

Annualized Pay Rates

This document provides information about annualized pay rates pursuant to Education Code section 22104.8. Specific citations to the Education Code (EDC) and California Code of Regulations (5 CCR) are provided where applicable.

Questions? Contact EmployerTraining@CalSTRS.com or send a secure message in the Secure Employer Website. Please include supporting documentation for review.

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What is an annualized pay rate?

An annualized pay rate is the salary a person could earn during a school term for an assignment if creditable service was performed for that assignment on a full-time basis. A school term is defined as a minimum period of 35 weeks that begins on the first day and ends on the last day creditable service is required to be performed by a member employed on a full-time basis (EDC 22168.5).

The annualized pay rate cannot be based on less than the applicable full-time minimum standard for the class of employees (it can be more if the school term is longer than the minimum standard). For more information, see the [Class of Employees](#) job aid available at employersupport.calstrs.com.

Full-Time Minimum Standards for Community College Districts (EDC 22138.5)

Position	Days	Hours
Program managers and administrators	190	1,520
Administrators at the district office	215	1,720
Instructors working on a part-time basis	N/A	525
Instructors in adult education programs	N/A	875
Counselors, librarians & all other employees not specified	175	1,050

Full-Time Minimum Standard for All Other Employers (EDC 22138.5)

Position	Days	Hours
Principals, program managers and administrators at the district	190	1,520
Administrators at the county office	215	1,720
Teachers in adult education programs	N/A	1,050
All other employees not specified	175	1,050

Where do I report the annualized pay rate?

Contribution File format users report the annualized pay rate in the Annualized Pay Rate field. The system derives the annualized pay rate for F496 File format users by multiplying the value reported in the Pay Rate field by the monthly factor associated with the reported Pay Code.

What is the annualized pay rate for part-time assignments?

If an assignment is not performed on a full-time basis and/or no full-time equivalent exists, you can use the full-time minimum standard to calculate an annualized pay rate based on the hourly or daily pay rate.

Example: Calculating Annualized Pay Rate based on Hourly Rate

A school district has a part-time curriculum development position with an hourly pay rate of \$30. The district may use the full-time minimum standard of 1,050 hours as the full-time equivalent, which would establish an annualized pay rate of \$31,500.

Example: Calculating Annualized Pay Rate based on Daily Rate

A community college district has a part-time counselor position with a daily pay rate of \$250. The district may use the full-time minimum standard of 175 days as the full-time equivalent, which would establish an annualized pay rate of \$43,750.

What is the annualized pay rate for outgrowth?

Contribution File format users do not report an annualized pay rate for outgrowth. The system will assign any compensation reported as outgrowth with the lowest annualized pay rate of the other creditable service activities performed by the employee for the same employer in the same fiscal year.

F496 File format users must report outgrowth using the lowest annualized pay rate of the other creditable service activities performed by the employee for the same employer in the same fiscal year.

Example: Reporting annualized pay rate for outgrowth on F496 File format

An employee works a full-time teaching position at a school district, in the 2019-20 fiscal year with an annualized pay rate of \$50,000. The employee also works a part-time curriculum review position for the same school district, in the 2019-20 fiscal year with an annualized pay rate of \$15,000. The employee is also the Robotics Club Advisor (an outgrowth activity) for the same school district, in the 2019-20 fiscal year. The Robotics Club Advisor earnings should be reported with the annualized pay rate of \$15,000.

What is the annualized pay rate for special pay?

Contribution File format users must associate special pay with a salary position by reporting the annualized pay rate for the salary position for the special pay.

F496 File format users report special pay with Pay Code 0 and matching values in the Pay Rate field should match the value in the Earnings field. This applies unless the compensation is associated with the Reduced Workload Program. For more information, see the [Reduced Workload Program](#) job aid available at employersupport.calstrs.com.