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WISCONSIN EMPLOYMENT RELATIONS COMMISSION

APR 2 1981

BEFORE THE MEDIATOR-ARBITRATOR

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

 *
 In the Matter of the Arbitration Between *
 *
 CUDAHY BOARD OF EDUCATION *
 *
 and *
 *
 CUDAHY EDUCATION ASSOCIATION *
 *

Case XXIV
 No. 26239
 Decision No. 18249-A
 MED/ARB-723
 *
 OPINION and AWARD

APPEARANCES:

For the Employer: Robert W. Mulcahy, Esq.
 Mulcahy & Wherry, Milwaukee

For the Association: James H. Gibson,
 UniServ Director,
 WEAC UniServ Council #10, Milwaukee

BACKGROUND

On May 20, 1980, the Cudahy Board of Education (referred to as the Employer or the Board) filed a petition with the Wisconsin Employment Relations Commission (WERC) requesting that the Commission initiate mediation-arbitration pursuant to Section 111.70(4)(cm)(6) of the Municipal Employment Relations Act to resolve a collective bargaining impasse between the Employer and the Cudahy Education Association (referred to as the Association).

On November 19, 1980, the WERC found that the parties had substantially complied with the procedures set forth in Section 111.70(4)(cm) required prior to the initiation of mediation-arbitration and that an impasse existed within the meaning of Section 111.70(4)(cm) and (6). On December 1, 1980, after the parties notified the WERC that they had selected the undersigned, the WERC appointed the undersigned to serve as mediator-arbitrator to resolve the impasse pursuant to Section 111.70(4)(cm)(6)(b-g). No citizens' petition pursuant to Section 111.70(4)(cm)(6)(b) was filed.

The parties waived the mediation phase of mediation-arbitration. By agreement, the arbitration meeting (hearing) was held on January 9, 1981 in Cudahy, Wisconsin, at which time the parties were given a full opportunity to present evidence and arguments. Briefs and reply briefs were exchanged and filed with the arbitrator.

ISSUES AT IMPASSE

The parties were able to resolve all disputes concerning the successor agreement to their collective bargaining agreement which expired on August 15, 1980 except for two: duration of the contract and the 1980-1981 salary schedule. As to duration, the Board's final offer is for a two year agreement effective August 15, 1980 through August 14, 1982 with reopeners on the 1981-82 salary schedule, 1982-83 school calendar, and two additional issues to be selected by each party for the second year of the agreement. The Association proposes a one year agreement commencing August 15, 1980 to August 14, 1981. As to the salary issue, the Board's final offer is for a 1980-81 salary schedule with a B.A. base of \$12,000 and certain increases in longevity pay; the Association's final offer is for a B.A. base of \$12,460 with longevity pay ranging from \$810 to \$1000. The Board's final salary offer is annexed hereto as Annex "A" and the Association's final offer is annexed hereto as Annex "B".

STATUTORY CRITERIA

In resolving this dispute, the mediator-arbitrator is directed by Section 111.70(4)(cm)(7) to consider and give weight to the following factors:

- a. The lawful authority of the municipal employer.
- b. Stipulations of the parties.
- c. The interests and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement.
- d. Comparison of wages, hours and conditions of employment of the municipal employes involved in the arbitration proceedings with the wages, hours and conditions of employment of other employes performing similar services and with other employes generally in public employment in the same community and in comparable communities and in private employment in the same community and in comparable communities.
- e. The average consumer prices for goods and services, commonly known as the cost-of-living.
- f. The overall compensation presently received by the municipal employees, including direct wage compensation, vacation, holidays and excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.
- g. Changes in any of the foregoing circumstances during the pendency of the arbitration proceedings.
- h. Such other factors, not confined to the foregoing, which are normally or traditionally taken into consideration in the determination of wages, hours and conditions of employment through voluntary collective bargaining, mediation, fact-finding, arbitration or otherwise between the parties, in the public service or in private employment.

