



Teachers' and School Heads'
Salaries and Allowances
in **Europe**
2014/15

Eurydice – Facts and Figures

*Education and
Training*



Teachers' and School Heads'
Salaries and Allowances
in Europe
2014/15

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CODES

Country codes

| | | | |
|--------------|-------------------------------------|---------------|---------------------------------------|
| EU | European Union | NL | The Netherlands |
| BE | Belgium | AT | Austria |
| BE fr | Belgium – French Community | PL | Poland |
| BE de | Belgium – German-speaking Community | PT | Portugal |
| BE nl | Belgium – Flemish Community | RO | Romania |
| BG | Bulgaria | SI | Slovenia |
| CZ | Czech Republic | SK | Slovakia |
| DK | Denmark | FI | Finland |
| DE | Germany | SE | Sweden |
| EE | Estonia | UK | The United Kingdom |
| IE | Ireland | UK-ENG | England |
| EL | Greece | UK-WLS | Wales |
| ES | Spain | UK-NIR | Northern Ireland |
| FR | France | UK-SCT | Scotland |
| HR | Croatia | | |
| IT | Italy | IS | Iceland |
| CY | Cyprus | LI | Liechtenstein |
| LV | Latvia | ME | Montenegro |
| LT | Lithuania | MK* | former Yugoslav Republic of Macedonia |
| LU | Luxembourg | NO | Norway |
| HU | Hungary | RS | Serbia |
| MT | Malta | TR | Turkey |

* ISO code 3166. Provisional code which does not prejudice in any way the definitive nomenclature for this country, which will be agreed following the conclusion of negotiations currently taking place on this subject at the United Nations (http://www.iso.org/iso/country_codes/iso_3166_code_lists.htm [accessed 25.9.2014]).

Statistical codes

: Data not available

(–) Not applicable

MAIN FINDINGS

- In the majority of countries/regions, **teachers'** minimum annual statutory salary for primary and lower secondary education levels is lower than the per capita Gross Domestic Product (GDP). For upper secondary education, this is also the case in more than half of the countries studied. With regard to maximum gross statutory salaries, they are higher than per capita GDP at all educational levels in most countries.
- In many European countries, in 2014/15 teachers' salaries increased in comparison to 2013/14, with salary reforms and adjustments to the cost of living cited as the main reasons. This comes on the back of salary decreases in many countries in the previous years due to the economic crisis.
- The minimum annual basic statutory salary for **school heads** in primary and lower secondary education is higher than the per capita GDP in most of the countries. The same is true for upper secondary education, where school heads are better remunerated than those at lower education levels, and only a few countries register a minimum salary lower than GDP per capita.
- The difference between the minimum and maximum salaries is usually positively correlated to the number of years' service needed to reach the maximum salary. In some countries such as Hungary (secondary level), Austria and Romania, the difference between the minimum and maximum salaries is larger and many years of service are needed to reach the maximum salary. In other countries such as Denmark, Estonia, Latvia and the United Kingdom (Scotland), the difference between minimum and maximum salaries is smaller and the length of service needed to reach the maximum salary is short.
- In almost all countries, the top level (central/regional) authority responsible for education sets the teachers' basic statutory salaries in public schools. However, in nearly all Nordic countries, local authorities alone or together with top level authorities have this responsibility.
- Almost a third of the countries/regions examined in this report offer salary allowances and complementary payments for the following reasons: further formal qualifications, further Continuing Professional Development (CPD) qualifications, positive performance appraisal or good student results, additional responsibilities, geographical location, teaching pupils with special educational needs or in challenging circumstances, participation in extra-curricular activities and overtime. The two reasons most often cited across Europe are 'additional responsibilities' and 'overtime', while 'further CPD qualifications' and 'positive performance appraisal or good students results' are the least common.
- Salaries in private grant-aided schools generally follow the rules applied in the public sector. In private independent schools, salaries are defined on an individual and contractual basis but always follow national labour legislation/codes of practice.

INTRODUCTION

Evolving expectations towards quality teaching imply that teachers are required to have an increasingly broad range of competences and perform a wider range of tasks than before. Since teaching is no longer seen as the transmission of knowledge only, teachers are expected to engage in a variety of approaches that rely on the facilitation of learning and the co-creation of knowledge with learners. To this end, teachers are expected to use ICT, work in teams, facilitate the integration of children with special education needs (SEN) and contribute to school leadership and management. Similarly, in addition to leading and organising teaching and learning, school heads have to spend a considerable share of their time on managing staff and financial resources ⁽¹⁾. This widening of the skills set creates a challenge for all national education systems: how to attract the most talented people into the teaching profession – people who satisfy all the new requirements and are able to adapt to the changing environment. This is particularly difficult at a time when the education sector is increasingly in competition with the business world to attract the best qualified young graduates.

Salaries and allowances are key elements in the attractiveness of the teaching profession (along with such issues as working conditions, career prospects, professional development opportunities and recognition). They play an important role in drawing people into the teaching profession and in ensuring that serving teachers are satisfied and motivated to continue teaching.

Policies that affect the earnings and career prospects of those employed in the education sector should therefore be an integral part of comprehensive strategies to raise the attractiveness of the teaching profession, both for serving teachers and potential candidates. The Eurydice Network has been collecting and publishing data on teachers' and school heads' salaries since 1995 (on a yearly basis since 2010) to provide updated information on this important issue.

The present report is composed of three parts. Part I presents a comparative analysis based on the data provided by each country. Part II summarises national sheets on teachers' and school heads' remunerations from pre-primary education (ISCED 0) to upper secondary general education (ISCED 3). Finally, Part III outlines the general methodology and definitions used in the data collection.

In the comparative overview, the minimum and maximum statutory salaries in primary and general secondary education are presented in nominal terms, and compared to per capita GDP in each country. Data on salary progression and its relationship to professional experience is then analysed to provide a picture of teachers' career prospects. The following section examines the levels of decision-making responsible for setting teachers' and school heads' statutory salaries in public schools. The different types of allowances available to teachers are also examined, indicating the decision-making levels involved. The last section looks at how decisions regarding salaries are taken in private schools.

⁽¹⁾ See European Commission/EACEA/Eurydice, 2015. The Teaching Profession in Europe: Practices, Perceptions, and Policies. [Online] Available at: https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:The_Teaching_Profession_in_Europe:_Practices,_Perceptions,_and_Policies

For each country/region, the following elements are included in the national data sheets:

- Decision-making levels for setting teachers'/school heads' basic statutory salaries in public schools;
- Salary arrangements in the private sector;
- Minimum and maximum annual gross statutory salaries of full-time fully qualified teachers/school heads in public schools;
- Actual salary levels if available;
- Information on salary increase/decrease in the previous year;
- Salary allowances for teachers/school heads.

Official documents issued by central (top-level) education authorities are the prime sources of information. However, in countries where such official documents do not exist, other documents and agreements which are recognised and accepted by education authorities are used. When data on actual salaries are available on the basis of representative sources such as national administrative registers, statistical databases or sample surveys, the specific source is indicated in each national data sheet concerned.

Amounts are presented in the national currency and in Euros using the exchange rates at the end of the year 2014.

This report covers all EU Member States as well as other European countries participating in the Eurydice Network ⁽²⁾. The reference year for the data collection is the **2014/15 school year** (September 2014-August 2015). Nevertheless, for countries where index-linked changes in salary occur at the beginning or end of the calendar year, the information is provided for the period **January-December 2015** if not indicated otherwise.

⁽²⁾ See page 4 for the full list of countries and their respective codes.

PART I: COMPARATIVE ANALYSIS

| | |
|--|----|
| The minimum statutory salary for teachers in primary and secondary general education is lower than national per capita GDP in the majority of countries | 9 |
| The majority of countries registered an increase in statutory teachers' salaries in 2014/15 | 13 |
| School heads' statutory starting salary is higher than GDP per capita in a majority of countries | 15 |
| The increase in teachers' statutory salaries is positively correlated to career length in almost all countries | 19 |
| Top-level authorities set basic statutory salaries for teachers and school heads in public schools in almost all countries | 21 |
| Almost all European countries pay allowances to teachers | 22 |
| Teachers' salaries in private grant-aided schools are generally subject to the same rules as public schools but private independent schools often set their own salaries | 25 |

The minimum statutory salary for teachers in primary and secondary general education is lower than national per capita GDP in the majority of countries

A teacher's statutory salary is generally based on a salary scale with a number of levels or grades ⁽³⁾. Teachers may move from a lower to a higher level in accordance with a set of criteria such as length of service, merit, further qualifications, etc. However, it should be noted that the basic statutory salary excludes salary allowances and benefits, which may represent a significant proportion of a teacher's salary in some countries (with the exception of France where the statutory salary includes an *indemnité de résidence* and a bonus for tutoring. For the *Professeurs certifiés*, it also includes a bonus for extra teaching time).

In order to compare public expenditure on teacher remuneration across countries, one of the most commonly used indicators is the relationship of the minimum or maximum statutory salaries to the per capita Gross Domestic Product (GDP), an indicator of the standard of living in a country. This relationship can be presented either in percentage (ratio between salary and GDP per capita) or in absolute terms. The second option, used in some sections of this report, helps to clearly identify the order of magnitude of the two variables, which is not apparent under the first.

In almost all countries (apart from Germany (*Länder*), Spain, Cyprus, Portugal, the former Yugoslav Republic of Macedonia, Serbia and Turkey), minimum annual statutory salary levels for primary education are lower than the GDP per capita ⁽⁴⁾. The lowest ratio (teachers' minimum statutory salary/GDP per capita) is recorded in Lithuania (32 %) and Romania (41%), while Germany (*Länder*) (129 %) and Portugal (139 %) are the countries with the highest minimum annual statutory salary in comparison to the GDP per capita. The situation is similar for lower secondary education. In this case, three quarters of countries have a GDP per capita higher than the minimum annual statutory salary.

For upper secondary education, in more than half the countries, the minimum statutory salary is also lower than the GDP per capita. The lowest ratio (teachers' minimum statutory salary/GDP per capita) can be observed in Lithuania (32 %), Latvia (42 %) and Romania (44 %). Conversely, Spain (151 %) and Turkey (159 %) have the highest ratio.

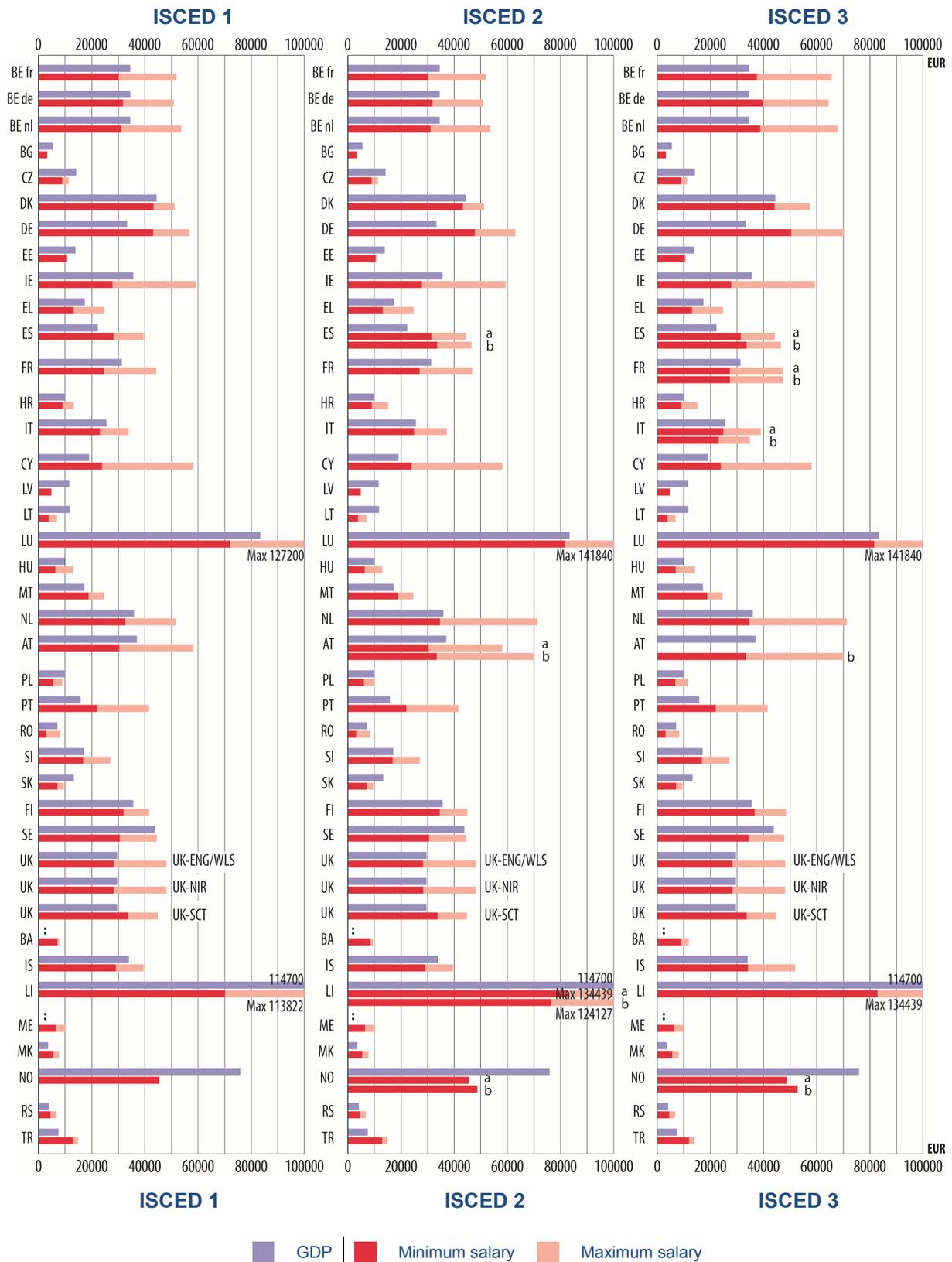
However, when considering the maximum annual statutory salaries for primary, lower secondary and upper secondary levels, the situation is quite different. The maximum statutory salary for teachers at all education levels is higher than per capita GDP in the majority of countries. The highest rate can be seen in Cyprus (306 %, for ISCED 1, 2 and 3), Portugal (263 %, for ISCED 1, 2 and 3), Germany (211 %, for ISCED 3) and Spain (209 % for ISCED 3, *Catedráticos*). In contrast, in the Czech Republic, Estonia, Lithuania and Slovakia, even the maximum statutory salary at all three levels of school education is still lower than per capita GDP (see Data for Figure 1 for details). In Sweden and Iceland, this is the case for ISCED 1 and ISCED 2.

The relationship between the minimum and maximum annual basic statutory salary and the per capita GDP should be seen also in the context of the number of years, or length of service, needed to obtain the maximum salary (see Figure 4).

⁽³⁾ **Teachers' (School Heads) basic statutory salary** is the remuneration awarded to a teacher (school heads), who is a childless, unmarried person, holding the minimum qualifications required to teach (or to manage a school) at a specific level of the education system. The basic salary may vary according to the level of education.

⁽⁴⁾ GDP per capita year of reference 2013.

Figure 1: Minimum and maximum annual basic gross statutory salaries for full-time TEACHERS in general education in public schools compared to per capita GDP at current prices, in EUR, (ISCED 1, 2 and 3), 2014/15



Source: Eurydice.

Data (Figure 1)

Table 1: Minimum and maximum annual basic gross statutory salaries for TEACHERS as % of GDP

| | | BE fr | BE de | BE nl | BG | CZ | DK | DE | EE | IE | EL | ES (a) | ES (b) | FR (a) | FR (b) | HR | |
|---------|-----|--------|--------|----------------|------------|------------|-------|-------|-------|--------|--------|--------|--------|--------|--------|-------|-------|
| ISCED 1 | Min | 87.3 | 92.0 | 90.0 | 59.1 | 62.8 | 97.4 | 129.4 | 74.8 | 78.1 | 75.3 | 126.1 | | 78.6 | | 89.1 | |
| | Max | 150.4 | 147.4 | 155.5 | | 79.7 | 115.3 | 170.6 | 77.4 | 166.7 | 142.3 | 177.9 | | 141.4 | | 131.7 | |
| ISCED 2 | Min | 87.3 | 92.0 | 90.0 | 59.1 | 62.8 | 97.4 | 143.3 | 74.8 | 78.1 | 75.3 | 140.9 | 150.5 | 86.0 | | 89.1 | |
| | Max | 150.4 | 147.4 | 155.5 | | 79.7 | 115.3 | 189.2 | 77.4 | 166.7 | 142.3 | 198.4 | 208.6 | 149.3 | | 150.3 | |
| ISCED 3 | Min | 108.6 | 115.2 | 112.3 | 59.1 | 62.8 | 99.4 | 151.3 | 74.8 | 78.1 | 75.3 | 140.9 | 150.5 | 87.3 | 87.3 | 89.1 | |
| | Max | 190.4 | 186.9 | 196.7 | | 79.7 | 129.2 | 211.0 | 77.4 | 166.7 | 142.3 | 198.4 | 208.6 | 150.7 | 150.8 | 150.3 | |
| | | IT (a) | IT (b) | CY | LV | LT | LU | HU | MT | NL | AT (a) | AT (b) | PL | PT | RO | SI | SK |
| ISCED 1 | Min | 90.0 | | 125.7 | 41.9 | 32.3 | 86.3 | 63.7 | 109.2 | 90.8 | 82.0 | | 52.8 | 139.0 | 41.3 | 98.3 | 53.2 |
| | Max | 132.4 | | 305.8 | | 59.4 | 152.5 | 130.5 | 143.1 | 143.7 | 156.9 | | 88.2 | 262.9 | 116.9 | 158.1 | 72.0 |
| ISCED 2 | Min | 97.1 | | 125.7 | 41.9 | 32.3 | 97.8 | 63.7 | 109.2 | 96.5 | 82.0 | 90.1 | 59.5 | 139.0 | 44.0 | 98.3 | 53.2 |
| | Max | 145.4 | | 305.8 | | 59.4 | 170.1 | 130.5 | 143.1 | 198.6 | 156.9 | 189.1 | 100.5 | 262.9 | 116.9 | 158.1 | 72.0 |
| ISCED 3 | Min | 97.1 | 90.0 | 125.7 | 41.9 | 32.3 | 97.8 | 70.0 | 109.2 | 96.5 | | 90.1 | 67.3 | 139.0 | 44.0 | 98.3 | 53.2 |
| | Max | 152.0 | 136.2 | 305.8 | | 59.4 | 170.1 | 143.6 | 143.1 | 198.6 | | 189.1 | 115.1 | 262.9 | 116.9 | 158.1 | 72.0 |
| | | FI | SE | UK-ENG/ WLS | UK- NIR | UK- SCT | | BA | IS | LI (a) | LI (b) | ME | MK | NO (a) | NO (b) | RS | TR |
| ISCED 1 | Min | 89.8 | 69.7 | 95.5 | 95.5 | 113.8 | | : | 85.5 | 61.1 | | : | 150.5 | 59.9 | | 109.7 | 171.7 |
| | Max | 116.8 | 101.5 | 162.6 | 162.6 | 151.3 | | : | 116.5 | 99.2 | | : | 215.6 | | | 164.2 | 197.7 |
| ISCED 2 | Min | 97.0 | 69.7 | 95.5 | 95.5 | 113.8 | | : | 85.5 | 72.2 | 66.7 | : | 150.5 | 59.9 | 64.2 | 109.7 | 171.7 |
| | Max | 126.2 | 101.5 | 162.6 | 162.6 | 151.3 | | : | 116.5 | 117.2 | 108.2 | : | 215.6 | | | 164.2 | 197.7 |
| ISCED 3 | Min | 102.9 | 78.5 | 95.5 | 95.5 | 113.8 | | : | 100.4 | 72.2 | | : | 157.1 | 64.2 | 69.6 | 109.7 | 159.1 |
| | Max | 136.2 | 109.1 | 162.6 | 162.6 | 151.3 | | : | 152.7 | 117.2 | | : | 225.6 | | | 164.2 | 185.1 |

Source: Eurydice.

Table 2: Minimum and maximum annual basic gross statutory salaries for TEACHERS (in EUR)

| | | BE fr | BE de | BE nl | BG | CZ | DK | DE | EE | IE | EL | ES (a) | ES (b) | FR (a) | FR (b) | HR | |
|---------|-----|--------|--------|----------------|------------|------------|---------|--------|--------|---------|---------|--------|--------|--------|--------|--------|--------|
| ISCED 1 | Min | 30 121 | 31 740 | 31 054 | 3 252 | 8 913 | 43 226 | 43 097 | 10 400 | 27 814 | 13 104 | 28 129 | | 24 595 | | 8 998 | |
| | Max | 51 903 | 50 850 | 53 642 | | 11 314 | 51 195 | 56 811 | 10 756 | 59 359 | 24 756 | 39 673 | | 44 254 | | 13 301 | |
| ISCED 2 | Min | 30 121 | 31 740 | 31 054 | 3 252 | 8 913 | 43 226 | 47 731 | 10 400 | 27 814 | 13 104 | 31 415 | 33 566 | 26 927 | | 8 998 | |
| | Max | 51 903 | 50 850 | 53 642 | | 11 314 | 51 195 | 63 013 | 10 756 | 59 359 | 24 756 | 44 250 | 46 513 | 46 739 | | 15 182 | |
| ISCED 3 | Min | 37 477 | 39 748 | 38 743 | 3 252 | 8 913 | 44 146 | 50 383 | 10 400 | 27 814 | 13 104 | 31 415 | 33 566 | 27 316 | 27 333 | 8 998 | |
| | Max | 65 674 | 64 491 | 67 864 | | 11 314 | 57 378 | 70 277 | 10 756 | 59 359 | 24 756 | 44 250 | 46 513 | 47 167 | 47 185 | 15 182 | |
| | | IT (a) | IT (b) | CY | LV | LT | LU | HU | MT | NL | AT (a) | AT (b) | PL | PT | RO | SI | SK |
| ISCED 1 | Min | 23 048 | | 23 885 | 4 860 | 3 774 | 72 000 | 6 303 | 18 787 | 32 598 | 30 338 | | 5 337 | 21 960 | 2 934 | 16 810 | 7 074 |
| | Max | 33 885 | | 58 107 | | 6 954 | 127 200 | 12 922 | 24 614 | 51 596 | 58 044 | | 8 905 | 41 537 | 8 297 | 27 029 | 9 576 |
| ISCED 2 | Min | 24 846 | | 23 885 | 4 860 | 3 774 | 81 600 | 6 303 | 18 787 | 34 632 | 30 338 | 33 348 | 6 011 | 21 960 | 3 122 | 16 810 | 7 074 |
| | Max | 37 212 | | 58 107 | | 6 954 | 141 840 | 12 922 | 24 614 | 71 305 | 58 044 | 69 958 | 10 154 | 41 537 | 8 297 | 27 029 | 9 576 |
| ISCED 3 | Min | 24 846 | 23 048 | 23 885 | 4 860 | 3 774 | 81 600 | 6 933 | 18 787 | 34 632 | | 33 348 | 6 797 | 21 960 | 3 122 | 16 810 | 7 074 |
| | Max | 38 902 | 34 867 | 58 107 | | 6 954 | 141 840 | 14 212 | 24 614 | 71 305 | | 69 958 | 11 623 | 41 537 | 8 297 | 27 029 | 9 576 |
| | | FI | SE | UK-ENG/ WLS | UK- NIR | UK- SCT | | BA | IS | LI (a) | LI (b) | ME | MK | NO (a) | NO (b) | RS | TR |
| ISCED 1 | Min | 31 978 | 30 533 | 28 274 | 28 273 | 33 682 | | 7 083 | 29 085 | 70 137 | | 6 433 | 5 417 | 45 432 | | 4 498 | 12 875 |
| | Max | 41 590 | 44 459 | 48 140 | 48 138 | 44 790 | | 7 806 | 39 612 | 113 822 | | 10 213 | 7 761 | | | 6 734 | 14 826 |
| ISCED 2 | Min | 34 536 | 30 533 | 28 274 | 28 273 | 33 682 | | 8 428 | 29 085 | 82 835 | 76 490 | 6 433 | 5 417 | 45 432 | 48 717 | 4 498 | 12 875 |
| | Max | 44 917 | 44 459 | 48 140 | 48 138 | 44 790 | | 9 442 | 39 612 | 134 439 | 124 127 | 10 213 | 7 761 | | | 6 734 | 14 826 |
| ISCED 3 | Min | 36 623 | 34 366 | 28 274 | 28 273 | 33 682 | | 8 938 | 34 130 | 82 835 | | 6 433 | 5 654 | 48 717 | 52 831 | 4 498 | 11 934 |
| | Max | 48 487 | 47 780 | 48 140 | 48 138 | 44 790 | | 11 927 | 51 908 | 134 439 | | 10 213 | 8 120 | | | 6 734 | 13 885 |

Source: Eurydice.

Explanatory note (Figure 1)

The **basic gross annual statutory salary** is the amount paid by the employer in a year, including general increases to salary scales, the 13th month and holiday pay (where applicable) but excluding the employers' social security and pension contributions. This salary does not include other salary allowances or financial benefits (related, for example, to further qualifications, merit, overtime, additional responsibilities, geographical location, the obligation to teach classes in challenging circumstances, or accommodation, health or travel costs). The **minimum salary** is the gross salary received by teachers at the start of their career. The **maximum salary** is the gross salary received by teachers and school heads on retirement or after a certain number of years' service. The maximum salary includes only increases related to length of service and/or age. For information regarding decision-making levels, see Figure 5.

The values in the table show the relationship (in percentages) between the minimum and maximum annual gross statutory salary, according to level of education, in EUR and GDP per capita (at current prices in EUR) in the country concerned. The reference calendar year for GDP per capita is 2013. Source: Eurostat (data extracted May 2015: [nama_gdp_c](#)). The reference period for salaries is the 2014/15 school year or the calendar year 2015. Exchange rates, source: Eurostat ([ert_bil_eur_a](#)), values at the end of the period (year 2014).

When comparing teachers' salaries to per capita GDP between several years, it is necessary to take into consideration the fact that a positive change in this indicator does not necessarily mean an increase in teachers' real purchasing power. This is the case in countries where the per capita GDP decreased due to the budgetary and financial crisis, while statutory salaries remained unchanged or fell by a lower rate than the per capita GDP.

See detailed National Data Sheets for additional info.

Country specific notes (Figure 1)

Belgium: National per capita GDP is taken into account (instead of per capita GDP in each Community).

Czech Republic: Statutory salaries are based on salary scales 8-11 for ISCED 0 and salary scales 11-12 for ISCED 1-3.

Denmark: For upper secondary schools the period of reference is from 1 August 2013. Earnings-related pension is included.

Germany (Länder): Ref. year: 2013/14.

Ireland: There are three different pay scales in existence depending on the time of the first appointment to teaching. Teachers appointed in the period 1 January 2011 to 1 February 2012 are on the scales quoted in the table. See National Data Sheets for additional info.

Greece: GDP per capita data 2012.

Spain: The total amounts correspond to average salaries in public education, calculated as a weighted average of the salaries in the different Autonomous Communities. **(a)** Data on salaries of non *Catedráticos* teachers at ISCED 2-3; **(b)** Data on salaries of *Catedráticos* teachers at ISCED 2-3.

France: At ISCED 1, the minimum and maximum salaries refer to the statutory wage of a *Professeur des écoles* and include an *indemnité de résidence* and a bonus for tutoring. At ISCED 2 or ISCED 3, minimum and maximum salaries refer to the statutory wage of a *Professeur certifié* and include a bonus for tutoring, a bonus for extra teaching time and the *indemnité de résidence*. At ISCED 3, **(a)** Data on the salaries of teachers in *Lycées*; **(b)** Data on the salaries of teachers in *Lycées professionnels*.

Italy: At ISCED 3, **(a)** Data for teachers with a *Laurea magistrale* (Master's degree); **(b)** Data for teachers that have completed non-university studies.

Malta: Teachers' salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates.

Netherlands: Schools are free to decide in which salary scale teachers start their career.

Austria: At ISCED 2, **(a)** Data on salaries of *Neue Mittelschule* and *Hauptschule* teachers; **(b)** Data on salaries of *Allgemeinbildende Höhere Schule* teachers.

