

H.B. 233

TEACHER SALARY SUPPLEMENT REVISIONS

Representative **Eric K. Hutchings** proposes the following amendments:

1. *Page 1, Lines 13 through 16:*

13 This bill:
14 { ~~removes the teacher salary supplement from compensation calculations for~~
15 ~~retirement purposes;~~ }
16 ▶ defines terms;

2. *Page 2, Lines 30 through 34:*

30 AMENDS:
31 { ~~49-12-102, as last amended by Laws of Utah 2017, Chapter 325~~
32 ~~49-13-102, as last amended by Laws of Utah 2017, Chapter 325~~
33 ~~49-22-102, as last amended by Laws of Utah 2017, Chapter 325;~~ }
34 53F-2-504, as renumbered and amended by Laws of Utah 2018, Chapter 2

3. *Page 2, Line 36 through Page 13, Line 378:*

36 *Be it enacted by the Legislature of the state of Utah:*
37 { ~~Section 1. Section 49-12-102 is amended to read:~~
38 ~~49-12-102. Definitions:~~
39 ~~As used in this chapter:~~
40 ~~(1) "Benefits normally provided":~~
41 ~~(a) means a benefit offered by an employer, including:~~
42 ~~(i) a leave benefit of any kind;~~
43 ~~(ii) insurance coverage of any kind if the employer pays some or all of the premium for~~
44 ~~the coverage;~~
45 ~~(iii) employer contributions to a health savings account, health reimbursement account,~~
46 ~~health reimbursement arrangement, or medical expense reimbursement plan; and~~
47 ~~(iv) a retirement benefit of any kind if the employer pays some or all of the cost of the~~
48 ~~benefit; and~~
49 ~~(b) does not include:~~
50 ~~(i) a payment for social security;~~
51 ~~(ii) workers' compensation insurance;~~
52 ~~(iii) unemployment insurance;~~
53 ~~(iv) a payment for Medicare;~~

54 ~~—— (v) a payment or insurance required by federal or state law that is similar to a payment~~
55 ~~or insurance listed in Subsection (1)(b)(i), (ii), (iii), or (iv);~~
56 ~~—— (vi) any other benefit that state or federal law requires an employer to provide an~~
57 ~~employee who would not otherwise be eligible to receive the benefit; or~~
58 ~~—— (vii) any benefit that an employer provides an employee in order to avoid a penalty or~~
59 ~~tax under the Patient Protection and Affordable Care Act, Pub. L. No. 111-148 and the Health~~
60 ~~Care Education Reconciliation Act of 2010, Pub. L. No. 111-152, and related federal~~
61 ~~regulations, including a penalty imposed by Internal Revenue Code, Section 4980H.~~
62 ~~—— (2) (a) "Compensation" means, except as provided in Subsection (2)(c), the total~~
63 ~~amount of payments made by a participating employer to a member of this system for services~~
64 ~~rendered to the participating employer, including:~~
65 ~~—— (i) bonuses;~~
66 ~~—— (ii) cost-of-living adjustments;~~
67 ~~—— (iii) other payments currently includable in gross income and that are subject to social~~
68 ~~security deductions, including any payments in excess of the maximum amount subject to~~
69 ~~deduction under social security law;~~
70 ~~—— (iv) amounts that the member authorizes to be deducted or reduced for salary deferral~~
71 ~~or other benefits authorized by federal law; and~~
72 ~~—— (v) member contributions.~~
73 ~~—— (b) "Compensation" for purposes of this chapter may not exceed the amount allowed~~
74 ~~under Internal Revenue Code, Section 401(a)(17):~~
75 ~~—— (c) "Compensation" does not include:~~
76 ~~—— (i) the monetary value of remuneration paid in kind, including a residence or use of~~
77 ~~equipment;~~
78 ~~—— (ii) the cost of any employment benefits paid for by the participating employer;~~
79 ~~—— (iii) compensation paid to a temporary employee, an exempt employee, or an employee~~
80 ~~otherwise ineligible for service credit;~~
81 ~~—— (iv) any payments upon termination, including accumulated vacation, sick leave~~
82 ~~payments, severance payments, compensatory time payments, or any other special payments;~~
83 ~~—— (v) any allowances or payments to a member for costs or expenses paid by the~~
84 ~~participating employer, including automobile costs, uniform costs, travel costs, tuition costs,~~
85 ~~housing costs, insurance costs, equipment costs, and dependent care costs; or~~
86 ~~—— (vi) a teacher salary supplement described in Section 53F-2-504 or bonus described in~~
87 ~~Section [53A-17a-173] 53F-2-513.~~
88 ~~—— (d) The executive director may determine if a payment not listed under this Subsection~~
89 ~~(2) falls within the definition of compensation.~~
90 ~~—— (3) "Final average salary" means the amount calculated by averaging the highest five~~
91 ~~years of annual compensation preceding retirement subject to Subsections (3)(a), (b), (c), (d),~~
92 ~~and (e):~~
93 ~~—— (a) Except as provided in Subsection (3)(b), the percentage increase in annual~~