POSITIONS OF THE PARTIES

The School Board

The Employer particularly relies upon the following statutory factors to support its salary offer: c (interests and welfare of the public), d (comparison of wages of employees performing similar services in public employment, public employees in the same community, and private sector employees), e (cost of living), and h (other factors).

The Employer begins its case by noting that the parties are separated by a difference of approximately \$223,000 or approximately \$1000 per teacher. The Board calculates its salary offer to be 9.94% (or 10.23% considering total compensation) in contrast to the Association's salary offer calculated by the Board as 14.5% for salary alone (and for total compensation as well). It then points to certain special characteristics of the Cudahy School District which it believes to be relevant in this proceeding: 1) Cudahy is a "true" city school district fiscally dependent upon the Cudahy City Council; 2) Cudahy is one third industrialized and thus has been affected adversely by the machinery and equipment exemption reducing its tax base; 3) an exceedingly large number of Cudahy teachers are tenured (over 200 out of 225); 4) in the past five years, there have been very few layoffs (three part-time teachers and one recalled teacher) and only one non-renewal; and 5) the Cudahy 1979-1980 salary schedule resulted from an arbitration award selecting the Association's final offer which, according to the Employer, included a significant "catch up" component. The Employer emphasizes this last point by further characterizing its 1979-80 salary schedule as "highly competitive" and "outstanding".

The Board prefers to use all Milwaukee County suburban districts for comparables. Indeed, the lack of 1980-1981 teacher settlements in the closest comparable districts requires consideration of this broader base of comparables. It criticizes the salary demand of the Association by pointing out the existing

highly competitive position of Cudahy teachers "far above that dictated by the economic resources of the community". Also when two year (1979-81) wage and compensation totals are compared (with Brown Deer, Elmbrook, Germantown, Nicolet, Menomonee Falls, Wauwatosa, and West Allis), the Board believes its 1980-81 salary offer has strong support. As a final argument in opposition to the Association's salary proposal, the Board criticizes the Association's "average salary" approach whereby it places Cudahy teachers on comparable districts' salary schedules on various grounds. The Board contends that this approach ignores the local reasons for the great variety in existing salary schedule structures among area comparables.

As to the cost of living factor, the Employer reiterates current criticisms of the United States Labor Department's BLS cost of living data contained in its CPI figures. The Board points to statements by certain economists that the CPI exaggerates the inflationary rate for a number of reasons including "ingrained bias" and failure to measure changes in consumer preferences. Instead, the Employer urges consideration of the PCE (personal consumption expenditures). The June 1979-June 1980 increase in the cost of living measured by this approach is 10.5% which, the Board points out, supports its salary position in this proceeding. The Employer then observes that few employees have been able to keep pace with even this approach to cost of living in 1980-81. The Employer's 10% offer herein is clearly adequate, particularly when compared to settlements for private sector and public employees working in the City of Cudahy. (The latter groups include police, firefighters, DPW workers and school district clerical and custodial employees.) This conclusion is further reinforced when one recalls that the 1979-80 Cudahy teacher salary increase contained a "catch up" component and the Board's 1980-1981 final offer maintains this favorable status quo for these bargaining unit employees.

On the duration issue, the Employer notes that since the 1967-1968 school year, there have been 11 collective bargaining agreements with 7 occasions when the parties resorted to statutory impasse procedures. In the interests of sound labor relations and education, the Employer argues on behalf of a two year duration for this collective bargaining agreement with a limited reopener, as proposed in its final offer. It believes that comparability data supports its position. It further notes that many contractual benefits enjoyed by the Association are automatically increased and thus there is no need for additional 1981-82 negotiations. Also, the Employer observes that during this present round of bargaining, of the numerous items proposed, only 5 Association proposals have been agreed upon (including 2 clerical changes). In the Employer's judgment, these facts support a two year duration with limited reopener.