Poland: Minimum and maximum annual gross statutory salaries in primary and lower secondary education are calculated for teachers with the basic minimum qualifications. However, approximately 90 % of teachers have higher levels of qualification and receive higher remuneration.

Finland: The maximum gross annual statutory salary is the minimum salary plus all age increments as the agreements do not define a maximum statutory salary. Ref. year: 2014/2015.

Sweden: There are no salary scales or statutory salaries. The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual teachers' salaries for the school year 2014/15.

United Kingdom: The country's per capita GDP is taken into account (instead of per capita GDP in each part of the UK).

Iceland: At ISCED 3, data refer to gross actual annual salaries for January-December 2014.

Liechtenstein: At ISCED 2, **(a)** Data on salaries of *Gymnasium* teachers; **(b)** Data on salaries of *Oberschule/Realschule* teachers. GDP per capita 2011.

Former Yugoslav Republic of Macedonia: GDP per capita 2011.

Norway: At ISCED 2, **(a)** Data on teachers with 4 years' initial training; **(b)** Data on teachers with 5 years' initial training. At ISCED 3, **(a)** Data on teachers with 5 years' initial training; **(b)** Data on teachers with 6 years' initial training. Maximum not applicable.

Turkey: GDP per capita 2011.

The majority of countries registered an increase in statutory teachers' salaries in 2014/15

In 2014/15, the majority of countries registered an increase in teachers' salaries compared with 2013/14, with salary reforms and adjustments to the cost of living cited as the main reasons. This comes on the back of salary decreases in many countries in the previous years due to the economic crisis ⁽⁵⁾.

A reform of teachers' salaries took place in Croatia, Slovakia, and Iceland. In Croatia, the changes were introduced in the previous school year, but they only had an impact on last months' salaries then. For the academic year 2014/15, teachers received the increased salaries in all 12 months. In Slovakia, a new pay scale for teachers and professional employees in education has been in place since 1 January 2015

Although the 2015 General State Budget in Spain did not establish any salary reduction or increment of civil servants' salaries (including teachers), a small increase is observed. The change is due to an increase in salary supplements, which had been reduced or removed in previous years in some Autonomous Communities.

Around a quarter of countries granted an increase in salaries to all public employees in 2013/14, including teachers. In the Czech Republic, since 1 November 2014, salaries of employees in services and administration including the education and non-education staff at schools were increased by 3.5 %. In Luxembourg, the increase of 2.2 % is due to an agreement between the government and the representatives of the public employees. In Romania, from March 2015, the basic salaries were increased by 5 %. Another 5 % increase is applied as from September 2015. In Malta, the collective agreement for all public service employees in force from October 2012 granted a 2.5 % annual salary increase for the years between 2011 and 2016.

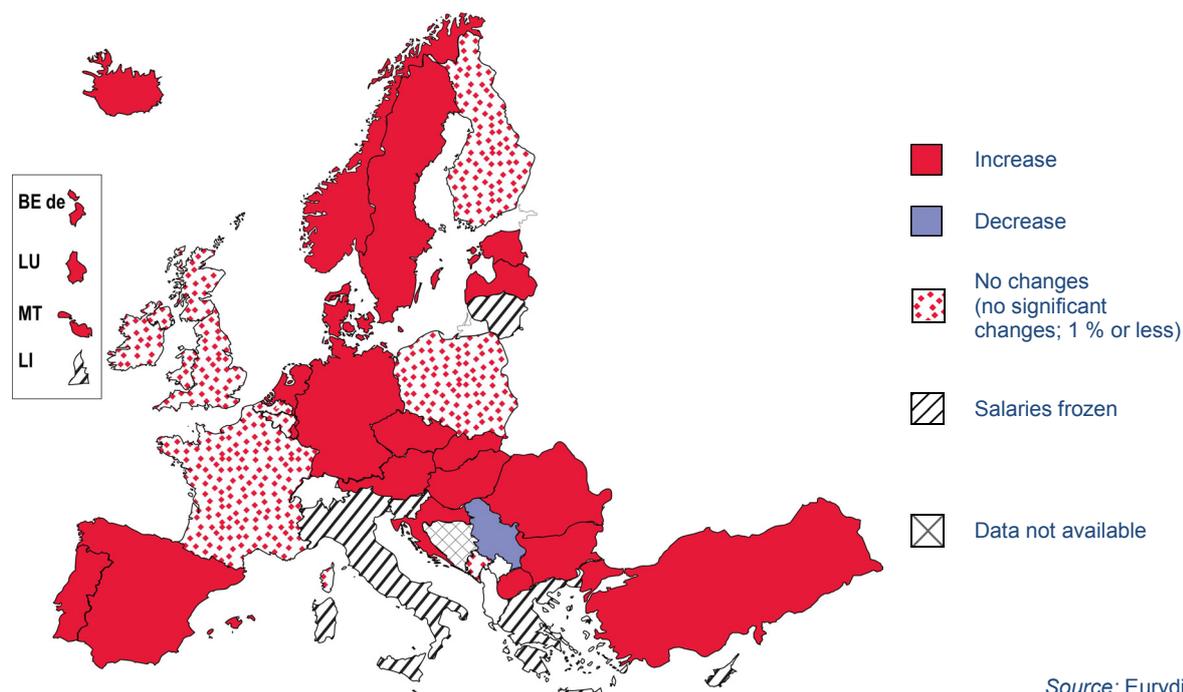
In 2014/15, 10 countries or regions (Belgium – French and Flemish Communities, Ireland, France, Poland, Finland, the United Kingdom and Montenegro) had no significant change (1 % or less) in teachers' salaries in comparison to 2013/14.

Only one country registered a salary decrease of more than 1 % (Serbia). Due to budgetary deficits and a new fiscal savings plan, salaries of all public employees in Serbia, including teachers, school heads and other education staff, were reduced by 10 % in November 2014. In some schools, the teachers' salaries were additionally reduced in February 2015 after refusing to end a strike after the signature of the new collective agreement.

Six countries (Greece, Italy, Cyprus, Lithuania, Slovenia and Liechtenstein) still apply a salary freeze.

⁽⁵⁾ See *Teachers' and School Heads' salaries and allowances in Europe, 2013/14*, p. 20, for the evolution of the minimum gross annual statutory salaries from 2009 to 2014.

Figure 2: Changes in TEACHERS' statutory salaries in general education in the public sector between 2013/14 and 2014/15 (ISCED 0, 1, 2 and 3)



Source: Eurydice.

Explanatory note

The figure presents **the absolute changes** (increases and decreases) in the gross annual statutory salary for teachers in 2014/15 compared with the previous year without taking inflation into consideration. Only changes greater than 1 % on a year to year basis are considered for increase or decrease.

The **basic gross annual statutory salary** is defined as the amount paid by the employer in year, including general increases to salary scales, the 13th month and holiday pay (where applicable) but excluding the employers' social security and pension contributions. This salary does not include other salary allowances or financial benefits (related, for example, to further qualifications, merit, overtime, additional responsibilities, geographical location, teaching classes in challenging circumstances, or accommodation, health or travel costs).

For information regarding decision-making levels, see Figure 5.

Country specific notes

For additional information and country specific notes please refer to the detailed National Data Sheets under the section 'Salary increase/decrease' in Part II of the document.

School heads' statutory starting salary is higher than GDP per capita in a majority of countries

The minimum salary for school heads is always higher than the minimum salary of teachers. This is related to the fact that several years' teaching experience is generally required to become a head. Maximum (as well as minimum) statutory salaries are also higher for school heads due to the level of responsibility they have.

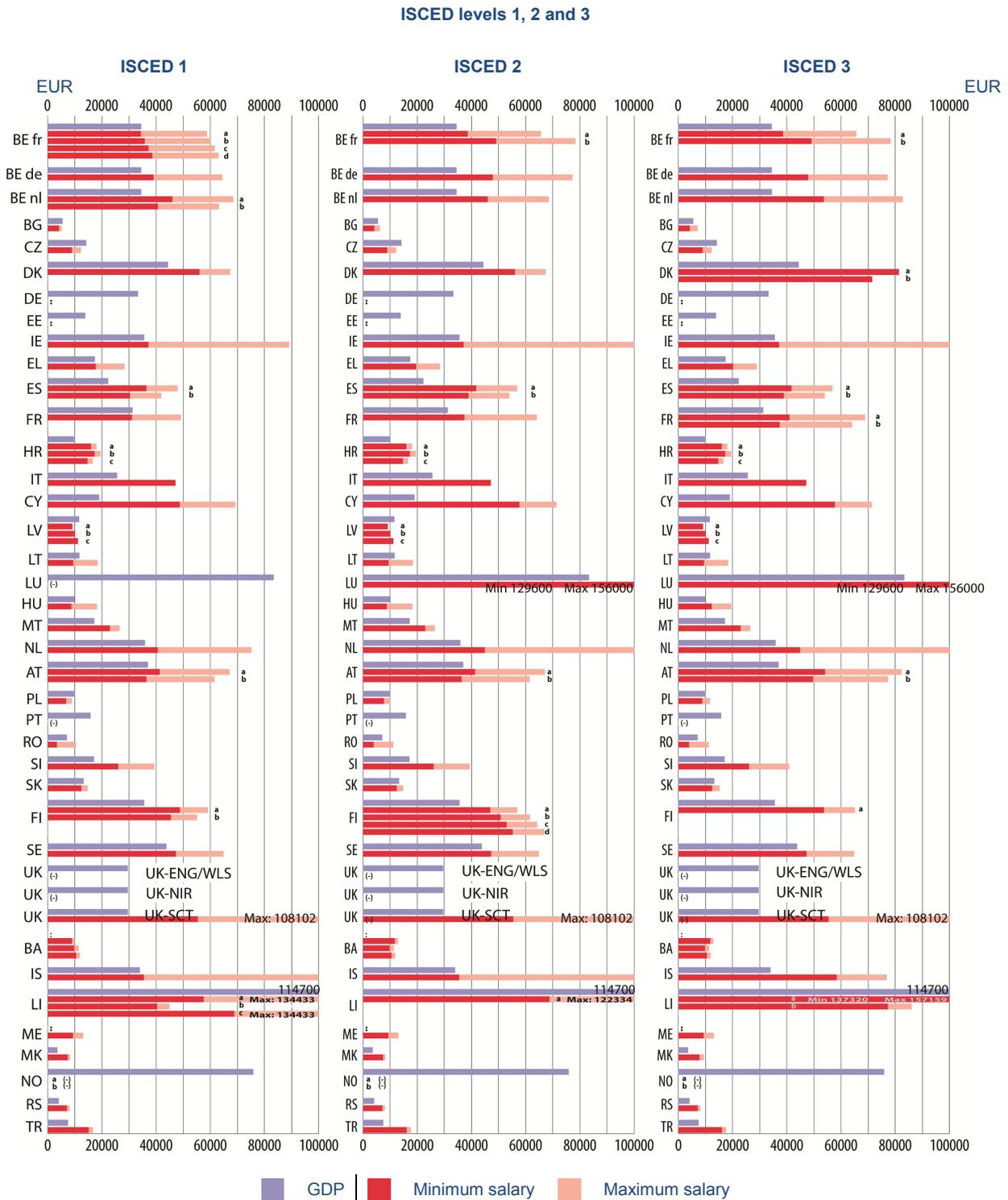
A positive correlation exists between the number of students and the level of salaries for school heads in a third of countries, regardless of ISCED level, i.e. the greater the number of students, the higher the salary. This is the case in Belgium (Flemish Community, in the French Community only for primary education and in the German-speaking Community only for secondary education), Denmark, Spain, France (only for primary education), Croatia, Latvia, the Netherlands, Austria, Portugal, Finland, Bosnia and Herzegovina, Liechtenstein and the former Yugoslav Republic of Macedonia.

The minimum basic statutory salary for school heads in primary and lower secondary education is higher than the GDP per capita in most countries, with the exceptions of Bulgaria, the Czech Republic, Latvia, Lithuania, Hungary, Austria (only for small schools), Poland, Romania, Slovakia and Liechtenstein.

For upper secondary education, only seven countries (Bulgaria, the Czech Republic, Latvia, Lithuania, Poland, Romania and Slovakia) register a minimum basic statutory salary lower than GDP per capita. The maximum basic statutory salary for school heads is higher than the GDP per capita in all countries apart from Bulgaria (only ISCED 1), the Czech Republic (all education levels) and Poland (only for ISCED 1). The highest ratio between maximum school heads salary and GDP per capita can be observed in the United Kingdom (England, Wales and Northern Ireland, 465 % for Group 8), Cyprus (376%) and Portugal (307 %).

Figure 3 shows school heads' salaries for ISCED 1, 2 and 3, since, in almost all countries (apart from Portugal and the United Kingdom), differences exist between the various levels of education. In Portugal, the salary of school heads is based on their career position and on the number of pupils in their school or school cluster, and is not affected by the level of education. A more complex arrangement exists in the United Kingdom (England, Wales and Northern Ireland), but in practice, the lowest salaries in the ranges will tend to be paid only to heads in the very smallest primary schools and the highest to heads of very large secondary schools. The statutory salary ranges for heads do not apply to academies (government-dependent private schools).

Figure 3: Minimum and maximum annual basic gross statutory salaries for SCHOOL HEADS in general education in public schools compared to per capita GDP at current prices, in EUR, (ISCED 1, 2 and 3), 2014/15

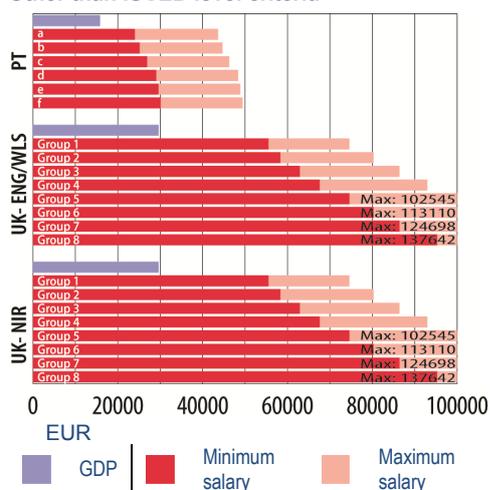


Source: Eurydice.

Explanatory note

The **basic gross annual statutory salary** is the amount paid by the employer year, including general increases to salary scales, the 13th month and holiday pay (where applicable) but excluding the employers' social security and pension contributions.

Other than ISCED level criteria



This salary does not include other salary allowances or financial benefits (related, for example, to further qualifications, merit, overtime, additional responsibilities, geographical location, the obligation to teach classes in challenging circumstances, or accommodation, health or travel costs). The minimum salary indicated is the gross salary received by school heads at the start of their career. The maximum salary is the basic gross salary received by school heads on retirement or after a certain number of years' service. The maximum salary includes increases related solely to length of service and/or age.

The values indicated in the diagram show the minimum and maximum annual gross statutory salary EUR and GDP per capita (at current prices in EUR) in the country concerned. The reference calendar year for GDP per capita is 2013. Exchange rates, source: Eurostat ([ert_bil_eur_a](#)), values at the end of the period (year 2014). The reference period for salaries is the 2014/15 school year or the calendar year 2015. For Germany (Länder) and Estonia data are not available and therefore these two countries are not included in the figure.

See detailed National Data Sheets for additional info.

Data (Figure 3)

Table 1: Minimum and maximum annual gross statutory salaries for SCHOOL HEADS (in EUR)

| ISCED level | BE fr | | | | BE de | BE nl | | BG | CZ | DK | | DE | EE | IE | EL | ES | | FR | | |
|-------------|-------|--------|--------|--------|--------|--------|---------|---------|--------|--------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|
| | a | b | c | d | | a | b | | | a | b | | | | | a | b | a | b | |
| P | Min | 34 332 | 35 760 | 37 187 | 38 614 | 39 035 | 45 978 | 40 638 | 4 172 | 8 913 | 56 008 | : | : | 37 124 | 17 772 | 36 421 | 30 350 | 31 061 | | |
| | Max | 58 807 | 60 235 | 61 662 | 63 089 | 64 490 | 68 566 | 63 226 | 5 154 | 12 230 | 67 383 | : | : | 89 135 | 28 356 | 47 965 | 41 894 | 49 135 | | |
| LS | Min | 38 608 | 49 088 | | | 47 830 | 45 978 | | 4 172 | 8 913 | 56 008 | : | : | 37 124 | 19 572 | 41 744 | 38 906 | 37 363 | | |
| | Max | 65 674 | 78 365 | | | 77 239 | 68 566 | | 6 258 | 12 230 | 67 383 | : | : | 101 828 | 28 356 | 56 842 | 54 004 | 64 092 | | |
| US | Min | 38 608 | 49 088 | | | 47 830 | 53 667 | | 4 172 | 8 913 | 81 367 | 71 512 | : | : | 37 124 | 20 172 | 41 744 | 38 906 | 40 998 | 37 363 |
| | Max | 65 674 | 78 365 | | | 77 239 | 82 789 | | 7 117 | 12 230 | 81 367 | 71 512 | : | : | 101 828 | 28 956 | 56 842 | 54 004 | 68 919 | 64 092 |
| ISCED level | HR | | | IT | CY | LV | | | LT | LU | HU | MT | NL | AT | | PL | PT | RO | SI | |
| | a | b | c | | | a | b | c | | | | | | a | b | | | | | |
| P | Min | 15 985 | 17 284 | 14 695 | 47 167 | 48 724 | 9 135 | 10 125 | 11 201 | 9 434 | (-) | 8 740 | 22 934 | 40 580 | 41 320 | 36 376 | 6 790 | (-) | 3 374 | 26 020 |
| | Max | 18 060 | 19 528 | 16 602 | 47 167 | 69 220 | : | : | : | 18 402 | (-) | 18 261 | 26 512 | 75 219 | 67 120 | 61 513 | 8 905 | (-) | 10 371 | 39 366 |
| LS | Min | 15 985 | 17 284 | 14 695 | 47 167 | 57 694 | 9 135 | 10 125 | 11 201 | 9 434 | 129 600 | 8 740 | 22 934 | 44 893 | 41 320 | 36 376 | 7 701 | (-) | 3 903 | 26 020 |
| | Max | 18 060 | 19 528 | 16 602 | 47 167 | 71 359 | : | : | : | 18 402 | 156 000 | 18 261 | 26 512 | 100 396 | 67 120 | 61 513 | 10 154 | (-) | 11 201 | 39 366 |
| US | Min | 15 985 | 17 284 | 14 695 | 47 167 | 57 694 | 9 135 | 10 125 | 11 201 | 9 434 | 129 600 | 12 272 | 22 934 | 44 893 | 54 083 | 49 721 | 8 800 | (-) | 3 903 | 26 020 |
| | Max | 18 060 | 19 528 | 16 602 | 47 167 | 71 359 | : | : | : | 18 402 | 156 000 | 19 551 | 26 512 | 100 396 | 82 334 | 77 381 | 11 623 | (-) | 11 201 | 40 877 |
| ISCED level | SK | FI | | | | SE | UK-SCT | BA | | | IS | LI | | | ME | MK | NO | RS | TR | |
| | | a | b | c | d | | | a | B | c | | a | b | c | | | | | | a/b |
| P | Min | 12 426 | 48 797 | 45 437 | | 47 269 | 55 382 | 8 959 | 9 796 | 10 515 | 35 471 | 57 513 | 40 348 | 68 800 | 9 333 | 7 394 | (-) | 7 106 | 15 133 | |
| | Max | 14 814 | 59 179 | 55 104 | | 64 899 | 108 102 | 9 949 | 11 403 | 11 911 | 100 503 | 134 433 | 44 935 | 122 334 | 13 097 | 8 282 | (-) | 8 081 | 16 707 | |
| LS | Min | 12 426 | 46 936 | 50 763 | 52 971 | 55 224 | 47 269 | 55 382 | 11 724 | 9 796 | 10 515 | 35 471 | 68 800 | | 9 333 | 7 394 | (-) | 7 106 | 16 074 | |
| | Max | 14 814 | 56 921 | 61 563 | 64 240 | 66 972 | 64 899 | 108 102 | 12 908 | 11 403 | 11 911 | 100 503 | 122 334 | | 13 097 | 8 282 | (-) | 8 081 | 17 648 | |
| US | Min | 12 426 | 53 693 | | | 47 269 | 55 382 | 11 724 | 9 796 | 10 515 | 58 425 | 137 320 | 77 274 | | 9 333 | 7 743 | (-) | 7 106 | 16 074 | |
| | Max | 15 234 | 65 116 | | | 64 899 | 108 102 | 12 908 | 11 403 | 11 911 | 76 843 | 157 159 | 86 065 | | 13 097 | 9 441 | (-) | 8 081 | 17 648 | |

Table 2: Other than ISCED level criteria

| Portugal | | | | | | | | |
|------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|--|--|---------------------------------------|---------------------|---------------------|
| | School with less than 301 students | Schools between 301 and 600 students | Schools between 601 and 900 students | Schools between 901 and 1 200 students | Schools between 1 201 and 1 500 students | Schools with more than 1 500 students | | |
| Min | 23 999 | 25 166 | 26 917 | 29 053 | 29 578 | 30 103 | | |
| Max | 43 637 | 44 686 | 46 261 | 48 360 | 48 885 | 49 409 | | |
| United Kingdom – England and Wales | | | | | | | | |
| | Group 1 | Group 2 | Group 3 | Group 4 | Group 5 | Group 6 | Group 7 | Group 8 |
| Min | 55 504 | 58 314 | 62 898 | 67 599 | 74 587 | 80 268 | 86 391 | 95 282 |
| Max | 74 587 | 80 268 | 86 391 | 92 976 | 102 545 | 113 111 | 124 699 | 137 643 |
| United Kingdom – Northern Ireland | | | | | | | | |
| | Group 1 (L6 - L18) | Group 2 (L8 - L21) | Group 3 (L11 - L24) | Group 4 (L14 - L27) | Group 5 (L18 - L31) | Group 6 (L21 - L35) | Group 7 (L24 - L39) | Group 8 (L28 - L43) |
| Min | 55 503 | 58 313 | 62 895 | 67 597 | 74 586 | 80 267 | 86 390 | 95 281 |
| Max | 74 586 | 80 267 | 86 390 | 92 975 | 102 545 | 113 110 | 124 698 | 137 642 |

Country specific notes (Figure 3)

Belgium: National per capita GDP is taken into account (instead of per capita GDP in each Community).

Belgium (BE fr): ISCED 1 (a) < 72 pupils; (b) 72-140 pupils; (c) 141-209 pupils; (d) > 209 pupils. ISCED 2 and 3 (a) D1 only; (b) D1+D2+D3 or D2+D3.

Belgium (BE de): School heads of secondary institutions receive an additional bonus per year depending on the number of students in the school (< 600 pupils: EUR 282.74 x 12 months x 1.6084 (index) = 5 457.11; > 600 pupils: EUR 424.20 x 12 months x 1.6084 = 8 187.40).

Belgium (BE nl): ISCED 1 (a) >= 350 pupils; (b) < 180 pupils/100 pupils in Brussels Capital Region.

Czech Republic: School heads receive an additional allowance for leadership (5-60 % of a teachers' salary according to the level of leadership), which is not included in the table.

Denmark: For ISCED 3 (a) > 700 full-time students; (b) ≤ 700 full-time students.

Spain: (a) Largest school (Type A); (b) smallest school (Type F) for primary education and (Type D) for secondary education.

France: Data for school heads in secondary schools take into account the basic salary, compensation for living in high cost cities (*indemnité de résidence*), and two specific allowances for responsibilities, called *indemnité de responsabilité des personnels de direction* and *indemnités pour sujétions spéciales des personnels de direction*. ISCED 3 (a) *Lycées*; (b) *Lycées professionnels*.

Croatia: ISCED 1, 2, 3 (a) medium sized school; (b) large school; (c) small school.

Latvia: ISCED 1, 2, 3 (a) between 251 and 400 pupils; (b) between 601 and 800 pupils; (c) between 1 001 and 1 200 pupils.

Hungary: School heads' basic gross annual statutory salaries shown in this figure correspond to the statutory salaries of teachers plus the allowance for school leadership (40-80 % of HUF 160 167 or 175 494/month).

Luxembourg: There are no school heads in pre-primary and primary education institutions.

Netherlands: For some school heads, salaries may be higher (depends on the decision of the school board).

Austria: ISCED 1, 2, 3 (a) large school; (b) small school. See National Data Sheets for additional details.

Finland: ISCED 1 (a) big school; (b) small school; ISCED 2 (a) (<=6 groups of 32 pupils); (b) (7-14 groups of 32 pupils); (c) (15-19 groups of 32 pupils); (d) (> 20 groups of 32 pupils).

Sweden: The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual school heads' salaries for the school year 2014/15.

United Kingdom: The country's per capita GDP is taken into account (instead of per capita GDP in each part of the UK).

United Kingdom (ENG/WLS/NIR): The eight rows indicate the minimum and maximum salaries in eight school 'groups' according to which school heads are paid. The groups are dependent upon school size, pupil ages and the numbers of pupils with SEN. In England and Wales, only the minimum and maximum value for each group is specified and it is for the school to determine the appropriate pay range within these limits. In Northern Ireland, each group covers a range of 13-16 points on an overall 43-points pay spine, within which each school uses an 'individual school range' (ISR) of seven consecutive points.

Bosnia and Herzegovina: ISCED 1 (a) small sized under the 400 pupils; (b) medium sized from 400 to 800 pupils; (c) big sized above 800 pupils. ISCED 2 (a) small sized; (b) medium sized; (c) big sized. ISCED 3 (a) small sized; (b) medium sized; (c) big sized.

Liechtenstein: ISCED 1, 2, 3 (a) large schools; (b) small schools.

Former Yugoslav Republic of Macedonia: GDP per capita 2011.

Norway: There are no longer statutory salaries for school heads.

Serbia: GDP per capita 2012.

Turkey: GDP per capita 2011.

The increase in teachers' statutory salaries is positively correlated to career length in almost all countries

The relationship between maximum and minimum annual gross statutory salaries is a pointer to the long-term prospects of teachers in terms of the salary increases they can reasonably expect during their careers if only their length of service is taken into account. Figure 4 analyses the differences between minimum and maximum statutory salaries and the number of years' service needed to obtain the maximum level.

Five different groups of countries can be identified (see Figure 4):

Group 1 – in the bottom left of the figure, this group is characterised by a short to medium length-of-service needed to reach the maximum statutory salary (from 6 to 20 years) and a relative low salary increase (from 3 % to 33 %), and includes Denmark, Estonia, Malta, Finland and the United Kingdom (Scotland). In these countries, teachers with less than 20 years' experience can reach the maximum statutory salary, which is approximately 30 % higher than the minimum.

Group 2 – features a short to medium length-of-service to reach the maximum statutory salary but a relatively high salary increase (from 58 % to 106 %). It encompasses Lithuania, the Netherlands and the United Kingdom (Northern Ireland). In the United Kingdom (Northern Ireland) with 10 years' experience the salary increase may reach 70 %, while in Lithuania, after 15 years it may rise to around 85 %. In the Netherlands from 2014, teachers may obtain the maximum statutory salary after 15 years at primary level and 12 years in (upper) secondary with increases of 58 % and 106 % respectively.

Group 3 – teachers in these countries (Belgium (all communities), Luxembourg, Poland and Slovenia) need between 20 and 27 years' experience to reach the maximum salary. The increase varies from 60 % in Belgium (German-speaking Community) to 77 % in Luxembourg.

Group 4 – a medium to long length-of-service is needed in the Czech Republic, Spain, France, Croatia, Italy, Slovakia, Serbia and Turkey to reach the maximum statutory salary (from 27 years in Turkey to 40 in Serbia). For these countries, the relative salary increase is less pronounced, apart from France where the increase is 80 % for the *Professeurs des écoles* (with an average length of service to reach the maximum statutory salary of 25 years) and higher than 70 % for the *Professeurs certifiés* (with an average length of service to reach the maximum statutory salary of 29 years). Indeed, for the other countries, it varies from 16 % in Turkey to 50 % in Italy.

Group 5 – encompasses Greece, Hungary, Austria, Portugal and Romania. A relatively long length of service (from 33 years in Greece to 42 in Hungary) is needed in these countries before reaching the maximum salary. However, in this group, the salary increase is very large, almost doubling (roughly 89 %) in Greece and Hungary, and over 182 % in Romania.