94 compensation in any one of the years used may not exceed the previous year's compensation by
95 more than 10% plus a cost-of-living adjustment equal to the decrease in the purchasing power
96 of the dollar during the previous year, as measured by a United States Bureau of Labor
97 Statistics Consumer Price Index average as determined by the board.

98 ~~—— (b) In cases where the participating employer provides acceptable documentation to the
99 office, the limitation in Subsection (3)(a) may be exceeded if:~~

100 ~~—— (i) the member has transferred from another agency; or~~
101 ~~—— (ii) the member has been promoted to a new position.~~

102 ~~—— (c) If the member retires more than six months from the date of termination of
103 employment, the member is considered to have been in service at the member's last rate of pay
104 from the date of the termination of employment to the effective date of retirement for purposes
105 of computing the member's final average salary only.~~

106 ~~—— (d) If the member has less than five years of service credit in this system, final average
107 salary means the average annual compensation paid to the member during the full period of
108 service credit.~~

109 ~~—— (e) The annual compensation used to calculate final average salary shall be based on:~~

110 ~~—— (i) a calendar year for a member employed by a participating employer that is not an
111 educational institution; or~~

112 ~~—— (ii) a contract year for a member employed by an educational institution.~~

113 ~~—— (4) "Participating employer" means an employer which meets the participation
114 requirements of Sections 49-12-201 and 49-12-202.~~

115 ~~—— (5) (a) "Regular full-time employee" means an employee whose term of employment
116 for a participating employer contemplates continued employment during a fiscal or calendar
117 year and whose employment normally requires an average of 20 hours or more per week,
118 except as modified by the board, and who receives benefits normally provided by the
119 participating employer.~~

120 ~~—— (b) "Regular full-time employee" includes:~~

121 ~~—— (i) a teacher whose term of employment for a participating employer contemplates
122 continued employment during a school year and who teaches half-time or more;~~

123 ~~—— (ii) a classified school employee:~~

124 ~~—— (A) who is hired before July 1, 2013; and~~

125 ~~—— (B) whose employment normally requires an average of 20 hours per week or more for
126 a participating employer, regardless of benefits provided;~~

127 ~~—— (iii) an officer, elective or appointive, who earns \$500 or more per month, indexed as
128 of January 1, 1990, as provided in Section 49-12-407;~~

129 ~~—— (iv) a faculty member or employee of an institution of higher education who is
130 considered full-time by that institution of higher education; and~~

131 ~~—— (v) an individual who otherwise meets the definition of this Subsection (5) who
132 performs services for a participating employer through a professional employer organization or
133 similar arrangement.~~