For all the above reasons, the Employer concludes that the Association's final offer should be rejected as excessive as to compensation in that it exceeds both appropriate comparables and the appropriate measure for the cost of living. The Employer expresses a concern that the Association's present strategy in Cudahy (and in other WEAC UniServ Council #10 school districts) may be an abuse of the mediation-arbitration process in that there are no 1980-81 settlements in Council #10 school districts and all Association offers are "excessive" (i.e. in a range between 13.25% to 15%). The School Board concludes that its total package is supported by the statutory criteria and is therefore more reasonable.

The Association

For the Association, the statutory factors relating to similar public employees employed in comparable communities and the cost of living are the primary and critical statutory factors to be considered in this proceeding. The Association favors Arbitrator Frank Zeidler's "hybrid approach" (as enunciated in South Milwaukee School District, MED/ARB-438, 2/80) in the selection of comparable school districts. This approach recognizes three groupings of comparables for the south Milwaukee suburban school districts. Group A, consisting of Cudahy, St. Francis, South Milwaukee, and Oak Creek, is considered the most comparable. The second grouping consists of Group A plus Group B (Franklin, Greenfield, Greendale, and Whitnall) and these are considered regional comparables. The final grouping, Group C, consists of all 18 Milwaukee County suburban school districts and constitutes the general comparables.

In regard to fiscal characteristics of the Cudahy School District as compared to these comparables, the Association summarizes them as follows: Cudahy is a relatively large district with an average effort to support education (measured in terms of taxes and budgeted cost per pupil) and an average ability to support education (measured in terms of state aid and taxable property per pupil).

After these general points have been noted, the Association addresses the duration issue. It cites prior history in the Cudahy School District itself which clearly establishes a one-year pattern; it also cites data from comparables to support its one year contract proposal which would enable the Association to negotiate a broad range of topics for 1981-82. It vigorously objects to the restrictive reopener language proposed by the Employer. The Association believes that limiting so drastically the opportunity to bargain for 1981-82 is particularly inappropriate at this time when there is a special need to negotiate items such as work load for special education teachers and the impact of the Board's recent "evaporation" of two existing contract protections.

On the basic salary schedule dispute, the Association calculates that the value of its salary offer is \$2557 average increase per teacher (or 14.3%). Increases for teachers at the maximum salaries ranges (where a relatively large number of Cudahy teachers are) will be between \$2349 and \$3019 (or 12.5%) under the Association's proposal. This contrasts with the Board's final salary offer which the Association calculates will produce an average teacher increase of \$1751 (or 9.8%). For teachers at maximum salaries, the Board's final offer was calculated by the Association to produce increases between \$1461 and \$1869 (or 7.7%).

In presenting its comparability data, the Association uses several different methods for comparing the "relative value" of one schedule over another. In the eyes of the Association, the most reliable method is based upon placing each Cudahy teacher on the salary schedule of a comparable district and then calculating an average salary from these figures. Thus, the average salary for 1979-80 for a Cudahy teacher using the Cudahy salary schedule is compared with what would have been the average salary of a Cudahy teacher using a comparable school district's salary schedule. Not only does this demonstrate the "mediocre" comparable ranking of the 1979-80 Cudahy schedule, these calculations are used by the Association to determine the "size of the gap" between Cudahy and a comparable district. Other comparability data was presented based upon salary ranking among comparables at nine randomly selected salary schedule steps. The Association also used a cumulative earnings approach. Again the low to mediocre ranking of Cudahy for 1979-80 was pointed out. Thus, the Association rejects the Board's characterization of its 1979-80 salary schedule as one providing "catch up".