Cyprus and Ireland are particular cases since they award salary increases of 143 % and 113 % respectively, after 22 and 24 years' experience.

At all three education levels (ISCED 1, 2 and 3), the increase from the minimum to the maximum statutory salary is normally positively correlated to the length of service. The three countries with the greatest differences between the maximum and minimum salaries (more than 90 %) and the highest number of years needed to obtain it (34 years or more) are Hungary (secondary level), Austria and Romania.

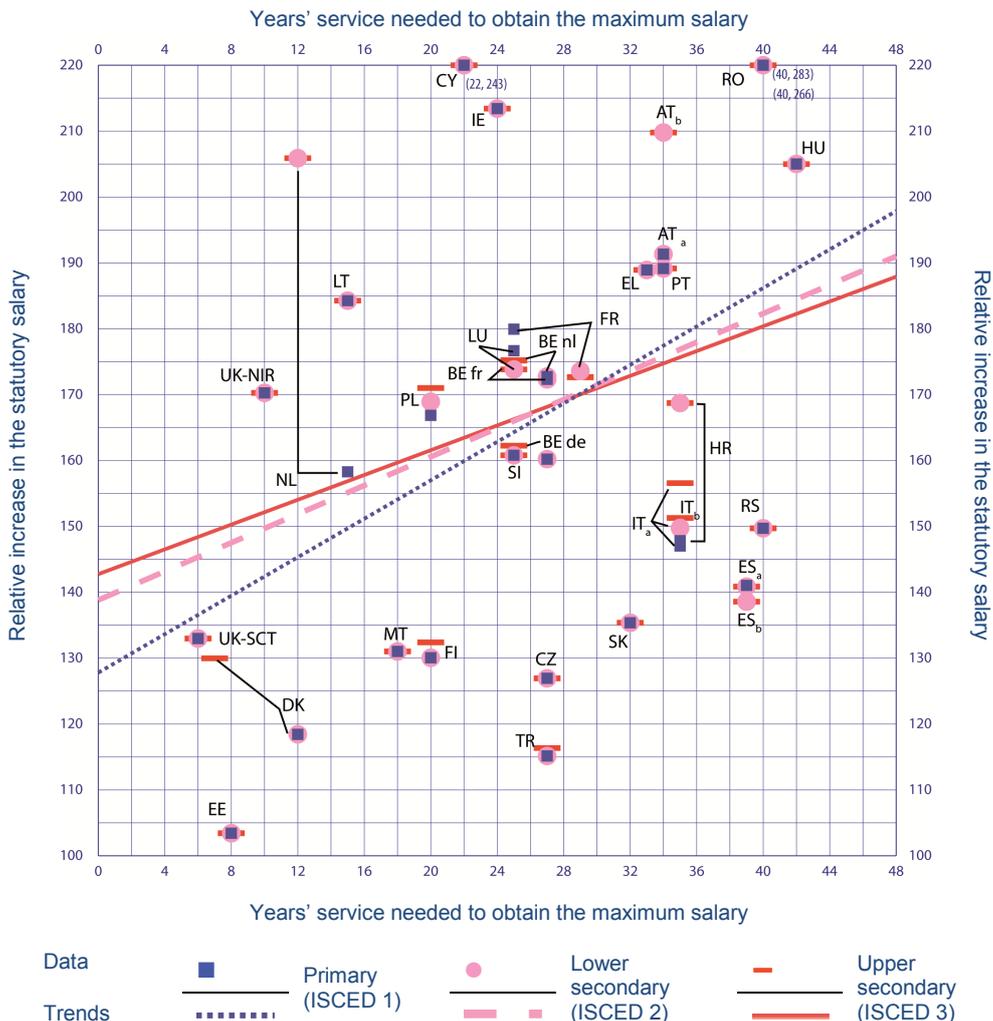
Some countries do not have salary increases correlated to the number of years in the profession. This is the case, for example, in Sweden, where salaries are performance-based and set after negotiations

and are not specifically linked to the number of years in the profession. In Iceland, a combination of education, work experience and actual age determines the level of salaries. In Liechtenstein also, age is not the major factor in reaching the maximum basic statutory salary. Whilst a small proportion of the salary increase is based on age and years of service, the larger element is performance-based and index-related. In Montenegro, the average number of years needed to achieve the maximum salary is not prescribed by statute, but the length of service does contribute alongside other factors such as the level of teachers' education.

In the majority of countries, the relative increase in the statutory salary and the length of service needed to reach the maximum are the same for primary and secondary level. However, in some countries, while the number of years' service needed to obtain the maximum salary is the same, the relative increase in statutory salaries varies according to the education level.

The data shown in Figure 4 may partly explain why teaching may be more attractive at some stages of a career than others. Clearly, teachers whose salaries rise significantly throughout their entire career may be less inclined to leave the profession than those whose salaries do not progress much after the early years of teaching.

Figure 4: Relationship between the relative increase in TEACHERS' statutory salaries and the length of service needed to obtain the maximum salary in general education in public schools (ISCED 1, 2 and 3), 2014/15



Source: Eurydice.

Explanatory note

The figure shows the relative increase in the statutory salary (calculated as the difference between the maximum and minimum values) and the number of years' service needed to obtain the maximum salary. The trend lines are obtained as a non-weighted linear regression between the two data sets. Only countries with both minimum and maximum statutory salaries and available data on the number of years' service needed to obtain the maximum salary are shown on the figure. Therefore, Bulgaria, Germany, Latvia, Sweden, the United Kingdom (England and Wales), Bosnia and Herzegovina, Iceland, Liechtenstein, Montenegro, the former Yugoslav Republic of Macedonia and Norway are not shown.

Country specific notes

Ireland: Data shown are for teachers appointed on or after 1 February 2011.

Spain: The total amounts correspond to average salaries in public education, calculated as a weighted average of the salaries in the different Autonomous Communities. Only data on non *Catedráticos* teachers is shown.

France: At ISCED 1, the minimum and maximum salaries refer to the statutory wage of a *Professeur des écoles* and include an *indemnité de résidence* and a bonus for tutoring (ISAE). At ISCED 2 or ISCED 3, minimum and maximum salaries refer to the statutory wage of a *Professeur certifié* and include an *indemnité de résidence*, a bonus for tutoring and bonuses for extra teaching time.

Italy: Data is for teachers with a *Laurea magistrale* (Master's degree).

Austria: At ISCED 1, value is equal to Portugal (see rectangle instead of square for those two countries).

Finland: Maximum salaries may vary considerably depending on teachers' years of service and individual increments. The information shown provides an estimate of the annual basic gross maximum salary.

United Kingdom (ENG/WLS): In September 2014, the system of incremental pay points and automatic pay progression based on length of service was replaced by a performance-related pay scheme with pay ranges with minimum and maximum amounts only. Schools now have discretion over the speed of progression and the specific pay increases awarded.

Top-level authorities set basic statutory salaries for teachers and school heads in public schools in almost all countries

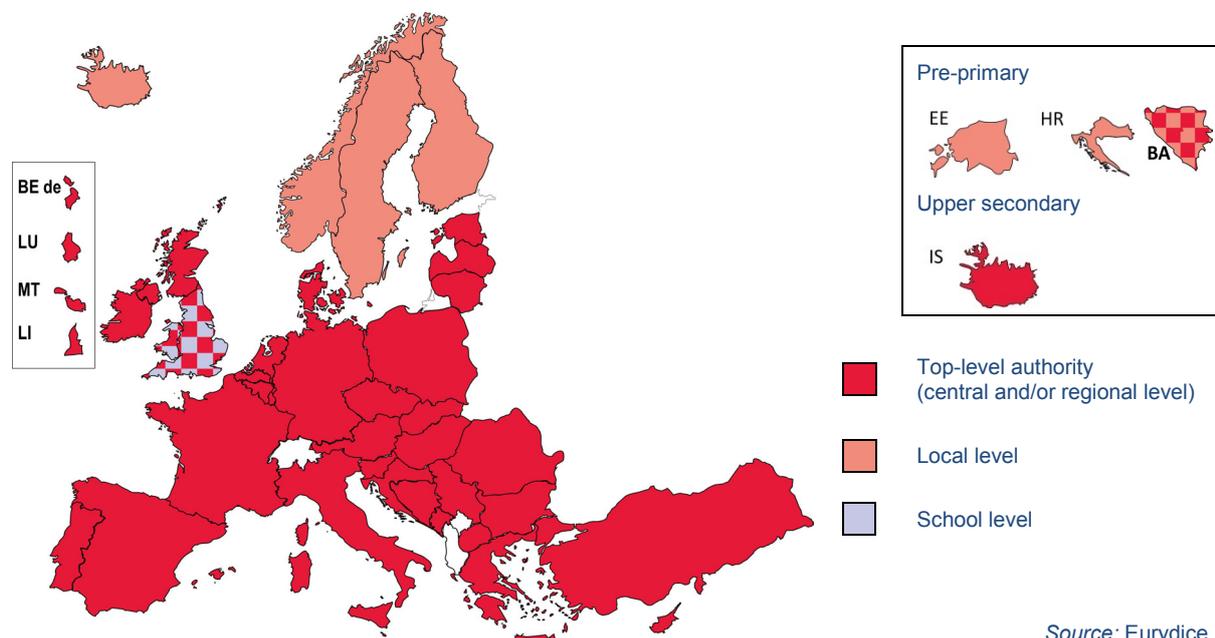
The amount of the basic statutory salary for teachers and school heads at the different levels of education is decided by the top-level authority for education in almost all European countries⁽⁶⁾. In Germany, the regional governments of each *Land* are responsible for setting teachers' and school heads' salaries; while in Spain the responsibility is shared between the national authority (basic salary and extra payments for the length of service and civil service rank held) and the Autonomous Communities (allowances for teaching, in-service training and other salary supplements).

In Finland and Sweden, teachers' basic remuneration is decided on the basis of negotiations between the education authorities and the trade unions and, consequently, there are no statutory salaries in the strict sense of the term. In Finland, teachers' salaries are agreed nationally as part of collective agreements for state and municipal civil servants in the education sector. These negotiations take place at intervals of one to three years, between the trade union for education and local authority employers. In Sweden, teachers' salaries are performance-based and agreements at central level specified at local level provide the framework within which teachers' salaries are negotiated on an individual basis. Teachers' salaries are established at local level for pre-primary education in Estonia and Croatia, and for pre-primary and compulsory education in Iceland. In Norway, the minimum salaries for teachers are negotiated between the Norwegian Association of Local and Regional Authorities and trade unions at central level. Local and regional authorities are free to increase the minimum salaries.

Only in Estonia and Latvia, are teachers' and school heads' salaries decided by different levels of authority. In Estonia (except pre-primary education) and Latvia, teachers' salaries are decided at central level. In Estonia, school heads conclude an employment contract with the rural municipality or city mayor or an official authorised by the mayor. In Latvia for heads in pre-primary education, local authorities set the basic rate and fund salaries. For primary, lower secondary and upper secondary school heads, the basic salary rate is set by the central authority while actual salaries vary according to school size. These rates are set by the founders – the local authority or the ministry.

⁽⁶⁾ For additional info on the decision making bodies involved in the transfer of funds (including for teaching staff) to schools see European Commission/EACEA/Eurydice 2014. Financing Schools in Europe: Mechanisms, Methods and Criteria in Public Funding. [Online] Available at: https://webgate.ec.europa.eu/efis/mwikis/eurydice/index.php/Publications:Financing_Schools_in_Europe:_Mechanisms,_Methods_and_Criteria_in_Public_Funding [Accessed 23 June 2015].

Figure 5: Decision-making levels (public authorities) responsible for setting TEACHERS' basic statutory salaries in general education in public schools, (ISCED 0, 1, 2 and 3), 2014/15



Source: Eurydice.

Explanatory note

The **top-level authority** for education in most countries is the central government. In federal or similar types of government structure, however, the top level corresponds to the governments of the Communities in Belgium, the *Länder* in Germany, the governments of the Autonomous Communities in addition to the central government in Spain, and the education ministries in England, Wales, Northern Ireland and Scotland for the United Kingdom.

Teachers' (School Heads') basic statutory salary is the remuneration awarded to a teacher (school head), who is a childless, unmarried person, holding the minimum qualifications required to teach (or to manage a school) at a specific level of the education system. The basic salary may vary according to the level of education.

This figure only shows the authority levels which have some decision-making powers regarding the basic statutory salary. Lower level authorities using salary scales or criteria defined by higher levels to set teachers' basic statutory salaries are not regarded as having decision-making powers, as they only apply the rules established by other bodies.

Almost all European countries pay allowances to teachers

Teachers' basic salaries generally increase along with their length of service (see Figure 4). However, various allowances may be added to the basic salary, and these can make up a considerable proportion of teachers' take-home pay. Additional allowances may be granted for: extra qualifications; as a result of performance management procedures based on appraisals of teachers' work and/or students' examination results; for teaching in challenging circumstances or working with students with special needs; for teaching in remote or expensive geographical areas; as well as for overtime worked.

For thirteen countries (Belgium – all three communities, Ireland, Greece, Spain, France, Croatia, Luxembourg, Hungary, Malta, Bosnia and Herzegovina, the former Yugoslav Republic of Macedonia, Serbia and Turkey), the allowances are decided by the top/central level. Conversely, in Italy and in the Netherlands, the decision on allowances is taken at school level. In the remaining countries, decision-making is shared, involving the central/top level and/or local authorities and/or school.

Almost one third of countries/regions offer all or almost all of the types of allowances mentioned above. At the other end of the spectrum, in education systems such as in Belgium (French and Flemish Communities), Portugal, the United Kingdom (Scotland), Liechtenstein and Montenegro, only one or two of these allowances exist. Since January 2013, Cyprus has no longer provided any allowances to teachers due to budgetary restrictions.

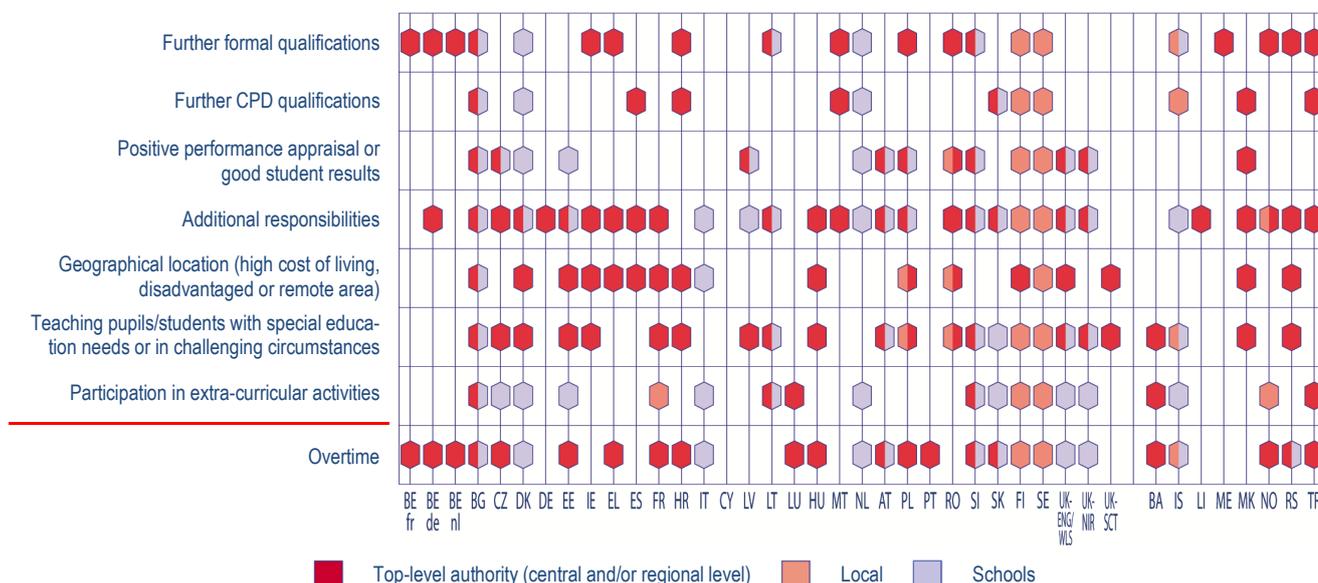
Allowances for **formal qualifications higher than the minimum required** for being a fully qualified teacher (i.e. Master's degree, research degree or Doctorate) are provided in the majority of education systems. Generally, the top-level education authorities define the types and amounts of allowances. However, in some countries, these allowances are established on the basis of local/school agreements. In Belgium (French and German-speaking Communities), Greece, Iceland, the former Yugoslav Republic of Macedonia and Turkey, teachers qualified at Master or Ph.D. level move up on the salary scale. In Belgium (French Community), if teachers in primary and lower secondary education complete a specific Master's degree in education (any Master's degree in the case of the German-speaking Community), they are paid at the same salary level as upper secondary school teachers, for whom the qualification is a requirement. In Turkey, teachers with a Master's degree move up one level on the salary scale and teachers with a Doctorate move up two levels. In Belgium (Flemish Community), Bulgaria, Croatia, Slovenia, Montenegro and Serbia, obtaining any postgraduate qualifications/degrees beyond the minimum required leads to the fixed salary increase. In Croatia, for example, an extra 8 % and 15 % of the basic statutory salary allocated to teachers who hold Master's and Ph.D. degree respectively.

Continuing professional development (CPD) is considered as a professional duty for teachers in the great majority of European countries. In some countries, for example in Lithuania, Poland, Romania and Slovenia, CPD participation is, moreover, a prerequisite for career advancement and salary increases⁽⁷⁾. Only about a quarter of countries/regions provide teachers with financial allowances for obtaining further qualifications through CPD.

In more than a third of the countries/regions, teachers may be rewarded for the quality or value of their work by additional payments following a **performance appraisal or based on their students' examination results**. In the Czech Republic, this allowance is usually 2.8 % of the gross salary, while in the former Yugoslav Republic of Macedonia, excellent and outstanding teachers in primary education and secondary education are rewarded by the fixed salary supplement. Austria also awards a bonus (lump sum) for outstanding performance or involvement in particularly successful projects. In Poland, a specific 'motivation incentive' is granted by the school head, in agreement with the local authorities, for good teaching, for introducing effective innovation into teaching practices, strong commitment to teaching activities and for exceptional performance in carrying out tasks and duties. Finally, in the United Kingdom (England, Wales and Northern Ireland), each school carries out a performance appraisal and, subject to this being satisfactory, a teacher will be awarded a pay increase. In Northern Ireland, this will normally mean they move 1 point up a pay scale, although, in cases of outstanding performance, they may move 2 points up the scale. In England and Wales, the rate and degree of progression related to performance is left to the discretion of the school.

(7) See European Commission/EACEA/Eurydice, 2015. The Teaching Profession in Europe: Practices, Perceptions, and Policies. [Online] Available at: https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:The_Teaching_Profession_in_Europe:_Practices,_Perceptions,_and_Policies

Figure 6: Salary allowances and complementary payments for TEACHERS in general education in public schools, with the levels of authority responsible for decision-making (ISCED 0, 1, 2 and 3), 2014/15



Source: Eurydice.

Explanatory note

See definitions of each type of allowance in Part III: Definitions.

Country specific notes

Belgium (BE fr): Overtime allowances apply to teachers in courses in Social Advancement Education.

Ireland: Qualification, geographical allowances and allowances for teaching in Irish have been withdrawn for teachers appointed for the first time from 1 February 2012.

Spain: Salary allowances for geographical location apply only in some Autonomous Communities.

Poland: Decisions on teachers' allowances for 'positive performance appraisal or good student results' and 'additional responsibilities' can also be taken at local level.

Slovenia: The allowance linked to work performance is defined by law and varies between 2 % and 5 % of the basic annual salary for regular work. However, as a consequence of the economic crisis, neither teacher nor school heads receive this.

Sweden: Salary increases are negotiated on an individual basis. The criteria used may include those listed above or others; it is a matter decided at local level.

Almost all European countries give teachers financial allowances when they are willing to assume additional responsibilities. These responsibilities can include the supervision of pupils after class, participation in school management, provision of support to other teachers, serving as a head of department, membership of selection or examination committees, participation in national or international bodies, or the organisation of teaching materials. Allowances for additional responsibilities are allocated both by the top-level authority for some of the regulated activities as well as at school level for specific tasks which fall within the scope of the school's autonomy for managing delegated budgets. In Finland and Sweden, they are allocated solely at local level.

Nearly half of the countries/regions examined provide financial allowances related to the **geographical location of the school** in which teachers work. These allowances, defined by central/top-level authorities, generally take the form of incentives intended to encourage teachers to accept posts in remote or rural areas (Denmark, Estonia, Greece, Spain, Poland, Romania, Finland and the United Kingdom (Scotland)); or socially disadvantaged regions with high levels of social exclusion, or a high proportion of pupils from minority ethnic or linguistic backgrounds (Ireland, Spain, France, Italy and Hungary). France and the United Kingdom (England) also provide allowances for economic reasons, i.e. to compensate teachers for working in capital cities or other areas with an above average cost of living.

The majority of countries/regions provide financial allowances for teachers who teach **pupils with learning difficulties or special educational needs (SEN)** in mainstream classes. While allowances for teaching pupils with SEN are the most common, other types of allowances are also available such as those for teaching children with language difficulties, children of different ages in the same class, or pupils with low levels of attainment. In Slovenia, for example, allowances are provided for teaching bilingual classes. In Sweden, the presence in a class of pupils with learning difficulties or special needs may be taken into account in individual salary negotiations. The allowances are sometimes calculated as a percentage of the statutory salary, as in Estonia, Croatia, Latvia, Lithuania, Hungary, Romania, Slovenia and Bosnia and Herzegovina, or awarded as a lump sum (as in Austria). In the United Kingdom (England, Wales and Northern Ireland), while the range of the amounts awarded is centrally determined, schools are free to appoint individuals to these roles and allocate an appropriate point on the range. Similarly, in the United Kingdom (Northern Ireland) while there are two centrally set levels, it is for schools to determine which is most appropriate. Schools may also offer recruitment and retention points for those working in challenging circumstances for a fixed period of up to three years in Northern Ireland, or of a duration to be decided by the school in England and Wales.

In some countries, **participation in extra-curricular activities** is remunerated as **overtime** but in others specific allowances are granted for this type of work. For example, in Slovenia, teaching outdoor classes (*šola v naravi*) is remunerated by up to an extra 20 % of the basic salary for six hours per day in primary and lower secondary education. In addition, for workshops, sports and other extra-curricular activities (*interesne dejavnosti*), a fixed amount per hour is paid at all levels of compulsory education. Whereas in Turkey, teachers in lower and upper secondary education participating in extra-curricular activities receive an allowance equivalent of six teaching hours a week, in Luxembourg, the compensation is made by the reduction of the number of teaching hours per week.

Furthermore, teachers in many European countries (except Germany, Cyprus, Latvia, Lithuania, Malta, Romania, Sweden, the United Kingdom (Scotland), Liechtenstein, Montenegro and the former Yugoslav Republic of Macedonia) receive **additional payments for working overtime**, i.e. working time which exceeds the number of working hours specified in the contract of employment or conditions of service. In many cases, the hourly overtime rate is defined by top-level authorities as a specific percentage of the basic salary per hour. In Greece and Turkey, a specific fixed amount is determined by the top-level authorities. In the United Kingdom (England and Wales), the payment of overtime, decided at school level, is made only in very specific circumstances in relation to participation in CPD or learning activities outside the school day.

Teachers' salaries in private grant-aided schools are generally subject to the same rules as public schools but private independent schools often set their own salaries

Private grant-aided (or private government-dependent) schools ⁽⁸⁾ receive the majority of their funding from public authorities. The salary arrangements for teachers and school heads in these schools are usually based on the same calculation methods and basic statutory salary references as in the public sector. This is the case in Belgium, Denmark (at upper secondary level), Estonia, France, Latvia, Lithuania, the Netherlands (where these public authorities are the social partners) and Austria. However, in Sweden, teachers' individual salaries are set by the school heads following negotiations at local level, which usually comply with the agreement at national level between the teachers' trade unions and the association of municipalities.

⁽⁸⁾ For the definition of private grant-aided schools, see Part III: Definitions.

Private independent schools ⁽⁹⁾ often determine their own basic salaries, considering as a starting point relevant national labour legislation/codes of practice. This is the case in the Czech Republic, Lithuania, Poland and Liechtenstein among others. In Portugal, private independent schools determine their teachers' salaries according to a pay scale which is different from that used in public schools, but statutory salaries in public schools are used as non-binding guidelines. In Spain, trade unions and private sector negotiate a National Collective Agreement, which establishes the minimum salaries for teachers in private schools. In other countries, the minimum amount of salaries in private independent schools is regulated. Although teachers' salaries in Czech private schools are contractual, their minimum level is set by the Government. In Hungary, the Labour Code is applied when calculating teachers' basic statutory salaries in the private sector; nevertheless, according to the Public Education Act, teachers' basic statutory salaries in private grant-aided schools cannot be lower than in public schools. Similar rules apply in Turkey where the basic net salary paid to a teacher in a private independent school cannot be less than the basic salary of a teacher working in an equivalent public school.

Private independent schools may adopt different salary policies, and teachers' salaries may vary significantly. In Belgium (French and Flemish Communities), Bulgaria, France, Cyprus, Luxembourg, Poland, Romania, the United Kingdom, the former Yugoslav Republic of Macedonia and Serbia, private independent schools have complete freedom to determine their basic salaries. In Croatia, Austria and Bosnia and Herzegovina, teachers' basic salaries are determined, in general, by the owner of the school. In Denmark, teachers at private independent primary and lower secondary schools have to negotiate their salaries individually, but can obtain help from the Danish union of teachers.

Finally, in Greece, Malta, Slovenia (only schools receiving public funding), Slovakia, Montenegro and Iceland, teachers' basic statutory salaries are determined using the same methods for all public, private grant-aided and private independent schools.

⁽⁹⁾ For the definition of private independent schools, see Part III: Definitions.

PART II: NATIONAL DATA SHEETS

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BELGIUM (FRENCH COMMUNITY)

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | School heads' basic statutory salaries are defined for public and private grant-aided schools using the same methods. Private independent schools determine their basic statutory salaries themselves. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| The community level is referred to as the central level. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | Data on gross annual statutory salaries are from the Ministry of the French Community. The amounts for 2014/15 are the minimum and maximum basic statutory salaries implemented by the index of January 2014. Same note as the one for the teachers about the holiday allowance, as far as the past is concerned. |
|---|------------------------|-------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary, < 72 pupils | 34 332 | 58 807 | No data | |
| Pre-primary, 72-140 pupils | 35 760 | 60 235 | No data | |
| Pre-primary, 141-209 pupils | 37 187 | 61 662 | No data | |
| Pre-primary, > 209 pupils | 38 614 | 63 089 | No data | |
| Primary, < 72 pupils | 34 332 | 58 807 | No data | |
| Primary, 72-140 pupils | 35 760 | 60 235 | No data | |
| Primary, 141-209 pupils | 37 187 | 61 662 | No data | |
| Primary, > 209 pupils | 38 614 | 63 089 | No data | |
| Secondary D1 only | 38 608 | 65 674 | No data | |
| Secondary D1+D2+D3 or D2+D3 | 49 088 | 78 365 | No data | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

BELGIUM (GERMAN-SPEAKING COMMUNITY)

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | Teachers' basic statutory salaries are defined for public and private grant-aided schools using the same methods. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| The community level is referred to as the central level. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years for pre-primary, primary and lower secondary education and 25 years for upper secondary education. Data on gross annual statutory salaries are from the Ministry of the German-speaking Community and correspond to the indexed gross salary on January 2013 (index = 1.6084). |
|---|------------------------|-------------|-----------------------|--|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary | 31 740 | 50 850 | No data | |
| Primary | 31 740 | 50 850 | No data | |
| Lower secondary | 31 740 | 50 850 | No data | |
| Upper secondary | 39 748 | 64 491 | No data | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|--|--|
| <p>2014/15:</p> <p>↑ ↓: Reform of teachers' salaries</p> <p>In accordance to the Decree to upgrade the teacher profession of 21 April 2008, the starting salary of new arrived teachers increased on 1 September 2014 (increase of 10 % in total: 3 % in September 2009, 6 % in September 2013 and 10 % in September 2014). At the same time however due to the Reform of teachers' salaries, on 16 July 2012, the Parliament of the German-speaking Community of Belgium has adopted a 'Crisis decree' which includes, within other measures in the education sector, a temporary reduction of salaries. They are reduced by a total of 2 % (1 % in January 2013 and 1 % in January 2014). The reduction shall be taken back in two stages in January 2018 and January 2019.</p> | <p>Further formal qualifications Bachelor degree is required for pre-primary, primary and lower secondary school teachers. If these school teachers complete in addition a master degree, they will receive a salary that is defined for upper secondary school teachers for whom master degree is required.</p> <p>Further CPD qualifications Not applicable</p> <p>Positive teaching performance appraisal or students' results Not applicable</p> <p>Additional responsibilities Fixed amounts</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances Not applicable</p> <p>Participation in extracurricular activities Not applicable</p> <p>Overtime % of the basic salary</p> | <p>Central</p> <p>Central</p> <p>Central</p> |

BELGIUM (GERMAN-SPEAKING COMMUNITY)

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools

| | |
|-----------------------------------|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

The community level is referred to as the central level.