134 ~~———— (c) "Regular full-time employee" does not include a classified school employee:~~
135 ~~———— (i) (A) who is hired on or after July 1, 2013; and~~
136 ~~———— (B) who does not receive benefits normally provided by the participating employer~~
137 ~~even if the employment normally requires an average of 20 hours per week or more for a~~
138 ~~participating employer;~~
139 ~~———— (ii) (A) who is hired before July 1, 2013;~~
140 ~~———— (B) who did not qualify as a regular full-time employee before July 1, 2013;~~
141 ~~———— (C) who does not receive benefits normally provided by the participating employer;~~
142 ~~and~~
143 ~~———— (D) whose employment hours are increased on or after July 1, 2013, to require an~~
144 ~~average of 20 hours per week or more for a participating employer; or~~
145 ~~———— (iii) who is a person working on a contract:~~
146 ~~———— (A) for the purposes of vocational rehabilitation and the employment and training of~~
147 ~~people with significant disabilities; and~~
148 ~~———— (B) that has been set aside from procurement requirements by the state pursuant to~~
149 ~~Section 63G-6a-805 or the federal government pursuant to 41 U.S.C. Sec. 8501 et seq.~~
150 ~~———— (6) "System" means the Public Employees' Contributory Retirement System created~~
151 ~~under this chapter.~~
152 ~~———— (7) "Years of service credit" means:~~
153 ~~———— (a) a period consisting of 12 full months as determined by the board;~~
154 ~~———— (b) a period determined by the board, whether consecutive or not, during which a~~
155 ~~regular full-time employee performed services for a participating employer, including any time~~
156 ~~the regular full-time employee was absent on a paid leave of absence granted by a participating~~
157 ~~employer or was absent in the service of the United States government on military duty as~~
158 ~~provided by this chapter; or~~
159 ~~———— (c) the regular school year consisting of not less than eight months of full-time service~~
160 ~~for a regular full-time employee of an educational institution.~~
161 ~~———— Section 2. Section 49-13-102 is amended to read:~~
162 ~~———— 49-13-102. Definitions:~~
163 ~~———— As used in this chapter:~~
164 ~~———— (1) "Benefits normally provided" has the same meaning as defined in Section~~
165 ~~49-12-102.~~
166 ~~———— (2) (a) Except as provided in Subsection (2)(c), "compensation" means the total~~
167 ~~amount of payments made by a participating employer to a member of this system for services~~
168 ~~rendered to the participating employer, including:~~
169 ~~———— (i) bonuses;~~
170 ~~———— (ii) cost-of-living adjustments;~~
171 ~~———— (iii) other payments currently includable in gross income and that are subject to social~~
172 ~~security deductions, including any payments in excess of the maximum amount subject to~~
173 ~~deduction under social security law; and~~

174 ~~—— (iv) amounts that the member authorizes to be deducted or reduced for salary deferral~~
175 ~~or other benefits authorized by federal law.~~

176 ~~—— (b) "Compensation" for purposes of this chapter may not exceed the amount allowed~~
177 ~~under Internal Revenue Code, Section 401(a)(17).~~

178 ~~—— (c) "Compensation" does not include:~~

179 ~~—— (i) the monetary value of remuneration paid in kind, including a residence or use of~~
180 ~~equipment;~~

181 ~~—— (ii) the cost of any employment benefits paid for by the participating employer;~~

182 ~~—— (iii) compensation paid to a temporary employee, an exempt employee, or an employee~~
183 ~~otherwise ineligible for service credit;~~

184 ~~—— (iv) any payments upon termination, including accumulated vacation, sick leave~~
185 ~~payments, severance payments, compensatory time payments, or any other special payments;~~

186 ~~—— (v) any allowances or payments to a member for costs or expenses paid by the~~
187 ~~participating employer, including automobile costs, uniform costs, travel costs, tuition costs,~~
188 ~~housing costs, insurance costs, equipment costs, and dependent care costs; or~~

189 ~~—— (vi) a teacher salary supplement described in Section 53F-2-504 or bonus described in~~
190 ~~Section [53A-17a-173] 53F-2-513.~~

191 ~~—— (d) The executive director may determine if a payment not listed under this Subsection~~
192 ~~(2) falls within the definition of compensation.~~

193 ~~—— (3) "Final average salary" means the amount calculated by averaging the highest three~~
194 ~~years of annual compensation preceding retirement subject to Subsections (3)(a), (b), (c), and~~
195 ~~(d):~~

196 ~~—— (a) Except as provided in Subsection (3)(b), the percentage increase in annual~~
197 ~~compensation in any one of the years used may not exceed the previous year's compensation by~~
198 ~~more than 10% plus a cost-of-living adjustment equal to the decrease in the purchasing power~~
199 ~~of the dollar during the previous year, as measured by a United States Bureau of Labor~~
200 ~~Statistics Consumer Price Index average as determined by the board.~~

201 ~~—— (b) In cases where the participating employer provides acceptable documentation to the~~
202 ~~office, the limitation in Subsection (3)(a) may be exceeded if:~~

203 ~~—— (i) the member has transferred from another agency; or~~

204 ~~—— (ii) the member has been promoted to a new position.~~

205 ~~—— (c) If the member retires more than six months from the date of termination of~~
206 ~~employment and for purposes of computing the member's final average salary only, the~~
207 ~~member is considered to have been in service at the member's last rate of pay from the date of~~
208 ~~the termination of employment to the effective date of retirement.~~