The Association notes that one of the main difficulties in presenting comparability data is that there have been few recent settlements (and no awards as of the date of the hearing) for 1980-81 among the appropriate comparables. Settlements in Elmbrook, New Berlin, Nicolet, Glendale and Whitefish Bay were part of multi-year agreements resulting from prior negotiations. Only West Allis, Wauwatosa and Germantown settlements are recent events. Of these, the Association emphasizes West Allis and Wauwatosa because of their greater geographical closeness and believes that the appropriate salary increases in these two districts are 13.6% and 12.5% respectively (in direct contrast to Employer data). The corresponding Germantown salary increase for 1980-81 was 12.1%. Using the West Allis figures, the Association argues that the 1979-80 "size of the gap" between Cudahy teachers using either the Board's final offer or the Association's final offer will continue to increase in 1980-81, although the increase under the Association's offer is relatively small (\$89) in contrast to that produced by the Board's offer herein (\$896). Under the Wauwatosa figures, under the Board's offer the size of the gap will increase by \$432 but decrease under the Association's offer by \$375. In Germantown, the Board's final offer will diminish the gap by \$107 and the Association's offer will diminish the gap by \$700. The Association objects to the Board's introduction, post-hearing, of the Menomonee Falls settlement and the Brown Deer arbitration award without Association consent.

Turning to the cost of living factor, the Association notes that the Milwaukee area CPI-W index has been used traditionally in Cudahy School District bargaining

and it believes there is no reason to change that past practice. For the July 1979-July 1980 period, that figure is 13.7%. Accordingly, the Association's final offer contains only a modest .6% improvement factor. If more current CPI-W figures are used (i.e. 15.1% as of November 1980), then even this "improvement" has been eroded. The Association cites the many uses currently being made of CPI data, including the indexing of many federal benefits. In the eyes of the Association, the CPI continues to be a valid, well-respected, and commonly used measure of cost of living increases.

Looking at local comparability data, the Association notes that Cudahy School District principals and central office administrators received 1980-81 salary increases averaging \$2700, almost \$1000 more than the Board's final offer herein would give to members of this bargaining unit. It rejects Board evidence from the private and public sectors in Cudahy as fragmentary and unreliable.

Thus, the Association concludes that for all the above arguments, its final offer should be selected over that of the School Board's offer in that the Association's offer more adequately satisfies the statutory arbitration criteria.

DISCUSSION

Although there are only two issues at impasse in this proceeding, the parties' differences on both aspects of the dispute are genuine.

Dealing first with the duration issue, the undersigned notes that the Board's position is understandable. The Employer emphasizes the desirability of a two year agreement with limited reopeners as a way to secure greater labor relations stability after two rounds of bargaining which ended in arbitration. The Association vigorously disputes the desirability of the Board's duration proposal at this time. It emphasizes the past pattern in Cudahy and the need for the Association to be able to have the opportunity to negotiate on a broad range of topics of current concern to bargaining unit teachers. If this were the only issue in dispute between these parties in this proceeding, the arbitrator believes that the Association should prevail on this issue, particularly since there is no strong comparability trend supporting the Employer's duration language. In this arbitration, however, it is clear that the more critical area of difference between the parties is the salary schedule issue where the dollar difference between the parties amounts to almost a quarter million dollars. Thus, the outcome of this proceeding will be determined by this arbitrator's decision on the salary schedule dispute.

On the salary issue, certain preliminary comments appear appropriate. First, while there is some disagreement between the parties as to what school districts are to be considered appropriate comparables, it is evident that this aspect of the parties' dispute is one of emphasis. Unlike many other school district disputes involving comparability, the parties herein basically agree that all 18 Milwaukee County suburban school districts provide relevant comparability data. The Association adopts Arbitrator Zeidler's South Milwaukee three groupings approach while the Board uses the general comparability grouping, Group C. The undersigned believes that the Zeidler approach is preferable to analyze relevant data when such data is available. Since little data was available at the time of the hearing, however, the differences between the parties on this point is almost academic. Second, the parties have made various arguments that data coming from some of the comparable school districts within Group C is entitled to greater weight than other Group C data because of greater geographical proximity or size. These distinctions made by both parties herein have been noted but they should not be given much weight since the Zeidler comparability approach has been adopted. It is not inconsistent with the Zeidler approach, however, to distinguish between 1980-81 salaries resulting from current settlements and awards in contrast to 1980-81 settlements and awards resulting from significantly earlier negotiations or arbitration decisions.