Salaries in the private sector

Teachers' basic statutory salaries are defined for public and private grant-aided schools using the same methods.

Annual gross salaries of full time fully qualified school heads in public schools

| | Basic statutory salary | | Average actual salary EUR |
|-----------------|------------------------|----------------|------------------------------|
| | Minimum EUR | Maximum EUR | |
| Pre-primary | 39 035 | 64 490 | No data |
| Primary | 39 035 | 64 490 | No data |
| Lower secondary | 47 830 | 77 239 | No data |
| Upper secondary | 47 830 | 77 239 | No data |

Data on gross annual statutory salaries are from the Ministry of the German-speaking Community. School heads of secondary education institutions receive an additional bonus depending on the number of students in the school:

- schools with more than 600 pupils: EUR 424.20 x 12 months x 1.6084 (index) = EUR 8 187.40 per year;
- schools with less than 600 pupils: EUR 282.74 x 12 months x 1.6084 (index) = EUR 5 457.11 per year.

Nursery school and primary school constitute the so-called elementary school (Grundschule). Each elementary school has a school head. In secondary school, the school head is responsible for lower and upper secondary school. The minimum salary for school heads in secondary school is very high, as it takes at least 19 years in service to become a school head.

Salary allowances for school heads

Decision making levels

Further formal qualifications

Not applicable

Further CPD qualifications

Not available

Positive teaching/management performance appraisal

Not applicable

Additional responsibilities

Fixed amounts

Central

Geographical location (high cost of living, disadvantaged or remote area)

Not applicable

Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances

Not applicable

Participation in extracurricular activities

Not applicable

Overtime

Not applicable

BELGIUM (FLEMISH COMMUNITY)

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |
| The Community level (= Flemish Community) is referred to as the central level. | |

| Salaries in the private sector |
|---|
| Teachers' basic statutory salaries are defined for public and private grant-aided schools using the same methods. Private independent schools determine their basic statutory salaries themselves. Information on the basic or actual statutory salary in private independent schools is not available. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|-------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | |
| Pre-primary | 31 054 | 53 642 | 44 445 |
| Primary | 31 054 | 53 642 | 45 263 |
| Lower secondary | 31 054 | 53 642 | 43 995 |
| Upper secondary | 38 743 | 67 864 | 57 127 |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years for pre-primary, primary and lower secondary education and 25 years for upper secondary education.

Data on gross annual statutory salaries are calculated for the school year 2014/15. The data contain the gross payments as regulated by decrees and resolutions (and multiplied by the index of January 2015).

Data on average salaries are from the Database of the Ministry of Education. Only full-time teachers aged 25 to 64 in public schools with a permanent appointment in school year 2014/15 are taken into account in the overall annual actual gross salary. For secondary education, teachers with a permanent appointment in general education in public schools are taken into account.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|-------------------------------|
| <p>2014/15:</p> <p>↑: Other reasons</p> <p>In 2014/15, the end of year allowance has been increased.</p> | <p>Further formal qualifications</p> <p>Different fixed amounts according to different qualifications: min EUR 43.05 per month; max EUR 129.17 per month</p> <p>Further CPD qualifications</p> <p>Not applicable</p> <p>Positive teaching performance appraisal or students' results</p> <p>Not applicable</p> <p>Additional responsibilities</p> <p>Not applicable</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>Not applicable</p> <p>Participation in extracurricular activities</p> <p>Not applicable</p> <p>Overtime</p> <p>Maximum – 140 % of the basic salary</p> <p>Nothing has been changed in the regulation of getting salary allowances for the teachers since the school year 2010/11.</p> | <p>Central</p> <p>Central</p> |

BELGIUM (FLEMISH COMMUNITY)

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | School heads' basic statutory salaries are defined for public and private grant-aided schools using the same methods. Private independent schools determine their basic statutory salaries themselves. Information on the basic or actual statutory salary in private independent schools is not available. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| The Community level (= Flemish Community) is referred to as the central level. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | Data on gross annual statutory salaries are for the school year 2014/15. For pre-primary and primary schools, there are different school heads' basic salaries for schools with less than 180 pupils (less than 100 pupils in Brussels), from 180 to 349 pupils (from 100 to 349 pupils in Brussels) and equal to or more than 350 pupils. In lower and upper secondary schools, there are different scales depending on whether or not the school head has teaching responsibilities. The scales mentioned are those without teaching responsibility. There is also a distinction between schools with specific profiles in vocational education, artistic education, etc. The data contain the brute payments as regulated by the decrees and resolutions (and multiplied by the index of January 2015). |
|---|------------------------|-------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | | |
| Pre-primary | 40 638 | 68 566 | 63 485 | |
| Primary (< 180 pupils/100 pupils in Brussels) | 40 638 | 63 226 | 63 531 | |
| Primary (>= 350 pupils) | 45 978 | 68 566 | 63 531 | |
| Lower secondary | 45 978 | 68 566 | 64 715 | |
| Upper secondary | 53 667 | 82 789 | 77 039 | |

Data on average actual salaries are from the Database of the Ministry of Education for salary payments. Ref. year: 2013/14 school year. Only school heads aged 25 to 64 in public schools with a fulltime are taken into account in the overall annual actual gross salary.

| Salary allowances for school heads | Decision making levels |
|--|------------------------|
| Further formal qualifications Different fixed amounts according to different qualifications: min EUR 43.05 per month; max EUR 129.17 per month | Central |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |
| School heads that get the qualification from 1 September 2010 on do not get the allowances anymore. If they have got it before 1 September 2010, the allowance can still be granted. According to the individual situation of the school head, the school head is awarded a salary allowance or not. | |

BULGARIA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|--|---------------|--|
| Pre-primary education | Central Level | Private independent schools determine their basic statutory salaries themselves. |
| Primary education | Central Level | |
| General lower secondary education | Central Level | |
| General upper secondary education | Central Level | |
| Monthly basic statutory salaries of pedagogical and non-pedagogical staff employed in public and municipal kindergartens and schools are set by Ordinance No 1/2010 of the Ministry of Education and Sciences. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: The given annual amount is formed of 12 payments. Ordinance No 1/2010 determines |
|---|------------------------|-------|---------|-----|-----------------------|-------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | BGN | EUR | |
| | BGN | EUR | BGN | EUR | BGN | EUR | |
| Pre-primary | 6 360 | 3 252 | | | 9 720 | 4 970 | |
| Primary | 6 360 | 3 252 | | | 9 720 | 4 970 | |
| Lower secondary | 6 360 | 3 252 | | | 9 720 | 4 970 | |
| Upper secondary | 6 360 | 3 252 | | | 9 720 | 4 970 | |
| <p>the minimum basic month statutory salaries of the pedagogical and non-pedagogical staff in the units of the system of the public education. The individual basic gross month statutory salaries of full time pedagogical staff are negotiated to amounts not less than the determined in the Ordinance. The last amendment of the Ordinance No 1/2010 is dated 26 August 2014. The new amounts are effective from 1 September 2014. The Collective labour agreement also sets the amounts. The minimum amount of the basic work salary for junior teacher is 530 lv./month, senior teacher – 555 lv./month and chief teacher – 590 lv./month.</p> <p>The mechanisms for setting the basic salaries of the pedagogical and non-pedagogical staff except the heads of the kindergartens, schools or service units are agreed by the Collective labour agreement and/or are included in the exact Internal rules for the work salary of the exact kindergarten, school and service unit.</p> <p>The showed amounts are the minimum under which a basic salary could not be set and the real minimum salaries received by the teachers are usually higher than the determined by the Ordinance. The maximum amount depends on the individual teacher's years of professional experience, level, additional qualifications, i.e. on various personal specificity.</p> | | | | | | | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|---|
| <p>2014/15:</p> <p>↑: Reform of teachers' salaries.</p> <p>By increasing the minimum basic salary of the teachers started a realization of priority measures orientated to increasing the attractiveness of the teacher profession. Attracting young and high educated people in the educational system will have a positive effect on the quality of the gained knowledge and skills of the pupils. In accordance with the priorities of the Government programme 2014, Strategic framework for European cooperation in education and training and National strategy for development of the Pedagogical staff (2014-2020) aiming to create conditions for attracting of young specialists in pre-primary and school education and keep them in the system.</p> | <p>Further formal qualifications Fixed amounts between BGN 12 and 65 per month.</p> <p>Further CPD qualifications Fixed amount – BGN 21 per month.</p> <p>Positive teaching performance appraisal or students' results According to the given results (received points) by the teachers of their work during the school year there is paid additional allowance based on the evaluation according to indicators and criteria, set by the Ordinance No 1 and Decision of the Pedagogical Council.</p> <p>Additional responsibilities Fixed amount – BGN 25 per month.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) The pedagogical staff has the right part of the expenditures to be restored that they give for transport to school and back when they live and work in different settlements.</p> <p>Teaching pupils/students with special education needs or challenging circumstances Between 4-16 % of the min. basic salary for the category of the teacher.</p> <p>Participation in extracurricular activities Could be calculated like additional hours and paid as lecturers.</p> <p>Overtime Fixed min. amounts per hour between BGN 3.50 and BGN 5.00 according to the teacher's category, educational level and qualification.</p> <p>The Collective labour agreement, signed June 2014 between the Minister of Education and Science and the trade unions for education defines the various salary allowances and also their amounts concerning state and municipal schools. Where the allowances are not defined in the Collective agreement the schools themselves define the conditions and the methods for definition of allowances considering the annual budgets and the applicable general rules.</p> | <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> |

BULGARIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|--|------------------------|---|
| Pre-primary education | Central/Local Level | The Ordinance No 1 and the Rules for determination of salaries of the heads of municipal and state schools and service units concern school heads of the municipal and state schools and do not cover private independent schools and their basic statutory salaries. |
| Primary education | Central/Regional Level | |
| General lower secondary education | Central/Regional Level | |
| General upper secondary education | Central/Regional Level | |
| The Minister of Education and Science signs and contracts out the contracts of employment with the head of the state kindergartens, schools and service units. The head of the Regional Inspectorate for Education signs and contracts out the contracts of employment with the head of the municipal schools and service units. The mayor of the municipality signs and contracts out the contracts of employment with the head of the municipal kindergartens. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | Statutory salaries are defined by the Rules for determination of the work salaries of the heads of the municipal and state schools and service units 2015. The minimum and maximum basic amount of salary depends on the number of pupils enrolled in the school and the type of school. The minimum starts from 8 160 lv. up to 8 760 lv. depending on the type of school and minimum number pupils (from 1 to 50 pupils). The maximum starts from 13 440 lv. up to 14 280 lv. |
|---|------------------------|---------|---------|---------|-----------------------|---------|---|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | BGN | EUR | |
| | BGN | EUR | BGN | EUR | | | |
| Pre-Primary | No Data | No Data | No Data | No Data | No data | No data | depending on the type of school and the maximum number of pupils (over 1 400). The scale increases on 100 pupils (except first 2 levels from 1 to 50 and from 50 to 100 pupils). |
| Primary school | 8 160 | 4 172 | 10 080 | 5 154 | No data | No data | |
| Lower secondary school | 8 160 | 4 172 | 12 240 | 6 258 | No data | No data | |
| Upper secondary school | 8 160 | 4 172 | 13 920 | 7 117 | No data | No data | |

| Salary allowances for school heads | Decision making levels |
|---|-------------------------|
| Further formal qualifications Fixed amount – max BGN 100 per month. | Central/Regional/School |
| Further CPD qualifications Fixed amount – BGN 21 per month. | Central/Regional/School |
| Positive teaching/management performance appraisal Received points according defined criteria established in the Ordinance. | Central/Regional |
| Additional responsibilities Fixed amount between BGN 50-500 per month. | Central/Regional/School |
| Geographical location (high cost of living, disadvantaged or remote area) The pedagogical staff has the right part of the expenditures to be restored that they give for transport to school and back when they live and work in different settlements. | Central/Regional/School |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Between 4-16 % of the min. basic salary for the category of the teacher. | Central/Regional/School |
| Participation in extracurricular activities Could be calculated like additional hours and paid as lecturers. | Central/Regional/School |
| Overtime Fixed min amounts per hour between BGN 3.50 and BGN 5.00 according to the teacher's category, educational level and qualification. | Central/Local/School |
| The Collective labour agreement defines the various salary allowances and also their amounts concerning state and municipal schools heads. The heads of the Regional Inspectorates for Education determine the amount of the salary allowances for the school heads based on the assessment results and the budget for salary allowances for all the school heads in the exact region. Those amounts which are not determined in the Ordinance No 1, Rules and in the Collective labour agreement are defined in the Internal rules of each school. | |

CZECH REPUBLIC

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | Teachers' salaries in private schools are contractual. However, they are regulated by the Labour Code and the minimum level of pay defined by Government is guaranteed. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years. |
|---|------------------------|-------|---------|--------|-----------------------|--------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | CZK | EUR | |
| | CZK | EUR | CZK | EUR | | | |
| Pre-primary | 191 000 | 6 887 | 285 500 | 10 294 | 269 738 | 9 726 | Data on gross annual statutory salaries are from Nařízení vlády o platových poměrech zaměstnanců ve veřejných službách a správě (Nařízení vlády) |
| Primary | 247 200 | 8 913 | 313 800 | 11 314 | 315 469 | 11 374 | |
| Lower secondary | 247 200 | 8 913 | 313 800 | 11 314 | 314 829 | 11 351 | |
| Upper secondary | 247 200 | 8 913 | 313 800 | 11 314 | 330 079 | 11 901 | |

[Government regulation on pay terms of employees in public services and administration (Government regulation)]: 6. 12. 2006, 564/2006, Sbirka zákonů ČR, částka sbírky 184/2006, příloha 5 (<http://portal.gov.cz/app/zakony/?path=/portal/obcan/>). Statutory salaries are based on salary scales 8-11 for ISCED 0 and salary scales 11-12 for ISCED 1-3. The change of the salary scales since November 2014 is taken into account. Data on average actual salaries are from the National information system of salaries (Ministry of Finance of the Czech Republic). Ref. year: 2014. The data concerned are provided within the statistical survey by public schools and school facilities twice a year.

| Salary increase/ decrease | Salary allowances for teachers | Decision making levels |
|--|--|--|
| <p>2014/15:</p> <p>↑: Reform of teachers' salaries and General salary adjustment for all public employees.</p> <p>Since 1 November 2014, salary tariffs of employees in services and administration including the education and non-education staff at schools were increased by 3.5%. In this way the government fulfils one goal of its Policy Statement. Concerning the teachers' salary scales modification – the salary increase is higher for teachers with more years of experience. In 2015, the salary increase in education will be funded through the development programme in the amount of CZK 2 263 million (EUR 82.2 million).</p> | <p>Further formal qualifications Not applicable</p> <p>Further CPD qualifications Not applicable</p> <p>Positive teaching performance appraisal or students' results Individual allowance, up to 50% (in exceptional cases up to 100%) of the highest salary steps in the given category (usually the individual allowance amounts to 2.8% of the gross salary).</p> <p>Additional responsibilities 1) Leadership of other employees set in a percentage of the highest salary steps in the given category: 5-40% according to the level of leadership. 2) Supervision of pupils who are exposed to a heightened risk of injury due to use of machines, tools and apparatus: CZK 400-1 000 monthly. 3) Allowance for a 'class teacher': CZK 400-1 000 monthly. 4) Performance of specialized activities which requires further qualifications (coordination in the area of ICT, developing and co-ordination of School Framework Programmes, prevention of socially pathologic phenomena and activities related to the environmental education and to the spatial orientation of visually disabled children and pupils): CZK 1 000-2 000 monthly.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances 1) Teachers working with pupils/students with special educational needs in special schools, classes or groups (i.e. in those specially designed for these pupils/students): CZK 600-2 000 monthly. 2) Teachers working in classes with pupils of different age: CZK 600-2 000 monthly.</p> <p>Participation in extracurricular activities Individual allowance.</p> <p>Overtime An allowance equal to a double of the hourly average earnings for every hour of direct teaching.</p> <p>The definition of a system of additional salary components is the responsibility of the central government. School heads are responsible for duties allocation among teachers and for the individual allowances and bonuses. Teachers working with pupils with special educational needs integrated to a mainstream school do not have a legal right to any special allowance compared to the teachers of special classes and schools, but the school head can grant them an individual allowance.</p> | <p>Central School</p> <p>Central</p> <p>Central</p> <p>School</p> <p>School</p> <p>Central</p> |

CZECH REPUBLIC

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | School heads' basic statutory salaries in private schools are contractual and are the responsibility of the school owner. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | |
|---|------------------------|-------|---------|--------|-----------------------|--------|
| | Basic statutory salary | | | | Average actual salary | |
| | Minimum | | Maximum | | CZK | EUR |
| | CZK | EUR | CZK | EUR | | |
| Pre-primary | 191 000 | 6 887 | 285 500 | 10 294 | 394 948 | 14 240 |
| Primary | 247 200 | 8 913 | 339 200 | 12 230 | 492 898 | 17 772 |
| Lower secondary | 247 200 | 8 913 | 339 200 | 12 230 | 492 898 | 17 772 |
| Upper secondary | 247 200 | 8 913 | 339 200 | 12 230 | 537 687 | 19 387 |

Statutory salaries are based on fully qualified teachers' salary scales 8-11 for ISCED 0 and salary scales 11-13 for ISCED 1-3. School heads receive in addition allowance for leadership (5-60 % of a teachers' salary according to the level of leadership), which is not included in the table.

Data on average actual salaries are from the National information system of salaries (Ministry of Finance of the Czech Republic). Ref. year: 2014. The data concerned are provided within the statistical survey by public schools and school facilities twice a year. There is a change in data collection methodology: due to the implementation of classification CZ-ISCO, it is not possible to divide salaries of school heads and deputy directors.

| Salary allowances for school heads | Decision making levels |
|---|----------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Individual allowance for particular school heads set by the founder of the school: up to 50 % (in exceptional cases up to 100 %) of the highest salary steps in the given category (usually the individual allowance amounts to 9.0 % of the gross salary). | Central Regional Local |
| Additional responsibilities 1) Supervision of pupils who are exposed to a heightened risk of injury due to the use of machines, tools and apparatus: CZK 400-1 000 monthly. 2) Allowance for a 'class teacher': CZK 400-1 000 monthly. 3) Performance of specialized activities which requires further qualifications (coordination in the area of ICT, developing and co-ordination of School Framework Programmes, prevention of socially pathologic phenomena and activities related to the environmental education and to the spatial orientation of visually disabled children and pupils): CZK 1 000-2 000 monthly. | Central |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 1) Teachers working with pupils/students with special educational needs in special schools, classes or groups (i.e. in those specially designed for these pupils/students): CZK 600-2 000 monthly. 2) Teachers working in classes with pupils of different age: CZK 600-2 000 monthly. | Central |
| Participation in extracurricular activities Individual allowance: | Central Regional Local |
| Overtime An allowance equal to the double of the hourly average earnings for every hour of direct teaching. | Central |
| School heads' allowances are set by the body that appoints them to the position. | |

DENMARK
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | The teachers' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent upper secondary schools. Teachers at private primary and lower secondary schools have to negotiate their salaries individually, but can obtain help from the Danish Union of Teachers (Danmarks Lærereforening) or another trade union if they are members. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 12 years for pre-primary, primary and lower secondary education and 7 years for upper secondary education. Data on gross annual |
|---|------------------------|--------|---------|--------|-----------------------|--------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | DKK | EUR | |
| | DKK | EUR | DKK | EUR | | | |
| Pre-primary | 306 570 | 41 176 | 340 009 | 45 668 | 368 712 | 49 523 | statutory salaries are from the Danish Union of Teachers (Danmarks Lærereforening) – http://www.dlf.org/arbejdsliv/loen-og-penge/ansat-i-en-kommune/ for ISCED 0, 1, 2. The salary figures refer to 'Grundløn' (basic salary) which most teachers are paid as. Data on gross annual statutory salaries regarding ISCED 3 is from the National Union of Upper Secondary School Teachers (Gymnasieskolernes Lærereforening) – http://www.gl.org/loenogans/loen/Sider/Hvad tjener gymnasie lærer.aspx For upper secondary school, the period of reference is per 1 April 2014. Pension is not included. |
| Primary | 321 828 | 43 226 | 381 163 | 51 195 | 393 216 | 52 814 | |
| Lower secondary | 321 828 | 43 226 | 381 163 | 51 195 | 393 216 | 52 814 | |
| Upper secondary | 328 680 | 44 146 | 427 200 | 57 378 | 464 508 | 62 389 | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|--|------------------------|
| 2014/15: ↑: General salary adjustment for all public employees. Based on the general agreement concluded in 2014. However, decrease in relation to last year's numbers for this report is due to the fact that pension is not included in this year's report. | Further formal qualifications According to the local agreements. | School |
| | Further CPD qualifications According to the local agreements. | School |
| | Positive teaching performance appraisal or students' results According to the local agreements. | School |
| | Additional responsibilities ISCED 0, 1 and 2 as replacement for the school head the teacher receives a yearly allowance of DKK 17 060. ISCED 3 by local agreement. | Central School |
| | Geographical location (high cost of living, disadvantaged or remote area) | Central |
| | Teaching pupils/students with special education needs or challenging circumstances ISCED 0, 1 and 2: between DKK 15.00 and DKK 41.50 per hour. Teachers at independent schools (ISCED 0, 1 and 2) for pupils with special needs receive between DKK 18.92 and 24.46 per hour plus a yearly allowance of DKK 20 605. | Central |
| | Participation in extracurricular activities According to the local agreements. | School |
| | Overtime According to the local agreements. | School |
| | ISCED 0, 1 and 2: There is a supplement for pre-primary, primary and lower secondary teachers when they teach more than 300 hours a year. From 1 October 2014, the teacher receives DKK 35.03 per extra hour after the 300 hours. The supplement increases after 750 hours. Supplement for working inconvenient hours. | |

DENMARK

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | The school heads' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent upper secondary schools. Data are not available for school heads' basic salaries in private independent pre-primary, primary and lower secondary schools. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | School heads are generally teachers and therefore the same regulations as for teachers are applied to them. Depending on the size of the school, school heads receive a reduction of the teaching load which can be 100 % at big schools. However, they are still allowed to teach and can also receive all allowances that can be attributed to teachers. |
|---|------------------------|--------|---------|--------|-----------------------|---------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | DKK | EUR | |
| | DKK | EUR | DKK | EUR | | | |
| Pre-primary | 416 995 | 56 008 | 501 684 | 67 383 | 530 040 | 71 191 | |
| Primary | 416 995 | 56 008 | 501 684 | 67 383 | 530 040 | 71 191 | |
| Lower secondary | 416 995 | 56 008 | 501 684 | 67 383 | 530 040 | 71 191 | |
| Upper secondary (> 700 full-time students) | 532 425 | 71 512 | 532 425 | 71 512 | No data | No data | |
| Upper secondary (≤ 700 full-time students) | 605 804 | 81 367 | 605 804 | 81 367 | | | |

Data are from the Danish Union of School Heads (Skolelederforeningen) for ISCED 0, 1, 2 based on the Salary negotiations of 2013 (Forlængelse af overenskomst for ledere m.fl. inden for undervisningsområdet) and an overview of the different salaries on the different salaries steps for school leaders 1 April 2015 (step 46 is minimum and step 50 is maximum): Løntabel: Kommunal års-, måneds- og timelønninger per 1 April 2015. ISCED 3 numbers (1 April 2015) is from the Danish Union of Lawyers and Economists (DJØF), Lønoversigt 1. april 2015 – Løn til rektorer og ledere ved almene og private gymnasier (Salary overview of principals and leaders at general and private upper secondary institutions): <http://www.djoef.dk/~media/documents/djoef/a/aktuel%20lønoversigt.ashx>

| Salary allowances for school heads | Decision making levels |
|--|------------------------|
| Further formal qualifications According to the local agreements. | Local |
| Further CPD qualifications According to the local agreements. | Local |
| Positive teaching/management performance appraisal According to the local agreements. | Local |
| Additional responsibilities Central for upper secondary schools only. | Central Local |
| Geographical location (high cost of living, disadvantaged or remote area) For pre-primary, primary and lower secondary schools only. | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

GERMANY/LÄNDER

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Teachers at privately-maintained schools: A contract of employment is required, covering duties, conditions for resignation or dismissal, holiday entitlement, sufficient emoluments and a right to future pension payments. In this way, it should be ensured that teachers at privately-maintained schools are not in a significantly worse position than teachers at public-sector schools in terms of economic and legal security. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| The individual Länder are responsible for the definition of the basic statutory salaries. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|----------------|------------------------------|
| | Basic statutory salary | | Average actual salary EUR |
| | Minimum EUR | Maximum EUR | |
| Pre-primary | No data | No data | No data |
| Primary | 43 097 | 56 811 | No data |
| Lower secondary | 47 731 | 63 013 | No data |
| Upper secondary | 50 383 | 70 277 | No data |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: data not available.

The statutory salaries represent a weighted average of the data available at Länder level for civil servants and include general post allowances where applicable and special annual payments. Ref. year: 2013/14.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|-------------------------|
| <p>2014/15:</p> <p>↑: General salary adjustment for all public employees</p> | <p>Further formal qualifications Not applicable</p> <p>Further CPD qualifications Not applicable</p> <p>Positive teaching performance appraisal or students' results Not applicable</p> <p>Additional responsibilities Data not available</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances Not applicable</p> <p>Participation in extracurricular activities Not applicable</p> <p>Overtime Not applicable</p> | <p>Central (Länder)</p> |

GERMANY/LÄNDER

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | Generally, school heads' salaries depend on the type of school and the number of pupils. This applies to public schools. For school heads at privately-maintained |
| Primary education | Central level | |

| | |
|--|---------------|
| General lower secondary education | Central level |
| General upper secondary education | Central level |

schools, a contract of employment is required, covering duties, conditions for resignation or dismissal, holiday entitlement, sufficient emoluments and a right to future pension payments. In this way, it should be ensured that teachers at privately-maintained schools are not in a significantly worse position than teachers at public-sector schools in terms of economic and legal security.

