



Department of  
Payroll

## **North East Independent School District**

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### **PRORATION OF SALARY- Paraprofessional Employees**

North East ISD prorates the gross pay for all non-exempt Paraprofessional employees. Proration is a calculation which distributes the payment equally over a set period of time. For employees that are not scheduled to work during the summer months or holiday breaks, this means that you will still receive your normal standard gross during those periods.

**Paraprofessional employees have their salary prorated equally over a specific number of payments for the school year. Prorated salaries are based on the number of days in your work schedule, scheduled hours per day, hourly rate, and number of checks to pay for the school year. Please see example below:**

#### **FORMULA TO CALCULATE BIWEEKLY STANDARD GROSS**

- Daily Rate = Hourly rate x Number of hours per day
- Annual Base Salary = Daily rate x Number of days in work schedule
- Standard Biweekly Gross Pay = Annual Base Salary / 26 biweekly payments

#### **EXAMPLE FOR A PARAPROFESSIONAL EMPLOYEE WHO STARTED THE FIRST DAY OF THE WORK SCHEDULE**

- Hourly Rate = \$11.00
- Days in work schedule = 179
- Daily Rate = \$11.00 x 8 hrs = **\$88.00**
- Annual Base Salary = \$88.00 x 179 days = **\$15,752**
- Biweekly Gross Pay = \$15,752 / 26 biweekly payments = **\$605.85 standard gross** per check

#### **LATE / MID-YEAR HIRES**

Annual salary and gross pay will be adjusted based on hire date, actual work days remaining in the work schedule and payments remaining for the specific school year.

#### **EXAMPLE FOR A PARAPROFESSIONAL EMPLOYEE WHO STARTED 12/5/2019 (Late hire with 18 checks left)**

- Hourly Rate = \$11.00
- Days remaining to work in school year = 105
- Daily Rate = \$11.00 x 8 hrs = **\$88.00**
- Annual Base Salary = \$88.00 x 105 days = **\$9,240.00**
- Biweekly Gross Pay = \$9,240 / 18 biweekly payments = **\$513.33 standard gross** per check

NOTE: The above examples are for illustration purposes only and do not factor in any deductions or other benefits selected by individual employees.

*If you have questions regarding proration, please contact the Payroll Department at 407-0186.*