Third, in regard to the continuing question of what is the appropriate method under the statute to measure cost of living increases, it is clear that the statute mandates no particular approach. It is also clear that precision in articulating

a solution to this ongoing controversy would be of value to the parties but it is impossible to accomplish at this time. The Association argues that the appropriate measure is the BLS's CPI-W figures from July 1979-July 1980 for the Milwaukee area and that this measure has been historically used in Cudahy teacher negotiations. The School Board criticizes the CPI approach and puts forth the PCE as the more reliable and accurate figure. This arbitrator is not persuaded that sufficient evidence has been presented to substitute the PCE for the CPI in this proceeding. She continues to acknowledge that there are certain significant limitations and difficulties with the CPI approach; however, the CPI continues to be important for the indexing of certain federal and contractual benefits. Thus, this arbitrator will continue to use the CPI figures but with caution until another more reliable and sophisticated measure of cost of living increases has been developed and receives substantial recognition comparable to the recognition presently accorded to the CPI. Applying this approach, the arbitrator believes that the cost of living factor when considered by itself favors the Association's position more than it supports the School Board's offer. Having reached this conclusion, the arbitrator hastens to add that reliable current comparability data deserves greater weight since it already incorporates consideration (albeit indirect and sometimes incomplete) of the cost of living factor.

Next, as to how much weight should be given to specific evidence presented by the parties on the comparability issue, several comments are appropriate. The arbitrator has no general objections to the Association's preferred approach which places Cudahy teachers on the salary schedule of a comparable district to determine what compensation they would have received in that comparable district in comparison to their Cudahy salaries. The Employer argues that this approach ignores local reasons for special features contained in certain salary schedules. This point has some validity but rather than invalidating the Association's preferred approach, the Employer's argument suggests some caution in the use of the Association's data. In the judgment of the undersigned, the Association's preferred comparability approach produces less arbitrary information than the other approaches used by the Association or the Employer.

The problem still remains, however, of finding relevant 1980-81 comparables at a time when few are yet available. Before looking more closely at this issue, the arbitrator must deal with a procedural issue raised by the Association. The Association has vigorously objected to the Employer's use, in its post-hearing brief, of a post-hearing arbitration award in Brown Deer and a recent voluntary settlement in Menomonee Falls also not presented at the hearing, without the express consent of the Association. In addition to these two post hearing events, the arbitrator notes that there have been additional more recent awards in the comparable communities of Greendale (Group B), Greenfield (Group B) and St. Francis (Group A). While it is certainly preferable to have post hearing evidence, even evidence contained in public records or documents, submitted by agreement of the parties, yet the arbitrator believes that it is appropriate under the statute for her to consider in this proceeding the recent arbitration awards issued in Brown Deer, Greenfield, Greendale and St. Francis School Districts for the sole purpose of considering the conclusions or awards in these cases. She believes that such an approach is justified particularly in cases such as this where the most relevant comparability data is not available until after the hearing has been held but before the award is issued and where the results only are used and are a matter of public record.

Having decided that it is proper to consider recent outcomes of arbitrations, particularly for Greendale, Greenfield and St. Francis, the arbitrator concludes that they provide important, indeed crucial guidance in determining the outcome of this salary dispute where there is concern, on the one hand, that the Employer's offer may significantly disadvantage the employees and, on the other hand, that the Association's final offer will produce an unduly high salary schedule. Using the Zeidler approach and considering the evolving body of comparables in Groups A and B, the undersigned is persuaded that the Employer's salary offer is preferable. Consideration of all available Group C comparables (without needing to decide whether the Association's or Employer's interpretation of the West Allis and Wauwatosa recent 1980-81 settlements is more accurate) is consistent with this conclusion.