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|--|-------------------------------|------------------------|------------------------------|
| | Basic statutory salary | | Average |
| | Minimum EUR | Maximum EUR | actual salary EUR |
| Pre-primary | No data | No data | No data |
| Primary | No data | No data | No data |
| Lower secondary | No data | No data | No data |
| Upper secondary | No data | No data | No data |

| Salary allowances for school heads | Decision making levels |
|---|-------------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

ESTONIA
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|--|--------------------------|--|
| Pre-primary education | Local level/municipality | Private independent schools determine their salaries themselves. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| The Government, local authorities and authorised representatives of registered teachers' unions agree upon the minimum salary rate of municipal teachers according to occupational grades. If no agreement is reached, the Government will determine the minimum salary rate. Government determines also minimum salary rate of state school teachers. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|----------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | Not applicable | Not applicable | 8 265 |
| Primary | 10 400 | 10 756 | 12 344 |
| Lower secondary | 10 400 | 10 756 | 12 344 |
| Upper secondary | 10 400 | 10 756 | 12 344 |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 7-8 years.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|------------------------|
| 2014/15: †: Reform of teachers' salaries Increase of minimum salary starting from 2013. | Further formal qualifications Not applicable | |
| | Further CPD qualifications Not applicable | |
| | Positive teaching performance appraisal or students' results According to the local agreements. | School |
| | Additional responsibilities 10 % of the basic salary and according to the local agreements. | Central School |
| | Geographical location (high cost of living, disadvantaged or remote area) Beginners' allowance for teachers who start working in rural areas: EUR 12 782.32 (EEK 200 000) during - year period. | Central |
| | Teaching pupils/students with special education needs or challenging circumstances 10-20 % of the basic salary. | Central |
| | Participation in extracurricular activities According to the local agreements. | School |
| | Overtime Time off equal to overtime or 150 % of normal wage, regulated by the Employment Contracts Act. | Central |

ESTONIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|--|--------------------------|--------------------------------|
| Pre-primary education | Local level/municipality | No data |
| Primary education | Local level/municipality | |
| General lower secondary education | Local level/municipality | |
| General upper secondary education | Local level/municipality | |
| An employment contract with the head of a municipal school will be concluded by the rural municipality or city mayor or an official authorised by the mayor. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | The amounts of school heads' salaries have not been set at national level. |
|---|------------------------|-------------|-----------------------|--|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary | No data | No data | 12 202 | |
| Primary | No data | No data | 15 665 | |
| Lower secondary | No data | No data | 15 665 | |
| Upper secondary | No data | No data | 15 665 | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Data not available | |
| Further CPD qualifications Data not available | |
| Positive teaching/management performance appraisal Data not available | |
| Additional responsibilities Data not available | |
| Geographical location (high cost of living, disadvantaged or remote area) Data not available | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Data not available | |
| Participation in extracurricular activities Data not available | |
| Overtime Data not available | |

IRELAND

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--------------------------------|
| Pre-primary education | Central level | No data |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 22 years for secondary level teachers and 23 years for primary teachers appointed prior to 1 January 2011, 26 years for teachers appointed in the period from 1 January 2011 to 1 February 2012. It is currently 24 years for teachers appointed on or after 1 February 2012. |
|---|------------------------|----------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary | Not applicable | Not applicable | No data | |
| Primary | 27 814 | 59 359 | No data | |
| Lower secondary | 27 814 | 59 359 | No data | |
| Upper secondary | 27 814 | 59 359 | No data | |

Data on gross annual statutory salaries are from Department Circulars. The relevant Circulars currently are 4/2010, 5/2014 and 53/2014 (www.education.gov.ie). There are three different pay scales in existence depending on the time of first appointment to teaching. Teachers appointed prior to 1 January 2011 are on the scale EUR 30 904 to EUR 59 359. Teachers appointed in the period 1 January 2011 to 1 February 2012 are on the scales quoted in the table. Teachers appointed on or after 1 February 2012 are on the scale EUR 30 702 to EUR 59 940.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|--|--|
| <p>2014/15:</p> <p>No change:</p> <p>The salary scales of teachers appointed after 1 January 2011 were increased as part of national agreements during 2013/14. This was partial compensation for the salary reductions in the case of teachers appointed between 1 January 2011 and 31 January 2012 and the withdrawal of qualification allowances for those appointed from 1 February 2012.</p> | <p>Further formal qualifications</p> <p>For teachers appointed prior to 5 December 2011, qualification allowances varied from EUR 1 842 to EUR 6 140. Allowances were capped at EUR 4 416 in the period from 5 December 2011 to 1 February 2012. No qualification allowances are payable to teachers appointed for the first time on or after 1 February 2012.</p> <p>Further CPD qualifications</p> <p>Not applicable</p> <p>Positive teaching performance appraisal or students' results</p> <p>Not applicable</p> <p>Additional responsibilities</p> <p>Could be one of: Deputy Principal post scale point: EUR 3 769 to EUR 18 966 (ISCED 1)/EUR 27 217 (ISCED 2/3); Assistant Principal post EUR 8 520; Special duties post EUR 3 769.</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Island allowance of 1 842 is payable annually to teachers teaching in island schools who were appointed prior to 1 February 2012. Gaeltacht (Irish-speaking areas) allowance of 3 063 payable to teachers teaching in gaeltacht schools appointed prior to 1 February 2012.</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>Annual allowance of 2 437 is payable.</p> <p>Participation in extracurricular activities</p> <p>Not applicable</p> <p>Overtime</p> <p>Not applicable</p> <p>Qualification, geographical allowances and allowances for teaching in Irish have been withdrawn for teachers appointed for the first time from 1 February 2012.</p> | <p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> |

IRELAND

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--------------------------------|
| Pre-primary education | Central level | No data |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| Schools heads are paid Principals' Allowance and this allowance is based on the size of the school. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | Data on gross annual statutory salaries are from Department Circulars. The relevant circulars are 4/2010, 5/2014 and 53/2014 (www.education.gov.ie). For all school heads, basic gross annual statutory salary is the same as that of a teacher and grows according to the incremental scale (called the Common Basic Scale), with the same entitlement to allowances. School size determines separate additional remuneration. |
|---|------------------------|----------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary level (only ISCED 0) | Not applicable | Not applicable | No data | |
| Primary level | 37 124 | 89 135 | No data | |
| Lower secondary level | 37 124 | 101 828 | No data | |
| Upper secondary level | 37 124 | 101 828 | No data | |

| Salary allowances for school heads | Decision making levels |
|--|------------------------|
| Further formal qualifications For teachers appointed prior to 5 December 2011 varied from EUR 1 842 to EUR 6 140. The maximum allowance payable to teachers appointed between 1 January 2011 and 31 January 2012 is currently capped at EUR 4 918. No qualification allowances payable to teachers appointed for the first time on or after 1 February 2012. | Central |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

GREECE

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|--|
| Teachers' basic statutory salaries are defined following the same methods for public, private grant-aided and private independent schools. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 33 years. |
|---|------------------------|----------------|-----------------------|--|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary | 13 104 | 24 756 | 16 377 | Data on gross annual statutory salaries are calculated on the basis of the provisions of Law 4 024/2011, regarding the categories of teachers having completed university education (the majority of teachers in Greece) and they refer to the initial and ending salary after 35 years of employment. 13 104 = 1 092*12 (1 092 = 780*1.4. 780 is the introductory basic salary for grade F compulsory education personnel. 1.4 is the multiplier for higher education personnel.) 24 756 = 2 063*12 (2 063 = 1 381*multiplier for grade B, 4th salary climax personnel. 1 381=1 092*multiplier for grade D personnel). |
| Primary | 13 104 | 24 756 | | |
| Lower secondary | 13 104 | 24 756 | 18 276 | |
| Upper secondary | 13 104 | 24 756 | | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|--|------------------------|
| 2014/15: No change: Salaries frozen. | Further formal qualifications There is no fixed amount and the Law 4024/2011 does not provide for a specific allowance regarding further formal qualifications. However, a Master's degree gives a two year of service precedence over other teachers, while a PhD a six year precedence. Years of service result to upgrading from one grade to the other or upscaling within the grade. This results to an increase in salary. Holders of both degrees get a seven year precedence. However, the promotion from grade to grade has not yet been implemented. | Central |
| | Further CPD qualifications Not applicable | |
| | Positive teaching performance appraisal or students' results Not applicable | |
| | Additional responsibilities Allowance for position held: head of regional education directorate EUR 10 800 per year; school advisor EUR 4 800 per year; head of directorate of primary or secondary education EUR 6 600 per year; deputy school heads EUR 1 800 per year. | Central |
| | Geographical location (high cost of living, disadvantaged or remote area) EUR 1 200 per year. This kind of allowance is applicable for problematic and remote areas. | Central |
| | Teaching pupils/students with special education needs or challenging circumstances Not applicable | |
| | Participation in extracurricular activities Not applicable | |
| | Overtime EUR 10 per hour, for up to 20 hours per month. | Central |
| | For the first child there is a family allowance of EUR 600 per year, 240 for the second, 600 for the third, 600 for the fourth and 840 for each additional child. | |

GREECE

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|--|
| School heads' basic statutory salaries are defined following the same methods for public, private grant-aided and private independent schools. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|----------------|------------------------------|
| | Basic statutory salary | | Average actual salary EUR |
| | Minimum EUR | Maximum EUR | |
| Pre-primary | 17 772 | 25 956 | 23 990 |
| Primary | 17 772 | 28 356 | |
| Lower secondary | 19 572 | 28 356 | 25 950 |
| Upper secondary | 20 172 | 28 956 | |

Data on gross annual statutory salaries are calculated on the basis of the provisions of Law 4024/2011. School heads' allowances depend on level of education and size of school:
upper secondary level: EUR 3 600-4 200 per year;
lower secondary level: EUR 3 000-3 600 per year;
primary level: EUR 3 000-3 600 per year;
primary education schools with limited teaching posts (1-3) receive EUR 1 200 per year.
pre-primary level: EUR 1 200 per year.

Teachers who apply for the position of a school head must have at least 8 years of teaching experience. On the scale of wages, at the end of 8 years of service, teachers are classified to grade D (the system has six grades).

For the calculation of the minimum school head salary, the following methodology is used: basic salary after 8 years of service plus minimum allowance for position of responsibility, depending on the education level. For example: EUR 17 772 = €/month 1 381*12 months + EUR /month 100*12 months.

For the calculation of the maximum school head salary, the following methodology is used: basic salary after 35 years of service plus maximum allowance for position of responsibility, depending on the education level. For example: EUR 28 956 = €/month 2 063*12 months + EUR/month 350*12 months

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications | Central |
| There is no fixed amount and the Law 4 024/2011 does not provide for a specific allowance regarding further formal qualifications. However, a Master's degree gives a two year of service precedence over other teachers, while a PhD a six year precedence. Years of service result to upgrading from one grade to the other or upscaling within the grade. This results to an increase in salary. Holders of both degrees get a seven year precedence. However, the promotion from grade to grade has not yet been implemented. | |
| Further CPD qualifications | |
| Not applicable | |
| Positive teaching/management performance appraisal | |
| Not applicable | |
| Additional responsibilities | |
| Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) | Central |
| EUR 1 200 per year. This kind of allowance is applicable for problematic and remote areas. | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances | |
| Not applicable | |
| Participation in extracurricular activities | |
| Not applicable | |
| Overtime | Central |
| EUR 10 per hour, for up to 20 hours per month. | |
| For the first child there is a family allowance of EUR 600 per year, 240 for the second, 600 for the third, 600 for the fourth and 840 for each additional child. | |

SPAIN

TEACHERS

| | |
|---|---|
| <p>Decision making levels for setting teachers' basic statutory salaries in public schools</p> <p>Pre-primary education Central level Regional level Primary education Central level Regional level General lower secondary education Central level Regional level General upper secondary education Central level Regional level</p> <p>In Spain, decisions regarding teachers' and school heads' salaries are made by the Central Government and by the education authorities of the 17 Autonomous Communities (top/central level). The national (central) authority establishes the basic salary, the extra pays, the amount for seniority and the allowance related to the level of the civil servant position held; the Autonomous Communities, by their part, establish the allowances related to the teaching profession, to in-service training and other salary supplements.</p> | <p>Salaries in the private sector</p> <p>The economic modules to fund the salaries of teachers in private grant-aided schools are established in the General State Budget yearly, and can then be increased by each Autonomous Community. The actual salaries of these teachers are the result of negotiations between the employers' organizations and the teachers unions and appear in the yearly revised salary tables based on the VI Collective Agreement of private schools completely or partially subsidized with public funds, of 30 July 2013. The minimum salary comprises basic salary, bonus linked to length of service, additional allowances (such as geographical location) and extra payments (paid twice a year). These teachers are directly paid by the competent education authority on behalf of the schools' owners. The salaries of teachers in private independent schools correspond to the yearly revised salary tables based on the IX National Collective Agreement for mainstream educational private institutions without any public funding, signed on 9 May 2013, and public education authorities have no role in their establishment.</p> |
|---|---|

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 39 years. |
|---|------------------------|-------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary | 28 129 | 39 673 | No data | Data sources are the Departments of Education of the Autonomous Communities and the Sub-directorate General of Staff of the Ministry of Education, Culture and Sport for the Autonomous Cities of Ceuta and Melilla. The national salaries provided are calculated as means of the salaries of each Autonomous Community/City weighted by the number of teachers in public schools in each Autonomous Community/City. The annual salary has been calculated considering 1/3 of the school year corresponding to 2014 and 2/3 of the school year corresponding to 2015. |
| Primary | 28 129 | 39 673 | No data | |
| Lower secondary | 31 415 | 44 250 | No data | |
| Lower secondary (Catedráticos) | 33 566 | 46 513 | | |
| Upper secondary | 31 415 | 44 250 | No data | |
| Upper secondary (Catedráticos) | 33 566 | 46 513 | | |

The basic gross annual statutory salaries of primary education teachers who are teaching in the first two grades of lower secondary education are EUR 29 614 and EUR 40 926.
 Vocational education teachers teach at secondary schools and their basic gross annual statutory salaries are between EUR 29 551 and EUR 41 136.

| Salary increase/ decrease | Salary allowances for teachers | Decision making levels |
|--|---|--|
| <p>2014/15:</p> <p>↑: Other reasons</p> <p>The 2015 General State Budget did not establish any salary reduction or increment of civil servants' salaries (including teachers) during 2015. This affects the basic salary and the length of service supplement. The small variations observed in the 2015 total amounts in relation to the previous year are due to some wage increases in salary supplements, which had been reduced or removed in previous years in some Autonomous Communities.</p> | <p>Further formal qualifications</p> <p>Further CPD qualifications Fixed amounts. Every five-six years, teachers who have done at least a minimum number of hours of recognised CPD activities receive a new extra-salary supplement. This supplement is different for the different five/six-year periods and may be different according to the educational level.</p> <p>Positive teaching performance appraisal or students' results</p> <p>Additional responsibilities Fixed amounts (different for each level of education and by the number of students of the school). These responsibilities are mainly: headteacher, deputy headteacher, secretary, head of department, but also additional responsibilities at school level (e.g. class tutoring, technological innovation, coordination of bilingual programs, bilingual teaching, school library, sports leagues, etc.).</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>Participation in extracurricular activities</p> <p>Overtime Fixed amounts for teachers working extra time (in the evening) for different activities as: remedial/support classes, activities aimed at improving school life, health programs, compulsory training courses outside working hours, etc.</p> | <p>Central</p> <p>Central</p> <p>Central</p> |

SPAIN

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|--|--------------------------------|---|
| Pre-primary education | Central level Regional level | School heads' salaries in private grant-aided schools consist of basic salary, allowance for length of service, regional allowances and individual allowance as school heads, which were approved in the VI Collective Agreement and are periodically updated. Actual salaries are the result of the negotiations between the employers' organizations and the teachers unions. In private independent schools, salaries are established in the IX National Collective Agreement of private schools, signed in 2011, without any participation of the education administrations, being the salary tables regularly updated. |
| Primary education | Central level Regional level | |
| General lower secondary education | Central level Regional level | |
| General upper secondary education | Central level Regional level | |
| The salaries of school heads are partly established by the national authority which establishes the basic salary, the extra pays, the amount for seniority and the allowance related to the level of the civil servant position held. The Autonomous Communities, by their part, establish the allowances related to the teaching profession, to in-service training and other salary supplements, as well as the allowance for exercising the responsibility as school head. Both levels of responsibility are considered as top/central level. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|----------------|------------------------------|
| | Basic statutory salary | | Average actual salary EUR |
| | Minimum EUR | Maximum EUR | |
| Pre-primary (type A) | 36 421 | 47 965 | No data |
| Pre-primary (type F) | 30 350 | 41 894 | |
| Primary (type A) | 36 421 | 47 965 | No data |
| Primary (type F) | 30 350 | 41 894 | |
| Lower secondary (type A) | 41 744 | 56 842 | No data |
| Lower secondary (type D) | 38 906 | 54 004 | |
| Upper secondary (type A) | 41 744 | 56 842 | No data |
| Upper secondary (type D) | 38 906 | 54 004 | |

The type of school is defined by the number of students or units (groups of students) it has. The education administration of each Autonomous Community establishes the number of students or units characterizing each school type. In any case, the schools 'type A' are the biggest ones and, therefore, where the school heads receive a higher individual allowance, which decreases as we advance in the classification till 'type F' for pre-primary and primary education and 'type D' for secondary education. The data source of gross annual statutory salaries are the Departments of Education of the Autonomous Communities and the Sub-directorate General of Staff of the Ministry of Education, Culture and Sport for the Autonomous Cities of Ceuta and Melilla.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications | |
| Further CPD qualifications | Central |
| Fixed amounts (they may be different for each level of education). Every five-six years, teachers who have done at least a minimum number of hours of recognised CPD activities receive a new extra-salary supplement. This supplement is different for each five/six-year period and may be different for the different educational levels. | |
| Positive teaching/management performance appraisal | Central |
| Fixed amounts. School heads are assessed at the end of their term of office. Those who have a positive assessment, have a personal and professional recognition, and also an economic recognition consisting of part of the school heads' allowance (depending on the number of years they have been school heads) for the rest of their active life. | |
| Additional responsibilities | |
| Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) | Central |
| Fixed amounts (they may be different for each level of education). Geographical location refers to the Canary Islands, Balearic Islands, the cities of Ceuta and Melilla, the Spanish schools abroad as well as to some areas with a specific dialect. They consist of allowances given to all teachers working in those regions or areas, but not of personal allowances. | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances | |
| Participation in extracurricular activities | |
| Overtime | |
| School heads in public schools are teachers who fulfil certain training and experience requirements and pass a selection procedure. Their basic salary and allowances are the same as that for the regular teachers, except for the headship allowance, and in some cases some specific allowance, as for example for the service of school meals or itinerance in the case of schools with different sites). | |

FRANCE

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

Salaries in the private sector

Teachers' basic statutory salaries are defined for public and private grant-aided schools using the same methods. Private independent schools determine their basic statutory salaries themselves.

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|-------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | 24 595 | 44 254 | 32 744 |
| Primary | 24 595 | 44 254 | 32 310 |
| Lower secondary | 26 927 | 46 739 | 37 983 |
| Upper secondary (Lycées) | 27 316 | 47 167 | 41 785 |
| Upper secondary (Lycées professionnels) | 27 333 | 47 185 | |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary can be estimated at 25 years for the major qualification at ISCED 0 and 1 ('professeur des écoles') and 29 years for the major qualification at ISCED 2 and 3 ('professeur certifié').

At primary level, minimum and maximum statutory salaries refer to the statutory wage of a 'professeur des écoles' and include accommodation allowance and bonus for tutoring (called 'ISAE'). At secondary level, minimum and maximum statutory salaries refer to the statutory wage of a 'professeur certifié' and include bonus for tutoring (called 'ISOE'), bonus for extra teaching time and accommodation allowances.

The 2013-2014's data have been revised: they include the ISAE (new bonus since 1 September of 2013) for the pre-primary and primary and a residence allowance's rate revised for all.

Sources: decrees, administrative data.

Salary increase/decrease

2014/15:

↓: No significant changes.

The index point is stable since 1 September 2010; no improvement in the different indemnities, neither for the teachers nor the school heads since 1 July 2010. The rates of supplementary hours are stable and their volume increase quite little. The residence allowance's rate has been revised: until last year, the reference was the highest rate (3% – Paris); this year an average rate has been calculated (from SIASP's data) on 'professeurs des écoles' and 'certifiés' to obtain a more precise figure (0.8%).

| Salary allowances for teachers | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching performance appraisal or students' results Not applicable | |
| Additional responsibilities | Central |
| Director of primary schools (which are teachers and paid as teachers) benefit from bonuses according to the size of the school, for instance around EUR 4 000 a year for a school between 5 and 9 classrooms. | |
| Geographical location (high cost of living, disadvantaged or remote area) | Central |
| 1) Geographical location: 1% of the basic statutory salary in province, 3% of the basic statutory salary in Ile de France. | |
| 2) Working in Areas for priority education (REP): EUR 1 156 as of 1 July 2010. | |
| Teaching pupils/students with special education needs or challenging circumstances | Central |
| Fixed amount: EUR 929. | |
| Participation in extracurricular activities | Local |
| Paid as overtime hours: more precisely, these activities lead to compensation of teaching hours. | |
| Overtime | Central |
| Paid as overtime hours. | |

FRANCE

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | School heads' basic statutory salaries are defined using the same methods for public and private government-granted schools. In pre-primary and primary schools, school heads remain under their teacher status, with extra bonuses. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|-------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | 31 061 | 49 135 | No data |
| Primary | 31 061 | 49 135 | No data |
| Lower secondary | 37 363 | 64 092 | 57 618 |
| Upper secondary (Lycées) | 40 998 | 68 919 | 57 618 |
| Upper secondary (Lycées professionnels) | 37 363 | 64 092 | |

School heads' statutory salaries in pre-primary and primary schools are based on teachers' salaries plus allowances which vary according to the size of the school (number of classes), between EUR 2 103 to EUR 4 549 per year, the average being around EUR 3 400 per year. Data for school heads in secondary schools take into account the basic salary, the compensation for living in high cost cities, and two specific allowances for the school heads function, called 'indemnité de responsabilité des personnels de direction' and 'indemnités pour sujétions spéciales des personnels de direction'.
Sources: decrees and administrative data.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Fixed amounts. | Central |
| Geographical location (high cost of living, disadvantaged or remote area) % of the gross statutory salary. | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Fixed amounts. | Central |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

CROATIA
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|--------------------------|
| Pre-primary education | Local level/municipality |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

For primary and lower secondary schools, teacher transport costs – which make a part of teachers' and other school staff members monthly salary – are covered from the central budget whereas for upper secondary schools these costs are covered from the regional budget.

In addition to regular funds that central government provides for teacher's salaries at primary and secondary levels, municipalities/cities or counties may provide additional funds to schools in order to employ teaching staff who will support students with disabilities. The amount of these additional funds is however highly dependent on the general availability of public funds on local/regional level on local/regional governments' political priorities.

For primary and lower secondary schools, cities/municipalities may furthermore provide some funds to schools in order to employ staff dedicated to afternoon daycare.

| Salaries in the private sector |
|--|
| For public schools, all elements of teacher salaries are determined by the collective agreements between the government and school trade unions. In privately owned schools, teachers' basic statutory salaries are determined autonomously by the school owner. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 35 years. |
|---|------------------------|---------|---------|---------|-----------------------------------|--------|--------|--|
| | Basic statutory salary | | | | Average actual salary | | | |
| | Minimum | | Maximum | | | HRK | EUR | |
| | HRK | EUR | HRK | EUR | | | | |
| Pre-primary | No data | No data | No data | No data | Pre-primary level (ISCED0) | 85 752 | 11 198 | Data on gross statutory salaries are calculated based on the coefficients from governmental document regulating salaries of teachers and |
| Primary | 68 908 | 8 998 | 101 857 | 13 301 | Primary level | 82 296 | 10 746 | |
| Lower secondary | 68 908 | 8 998 | 116 263 | 15 182 | Lower secondary level | 82 296 | 10 746 | |
| Upper secondary | 68 908 | 8 998 | 116 263 | 15 182 | Upper secondary level | 88 944 | 11 615 | |

headmasters (as well as all the other public sector employees), available at http://narodne-novine.nn.hr/clanci/sluzbeni/2014_03_40_692.html). According to the Law on Salaries in Public Sector (available at http://narodne-novine.nn.hr/clanci/sluzbeni/2001_03_27_472.html), the basic statutory salary (S) in public sector in Croatia is calculated as the product of the national baseline salary amount (B), job complexity factor (C) and length-of-service increment (L) which is initially equal to one and increases by 0.005 for each year of service (Y): $S = B * C * (1 + 0.005 * Y)$.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|------------------------|
| 2014/15: ↑: Reform of teachers' salaries. Croatian government did introduce some changes in teacher salaries in previous school year (2013/14). These changes were introduced starting with April 2014 (respective legislation was passed in March 2014), and hence the total annual salaries for teachers went up in that school year compared with the school year 2012/13. However, as changes were introduced roughly half-way into the school year, the full effect on annual salary of teachers was not immediately visible in the data for the last year. Therefore, out of 12 months of the school year 2013/14, teachers received 'old' lower salaries between September 2013 and March 2014, and 'new' increased salaries from April 2014 onwards. On the other hand, in the present school year (2014/15), teachers receive the 'new' increased salaries in all 12 months. The net effect is that, although there was no administrative increase in statutory salaries in this school year (it was introduced in the previous school year), annual teacher salaries nevertheless did effectively increase with respect to the year before. | Further formal qualifications An increase of 8 % of the basic statutory salary for additional qualification at Master level and an increase of 15 % of the basic statutory salary for additional qualification at Doctorate level. | Central |
| | Further CPD qualifications Job complexity factor increases through three levels (1. level: novice; 2. level: mentor; 3. level: counsellor). | Central |
| | Positive teaching performance appraisal or students' results Not applicable | |
| | Additional responsibilities Not applicable | |
| | Geographical location (high cost of living, disadvantaged or remote area) The basic statutory salary is increased by 10 %. | Central |
| | Teaching pupils/students with special education needs or challenging circumstances The hourly fee for each class held with pupils with special needs is increased by 7-10 % from the regular hourly fee, depending on the structure of the class and the number of pupils with special needs. | Central |
| | Participation in extracurricular activities Not applicable | |
| | Overtime Each hour of overtime work is paid as 1.5 regular working hour. | Central |

CROATIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|--------------------------|--|
| Pre-primary education | Local level/municipality | In privately owned schools, school heads' basic statutory salaries are determined autonomously by the owner. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | |
|---|------------------------|---------|---------|---------|----------------------------|--------|--------|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | | HRK | EUR |
| | HRK | EUR | HRK | EUR | | | HRK |
| Pre-primary | No data | No data | No data | No data | Pre-primary level (ISCED0) | 85 752 | 11 198 |
| Primary (medium-sized) | 122 416 | 15 985 | 138 307 | 18 060 | Primary level | 82 296 | 10 746 |
| Primary (big) | 132 362 | 17 284 | 149 544 | 19 528 | | | |
| Primary (small) | 112 533 | 14 695 | 127 141 | 16 602 | | | |
| Lower secondary (medium-sized) | 122 416 | 15 985 | 138 307 | 18 060 | Lower secondary level | 82 296 | 10 746 |
| Lower secondary (big) | 132 362 | 17 284 | 149 544 | 19 528 | | | |
| Lower secondary (small) | 112 533 | 14 695 | 127 141 | 16 602 | | | |
| Upper secondary (medium-sized) | 122 416 | 15 985 | 138 307 | 18 060 | Upper secondary level | 88 944 | 11 615 |
| Upper secondary (big) | 132 362 | 17 284 | 149 544 | 19 528 | | | |
| Upper secondary (small) | 112 533 | 14 695 | 127 141 | 16 602 | | | |

Data on gross statutory salaries are calculated based on the coefficients from legislative document regulating salaries of teachers and headmasters (as well as all the other public sector employees), available at http://narodne-novine.nn.hr/clanci/sluzbeni/2014_03_40_692.html. According to the Law on Salaries in Public Sector (available at http://narodne-novine.nn.hr/clanci/sluzbeni/2001_03_27_472.html), the basic statutory salary (S) in public sector in Croatia is calculated as the product of the national baseline salary amount (B), job complexity factor (C) and length-of-service increment (L) which is initially equal to one and increases by 0.005 for each year of service (Y): $S = B * C * (1 + 0.005 * Y)$.

| Salary allowances for school heads | Decision making levels |
|--|------------------------|
| Further formal qualifications An increase of 8 % of the basic statutory salary for additional qualification at Master level and an increase of 15 % of the basic statutory salary for additional qualification at Doctorate level. | Central |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Basic statutory salary increased by 10 %. | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

ITALY

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--------------------------------|
| Pre-primary education | Central level | No data |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| 0 | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 35 years. Data on statutory salaries are from the National Collective Contract. |
|---|------------------------|----------------|-----------------------|--|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary | 23 048 | 33 885 | 28 941 | |
| Primary | 23 048 | 33 885 | 28 941 | |
| Lower secondary | 24 846 | 37 212 | 30 394 | |
| Upper secondary (teachers obtained Laurea/Master's degree) | 24 846 | 38 902 | 32 191 | |
| Upper secondary (teachers completed non-university studies) | 23 048 | 34 867 | | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|------------------------|
| <p>2014/15:</p> <p>No change: salaries frozen.</p> | <p>Further formal qualifications Not applicable</p> <p>Further CPD qualifications Not applicable</p> <p>Positive teaching performance appraisal or students' results Not applicable</p> <p>Additional responsibilities School It depends on the number of hours allocated to the activities involved within in-school contractual negotiations.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) School Schools participating in so-called 'disadvantaged areas' projects autonomously allocate the specifically assigned funds among all involved teachers.</p> <p>Teaching pupils/students with special education needs or challenging circumstances Not applicable</p> <p>Participation in extracurricular activities School It depends on the number of hours.</p> <p>Overtime School It depends on the number of hours.</p> | |

ITALY

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--------------------------------|
| Pre-primary education | Central level | No data |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|----------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | Not applicable | Not applicable | Not applicable |
| Primary | 47 167 | 47 167 | 62 086 |
| Lower secondary | 47 167 | 47 167 | 62 086 |
| Upper secondary | 47 167 | 47 167 | 62 086 |

Data on statutory salaries are from the National Collective Contract and are referred only at the fixed part.

| Salary allowances for school heads | | Decision making levels |
|---|---|------------------------|
| Further formal qualifications | Not applicable | |
| Further CPD qualifications | Not applicable | |
| Positive teaching/management performance appraisal | An evaluation system for school heads is being set up. In the meantime, each region shares among school managers 15/85 % of the yearly amount available at regional level to compensate school principals for the complexity of the school community they operate in. | Regional |
| Additional responsibilities | Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) | Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances | Not applicable | |
| Participation in extracurricular activities | Not applicable | |
| Overtime | Not applicable | |
| In addition, there are allowances that depend on the complexity of schools and are defined at regional level. | | |

CYPRUS

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|--|
| Teachers' salaries in private schools are contractual. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|----------------|------------------------------|
| | Basic statutory salary | | Average actual salary EUR |
| | Minimum EUR | Maximum EUR | |
| Pre-primary | 23 885 | 58 107 | 38 709 |
| Primary | 23 885 | 58 107 | 39 005 |
| Lower secondary | 23 885 | 58 107 | 39 322 |
| Upper secondary | 23 885 | 58 107 | 39 322 |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 22 years.