209 ~~—— (d) The annual compensation used to calculate final average salary shall be based on:~~

210 ~~—— (i) a calendar year for a member employed by a participating employer that is not an~~
211 ~~educational institution; or~~

212 ~~—— (ii) a contract year for a member employed by an educational institution.~~

213 ~~—— (4) "Participating employer" means an employer which meets the participation~~

214 requirements of Sections ~~49-13-201 and 49-13-202~~;

215 ~~———— (5) (a) "Regular full-time employee" means an employee whose term of employment~~
216 ~~for a participating employer contemplates continued employment during a fiscal or calendar~~
217 ~~year and whose employment normally requires an average of 20 hours or more per week,~~
218 ~~except as modified by the board, and who receives benefits normally provided by the~~
219 ~~participating employer;~~

220 ~~———— (b) "Regular full-time employee" includes:~~

221 ~~———— (i) a teacher whose term of employment for a participating employer contemplates~~
222 ~~continued employment during a school year and who teaches half time or more;~~

223 ~~———— (ii) a classified school employee:~~

224 ~~———— (A) who is hired before July 1, 2013; and~~

225 ~~———— (B) whose employment normally requires an average of 20 hours per week or more for~~
226 ~~a participating employer, regardless of benefits provided;~~

227 ~~———— (iii) an officer, elective or appointive, who earns \$500 or more per month, indexed as~~
228 ~~of January 1, 1990, as provided in Section 49-13-407;~~

229 ~~———— (iv) a faculty member or employee of an institution of higher education who is~~
230 ~~considered full time by that institution of higher education; and~~

231 ~~———— (v) an individual who otherwise meets the definition of this Subsection (5) who~~
232 ~~performs services for a participating employer through a professional employer organization or~~
233 ~~similar arrangement;~~

234 ~~———— (c) "Regular full-time employee" does not include a classified school employee:~~

235 ~~———— (i) (A) who is hired on or after July 1, 2013; and~~

236 ~~———— (B) who does not receive benefits normally provided by the participating employer~~
237 ~~even if the employment normally requires an average of 20 hours per week or more for a~~
238 ~~participating employer;~~

239 ~~———— (ii) (A) who is hired before July 1, 2013;~~

240 ~~———— (B) who did not qualify as a regular full-time employee before July 1, 2013;~~

241 ~~———— (C) who does not receive benefits normally provided by the participating employer;~~
242 ~~and~~

243 ~~———— (D) whose employment hours are increased on or after July 1, 2013, to require an~~
244 ~~average of 20 hours per week or more for a participating employer; or~~

245 ~~———— (iii) who is a person working on a contract:~~

246 ~~———— (A) for the purposes of vocational rehabilitation and the employment and training of~~
247 ~~people with significant disabilities; and~~

248 ~~———— (B) that has been set aside from procurement requirements by the state pursuant to~~
249 ~~Section 63G-6a-805 or the federal government pursuant to 41 U.S.C. Sec. 8501 et seq.~~

250 ~~———— (6) "System" means the Public Employees' Noncontributory Retirement System;~~

251 ~~———— (7) "Years of service credit" means:~~

252 ~~———— (a) a period consisting of 12 full months as determined by the board;~~

253 ~~———— (b) a period determined by the board, whether consecutive or not, during which a~~