AWARD

Based upon her consideration of the arguments of the parties, all relevant evidence, and the statutory factors set forth in Section 111.70(4)(cm)(7) of MERA, the arbitrator selects the final offer of the Employer and directs that it be incorporated into a collective bargaining agreement along with all already agreed upon items.

Madison, Wisconsin
March 30, 1981

June Miller Weisberger
Mediator-Arbitrator

BD Final offer

1980-81 CUDAHY SALARY SCHEDULE

STEP	BA	BA+8	BA+15	BA+24	MA	MA+8	MA+15	MA+24	MA+30	Ph.D.
0	12000 (1.00)	12300 (1.025)	12600 (1.05)	12900 (1.075)	13320 (1.11)	13800 (1.15)	14280 (1.19)	14760 (1.23)	15240 (1.27)	16000 (1.35)
1	12600 (1.05)	12900 (1.075)	13200 (1.10)	13500 (1.125)	13920 (1.16)	14400 (1.20)	14880 (1.24)	15360 (1.28)	15840 (1.32)	16800 (1.40)
2	13200 (1.10)	13500 (1.125)	13800 (1.15)	14100 (1.175)	14520 (1.21)	15000 (1.25)	15480 (1.29)	15960 (1.33)	16440 (1.37)	17400 (1.45)
3	13800 (1.15)	14100 (1.175)	14400 (1.20)	14700 (1.225)	15120 (1.26)	15600 (1.30)	16080 (1.34)	16560 (1.38)	17040 (1.42)	18000 (1.50)
4	14520 (1.21)	14820 (1.235)	15120 (1.26)	15420 (1.285)	15840 (1.32)	16320 (1.36)	16800 (1.40)	17280 (1.44)	17760 (1.48)	18720 (1.56)
5	15240 (1.27)	15540 (1.295)	15840 (1.32)	16140 (1.345)	16560 (1.38)	17040 (1.42)	17520 (1.46)	18000 (1.50)	18480 (1.54)	19440 (1.62)
6	15960 (1.33)	16260 (1.355)	16560 (1.38)	16860 (1.405)	17280 (1.44)	17760 (1.48)	18240 (1.52)	18720 (1.56)	19200 (1.60)	20160 (1.68)
7	16680 (1.39)	16980 (1.415)	17280 (1.44)	17580 (1.465)	18000 (1.50)	18480 (1.54)	18960 (1.58)	19440 (1.62)	19920 (1.66)	20880 (1.74)
8	17400 (1.45)	17700 (1.475)	18000 (1.50)	18300 (1.525)	18720 (1.56)	19200 (1.60)	19680 (1.64)	20160 (1.68)	20640 (1.72)	21600 (1.80)
9	18120 (1.51)	18420 (1.535)	18720 (1.56)	19020 (1.585)	19440 (1.62)	19920 (1.66)	20400 (1.70)	20880 (1.74)	21360 (1.78)	22320 (1.86)
10	18840 (1.57)	19140 (1.595)	19440 (1.62)	19740 (1.645)	20160 (1.68)	20640 (1.72)	21120 (1.76)	21600 (1.80)	22080 (1.84)	23040 (1.92)
11	19560 (1.63)	19860 (1.655)	20160 (1.68)	20460 (1.705)	20880 (1.74)	21360 (1.78)	21840 (1.82)	22320 (1.86)	22800 (1.90)	23760 (1.98)
12					21600 (1.80)	22080 (1.84)	22560 (1.88)	23040 (1.92)	23520 (1.96)	24480 (2.04)
13					22320 (1.86)	22800 (1.90)	23280 (1.94)	23760 (1.98)	24240 (2.02)	25200 (2.10)
*	672 487	680 493	687 498	697 505	742 538	756 548	769 557	781 566	794 575	818 593

*Beginning with the second year of placement at the last step of a column a teacher will be paid the amount of 1% of the BA, Step 0, salary in addition to the scheduled salary amount at the last step of the column.