Data on gross annual statutory salaries are from the Government Budget.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|------------------------|
| <p>2014/15:</p> <p>No change: salary frozen.</p> <p>All retirement benefits (pension, redundancy payments, etc.) and all the deductions referring to social security and pension contribution are calculated on the basis of basic gross annual statutory salaries that are frozen. The statutory salaries for new teachers entering the profession appointed after 1 January 2012 were reduced by 10 %. In addition, due to economic crises, the following gradual deductions have been enforced with progressive rates: (a) Special Salaries Deduction. As from October 2011 starting from 2.5 % for gross monthly salaries between EUR 1 501 and EUR 2 500 rising to 3.5 % for salaries higher than EUR 3 501. (b) Emoluments' Deduction. As from January 2014 starting from 3.8 % for salaries up to EUR 1 000, rising to 17.5 % for salaries higher than EUR 4 001. Those deductions are not reflected in the budget and are considered temporary.</p> | <p>Further formal qualifications (-)</p> <p>Not applicable</p> <p>Further CPD qualifications (-)</p> <p>Not applicable</p> <p>Positive teaching performance appraisal or students' results (-)</p> <p>Not applicable</p> <p>Additional responsibilities (-)</p> <p>Not applicable</p> <p>Geographical location (high cost of living, disadvantaged or remote area) (-)</p> <p>Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances (-)</p> <p>Not applicable</p> <p>Participation in extracurricular activities (-)</p> <p>Not applicable</p> <p>Overtime (-)</p> <p>Not applicable</p> | |
| | <p>The above mentioned allowance has been terminated as from January 2013 due to budgetary restrictions.</p> | |

CYPRUS

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|--|
| School heads' salaries in private schools are contractual. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|-------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | 48 724 | 69 220 | No data |
| Primary | 48 724 | 69 220 | 59 595 |
| Lower secondary | 57 694 | 71 359 | 70 055 |
| Upper secondary | 57 694 | 71 359 | 70 055 |

| |
|--|
| Data on gross annual statutory salaries are from the Government Budget. Pre-primary and primary school heads' basic salaries are based on salary scale A12 and annual increments up to the amount of EUR 48 176. Secondary school heads' basic salaries are based on salary scale A13. |
|--|

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

LATVIA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Methods for the calculation are the same for all schools where licensed education programmes are offered. In the private sector, the school board decides about salaries taking into account the Regulation of the Cabinet of Ministers No 836, because many of the private schools (with the exception of the International school) receive state earmarked subsidy for salaries of teaching staff. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| <p>Central level sets the lowest salary rate and school heads are responsible for the definition of teachers' salaries taking into account monthly salary rate and workload. This must be coordinated with the founder of the education institution (municipality or the Ministry of Education, or the Ministry of Culture). According to the regulation in force (Regulation No 836, 28 July 2009; http://www.likumi.lv/doc.php?id=195578), the local governments decide on salaries for teachers, not lower than it is stated in the Regulation. Minimum salary rate for teachers who work with pre-primary education programmes for 5 and 6 year old children is set at central level as for all other teachers in the Latvian education system and salaries for teachers who realise educational programme for 5 and 6 years old children are financed by the Central budget, but for teachers who realise programme for 1-5 year olds – by the local government budget.</p> | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: more than 10 years. But again, it's a minimum statutory salary rate after the 10 years and more length of service. |
|---|------------------------|----------------|----------------------------|--------|--|
| | Basic statutory salary | | Average actual salary | | |
| | | Minimum EUR | Maximum EUR | | EUR |
| Pre-primary | 4 860 | No Data | Pre-primary level (ISCED0) | 6 767 | The Cabinet of Ministers (Regulation No 836, 28 July 2009) sets lowest salary rates per month for teachers with length of service less than 5 years (4 860), from 5 to 10 years (4 956), and more than 10 years (5 040). In Latvia, only minimum salary rates are defined by the Regulation and attributed to length of service. |
| Primary | 4 860 | No Data | Primary level | 9 917 | |
| Lower secondary | 4 860 | No Data | Lower secondary level | 9 917 | |
| Upper secondary | 4 860 | No Data | Upper secondary level | 10 921 | |

LATVIA

TEACHERS

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|---|------------------------|
| <p>2014/15:</p> <p>↑: Other reasons</p> <p>In 2013, the Government decision was made to increase national budget block grant for teacher salaries. In 2014, the block grant was earmarked in the national budget and additional funding from the state budget was made available for teachers' salaries.</p> | <p>Further formal qualifications Not applicable</p> <p>Further CPD qualifications Not applicable</p> <p>Positive teaching performance appraisal or students' results Central School Teachers who in the framework of 'Teachers' Professional Activity Quality Evaluation System' have obtained 3rd, 4th and 5th quality level are entitled to get an allowance of 8 %, 20 % and 25 % respectively, calculated from the minimum salary rate. (Directors of general and vocational schools, their deputies, heads of units and methodologists are entitled to this allowance for their pedagogical work calculated from the minimums salary rate of teachers.) Additional allowance up to 7 % of teachers' salary fund of the institution.</p> <p>Additional responsibilities School 1) Additional payment for additional teaching/pedagogic work (except substitution of absent teacher), up to 40 % of the monthly basic salary or hourly tariff rate. 2) A teaching workload includes also individual work with a pupil, marking/correcting of written tests/works, a class upbringing work: (a) class upbringing work has tarified as up to six hours per week; (b) correcting/marking of written works in languages, literature and mathematic – up to six hours per one work rate in a week, in other subjects – up to one hour in a week per work rate; (c) preparation to the lessons – up to two hours in a week per work rate; (d) individual work with pupils has tarified up to two work hours in a week per work rate (for teachers in state gymnasiums – more than two hours per work rate in a week).</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances Central 10-30 % of the monthly basic salary.</p> <p>Participation in extracurricular activities Not applicable</p> <p>Overtime Not applicable</p> <p>There are, in addition, allowances for: 1) Teachers of state gymnasiums and vocational education competence centres: 10 % of monthly salary. 2) Divided day for teachers whose workload does not exceed one work rate and who agree to divide working day in two parts, if a break is longer than two hours: 20 % of teacher monthly salary rate or according to hourly rate proportionally to number of work hours for working time of divided working day. Salary rate per hour is calculated by dividing monthly salary rate with 84 for 21 hours per week; with 96 for 24 hours per week; with 120 for 30 hours per week; with 144.7 for 36 hours per week; with 168.7 for 40 hours per week; with 64 for 640 hours per year; with 75.6 for 756 hours per year; with 96 for 960 hours per year. Teacher's work load – total amount of tarified hours per week (year) should not exceed 40 hours working week (except substitution of absent colleague). However, this kind of allowance has ceased in practice because there are not schools in Latvia anymore with divided working day.</p> | |

LATVIA
SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|--|--|--|
| Pre-primary education | Central level Local level/municipality | In the private sector, the school board decides about salaries taking into account the Regulation of the Cabinet of Ministers because many of the private schools (with the exception of the International school) receive state earmarked subsidy for salaries of teaching staff. |
| Primary education | Central level Local level/municipality | |
| General lower secondary education | Central level Local level/municipality | |
| General upper secondary education | Central level Local level/municipality | |
| For pre-primary education institutions' heads, the lowest salary rate is defined and salaries are financed by local authorities. For primary, lower secondary and upper secondary school heads, the lowest salary rate is set by central authority while their salaries defined for different size of schools are set by the founders – local authority or the ministry. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | |
|---|------------------------|----------------|-----------------------------------|--------|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | | EUR |
| Pre-primary | Not applicable | No data | Pre-primary level (ISCED0) | 10 571 |
| Primary (between 251 and 400 pupils) | 9 135 | No data | Primary level | 13 369 |
| Primary (between 601 and 800 pupils) | 10 125 | No data | | |
| Primary (between 1 001 and 1 200 pupils) | 11 201 | No data | | |
| Lower secondary (between 251 and 400 pupils) | 9 135 | No data | Lower secondary level | 12 603 |
| Lower secondary (between 601 and 800 pupils) | 10 125 | No data | | |
| Lower secondary (between 1 001 and 1 200 pupils) | 11 201 | No data | | |
| Upper secondary (between 251 and 400 pupils) | 9 135 | No data | Upper secondary level | 15 742 |
| Upper secondary (between 601 and 800 pupils) | 10 125 | No data | | |
| Upper secondary (between 1 001 and 1 200 pupils) | 11 201 | No data | | |

Since September 2012, there are 16 minimum monthly salary rate categories according to the size of the education institution, between EUR 700 per month for schools with less than 100 pupils and EUR 1 371 per month for schools with more than 2 601 pupils. Source: Regulation of the Cabinet of Ministers No 836, 28 July, 2009; <http://likumi.lv/doc.php?id=19557>. In the table, only three reference values are indicated. Data on average actual salaries are from the Ministry of Education and Science, the State Education Information System. Ref. year: 2014/15 school year. Data are taken on October 2014, taking into account the respective type of education institution and position. Upper secondary level includes school heads' salaries of gymnasiums, state gymnasiums and evening schools.

LATVIA

SCHOOL HEADS

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Teachers who in the framework of 'Teachers' Professional Activity Quality Evaluation System' have obtained 3rd, 4th and 5th quality level are entitled to get an allowance of 8 %, 20 % and 25 % respectively, calculated from the minimum salary rate. Directors of general and vocational schools, their deputies, heads of units and methodologists are entitled to this allowance for their pedagogical work calculated from the minimums salary rate of teachers. | Central Local |
| Additional responsibilities | Central Local |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 10-30 % of the monthly basic salary. Amount of additional teaching work together with tariffed head's work rate may not exceed 1.22 of work rate. | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

LITHUANIA
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Teachers' basic statutory salaries are defined for public and private grant-aided schools using the same methods. Private independent schools determine their basic statutory salaries themselves. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 15 years and more. |
|---|------------------------|----------------|-----------------------|--|
| | Basic statutory salary | | Average actual salary | |
| | | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | 4 664 | 8 565 | No data | |
| Primary | 3 774 | 6 954 | No data | |
| Lower secondary | 3 774 | 6 954 | No data | |
| Upper secondary | 3 774 | 6 954 | No data | |

The specific size of the salary coefficient depends on the teachers' education, experience and his/her qualification category. The salary coefficient is determined by the school head in agreement with employee representatives. The minimum and the maximum basic gross annual statutory salaries are calculated on the basis of 18 pedagogical hours per week. The tariff-based salaries for teachers may also include 0.5-5 hours (in the event that a teacher has 18 class contact hours per week) for these activities: checking of pupils' written work, preparation for lessons or laboratory work, class management, practical training and research, work planning, event organization, preparation of projects and participation in these projects and other additional activities. From 2015, Lithuania has changed the national currency into euro (EUR). (In 2014, it was Litas (LTL)).

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|--|------------------------|
| 2014/15: No change: Salaries frozen | Further formal qualifications Teachers who are holders of a scientific degree or a pedagogical (academic) title and who teach in the field of their specialisation may be paid monthly premiums equal to 1 basic monthly salary. | Central School |
| | Further CPD qualifications Not applicable | |
| | Positive teaching performance appraisal or students' results Percentage of the basic salary. | |
| | Additional responsibilities Percentage of the basic salary. | Central School |
| | Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| | Teaching pupils/students with special education needs or challenging circumstances Percentage of the basic salary. | Central School |
| | Participation in extracurricular activities Additional tariff-based hours. | Central School |
| | Overtime Not applicable | |
| | Schools heads has the right to determine other payments. | |

LITHUANIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|--|
| School heads' basic statutory salaries are defined for public and private grant-aided schools using the same methods. Private independent schools determine their basic statutory salaries themselves. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|---------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum | Maximum | |
| | EUR | EUR | EUR |
| Pre-primary | 7 611 | 17 045 | No data |
| Primary | 9 434 | 18 402 | No data |
| Lower secondary | 9 434 | 18 402 | No data |
| Upper secondary | 9 434 | 18 402 | No data |

Data on gross annual statutory salaries are from the Procedure of Salary Payment to the Staff of Educational Institutions and Educational Staff of Other Institutions, approved by the Minister of Education and Science (order No V-1 245, 19 December 2013) and from the Improvement of remuneration arrangements of budgetary institutions and organizations workers, approved by the Government of the Republic of Lithuania (resolution No 511, 8 July 1993).

The specific size of the salary coefficient depends on the number of pupils in the school and the school heads' managerial qualification category and teaching experience. School heads are required to have five contact hours per week. The salary coefficients for school heads include payment for preparation for lessons and checking of written work.

| Salary allowances for school heads | Decision making levels |
|--|------------------------|
| Further formal qualifications The founder may establish a premium that is equal to one basic salary, 0.5 – for school heads without managerial qualification category. | Central Municipal |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Percentage of the basic salary. | Central Municipal |
| Additional responsibilities Percentage of the basic salary. | Central Municipal |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Percentage of the basic salary. | Central Municipal |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |
| Schools founder has the right to determine other payments. | |

LUXEMBOURG

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Private grant-aided and private independent schools determine their teachers' basic statutory salaries themselves. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 25 years. Data on basic gross annual statutory salaries and data on average actual salaries are based on the teacher remuneration tables of the Ministry of Education. Ref. year: 01/01/2015. |
|---|------------------------|----------------|----------------------|--|
| | Basic statutory salary | | Average | |
| | Minimum EUR | Maximum EUR | actual salary EUR | |
| Pre-primary | 72 000 | 127 200 | No data | |
| Primary | 72 000 | 127 200 | No data | |
| Lower secondary | 81 600 | 141 840 | No data | |
| Upper secondary | 81 600 | 141 840 | No data | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|-------------------------------|
| <p>2014/15:</p> <p>↑: General salary adjustment for all public employees.</p> <p>Increase of 2.2 % according to an agreement between the government and the representatives of the public employees.</p> | <p>Further formal qualifications Not applicable</p> <p>Further CPD qualifications Not applicable</p> <p>Positive teaching performance appraisal or students' results Not applicable</p> <p>Additional responsibilities Not applicable</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances Not applicable</p> <p>Participation in extracurricular activities Reduction in the number of classes per week.</p> <p>Overtime Pre-primary and primary level – lump sum. Secondary level – calculation based on the career points.</p> | <p>Central</p> <p>Central</p> |

LUXEMBOURG

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central Level |
| Primary education | Central Level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |
| There are no school heads in pre-primary and primary education institutions. | |

| Salaries in the private sector |
|--|
| Private grant-aided and private independent schools determine their school heads' basic statutory salaries themselves. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|----------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | Not applicable | Not applicable | No data |
| Primary | Not applicable | Not applicable | No data |
| Lower secondary | 129 600 | 156 000 | No data |
| Upper secondary | 129 600 | 156 000 | No data |

Data on basic gross annual statutory salaries and data on average actual salaries are from the teacher remuneration tables of the Ministry of Education. Ref. year: 01/01/2015 (minimum based on 540 pts and maximum on 650 pts).

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

HUNGARY
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Regulations stipulate the same promotion system for all teachers regardless of the employer. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 42 years plus 2-4 year teacher trainee status. Source: Act on Public Education (CXC, 2011); Gov. Decree No 483/2013 (XII.17.). |
|---|------------------------|-------|-----------|--------|-----------------------|--------|---|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | Average actual salary | | |
| | HUF | EUR | HUF | EUR | HUF | EUR | |
| Pre-primary | 1 989 000 | 6 303 | 4 077 432 | 12 922 | 2 995 248 | 9 492 | |
| Primary | 1 989 000 | 6 303 | 4 077 432 | 12 922 | 3 392 772 | 10 752 | |
| Lower secondary | 1 989 000 | 6 303 | 4 077 432 | 12 922 | 3 392 772 | 10 752 | |
| Upper secondary | 2 187 528 | 6 933 | 4 484 436 | 14 212 | 3 515 220 | 11 140 | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|------------------------|
| 2014/15: ↑: Reform of teachers' salaries Teachers' salaries have been increased in order to motivate young people to be a teacher and to motivate teachers for professional development. | Further formal qualifications Further CPD qualifications Positive teaching performance appraisal or students' results Additional responsibilities 1) Allowance for leadership: 20-40 % of HUF 120 278, 160 167 or 175 494/month (for the deputy school head/s), 5-10 % of HUF 120 278, 160 167 or 175 494/month (for the team leaders of working groups of teachers), 20-40 % of HUF 120 278, 160 167 or 175 494/month (for the school/kindergarten division head/s) 20 % of HUF 120 278, 160 167 or 175 494 /month (for the deputy head/s of school/kindergarten division/s). 2) Allowance for form teachers: 10-30 % of HUF 160 167 or 175 494/month. 3) Allowance for teaching ethnic minority classes in an ethnic minority language: 10 % of 120 278, 160 167 or 175 494 /month. 4) Allowance for former school head/s working at the same school: 25 % of his/her former school head allowance (only after more than 10 year leadership). | Central |
| | Geographical location (high cost of living, disadvantaged or remote area) Allowance for teaching at schools in disadvantaged areas: 10-30 % of HUF 120 278, 160 167 or 175 494/month. | Central |
| | Teaching pupils/students with special education needs or challenging circumstances Allowance for teaching SEN pupils/students: 5-10 % of 120 278, 160 167 or 175 494/month. | Central |
| | Participation in extracurricular activities | |
| | Overtime Hourly pay rate for overtime: the basic salary is divided by 138.5. | Central |

HUNGARY

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | The same promotion system is stipulated for school heads in private sector. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | School heads' basic gross annual statutory salaries shown in this figure correspond to the statutory salaries of teachers plus the allowance for school head leadership (40-80 % of HUF 160 167 or 175 494/month). |
|---|------------------------|--------|-----------|--------|-----------------------|---------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | HUF | EUR | |
| | HUF | EUR | HUF | EUR | | | |
| Pre-primary | 2 757 804 | 8 740 | 5 762 172 | 18 261 | No data | No data | |
| Primary | 2 757 804 | 8 740 | 5 762 172 | 18 261 | No data | No data | |
| Lower secondary | 2 757 804 | 8 740 | 5 762 172 | 18 261 | No data | No data | |
| Upper secondary | 3 872 268 | 12 272 | 6 169 176 | 19 551 | No data | No data | |

| Salary allowances for school heads | | Decision making levels |
|---|--|------------------------|
| Further formal qualifications | | |
| Further CPD qualifications | | |
| Positive teaching/management performance appraisal | | |
| Additional responsibilities | | Central |
| Allowance for teaching ethnic minority classes in an ethnic minority language: 10 % of 160 167 or 175 494/month. | | |
| Geographical location (high cost of living, disadvantaged or remote area) | | Central |
| 1) Allowance for teaching SEN pupils/students: 5-10 % of 160 167 or 175 494/month. | | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances | | Central |
| Allowance for teaching at schools in disadvantaged areas: 10-30 % of HUF 160 167 or 175 494/month. | | |
| Participation in extracurricular activities | | |
| Overtime | | Central |
| Hourly pay rate for overtime: the basic salary is divided by 138.5. | | |

MALTA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Teachers' basic statutory salaries are defined following the same methods for public, private grant-aided and private independent schools. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| N/A | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: Kindergarten Assistant 1 (pre-primary teacher): 10 years Kindergarten Assistant 2 (pre-primary teacher): 5 years Teacher (primary, lower secondary and upper secondary): 18 years Teachers' salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates, Ministry for Education and Employment. |
|---|------------------------|-------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary (Kindergarten Assistant 1) | 12 810 | 16 589 | 15 103 | |
| Pre-primary (Kindergarten Assistant 2) | 15 539 | 20 078 | 15 103 | |
| Primary | 18 787 | 24 614 | 18 622 | |
| Lower secondary | 18 787 | 24 614 | 19 377 | |
| Upper secondary | 18 787 | 24 614 | 19 377 | |

Data on basic gross annual statutory salaries are from the Financial Estimates for 2015 presented by the Ministry for Finance. http://mf.in.gov.mt/en/The-Budget/Documents/The_Budget_2015/Financial_Estimates_2015.zip [Budgetary Estimates 2015 - Financial Estimates 2015 - 25 Appendices - L. Schedule Grades.pdf].

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|--|
| <p>2014/15:</p> <p>↑: General salary adjustment for all public employees</p> <p>In October 2012, a Collective Agreement for all public service employees came into force granting them a 2.5% annual salary increase for the years between 2011 and 2016.</p> | <p>Further formal qualifications</p> <p>A single, fixed allowance depending on the qualification achieved as long as the degree/diploma is not a pre-requisite qualification for appointment in the relevant grade. Only one allowance is granted that to the highest additional qualification obtained.</p> <p>Diploma: EUR 349 per annum. Degree: EUR 466 per annum. Master: EUR 699 per annum. Doctorate: EUR 932 per annum.</p> <p>Further CPD qualifications</p> <p>EUR 14.48 per hour. This fixed payment refers to three two-hourly compulsory professional development sessions held after school hours during each school year.</p> <p>Positive teaching performance appraisal or students' results</p> <p>Not applicable</p> <p>Additional responsibilities</p> <p>Kindergarten Assistants (pre-primary level) receive a fixed EUR 300 allowance per annum. Teachers from primary to upper secondary level receive an allowance of EUR 600, or EUR 650 or EUR 800 per annum depending on the number of years of service. Heads of department receive a fixed annual allowance of EUR 1 100.</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Not applicable</p> <p>Teaching pupils/students with special education needs or challenging</p> <p>Not applicable</p> <p>Participation in extracurricular activities</p> <p>Not applicable</p> <p>Overtime</p> <p>Not applicable</p> | <p>Central</p> <p>Central</p> <p>Central</p> |

MALTA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

School heads' salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates, Ministry for Education and Employment.

| Salaries in the private sector |
|--|
| School heads' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|---------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum | Maximum | |
| | EUR | EUR | EUR |
| Pre-primary | 22 934 | 26 512 | 23 559 |
| Primary | 22 934 | 26 512 | 23 559 |
| Lower secondary | 22 934 | 26 512 | 23 559 |
| Upper secondary | 22 934 | 26 512 | 23 559 |

Data on basic gross annual statutory salaries are from the Financial Estimates for 2015 presented by the Ministry for Finance. http://mfin.gov.mt/en/The-Budget/Documents/The_Budget_2015/Financia_l_Estimates_2015.zip [Budgetary Estimates 2015 - Financial Estimates 2015 - 25 Appendices - L. Schedule Grades.pdf]. Head of school salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates, Ministry for Education and Employment.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| <p>Further formal qualifications</p> <p>A single, fixed allowance depending on the qualification achieved as long as the degree/diploma is not a pre-requisite qualification for appointment in the relevant grade. Only one allowance is given, that to the highest additional qualification obtained.</p> <p>Diploma: EUR 349 per annum. Degree: EUR 466 per annum. Master: EUR 699 per annum. Doctorate: EUR 932 per annum.</p> | Central |
| <p>Further CPD qualifications</p> <p>EUR 14.48 per hour. This payment refers to three two-hourly compulsory professional development sessions held after school hours during each school year.</p> | Central |
| <p>Positive teaching/management performance appraisal</p> <p>Not applicable</p> | |
| <p>Additional responsibilities</p> <p>EUR 2 500, EUR 3 000, EUR 3 500 or EUR 4 000 per year depending upon the number of pupils. The minimum allowance is attributed to heads of school with less than 500 pupils while the maximum allowance is attributed to heads of school with more than 900 pupils.</p> | Central |
| <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Not applicable</p> | |
| <p>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</p> <p>Not applicable</p> | |
| <p>Participation in extracurricular activities</p> <p>Not applicable</p> | |
| <p>Overtime</p> <p>Not applicable</p> | |
| N/A | |

THE NETHERLANDS

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|--|
| Teachers' basic statutory salaries are defined following the same methods for public, private government dependent schools. No data available for private independent schools, which are only a few. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|----------------|------------------------------|
| | Basic statutory salary | | Average actual salary EUR |
| | Minimum EUR | Maximum EUR | |
| Pre-primary | No data | No data | No data |
| Primary level | 32 598 | 51 596 | No data |
| Secondary level (ISCED2) | 34 632 | 71 305 | No data |
| Upper secondary level (LB) (ISCED 3; only general secondary education included) | 34 632 | 71 305 | No data |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: primary level 15 years and 12 years in (upper) secondary level since 2014.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|------------------------|
| 2014/15: | | |
| ↑: Adjustment to the cost of living for employees in the education sector | | |
| Increase of 1.2% (this increase is also the case for the salaries of school heads) decided in the collective agreements. | | |
| | Further formal qualifications Information on method of calculation and reference values not available. | School |
| | Further CPD qualifications Information on method of calculation and reference values not available. | School |
| | Positive teaching performance appraisal or students' results Information on method of calculation and reference values not available. | School |
| | Additional responsibilities Information on method of calculation and reference values not available. | School |
| | Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| | Teaching pupils/students with special education needs or challenging circumstances Not applicable | |
| | Participation in extracurricular activities Information on method of calculation and reference values not available. | School |
| | Overtime Information on method of calculation and reference values not available. | School |
| | Primary education: a teacher gets an allowance of EUR 856 a year (paid monthly) and an allowance of EUR 724 (paid in August), as soon as he/she has reached the maximum salary. Secondary education: a teacher gets an allowance of EUR 1 388 a year (paid in August), as soon as he/she has reached the maximum salary. Other salary allowances are possible but are hardly used by schools. | |

THE NETHERLANDS

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |
| Not applicable | |

| Salaries in the private sector |
|--|
| School heads' basic statutory salaries are defined following the same methods for public, private government dependent schools. No data available for private independent schools, which are only a few. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|---------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum | Maximum | |
| | EUR | EUR | EUR |
| Pre-primary | No data | No data | No data |
| Primary | 40 580 | 75 219 | No data |
| Secondary level (ISCED 2) | 44 893 | 100 396 | No data |
| Upper secondary level (ISCED 3; only general secondary education included) | 44 893 | 100 396 | No data |

School leader in secondary education refers to the fact that a school head works only within the school. A Chairman Central Board is not only responsible for one school but has broader responsibilities for more schools within the same Board.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Information on method of calculation and reference values not available. | School |
| Further CPD qualifications Information on method of calculation and reference values not available. | School |
| Positive teaching/management performance appraisal Information on method of calculation and reference values not available. | School |
| Additional responsibilities Information on method of calculation and reference values not available. | School |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Information on method of calculation and reference values not available. | School |
| Overtime Information on method of calculation and reference values not available. | School |
| Every school leader in primary education gets an allowance of EUR 302 a month and an allowance of EUR 219 in August. Other salary allowances are possible but are hardly used by schools. | |

AUSTRIA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|----------------|
| Pre-primary education | Regional level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |
| Basic statutory salaries are regulated by Federal Remuneration Act. | |

Salaries in the private sector

The same regulations apply for public and private grant-aided schools. At private independent schools, in general, the owner of the school defines the teachers' basic statutory salaries.