254 regular full-time employee performed services for a participating employer, including any time
255 the regular full-time employee was absent on a paid leave of absence granted by a participating
256 employer or was absent in the service of the United States government on military duty as
257 provided by this chapter; or
258 ~~———— (c) the regular school year consisting of not less than eight months of full-time service~~
259 ~~for a regular full-time employee of an educational institution.~~
260 ~~———— Section 3. Section 49-22-102 is amended to read:~~
261 ~~———— 49-22-102. Definitions:~~
262 ~~———— As used in this chapter:~~
263 ~~———— (1) "Benefits normally provided" has the same meaning as defined in Section~~
264 ~~49-12-102.~~
265 ~~———— (2) (a) "Compensation" means, except as provided in Subsection (2)(c), the total~~
266 ~~amount of payments made by a participating employer to a member of this system for services~~
267 ~~rendered to the participating employer, including:~~
268 ~~———— (i) bonuses;~~
269 ~~———— (ii) cost-of-living adjustments;~~
270 ~~———— (iii) other payments currently includable in gross income and that are subject to social~~
271 ~~security deductions, including any payments in excess of the maximum amount subject to~~
272 ~~deduction under social security law;~~
273 ~~———— (iv) amounts that the member authorizes to be deducted or reduced for salary deferral~~
274 ~~or other benefits authorized by federal law; and~~
275 ~~———— (v) member contributions.~~
276 ~~———— (b) "Compensation" for purposes of this chapter may not exceed the amount allowed~~
277 ~~under Internal Revenue Code, Section 401(a)(17).~~
278 ~~———— (c) "Compensation" does not include:~~
279 ~~———— (i) the monetary value of remuneration paid in kind, including a residence or use of~~
280 ~~equipment;~~
281 ~~———— (ii) the cost of any employment benefits paid for by the participating employer;~~
282 ~~———— (iii) compensation paid to a temporary employee or an employee otherwise ineligible~~
283 ~~for service credit;~~
284 ~~———— (iv) any payments upon termination, including accumulated vacation, sick leave~~
285 ~~payments, severance payments, compensatory time payments, or any other special payments;~~
286 ~~———— (v) any allowances or payments to a member for costs or expenses paid by the~~
287 ~~participating employer, including automobile costs, uniform costs, travel costs, tuition costs,~~
288 ~~housing costs, insurance costs, equipment costs, and dependent care costs; or~~
289 ~~———— (vi) a teacher salary supplement described in Section 53F-2-504 or bonus described in~~
290 ~~Section [53A-17a-173] 53F-2-513.~~
291 ~~———— (d) The executive director may determine if a payment not listed under this Subsection~~
292 ~~(2) falls within the definition of compensation.~~
293 ~~———— (3) "Corresponding Tier I system" means the system or plan that would have covered~~

294 the member if the member had initially entered employment before July 1, 2011.

295 ~~———— (4) "Final average salary" means the amount calculated by averaging the highest five~~

296 ~~years of annual compensation preceding retirement subject to Subsections (4)(a), (b), (c), (d),~~

297 ~~and (e):~~

298 ~~———— (a) Except as provided in Subsection (4)(b), the percentage increase in annual~~

299 ~~compensation in any one of the years used may not exceed the previous year's compensation by~~

300 ~~more than 10% plus a cost-of-living adjustment equal to the decrease in the purchasing power~~

301 ~~of the dollar during the previous year, as measured by a United States Bureau of Labor~~

302 ~~Statistics Consumer Price Index average as determined by the board:~~

303 ~~———— (b) In cases where the participating employer provides acceptable documentation to the~~

304 ~~office, the limitation in Subsection (4)(a) may be exceeded if:~~

305 ~~———— (i) the member has transferred from another agency; or~~

306 ~~———— (ii) the member has been promoted to a new position.~~

307 ~~———— (c) If the member retires more than six months from the date of termination of~~

308 ~~employment, the member is considered to have been in service at the member's last rate of pay~~

309 ~~from the date of the termination of employment to the effective date of retirement for purposes~~

310 ~~of computing the member's final average salary only.~~

311 ~~———— (d) If the member has less than five years of service credit in this system, final average~~

312 ~~salary means the average annual compensation paid to the member during the full period of~~

313 ~~service credit.~~

314 ~~———— (e) The annual compensation used to calculate final average salary shall be based on:~~

315 ~~———— (i) a calendar year for a member employed by a participating employer that is not an~~

316 ~~educational institution; or~~

317 ~~———— (ii) a contract year for a member employed by an educational institution.~~

318 ~~———— (5) "Participating employer" means an employer which meets the participation~~

319 ~~requirements of:~~

320 ~~———— (a) Sections 49-12-201 and 49-12-202;~~

321 ~~———— (b) Sections 49-13-201 and 49-13-202;~~

322 ~~———— (c) Section 49-19-201; or~~

323 ~~———— (d) Section 49-22-201 or 49-22-202.~~

324 ~~———— (6) (a) "Regular full-time employee" means an employee whose term of employment~~

325 ~~for a participating employer contemplates continued employment during a fiscal or calendar~~

326 ~~year and whose employment normally requires an average of 20 hours or more per week,~~

327 ~~except as modified by the board, and who receives benefits normally provided by the~~

