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**S.B. 35 - Differentiated Pay for Teachers**

**Fiscal Note**

2008 General Session  
State of Utah

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**State Impact**

Enactment of this bill would appropriate \$7,000,000 from the Uniform School Fund to the State Board of Education to supplement the salary of qualifying math and science teachers outlined in the bill. Estimates indicate that 1,443 FTE educators may qualify for the salary supplement provided in the bill. The cost to provide a \$5,000 annual salary supplement to each teacher equals \$6,212 per FTE to cover the \$5,000 gross salary itself plus salary driven employer paid benefits such as retirement, Social Security, Medicare, and Worker's Compensation. Therefore, the cost to fully implement the provisions of this bill is estimated at \$8,964,000 per year.

	<u>FY 2008</u> <u>Approp.</u>	<u>FY 2009</u> <u>Approp.</u>	<u>FY 2010</u> <u>Approp.</u>	<u>FY 2008</u> <u>Revenue</u>	<u>FY 2009</u> <u>Revenue</u>	<u>FY 2010</u> <u>Revenue</u>
Uniform School Fund	\$0	\$8,964,000	\$8,964,000	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$8,964,000</b>	<b>\$8,964,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**Individual, Business and/or Local Impact**

Enactment of this bill will benefit educators that qualify for the salary supplement outlined in the bill.

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