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|----------------|----------------------|
| | Basic statutory salary | | Average |
| | Minimum EUR | Maximum EUR | actual salary EUR |
| Pre-primary | No data | No data | No data |
| Primary | 30 338 | 58 044 | No data |
| Lower secondary (General schools) | 30 338 | 58 044 | No data |
| Lower secondary (Academic schools) | 33 348 | 69 958 | 59 861 |
| Upper secondary (Academic schools) | 33 348 | 69 958 | 59 861 |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 34 years.

Data on basic statutory salaries are from the Federal Remuneration Act. Ref. year: 2015 (March-August). Average actual salaries are calculated using SAP data. Only teachers at the academic secondary schools were considered. School heads are included. Ref. year: 2014.

Salary increase/decrease

2014/15:

↑: General salary adjustment for all public employees

A reform of teachers' salaries was decided in 2013 and will become effective from 1 September 2015.

It was agreed upon higher initial salaries and a change of the salary progression scheme (away from the strong tendency towards higher salaries for longer service).

| Salary allowances for teachers | Decision making levels |
|--|-----------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching performance appraisal or students' results Lump sum bonus for outstanding performance or involvement in particularly successful projects. | Central Regional School |
| Additional responsibilities These allowances are in general defined as fixed amounts. However, the allowance for additional management responsibilities (department head in vocational education) is based on the teacher's length of service and the number of classes which fall into his or her responsibility. | Central Regional School |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching pupils/students with special education needs or challenging circumstances These allowances are in general defined as fixed amounts. | Central Regional School |
| Participation in extracurricular activities Not applicable | |
| Overtime Teachers receive extra payment for overtime if they exceed their fixed legally defined teaching load. The calculation is based on a fixed percentage of the gross salary. Detailed regulations apply if teachers fall ill or are not able to give lessons as foreseen because of other reasons. | Central Regional School |
| All allowances are regulated by federal laws. The decision on which particular teacher receives a certain allowance is made at regional and school level. | |

AUSTRIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|----------------|
| Pre-primary education | Regional level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |
| Basic statutory salaries are regulated by Federal Remuneration Act. | |

| Salaries in the private sector |
|---|
| School heads' basic statutory salaries are defined using the same methods for public and private grant-aided schools. At private independent schools, in general, the owner of the school defines the school heads' basic statutory salaries. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | |
|---|------------------------|-------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | No data | No data | No data |
| Primary (big) | 41 320 | 67 120 | No data |
| Primary (small) | 36 376 | 61 513 | |
| Lower secondary (> 4 classes, General schools) | 41 320 | 67 120 | No data |
| Lower secondary (small) | 36 376 | 61 513 | |
| Upper secondary (> 12 classes, Academic secondary schools) | 54 083 | 82 334 | No data |
| Upper secondary (small) | 49 721 | 77 381 | |

Data on basic statutory salaries are from the Federal Remuneration Act.

| Salary allowances for school heads | Decision making levels |
|---|-----------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Lump sum bonus for outstanding performance or involvement in particular successful projects. | Central Regional School |
| Additional responsibilities These allowances are in general defined as fixed amounts. | Central Regional School |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances These allowances are in general defined as fixed amounts. | Central Regional School |
| Participation in extracurricular activities Not applicable | |
| Overtime School heads receive extra payment for overtime if they exceed their fixed legally defined teaching load. The calculation is based on a fixed percentage of the gross salary. Detailed regulations apply if the school head falls ill or is not able to give lessons as foreseen because of other reasons. | Central Regional School |
| Depending on the size of the school, school heads are granted a reduction of the teaching load (up to 100 % at big schools). If school heads give lessons, they are eligible for all teachers' allowances. | |

POLAND

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|---|
| Teachers' basic statutory salaries at private grant-aided and private independent schools are defined in accordance with the Labour Code as well as in the remuneration rules applicable in particular school statutes. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 20 years. Data on gross annual statutory salaries are from the Act of 26 January 1982 Teachers' Charter (with further amendments) plus executive regulations related to salaries. Minimum and maximum teacher's gross annual statutory salaries for primary and lower secondary education are calculated for teachers with minimum full qualifications. However, approximately 90 % of teachers have higher levels of qualification and receive higher remuneration. Data on average actual salary is from the school year 2013/14. |
|---|------------------------|---------|--------|-----------------------|-----------------------|--------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | Maximum | | Average actual salary | | | |
| | PLN | EUR | PLN | EUR | PLN | EUR | |
| Pre-primary | 22 805 | 5 337 | 38 054 | 8 905 | 49 631 | 11 615 | |
| Primary | 22 805 | 5 337 | 38 054 | 8 905 | 56 983 | 13 335 | |
| Lower secondary | 25 687 | 6 011 | 43 390 | 10 154 | 57 903 | 13 550 | |
| Upper secondary | 29 043 | 6 797 | 49 666 | 11 623 | 56 821 | 13 297 | |

| Salary increase/decrease |
|---|
| 2014/15: |
| No change: |
| Statutory salaries of teachers have not changed in the school year 2014/15. |

| Salary allowances for teachers | Decision making levels |
|--|--------------------------|
| Further formal qualifications The amount specified in the regulation for different levels of education obtained. | Central |
| Further CPD qualifications Not applicable | |
| Positive teaching performance appraisal or students' results Motivation incentive (teaching and pedagogical achievements, introducing effective teaching innovations, involvement in the teaching work, exceptionally effective in fulfilling tasks and duties and implementing into the school life educational priorities of the school governing body in accordance with local education policy): the amount specified in the regulations adopted by the local governments and upon a decision of the school head. In addition, awards may be granted for outstanding assessment in the evaluation of teacher's performance and for outstanding educational and pedagogical achievements. | Central Local School |
| Additional responsibilities The amount specified in the regulations adopted by the local self-governments and upon a decision of the school head. | Central Local School |
| Geographical location (high cost of living, disadvantaged or remote area) 10 % of basic gross annual statutory salary lowered by the amount of seniority allowance and the 13th month salary for working in a rural area or in a town of a population of less than 5 000. Accommodation allowance: the amount specified in the regulations adopted by the local governments. | Central Local |
| Teaching pupils/students with special education needs or challenging circumstances The amount specified in the regulations adopted by the local governments. | Central Local |
| Participation in extracurricular activities Not applicable | |
| Overtime Payment for one hour overtime = personal rate of basic monthly salary (seniority allowance and the 13th month salary excluded) divided by (4.16 x compulsory teaching hours weekly). | Central |
| Other awards can be granted for different activities. | |

POLAND

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | School heads' basic statutory salaries at private grant-aided and private independent schools are defined in accordance with the Labour Code as well as in the remuneration rules applicable in particular school statutes. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | |
|---|------------------------|-------|---------|--------|-----------------------|--------|
| | Basic statutory salary | | | | Average actual salary | |
| | Minimum | | Maximum | | PLN | EUR |
| | PLN | EUR | PLN | EUR | | |
| Pre-primary | 29 015 | 6 790 | 38 054 | 8 905 | 72 860 | 17 050 |
| Primary | 29 015 | 6 790 | 38 054 | 8 905 | 77 317 | 18 093 |
| Lower secondary | 32 910 | 7 701 | 43 390 | 10 154 | 79 035 | 18 495 |
| Upper secondary | 37 606 | 8 800 | 49 666 | 11 623 | 79 518 | 18 609 |

Data on gross annual statutory salaries are from the Act of 26 January 1982 Teachers' Charter (with further amendments) plus executive regulations related to salaries. Data on average actual salary is from the school year 2013/14.

| Salary allowances for school heads | Decision making levels |
|---|--------------------------|
| <p>Further formal qualifications The amount specified in the regulation for different levels of qualification obtained.</p> | Central |
| <p>Further CPD qualifications Not applicable</p> | |
| <p>Positive teaching/management performance appraisal Motivation incentive (teaching and pedagogical achievements, introducing effective teaching innovations, involvement in the teaching work, exceptionally effective in fulfilling tasks and duties and implementing into the school life educational priorities of the school governing body in accordance with local education policy): the amount specified in the regulations adopted by the local governments. In addition, awards may be granted for outstanding assessment in the evaluation of teacher's performance and for outstanding educational and pedagogical achievements.</p> | Central Local School |
| <p>Additional responsibilities Additional responsibilities including managerial responsibilities, class headship, methodological advisory role or supervision and consultation for trainee teachers. The amount of this allowance depends on a decision of the school running body.</p> | Central Local School |
| <p>Geographical location (high cost of living, disadvantaged or remote area) 10 % of basic gross annual statutory salary lowered by the amount of seniority allowance and the 13th month salary for working in a rural area or in a town of a population of less than 5 000. Accommodation allowance: the amount specified in the regulations adopted by the local governments.</p> | Central Local |
| <p>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances The amount specified in the regulations adopted by the local governments.</p> | Central Local |
| <p>Participation in extracurricular activities Not applicable</p> | |
| <p>Overtime Payment for one hour overtime = personal rate of basic monthly salary (seniority allowance and the 13th month salary excluded) divided by (4.16 x compulsory teaching hours weekly). School heads are entitled to overtime in the case when they teach full-time.</p> | Central |

PORTUGAL

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

Salaries in the private sector

Private schools regulate their teachers' salaries in function of a pay scale which is different from the pay scale used at public schools. This pay scale is a guideline for private schools but is not binding.

| Annual gross salaries of full time fully qualified teachers in public schools | | | |
|---|------------------------|-------------|-----------------------|
| | Basic statutory salary | | Average actual salary |
| | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | 21 960 | 41 537 | No data |
| Primary | 21 960 | 41 537 | No data |
| Lower secondary | 21 960 | 41 537 | No data |
| Upper secondary | 21 960 | 41 537 | No data |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: About 34 years in the case of a regular career. Teachers stay, at least, four years in each echelon, except in the 5th echelon where they may stay only two years. Nevertheless there are no teachers in the last echelon.

The law in force, which defines a teacher's career, does not distinguish teacher's salaries by the level of education. The teacher's career is divided into 10 steps (teacher's progress within these steps overtime and in function of their evaluation, among other factors) and each one of the steps has a wage interval associated.

Data on gross annual statutory salaries are from the Directorate-General for Planning and Financial Management of the Portuguese Ministry of Education and Science.

Salary increase/decrease

2014/15:

↑: General salary adjustment for all public employees and other reasons

Salary allowances for teachers

Decision making levels

Further formal qualifications
Not applicable

Further CPD qualifications
Not applicable

Positive teaching performance appraisal or students' results
Not applicable

Additional responsibilities
Not applicable

Geographical location (high cost of living, disadvantaged or remote area)
Not applicable

Teaching pupils/students with special education needs or challenging circumstances
Not applicable

Participation in extracurricular activities
Not applicable

Overtime Central
The extra hours of teaching service are compensated in accordance with the following percentages: 12.5 % for the first weekly hour of daytime extra work; 18.75 % for the subsequent hours of extra work.

PORTUGAL

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools

| | |
|-----------------------------------|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

Salaries in the private sector

Private schools regulate their teachers' salaries in function of a pay scale which is different from a pay scale used at public schools. This pay scale is a guideline role for private schools but is not binding. School heads' salaries should also be calculated according to years of service, position, number of students (in each school cluster or school), as well as school policies regarding teachers' salaries.

Annual gross salaries of full time fully qualified school heads in public schools

| | Basic statutory salary | | Average actual salary EUR |
|--|------------------------|----------------|------------------------------|
| | Minimum EUR | Maximum EUR | |
| Schools with less than 301 students | 23 999 | 43 637 | Not Available |
| Schools between 301 and 600 students | 25 166 | 44 686 | Not Available |
| Schools between 601 and 900 students | 26 917 | 46 261 | Not Available |
| Schools between 901 and 1 200 students | 29 053 | 48 360 | Not Available |
| Schools between 1 201 and 1 500 students | 29 578 | 48 885 | |
| Schools with more than 1 500 students | 30 103 | 49 409 | |

School heads are teachers in the position or that have duties of a school head. There is no difference between school heads at different education levels. The amount that they receive is calculated according to their career position and number of pupils in their school cluster or school. The allowances are only paid twelve times per year, i.e., school heads do not receive the supplement at the end of the year and holiday payment (Dispatch No. 5/2010, 24 December). All school heads receive a salary allowance besides their salary which is defined in accordance with the number of pupils of each school cluster or school.

This allowance varies between EUR 200 per month for schools with less than 301 students to EUR 750 per month for schools with more than 1 500 students. A school head may be the head of a school or a head of a school cluster that may have all levels of education. Data on gross annual statutory salaries are from the Directorate-General for Planning and Financial Management of the Portuguese Ministry of Education and Science.

Salary allowances for school heads

Decision making levels

Further formal qualifications

Not applicable

Further CPD qualifications

Not applicable

Positive teaching/management performance appraisal

Not applicable

Additional responsibilities

Not applicable

Geographical location (high cost of living, disadvantaged or remote area)

Not applicable

Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances

Not applicable

Participation in extracurricular activities

Not applicable

Overtime

Not applicable

ROMANIA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Private grant-aided and private independent schools are autonomous in the definition of their salaries, but teachers are employed in accordance with the Law of National Education 1/2011, art. 60 (3), [Legea Educatiei Nationale 1/2011, art. 60 (3)]. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 40 years. Data on gross annual statutory salaries are from Law 63/10.05.2011 about salaries of teachers and staff in education in 2011, Annex 2 [Legea 63/10.05.2011 privind salarizarea in anul 2011 a personalului didactic si auxiliar din invatamant, Anexa 2]. Data on average actual salaries are from Ministry of Education and Scientific Research, Human Resources Department. Ref. year: 2014/15 school year. Calculation method: It was applied the coefficient of indexing 1.05 (for the period March-August 2015). |
|---|------------------------|-------|---------|-------|-----------------------|-------|---|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | RON | EUR | |
| | RON | EUR | RON | EUR | | | |
| Pre-primary | 13 154 | 2 934 | 37 194 | 8 297 | 25 178 | 5 617 | |
| Primary | 13 154 | 2 934 | 37 194 | 8 297 | 25 178 | 5 617 | |
| Lower secondary | 13 996 | 3 122 | 37 194 | 8 297 | 25 596 | 5 710 | |
| Upper secondary | 13 996 | 3 122 | 37 194 | 8 297 | 25 596 | 5 710 | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|------------------------|
| 2014/15: ↑: General salary adjustment for all public employees From 1 March 2015, the basic salaries were increased with 5%. According to the OUG 83 / December 2014 and the Law 71/2015, starting 1 March 2015, the salaries will be increased by 5% towards the salaries in February 2015, and starting 1 September 2015 the salaries will be increased by 5% towards the salaries in August 2015. | Further formal qualifications Fixed pay scale, according to the professional situation and years of teaching experience. | Central |
| | Further CPD qualifications Not applicable | |
| | Positive teaching performance appraisal or students' results Merit Graduation: 25 % of the basic salary granted 5 years consecutively and applied by County School Inspectorates to 16 % of all teachers in the county (methodology defined centrally and applied locally). | Central Local |
| | Additional responsibilities 20-25 % of the basic salary of a teacher for the position of a deputy head. | Central |
| | Geographical location (high cost of living, disadvantaged or remote area) Up to 20 % of the basic salary for working in a remote area. | Central Local |
| | Teaching pupils/students with special education needs or challenging circumstances Up to 15 % of the basic salary (methodology defined centrally and applied locally). | Central Local |
| | Participation in extracurricular activities Not applicable | |
| | Overtime Not applicable | |

ROMANIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | Private grant-aided and private independent schools are autonomous in the definition of their salaries, but school heads are employed in accordance with the Law of National Education 1/2011 [Legea Educatiei Nationale 1/2011]. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | School heads' basic salaries are set by Law 63/10.05.2011 about salaries of teachers and staff in education in 2011, Annex 4.2 [Legea 63/10.05.2011 privind salarizarea in anul 2011 a personalului didactic si auxiliar din invatamant, Anexa 4.2]. School heads' statutory salaries correspond to the statutory salaries of teachers plus allowances for the school head position. Allowances are calculated as follows: 15-25 % of the basic salary of educators or primary school teachers; 25-35 % of the basic salary of secondary school teachers. |
|---|------------------------|-------|---------|--------|-----------------------|---------|---|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | RON | EUR | |
| | RON | EUR | RON | EUR | | | |
| Pre-primary | 15 127 | 3 374 | 46 493 | 10 371 | No data | No data | |
| Primary | 15 127 | 3 374 | 46 493 | 10 371 | No data | No data | |
| Lower secondary | 17 495 | 3 903 | 50 212 | 11 201 | No data | No data | |
| Upper secondary | 17 495 | 3 903 | 50 212 | 11 201 | No data | No data | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Fixed pay scale, according to the professional situation, years of teaching experience, number of classes and number of students. | Central |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Merit graduation: 25 % of the basic salary granted 5 years consecutively and applied by County School Inspectorates to 16 % of all teachers in the county (methodology defined centrally and applied locally). | Central Local |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Up to 20 % of the basic salary for working in a remote area. | Central Local |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Up to 15 % of the basic salary (methodology defined centrally and applied locally). | Central Local |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |
| The allowances are regulated by the rules set for teachers. There are in addition allowances for school head positions. | |

SLOVENIA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Teachers' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools if they get funding from public authorities. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 25 years. |
|---|------------------------|----------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | | Minimum EUR | Maximum EUR | EUR |
| Pre-primary | 16 810 | 25 050 | 17 400 | |
| Primary | 16 810 | 27 029 | 23 520 | |
| Lower secondary | 16 810 | 27 029 | 23 940 | |
| Upper secondary | 16 810 | 27 029 | 25 704 | |

Holidays payment is not included. For pre-primary level, the actual gross salaries of pre-primary teacher assistants are also included. The teacher assistants must have completed at least a four-year upper secondary education and are assigned on a wage grade between 19 to 29. For upper secondary level, only teachers of general subjects and educators at residence halls for students are included.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|--|------------------------|
| 2013/14: | Further formal qualifications | Central School |
| No change: salaries frozen. | Fixed amounts per month: 1) academic specialization: EUR 23.27; 2) research master's degree: EUR 36.21; 3) doctor's degree: EUR 59.47. | |
| In December 2014, the Government and public sector unions have reached the Agreement on measures in the field of salaries and other labour costs in the public sector aiming to balance public finances for the year 2015. The Agreement has enabled the extension of some measures implemented in previous years. Measures refer to pay freeze of all public employees, the delay of payment arising from promotion to higher wage grades and titles, and freeze of some salary allowances. | Further CPD qualifications | |
| | Not applicable | |
| | Positive teaching performance appraisal or students' results | Central School |
| | 1) Regular work performance: between 2 and 5 % of the basic annual salary. 2) Work performance from increased workload – additional teaching work: 100-130 % of the basic salary hour rate per teaching hour (not more than 5 hours weekly). | |
| | Additional responsibilities | Central School |
| | 1) Head of a smaller branch unit: 9-10 % of the basic salary. 2) Support to beginning teachers: 20 % of the basic salary for 4 teaching hours per week (ISCED 1, 2, 3). 3) Assuming teaching responsibility for a certain class: 7-13 % of the basic salary for 0.5-1 teaching hour per week (ISCED 1, 2, 3). | |
| | Geographical location (high cost of living, disadvantaged or remote area) | |
| | Not applicable | |
| | Teaching pupils/students with special education needs or challenging circumstances | Central School |
| | 1) Teaching classes of pupils/students with special education needs: 8-18 % of the basic salary for teaching hours. 2) Teaching at in-hospital classes: 7 % of the basic salary for teaching hours. 3) Additional teaching assistance offered to a pupil or a group of pupils with special education needs integrated in mainstream class: from September to December 2014 EUR 11.94 per hour and since January 2015 EUR 11.01 per hour (ISCED 1, 2, 3). 4) Bilingual classes: 12-15 % of the basic salary. 5) Teaching in multi-grade classes: 7-10 % of the basic salary for teaching hours. 6) Long service bonus: for each year of service, 0.33 % of the basic salary. | |
| | Participation in extracurricular activities | Central School |
| | 1) Outdoor education: 20 % of the basic salary for 6 hours per day (ISCED 1, 2). 2) Workshops, sports and other extracurricular activities for pupils: from September to December 2014 EUR 11.94 per hour and since January 2015 EUR 11.01 (ISCED 1, 2, 3). | |
| | Overtime | Central School |
| | Up to 130 % of the basic salary hour rate per teaching hour. | |
| | Allowances are specified by law and collective agreement. The decision to assign a particular allowance to a particular teacher is made at school level. Regular work performance allowances are provisionally taken out of teachers' salaries following circumstances of economic crisis. Payment for overtime is extremely rare and realised in exceptional cases only. | |

SLOVENIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | School heads' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools if they get funding from public authorities. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | The gross annual statutory salaries are determined by the Public Sector Salary System Act and with the Collective Agreement for Public Sector, which specify common salary bases of all employees in the public sector. School heads are assigned to a wage grade between 41 to 54 (out of 65 grades) according to the Decree on salaries of directors within public sector and the Rules on the classification of posts of directors in education and sport into wage groups within wage group ranges. The relevant criteria are: level of education, number of students, classes, programmes, etc. Data on actual salaries are from the administrative record for allocation of funds of Ministry of Education, Science and Sport. Ref. year: school year 2013/14. For upper secondary level, allowance for work performance from increased workload (additional teaching work) is not included. |
|---|------------------------|-------------|-----------------------|---|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | | |
| Pre-primary | 25 050 | 35 258 | No data | |
| Primary | 26 020 | 39 366 | 34 128 | |
| Lower secondary | 26 020 | 39 366 | 34 128 | |
| Upper secondary | 26 020 | 40 877 | 33 816 | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Fixed amounts per month: 1) academic specialization: EUR 23.27; 2) research master's degree: EUR 36.21; 3) doctor's degree: EUR 59.47. | Central |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal 1) Regular work performance: up to two month's payments. 2) Work performance from increased workload – additional teaching work: fixed amount depending on the number of teaching hours (not more than 5 hours weekly) and promotion to titles. | Central |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 1) Managing a bilingual school: 6 % of the basic salary. 2) Long service bonus: for each year of service 0.33 % of the basic salary. | Central |
| Participation in extracurricular activities Not applicable | |
| Overtime | Central |
| Regular work performance allowances are provisionally taken out of school heads' salaries following circumstances of the economic crisis. | |

SLOVAKIA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Teachers' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 32 years. Data on minimum and maximum gross annual statutory salaries are in accordance with the Regulation of the Government No 341/2004 of the Law Code amended and Act No 553/2003 of the Law Code amended. Data on average actual salaries are from the Statistical survey of employees and salary in education during the year 2014, MSVVŠ, 2015. |
|---|------------------------|----------------|----------------------|---|
| | Basic statutory salary | | Average | |
| | Minimum EUR | Maximum EUR | actual salary EUR | |
| Pre-primary | 5 706 | 7 842 | 8 622 | |
| Primary | 7 074 | 9 576 | 11 809 | |
| Lower secondary | 7 074 | 9 576 | 11 809 | |
| Upper secondary | 7 074 | 9 576 | 11 717 | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|------------------------|
| 2014/15: ↑: Reform of teachers' salaries. Change the pay scales of teachers and professional employees in education with effect from 1 January 2015 (Act No 393/2014 Coll.). | Further formal qualifications Not applicable | |
| | Further CPD qualifications Fixed amount. | Central School |
| | Positive teaching performance appraisal or students' results Not applicable | |
| | Additional responsibilities The allowances in fixed percentage can be for responsibility as a class teacher and induction of starting education staff. | Central School |
| | Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| | Teaching pupils/students with special education needs or challenging circumstances In case when in the class there are at least 30 % individually integrated pupils and there is no teacher assistant. Individual allowances are accounted following internal school regulation. | School |
| | Participation in extracurricular activities Individual allowances. | School |
| | Overtime Individual allowances for substitution of long absented colleagues. | Central School |

SLOVAKIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

| Salaries in the private sector |
|--|
| School heads' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | Data on minimum and maximum gross annual statutory salaries are in accordance with the Regulation of the Government No 341/2004 of the Law Code amended and Act No 553/2003 of the Law Code amended. A teacher with at least 5 years of experience can become a school head. School heads' statutory salaries correspond to the statutory salaries of a teacher with a minimum required qualifications and at least 32 years of experience plus allowances for management. Management allowances are stipulated in percentage of teachers' basic salaries and increased by percentage in scope from 12 to 42, which depends on the level and size of school (number of students). They are regulated by the Act No 317/2009 on pedagogical and professional employees. Data on average actual salaries are from the Statistical survey of employees and salary in education during the year 2014, MŠVVŠ, 2015. |
|---|------------------------|----------------|-----------------------|--|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | EUR | |
| Pre-primary | 8 484 | 10 062 | 8 622 | |
| Primary | 12 426 | 14 814 | 11 809 | |
| Lower secondary | 12 426 | 14 814 | 11 809 | |
| Upper secondary | 12 426 | 15 234 | 11 717 | |

| Salary allowances for school heads | | Decision making levels |
|---|--|------------------------|
| Further formal qualifications Not applicable | | |
| Further CPD qualifications Not applicable | | |
| Positive teaching/management performance appraisal Not applicable | | |
| Additional responsibilities Not applicable | | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Individual allowances. | | Regional Local |
| Participation in extracurricular activities Individual allowances. | | Regional Local |
| Overtime Not applicable | | |

FINLAND
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|--------------------------|---|
| Pre-primary education | Local level/municipality | The salary scale and agreements for teachers in private grant-aided schools are different from those in public schools. The differences in salaries are however small. Private independent schools that have the right to give certificates of completed education do not exist in Finland. |
| Primary education | Local level/municipality | |
| General lower secondary education | Local level/municipality | |
| General upper secondary education | Local level/municipality | |
| Teachers' salaries are agreed nationally as part of collective agreements for state and municipal civil servants for the educational sector, which are concluded at intervals of 1-3 years. The negotiations are conducted between the Trade Union of Education and Local Authority Employers in Finland. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | |
|---|------------------------|----------------|-----------------------|--------|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | | EUR |
| Pre-primary | 27 674 | 29 887 | Pre-primary level | 32 446 |
| Primary | 31 978 | 41 590 | Primary level | 43 977 |
| Lower secondary | 34 536 | 44 917 | Lower secondary level | 48 460 |
| Upper secondary | 36 623 | 48 487 | Upper secondary level | 54 275 |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 20 years.
The maximum gross annual statutory salary is a minimum salary with all age increments as the agreements do not define a maximum statutory salary. The salaries do not include any extra teaching hours. Ref. year: 2014.
Data on average actual salaries are from Statistics Finland. The annual salary is calculated as 12.5 times the monthly salary (including holidays payment).