328 ~~participating employer:~~

329 ~~———— (b) "Regular full-time employee" includes:~~

330 ~~———— (i) a teacher whose term of employment for a participating employer contemplates~~

331 ~~continued employment during a school year and who teaches half time or more;~~

332 ~~———— (ii) a classified school employee:~~

333 ~~———— (A) who is hired before July 1, 2013; and~~

334 ~~———— (B) whose employment normally requires an average of 20 hours per week or more for~~
335 ~~a participating employer, regardless of benefits provided;~~
336 ~~———— (iii) an appointive officer whose appointed position is full time as certified by the~~
337 ~~participating employer;~~
338 ~~———— (iv) the governor, the lieutenant governor, the state auditor, the state treasurer, the~~
339 ~~attorney general, and a state legislator;~~
340 ~~———— (v) an elected official not included under Subsection (6)(b)(iv) whose elected position~~
341 ~~is full time as certified by the participating employer;~~
342 ~~———— (vi) a faculty member or employee of an institution of higher education who is~~
343 ~~considered full time by that institution of higher education; and~~
344 ~~———— (vii) an individual who otherwise meets the definition of this Subsection (6) who~~
345 ~~performs services for a participating employer through a professional employer organization or~~
346 ~~similar arrangement.~~
347 ~~———— (c) "Regular full-time employee" does not include:~~
348 ~~———— (i) a firefighter service employee as defined in Section 49-23-102;~~
349 ~~———— (ii) a public safety service employee as defined in Section 49-23-102;~~
350 ~~———— (iii) a classified school employee:~~
351 ~~———— (A) who is hired on or after July 1, 2013; and~~
352 ~~———— (B) who does not receive benefits normally provided by the participating employer~~
353 ~~even if the employment normally requires an average of 20 hours per week or more for a~~
354 ~~participating employer;~~
355 ~~———— (iv) a classified school employee:~~
356 ~~———— (A) who is hired before July 1, 2013;~~
357 ~~———— (B) who did not qualify as a regular full-time employee before July 1, 2013;~~
358 ~~———— (C) who does not receive benefits normally provided by the participating employer;~~
359 ~~and~~
360 ~~———— (D) whose employment hours are increased on or after July 1, 2013, to require an~~
361 ~~average of 20 hours per week or more for a participating employer; or~~
362 ~~———— (E) who is a person working on a contract;~~
363 ~~———— (F) for the purposes of vocational rehabilitation and the employment and training of~~
364 ~~people with significant disabilities; and~~
365 ~~———— (H) that has been set aside from procurement requirements by the state pursuant to~~
366 ~~Section 63G-6a-805 or the federal government pursuant to 41 U.S.C. Sec. 8501 et seq.~~
367 ~~———— (7) "System" means the New Public Employees' Tier II Contributory Retirement~~
368 ~~System created under this chapter.~~
369 ~~———— (8) "Years of service credit" means:~~
370 ~~———— (a) a period consisting of 12 full months as determined by the board;~~
371 ~~———— (b) a period determined by the board, whether consecutive or not, during which a~~
372 ~~regular full-time employee performed services for a participating employer, including any time~~
373 ~~the regular full-time employee was absent on a paid leave of absence granted by a participating~~

374 ~~employer or was absent in the service of the United States government on military duty as~~
375 ~~provided by this chapter; or~~
376 ~~—— (c) the regular school year consisting of not less than eight months of full-time service~~
377 ~~for a regular full-time employee of an educational institution. }~~

378 Section 4. Section **53F-2-504** is amended to read:

4. *Page 15, Lines 450 through 458:*

450 (b) Money appropriated for the Teacher Salary Supplement Program shall include
451 money for the following employer-paid benefits:
452 (i) ~~{except as provided in Subsection (2)(c),}~~ retirement;
453 (ii) workers' compensation;
454 (iii) Social Security; and
455 (iv) Medicare.
456 ~~{(c) A salary supplement awarded on or after July 1, 2018, is not included in an eligible~~
457 ~~teacher's compensation as defined in Section 49-12-102, 49-13-102, or 49-22-102. }~~
458 (3) (a) [(†)] The annual salary supplement for an eligible teacher who is assigned full

5. *Page 19, Lines 559 through 560:*

559 teacher.
560 (b) {†} The {†} ~~{Except as provided in Subsection (2)(c), the}~~ salary supplement is
part of the