refers to the corporation superintendent OR the director of a vocational center or special education cooperative that bargains (there are 15 such units). List the base salary separately. The total compensation should include salary and the amounts of all benefits paid to and on behalf of the superintendent or director (see the definition of Total Compensation).

FAQs

I've filled in all of the boxes but it will not save and continue, why?

- Be sure not to include commas in any box. Re-enter the numbers – do not use the numbers that appear in the drop down. Questions that ask for 1.0 FTE will not accept decimal places. You entered answers that return an average below the minimum or above the maximum. Review your data entry to ensure you've entered accurate data.

One question asks for the total number of years of experience for all 1.0 FTE teachers, does that include experience from other corporations?

- Yes, it includes all teaching experience.

What is the definition of 1.0 Full Time Teachers?

- A certificated employee on a Regular Teacher Contract (who is not employed as an administrator). This should include all certificated employees whose primary responsibility is the instruction of students as referenced in IC 20-18-2-22(d)-(e). Do not include teachers who are paid less than 1.0 FTE.



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Are Full Time teachers on a .50 or .83 contract included?

- No, only include 1.0 FTE.

The number of teachers we employ varies throughout the school year. What should I do?

- Use the number of 1.0 FTE teachers at the end of the **calendar year** during that contract period.

What teacher salaries should I use?

- Use the salaries listed on the Regular Teacher Contract Item 4.

*“4. The Corporation shall pay the Teacher for services under this Contract the total salary of \$ **[\$ amount of annual salary]** during the school year. Ind. Code 20-28-6-2(a)(3)(C)”*

What if we have a teacher go on maternity leave during her contract?

- Use her total contract amount if that position will be filled by someone else but do not include the other employee's salary in this calculation.

Our minimum and maximum salaries are different than what is listed on our CBA because some of our teachers are eligible for extended contracts, do I include those amounts for our maximum salary?

- No, use only the maximum salary listed on the Regular Teacher Contract Item 4. Do not include extended contract amounts, extracurricular amounts, etc.

*“4. The Corporation shall pay the Teacher for services under this Contract the total salary of \$ **[\$ amount of annual salary]** during the school year. Ind. Code 20-28-6-2(a)(3)(C)”*

Can you give me an example of a Career Ladder program (as defined by IC 20-20-43-4)?

- An example of a Career Ladder program is TAP.

Do you include Teacher Appreciation Grants (TAG) in the supplemental payments section?

- No, only include supplemental payments in accordance with IC 20-28-9-1.5 9 (a).

You ask for years of experience and corresponding salaries for years 1, 5, 10, 15, 20, 25, 30+. Is that at the beginning or end of the year and what about the years in between?

- Use years of experience at the conclusion of the current school year.
- Only include salaries and number of 1.0 FTE teachers for the benchmark years of 1, 5, 10, 15, 20, and 25 but use all teachers with 30, 31, 32, 33, etc. years of experience in the 30+ category.



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I have a nonteaching, district-level administrator who works only half day. Should I report that salary?

- No. Only report the salary of 1.0 FTE nonteaching, district-level administrators.

**The accuracy of your data is extremely important. Please review before submitting.
If you have questions email them to gateway@ieerb.in.gov.**