Robert W. Mikulsky
 Received
 JR.

5:05 P.M.
 9/23/80

Annex "A"

CEA FINAL OFFER
1980-1981 CUDAHY SALARY SCHEDULE

STEP	BA	BA+8	BA+15	BA+24	MA	MA+8	MA+15	MA+24	MA+30	Ph.D.
0	12460 (1.00)	12772 (1.025)	13083 (1.05)	13395 (1.075)	13831 (1.11)	14329 (1.15)	14827 (1.19)	15326 (1.23)	15824 (1.27)	16821 (1.35)
1	13083 (1.05)	13395 (1.075)	13706 (1.10)	14018 (1.125)	14454 (1.16)	14952 (1.20)	15450 (1.24)	15949 (1.28)	16447 (1.32)	17444 (1.40)
2	13706 (1.10)	14018 (1.125)	14329 (1.15)	14641 (1.175)	15077 (1.21)	15575 (1.25)	16073 (1.29)	16572 (1.33)	17070 (1.37)	18067 (1.45)
3	14329 (1.15)	14641 (1.175)	14952 (1.20)	15264 (1.225)	15700 (1.26)	16198 (1.30)	16696 (1.34)	17195 (1.38)	17693 (1.42)	18690 (1.50)
4	15077 (1.21)	15389 (1.235)	15700 (1.26)	16012 (1.285)	16448 (1.32)	16946 (1.36)	17444 (1.40)	17943 (1.44)	18441 (1.48)	19438 (1.56)
5	15824 (1.27)	16136 (1.295)	16447 (1.32)	16759 (1.345)	17195 (1.38)	17693 (1.42)	18191 (1.46)	18690 (1.50)	19188 (1.54)	20185 (1.62)
6	16572 (1.33)	16884 (1.355)	17195 (1.38)	17507 (1.405)	17943 (1.44)	18441 (1.48)	18939 (1.52)	19438 (1.56)	19936 (1.60)	20953 (1.68)
7	17319 (1.39)	17631 (1.415)	17942 (1.44)	18254 (1.465)	18690 (1.50)	19188 (1.54)	19686 (1.58)	20185 (1.62)	20683 (1.66)	21680 (1.74)
8	18067 (1.45)	18379 (1.475)	18690 (1.50)	19002 (1.525)	19438 (1.56)	19936 (1.60)	20434 (1.64)	20933 (1.68)	21431 (1.72)	22428 (1.80)
9	18815 (1.51)	19127 (1.535)	19438 (1.56)	19750 (1.585)	20186 (1.62)	20684 (1.66)	21182 (1.70)	21681 (1.74)	22179 (1.78)	23176 (1.86)
10	19562 (1.57)	19874 (1.595)	20185 (1.62)	20497 (1.645)	20933 (1.68)	21431 (1.72)	21921 (1.76)	22428 (1.80)	22926 (1.84)	23923 (1.92)
11	20310 (1.63)	20622 (1.655)	20933 (1.68)	21245 (1.705)	21681 (1.74)	22179 (1.78)	22677 (1.82)	23176 (1.86)	23674 (1.90)	24671 (1.98)
12					22428 (1.80)	22926 (1.84)	23424 (1.88)	23923 (1.92)	24421 (1.96)	25418 (2.04)
13					23176 (1.86)	23674 (1.90)	24172 (1.94)	24671 (1.98)	25169 (2.02)	26166 (2.10)
*	\$810	\$820	\$830	\$840	\$900	\$920	\$935	\$950	\$970	\$1000

*Beginning with the second year of placement at the last step of a column a teacher will be paid the amount indicated in addition to the scheduled salary amount at the last step of the column.

Annex "B"