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--------------------------|--|------------------------|
| 2014/15: | Further formal qualifications | Local |
| No change | According to the local agreements. | |
| | Further CPD qualifications | Local |
| | According to the local agreements. | |
| | Positive teaching performance appraisal or students' results | Local |
| | According to the local agreements. | |
| | Additional responsibilities | Local |
| | Reduction in teaching load or remuneration based on calculated amounts. The formulas for these vary according to responsibility. | |
| | Geographical location (high cost of living, disadvantaged or remote area) | Central |
| | 2.37 % of the basic salary. | |
| | Teaching pupils/students with special education needs or challenging circumstances | Local |
| | According to the local agreements. | |
| | Participation in extracurricular activities | Local |
| | According to the local agreements. | |
| | Overtime | Local |
| | The formulas for these vary according to responsibility. | |

FINLAND

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | |
|---|--------------------------|
| Pre-primary education | Local level/municipality |
| Primary education | Local level/municipality |
| General lower secondary education | Local level/municipality |
| General upper secondary education | Local level/municipality |

School heads' salaries are agreed nationally as part of collective agreements for state and municipal civil servants for the educational sector, which are concluded at intervals of 1-3 years. The negotiations are conducted between the Trade Union of Education and Local Authority Employers in Finland.

| Salaries in the private sector |
|---|
| The salary scale and agreements for school heads in private grant-aided schools are different from those in public schools. The differences in salaries are however small. Private independent schools that have the right to give certificates of completed education do not exist in Finland. |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | |
|---|------------------------|----------------|----------------------------|--------|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | | EUR |
| Pre-primary | 28 412 | 30 685 | Pre-primary level (ISCED0) | 39 945 |
| Primary (big) | 48 797 | 59 179 | Primary level | 60 492 |
| Primary (small) | 45 437 | 55 104 | | |
| Lower secondary (<= 6 groups of 32 pupils) | 46 936 | 56 921 | Lower secondary level | 68 872 |
| Lower secondary (7-14 groups of 32 pupils) | 50 763 | 61 563 | | |
| Lower secondary (15-19 groups of 32 pupils) | 52 971 | 64 240 | | |
| Lower secondary (> 20 groups of 32 pupils) | 55 224 | 66 972 | | |
| Upper secondary | 53 693 | 65 116 | Upper secondary level | 72 620 |

In upper secondary education, school size does not affect the statutory salary.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Autonomy. | Local |
| Further CPD qualifications Autonomy. | Local |
| Positive teaching/management performance appraisal Autonomy. | Local |
| Additional responsibilities Autonomy. | Local |
| Geographical location (high cost of living, disadvantaged or remote area) 2.37 % of the basic salary. Local and national level refers to additional duties that have been agreed on in collective agreements. | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Autonomy. | Local |
| Participation in extracurricular activities Autonomy. | Local |
| Overtime Not applicable | |

SWEDEN

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|--------------------------|
| Pre-primary education | Local level/municipality |
| Primary education | Local level/municipality |
| General lower secondary education | Local level/municipality |
| General upper secondary education | Local level/municipality |

There are no statutory salaries. Teachers' salaries are agreed between the trade unions and the local authorities for teachers employed by the municipalities. The individual teacher's salary is finally set by the school head within this framework.

Monthly salary refers to contractually negotiated salaries including base salary including fixed supplements and variable supplements such as time outside ordinary working hours, on-call, and preparation compensations. All such included payments are counted in total as full-time salary.

Salaries in the private sector

Salaries are negotiated between the trade unions and the school organisers for independent or grant-aided independent schools. The individual teacher's salary is finally set by the school head.

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: salaries are performance-based and set after negotiations and are not specifically linked to the number of years in the profession. |
|---|------------------------|-------------|-------------|-------------|-----------------------|--------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | | Minimum SEK | Minimum EUR | Maximum SEK | Maximum EUR | SEK | EUR |
| Pre-primary | 277 200 | 29 511 | 367 200 | 39 093 | 322 800 | 34 366 | There are no salary scales or statutory salaries. The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual teachers' salaries for the school year 2014/15. Sweden has single structure compulsory education, hence data for primary and lower secondary are not separated. Data on average actual salaries are from Statistics Sweden (Statistiska centralbyrån, SCB, www.scb.se), data last updated on 27 May 2015: http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0_110__AM0_110A/LoneSpridSektorYrk4A/?rxid=bd22_680e-f795-48e6-8_412-3d785dace3d3# , in Swedish. |
| Primary | 286 800 | 30 533 | 417 600 | 44 459 | 350 400 | 37 304 | |
| Lower secondary | 286 800 | 30 533 | 417 600 | 44 459 | 350 400 | 37 304 | |
| General upper secondary | 322 800 | 34 366 | 448 800 | 47 780 | 382 800 | 40 754 | |

Salary increase/decrease

2014/15:

↑: Increase in actual salaries is the result of negotiations between the employer and the employees (or their respective representatives).

Salaries are set after negotiations.

| Salary allowances for teachers | Decision making levels |
|---|------------------------|
| Further formal qualifications Information on method of calculation and reference values not available. | Local |
| Further CPD qualifications Information on method of calculation and reference values not available. | Local |
| Positive teaching performance appraisal or students' results Information on method of calculation and reference values not available. | Local |
| Additional responsibilities Information on method of calculation and reference values not available. | Local |
| Geographical location (high cost of living, disadvantaged or remote area) Information on method of calculation and reference values not available. | Local |
| Teaching pupils/students with special education needs or challenging circumstances Information on method of calculation and reference values not available. | Local |
| Participation in extracurricular activities Information on method of calculation and reference values not available. | Local |
| Overtime Normally overtime is included in all agreements for all employees. | Local |

All the given variables are eligible but not exhaustive grounds for salary negotiations.

SWEDEN

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|--|--------------------------|--|
| Pre-primary education | Local level/municipality | Salaries are negotiated between the trade unions and the school organisers for independent or grant-aided independent schools. |
| Primary education | Local level/municipality | |
| General lower secondary education | Local level/municipality | |
| General upper secondary education | Local level/municipality | |
| There are no statutory salaries. Salaries are negotiated on an individual basis. Monthly salary refers to contractually negotiated salaries including base salary including fixed supplements and variable supplements such as time outside ordinary working hours, on-call, and preparation compensations. All such included payments are counted in total as full-time salary. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | There are no salary scales or statutory salaries. The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual school heads' salaries for the school year 2014/15. No data available on different categories within compulsory education (primary, lower secondary) and upper secondary education (level, size, etc.). Source: Statistics Sweden (Statistiska centralbyrån, SCB, www.scb.se), data last updated on 27 May 2015: http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0110__AM0110A/LoneSpridSektorYrk4A/?rxid=bd22680e-f795-48e6-8412-3d785dace3d3# , in Swedish. |
|---|------------------------|--------|---------|--------|-----------------------|--------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | SEK | EUR | |
| | SEK | EUR | SEK | EUR | SEK | EUR | |
| Pre-primary | 327 600 | 34 877 | 546 000 | 58 128 | 448 800 | 47 780 | |
| Primary | 444 000 | 47 269 | 609 600 | 64 899 | 522 000 | 55 573 | |
| Lower secondary | 444 000 | 47 269 | 609 600 | 64 899 | 522 000 | 55 573 | |
| Upper secondary | 444 000 | 47 269 | 609 600 | 64 899 | 522 000 | 55 573 | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Information on method of calculation and reference values not available. | Local |
| Further CPD qualifications Information on method of calculation and reference values not available. | Local |
| Positive teaching/management performance appraisal Information on method of calculation and reference values not available. | Local |
| Additional responsibilities Information on method of calculation and reference values not available. | Local |
| Geographical location (high cost of living, disadvantaged or remote area) Information on method of calculation and reference values not available. | Local |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Information on method of calculation and reference values not available. | Local |
| Participation in extracurricular activities Information on method of calculation and reference values not available. | Local |
| Overtime Normally overtime is included in all agreements for all employees. | Local |
| All the given variables are eligible but not exhaustive grounds for individual salary negotiations. | |

UNITED KINGDOM (ENGLAND AND WALES)

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|------------------------|--|
| Pre-primary education | Central level / School | In England and Wales, private independent schools set their own pay scales. Salary arrangements for staff in sixth form colleges who are not paid on the scales outlined in the 'School Teachers' Pay and Conditions Document' are not included; their pay and conditions of service are negotiated nationally through the National Joint Council (NJC) for Sixth Form Colleges. Academies, which are government-dependent private schools, are dealt with under public schools. |
| Primary education | Central level / School | |
| General lower secondary education | Central level / School | |
| General upper secondary education | Central level / School | |
| Publicly-funded schools can be local authority maintained schools or academies. Maintained schools (England and Wales) are bound by centrally-determined minimum and maximum amounts for pay ranges, common for all levels of education and set out in the 'School Teachers' Pay and Conditions Document'. Academies (England only and constituting around 57 % of secondary schools and 11 % of primary schools) have the power to set their own pay scales if they so wish. Although academies are not required to follow the national pay ranges, many do. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | |
|---|------------------------|----------------|----------------|----------------|------------------------------------|--------|--------|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | | GBP | EUR |
| | GBP | EUR | GBP | EUR | | | |
| Pre-primary | 22 023 | 28 274 | 37 496 | 48 140 | Pre-primary/primary (maintained) | 32 500 | 41 726 |
| Primary level (maintained schools) | 22 023 | 28 274 | 37 496 | 48 140 | | | |
| Primary academies (England only) | Not applicable | Not applicable | Not applicable | Not applicable | Primary academies (England only) | 31 000 | 39 800 |
| Secondary level (maintained schools) | 22 023 | 28 274 | 37 496 | 48 140 | Secondary (maintained) | 36 300 | 46 604 |
| Secondary academies (England only) | Not applicable | Not applicable | Not applicable | Not applicable | Secondary academies (England only) | 35 600 | 45 705 |
| In September 2014, the system of incremental pay points and automatic pay progression based on length of service was replaced by a performance-related pay scheme with pay ranges with minimum and maximum amounts only. Schools now have discretion over the speed of progression and the specific pay increases awarded. | | | | | | | |
| Data on statutory minimum and maximum gross annual salaries are from the Department for Education, School Teachers' Pay and Conditions Document 2014, https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014 . Statutory salaries are not broken down by phase and do not apply to academies. They apply to England and Wales, excluding the London area (for which there are higher salary ranges). Figures on actual salaries do not apply to Wales. They have been provided by the Department for Education, ESEDD/Teachers and Teaching Statistics Team. | | | | | | | |

UNITED KINGDOM (ENGLAND AND WALES)

TEACHERS

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|------------------------|
| <p>2014/15:</p> <p>↑: No significant changes. General Salary adjustment for all public employees</p> <p>In line with the recommendations in the School Teachers' Review Body's Twenty-Fourth Report, from 1 September 2014, a 1 per cent uplift has been applied to the statutory minimum and maximum of all pay ranges in the national pay framework, including allowances. (https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014). It was also recommended that the 1 per cent uplift be applied to salaries between the minimum and maximum, and reference values have been given, but this, along with determining the number and value of scale points, is now at the discretion of the school, due to the introduction of performance-related pay progression. The 1 per cent uplift reflects the Government's average 1 per cent pay uplift policy which applies across the public sector. (Source: School Teachers' Pay and Conditions Document 2014 and Guidance on School Teachers' Pay and Conditions - https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014)</p> | <p>Further formal qualifications Do not attract salary allowances.</p> <p>Further CPD qualifications Do not attract salary allowances.</p> <p>Positive teaching performance appraisal or students' results Central School The new performance-related pay scheme gives schools discretion over the speed of progression and the amount of specific increases, within a minimum and maximum range.</p> <p>Additional responsibilities Central School Teaching and Learning Responsibility (TLR) payments (England and Wales): between GBP 2 587 and GBP 12 643 per year. There are centrally determined pay ranges for these TLR payments but schools themselves appoint candidates to specific roles / responsibilities with TLRs and have some flexibility in deciding how much to award. There is a separate pay range for 'leading practitioners' whose primary purpose is to model and lead the improvement of teaching skills in the school. The minimum salary for a leading practitioner is GBP 38 215 and the maximum GBP 58 096 (excluding the London area, for which higher rates apply). Schools may also decide to award teachers additional payment for activities relating to the provision of initial teacher training as part of the ordinary conduct of the school.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Central There are separate pay ranges for schools in inner London, outer London and the fringe area. Minimum on main pay range for teachers in inner London (the highest range): GBP 27 543; maximum on upper pay range for teachers in inner London: GBP 45 905.</p> <p>Teaching pupils/students with special education needs or challenging circumstances Central School Teachers may be paid a SEN allowance in the range GBP 2 043 – GBP 4 034 per year. Schools may offer recruitment and retention benefits for those working in challenging circumstances for a fixed period (determined by the school).</p> <p>Participation in extracurricular activities School Schools make such payments at their discretion.</p> <p>Overtime School Schools may decide to award teachers additional payment for participation in continuing professional development undertaken outside the school day. Schools make such payments at their discretion.</p> | |

UNITED KINGDOM (ENGLAND AND WALES)

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|------------------------|---|
| Pre-primary education | Central level / School | In England and Wales, private independent schools set their own pay scales. Academies, which are government-dependent private schools, are dealt with under public schools. |
| Primary education | Central level / School | |
| General lower secondary education | Central level / School | |
| General upper secondary education | Central level / School | |
| Publicly-funded schools can be local authority maintained schools or academies. Maintained schools (England and Wales) are bound by centrally-determined minimum and maximum amounts for pay ranges, common for all levels of education and set out in the 'School Teachers' Pay and Conditions Document'. Academies (England only and constituting around 57 % of secondary schools and 11 % of primary schools) have the power to set their own pay scales if they so wish. Although academies are not required to follow the national pay ranges, many do. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | |
|---|------------------------|--------|---------|---------|------------------------------------|--------|---------|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | | GBP | EUR |
| | GBP | EUR | GBP | EUR | | | |
| Group 1 | 43 232 | 55 504 | 58 096 | 74 587 | Pre-primary (maintained schools) | 60 000 | 77 032 |
| Group 2 | 45 421 | 58 314 | 62 521 | 80 268 | Primary academies (England Only) | 63 300 | 81 268 |
| Group 3 | 48 991 | 62 898 | 67 290 | 86 391 | Secondary Level (schools) | 86 600 | 111 182 |
| Group 4 | 52 653 | 67 599 | 72 419 | 92 976 | Secondary academies (England Only) | 91 600 | 117 602 |
| Group 5 | 58 096 | 74 587 | 79 872 | 102 545 | | | |
| Group 6 | 62 521 | 80 268 | 88 102 | 113 111 | | | |
| Group 7 | 67 290 | 86 391 | 97 128 | 124 699 | | | |
| Group 8 | 74 215 | 95 282 | 107 210 | 137 643 | | | |

The statutory salary ranges for headteachers apply to maintained schools only in England and Wales, excluding the London area. Although the salary ranges apply to all phases of education, because there is a tendency for primary schools to be much smaller than secondary schools, in practice salaries at the lower end will tend to be paid only to heads in very small primary schools and those at the upper end to headteachers in very large secondary schools.

Every school is assigned to one of eight broad pay 'groups' according to the number, age and SEN status of pupils. There are statutory minimum and maximum amounts for each group, but within those, it is for the school to determine the appropriate indicative pay range and the starting point which will apply to any given new appointment. If circumstances warrant it, schools can set the indicative pay range with a maximum of up to 25 per cent above the top of the relevant headteacher group range.

The salaries for other leadership group posts (deputy headteachers or assistant headteachers) are paid according to a separate leadership pay range which goes from GBP 38 215 to GBP 107 210. Salaries are determined by taking into consideration how the roles fit within the wider leadership structure of the school. The pay range for a deputy or assistant headteacher should only overlap the headteacher's pay range in exceptional circumstances.

Source for statutory salaries: School Teachers Pay and Conditions Document 2014 <https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014>.

Figures on actual salaries do not apply to Wales. They have been provided by the Department for Education, ESEDD/Teachers and Teaching Statistics Team.

UNITED KINGDOM (ENGLAND AND WALES)

SCHOOL HEADS

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Do not attract salary allowances. | |
| Further CPD qualifications Do not attract salary allowances. In Wales, a leadership qualification is essential for appointment to headship; in England, this is no longer compulsory but it is nevertheless encouraged. | |
| Positive teaching/management performance appraisal The salary of school heads is reviewed annually as part of the performance appraisal process. It is for the governing body to determine if a salary increase is warranted and, if so, the amount of that increase. | School |
| Additional responsibilities School governing bodies may decide to award school heads additional payment for activities in respect of the provision of services by the headteacher relating to the raising of educational standards to one or more additional schools. | School |
| Geographical location (high cost of living, disadvantaged or remote area) There are separate pay ranges for headteachers in schools in inner London, outer London and the fringe area. For inner London (the highest range), the minimum is set at 50 461 and the maximum at 114 437. | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Since September 2014, schools may not offer additional payments for recruitment and retention of headteachers (or deputy/assistant headteachers) for schools in challenging circumstances, with the exception of time-bound expenses for relocation or housing costs. Instead, such circumstances should be taken into account in the determination of base pay. | School |
| Participation in extracurricular activities School governing bodies make such payments at their discretion. | School |
| Overtime School governing bodies may decide to award school heads additional payment for participation in out-of-school hours learning activity. They make such payments at their discretion. | School |
| For all new (or reviewed) posts, the expectation is that additional payments to headteachers by means of allowances will become largely unnecessary, with the exception of allowances for temporary or irregular responsibilities or for other very specific purposes not appropriate to incorporate into permanent pay. | |

UNITED KINGDOM (NORTHERN IRELAND)

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|--|---------------|---|
| Pre-primary education | Central level | Private independent schools set their own pay scales. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| Public schools (known in Northern Ireland as grant-aided schools) are bound by centrally-determined pay scales common for all levels of education, which are determined by the Department of Education Northern Ireland. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | |
|---|------------------------|--------|---------|---------|-----------------------|--------|--------|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | | GBP | EUR |
| | GBP | EUR | GBP | EUR | | | |
| Group 1 (L6-L18) | 43 231 | 55 503 | 58 095 | 74 586 | Pre-primary level | 52 019 | 66 785 |
| Group 2 (L8-L21) | 45 420 | 58 313 | 62 520 | 80 267 | Primary level | 55 740 | 71 562 |
| Group 3 (L11-L24) | 48 989 | 62 895 | 67 289 | 86 390 | Secondary schools | 69 907 | 89 751 |
| Group 4 (L14-L27) | 52 651 | 67 597 | 72 418 | 92 975 | Grammar schools | 77 406 | 99 379 |
| Group 5 (L18-L31) | 58 095 | 74 586 | 79 872 | 102 545 | | | |
| Group 6 (L21-L35) | 62 520 | 80 267 | 88 101 | 113 110 | | | |
| Group 7 (L24-L39) | 67 289 | 86 390 | 97 127 | 124 698 | | | |
| Group 8 (L28-L43) | 74 214 | 95 281 | 107 209 | 137 642 | | | |
| <p>Principals' salaries are based on the leadership group spine. Points below L6 (not shown above), with a minimum salary of 38 214, apply only to deputy/assistant principals. Every school is allocated to one of eight 'groups', each covering a range of 13-16 points on the overall 43-point pay spine, and each school uses an 'individual school range' (ISR) of seven consecutive points within that range. Heads receive increments and move up the seven points subject to satisfactory performance assessment. Primary schools tend to be much smaller than secondary and grammar schools (the two types of school providing lower/upper secondary education), so in practice salaries set at the lowest points in the scale are likely only to be paid to heads in very small primary schools, and salaries at the highest points to heads of very large secondary and grammar schools.</p> <p>Source for statutory salaries: Department of Education Northern Ireland, Circular 2015/18: Teachers' Pay and Allowances from 1 September 2014 (http://www.deni.gov.uk/2015-18_-_teachers_pay_and_allowances_from_1_september_2014.pdf).</p> <p>Source for actual salaries: Personal communication from Department of Education Northern Ireland, Teachers Pay and Pensions Team, April 2015</p> | | | | | | | |

| Salary allowances for school heads | Decision making levels |
|--|---|
| <p>Further formal qualifications Do not attract salary allowances</p> <p>Further CPD qualifications Do not attract salary allowances</p> <p>Positive teaching/management performance appraisal Fixed incremental amounts on leadership pay scale. School governing body carries out performance appraisal and subject to this being satisfactory, heads move up the pay scale which consists of 7 consecutive points. Minimum value on 43 point pay spine is GBP 43 231 and maximum value is GBP 107 209.</p> <p>Additional responsibilities Schools may decide to award school heads additional payment for activities relating to the provision of initial teacher training as part of the ordinary conduct of the school and for additional responsibilities and activities due to, or in respect of, the provision of services by the head teacher relating to the raising of educational standards to one or more additional schools.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Not applicable</p> <p>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances School governing bodies may offer recruitment and retention points to recruit and retain heads to challenging schools. Schools make such payments at their discretion.</p> <p>Participation in extracurricular activities Schools make such payments at their discretion.</p> <p>Overtime Schools may decide to award school heads additional payment for participation in out-of-school hours learning activity. Schools make such payments at their discretion.</p> | <p>Central School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p> |

UNITED KINGDOM (SCOTLAND)

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

Teachers' basic statutory salaries in all state schools in Scotland are set at a national level by the Scottish Negotiating Committee for Teachers (SNCT).

Salaries in the private sector

Private independent schools are free to set their own salary levels.

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | |
|---|------------------------|--------|---------|--------|-----------------------|--------|
| | Basic statutory salary | | | | Average actual salary | |
| | Minimum | | Maximum | | GBP | EUR |
| | GBP | EUR | GBP | EUR | | |
| Pre-primary | 26 235 | 33 682 | 34 887 | 44 790 | 32 944 | 42 296 |
| Primary | 26 235 | 33 682 | 34 887 | 44 790 | 32 944 | 42 296 |
| Lower secondary | 26 235 | 33 682 | 34 887 | 44 790 | 32 944 | 42 296 |
| Upper secondary | 26 235 | 33 682 | 34 887 | 44 790 | 32 944 | 42 296 |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 6 years.

Data on gross annual statutory salaries are from the Scottish Negotiating Committee For Teachers, The SNCT Handbook of Conditions of Service, Appendix 2.1 SNCT Salary tables. Data on average actual salaries are from the Staff Pay Data Census in Scotland. The average actual salary presented is only calculated over all levels of education together. Average annual actual salary for the school year 2013/14 for all classroom teachers was £32 944.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|-------------------------------|
| <p>2014/15:</p> <p>↑: No significant changes. Increase due to adjustment to the cost of living for employees in the education sector. There was a 1 % salary pay award for 2014/15 agreed by the SNCT.</p> | <p>Further formal qualifications Not applicable</p> <p>Further CPD qualifications Not applicable</p> <p>Positive teaching performance appraisal or students' results Not applicable</p> <p>Additional responsibilities Not applicable</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Fixed amounts for remote schools and schools on distant islands: GBP 1 341, GBP 1 941 or GBP 2 517 per year.</p> <p>Teaching pupils/students with special education needs or challenging circumstances Residential Special School Allowances, 'Extra Curricular Activities Allowance' (where a teacher is involved in extra curricular activities for a maximum of 15 hours a week) – GBP 8 049 per year.</p> <p>Participation in extracurricular activities Not applicable</p> <p>Overtime Not applicable</p> <p>The Chartered Teacher programme in Scotland was closed to new entrants in 2011. However teachers who have already received accreditation for work on the programme continue to receive additional salary increments in return for an enhanced contribution to the wider life of the school.</p> | <p>Central</p> <p>Central</p> |

UNITED KINGDOM (SCOTLAND)

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Private independent schools are free to set their own salary levels. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | |
|---|------------------------|--------|---------|---------|-----------------------|--------|
| | Basic statutory salary | | | | Average actual salary | |
| | Minimum | | Maximum | | | |
| | GBP | EUR | GBP | EUR | GBP | EUR |
| Pre-primary | 43 137 | 55 382 | 84 201 | 108 102 | 50 804 | 65 225 |
| Primary | 43 137 | 55 382 | 84 201 | 108 102 | 50 804 | 65 225 |
| Lower secondary | 43 137 | 55 382 | 84 201 | 108 102 | 50 804 | 65 225 |

Data on gross annual statutory salaries are from the Scottish Negotiating Committee For Teachers, The SNCT Handbook of Conditions of Service, Appendix 2.1 SNCT Salary tables. Data on average actual salaries are from the Staff Pay Data Census in Scotland. The average actual salary presented is only calculated over all levels of education together and for both head and deputy head teachers. Average annual actual salary for the school year 2013/14 for all head and deputy head teachers was £50 804. School head posts in state schools in Scotland are job sized according to an agreed set of criteria (including size of the school roll) which measure the management responsibilities of that specific post. The result of this jobsizing exercise determines the point on the above scale that the post-holder is paid.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Fixed amounts for remote schools and schools on distant islands: GBP 1 341, GBP 1 941 or GBP 2 517 per year. | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances The Residential Special School Allowances are (per year), the 'Residential Responsibility Allowance' (where a headteacher or depute headteacher resides at the school, or in such close proximity that they can undertake immediately action in respect of management and supervisory tasks arising outwith teaching hours, and responsibility for such tasks is an accepted part of the duties of the post): Headteacher – £17 466; Depute Headteacher – £14 076; and 'Extra Curricular Activities Allowance' (where a teacher is involved in extra curricular activities for a maximum of 15 hours a week) – £8 049. | Central |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

BOSNIA AND HERZEGOVINA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|--|------------------------|---|
| Pre-primary education | Central/Regional level | Teacher salaries in public schools are determined by the collective agreements between the government and school trade unions. In private schools, teachers' basic statutory salaries are determined autonomously by the owner. |
| Primary education | Central Level | |
| General lower secondary education | Central Level | |
| General upper secondary education | Central Level | |
| <p>Central level means level of entity Republic of Srpska (RS), cantonal levels in Federation of B&H and Brcko district level (BD). These are the levels of responsible ministries and there are budgets for education. There are differences between cantons, RS and BD. For primary and lower secondary schools, teacher transport costs and other school staff members are covered from the local budget whereas for upper secondary schools these costs are covered from the central budget (Budget of the Government of RS, 10 cantons budget and BD budget).</p> | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 35 years | | |
|---|------------------------|---------|---------|---------|----------------------------|--------|--------|--|-----|--|
| | Basic statutory salary | | | | Average actual salary | | | | | |
| | Minimum | | Maximum | | | BAM | | | EUR | |
| | BAM | EUR | BAM | EUR | | | BAM | | EUR | |
| Pre-primary | No data | No data | No data | No data | Pre-primary level (ISCED0) | 15 430 | 7 872 | | | |
| Primary | 13 882 | 7 083 | 15 300 | 7 806 | Primary level | 16 857 | 8 601 | | | |
| Lower secondary | 16 518 | 8 428 | 18 507 | 9 442 | Lower secondary level | 18 450 | 9 413 | | | |
| Upper secondary | 17 518 | 8 938 | 23 376 | 11 927 | Upper secondary level | 20 154 | 10 283 | | | |
| <p>Data on gross statutory salaries are calculated based on the coefficients from governmental document regulating salaries of teachers and headmasters (as well as all the other public sector employees), available at net pages of all government (Government of RS, ten cantonal governments and BD government). According to those laws, the basic statutory salary (S) in education/public sector in B&H is calculated as the product of the cost of labour (CL), payment coefficient for certain salary grade (C) and length-of-service increment (L) which is 0.5 % for each year of service: $S = CL * C * (L * 0.5)$. Fees for food and travelling allowance, for teachers whose place of residence is significantly removed from their place of work is calculated in teachers' salary in Republic of Crpska, but it is not case with cantons. The amount of allowance is equal to the cost of monthly ticket for public transport in the area.</p> | | | | | | | | | | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--------------------------|--|------------------------|
| 2013/14: No change. | Further formal qualifications Not applicable | |
| : | Further CPD qualifications Not applicable | |
| : | Positive teaching performance appraisal or students' results Not applicable | |
| : | Additional responsibilities Not applicable | |
| : | Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| : | Teaching pupils/students with special education needs or challenging circumstances Salary allowance is increased by 1-10 % for teachers who teach pupils with special needs and depending on the structure of the class and the number of pupils with special needs. | Central |
| : | Participation in extracurricular activities If the teacher is chaired by the union at the school, salary is increased for 15 % | Central |
| : | Overtime In all canton teachers have right for overtime payment; the amount depends on collective agreements. | Central |

BOSNIA AND HERZEGOVINA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|--|---|--|
| Pre-primary education | : | School heads' basic statutory salaries are determined autonomously by the owner. |
| Primary education | : | |
| General lower secondary education | : | |
| General upper secondary education | : | |
| Central level means level of entity Republic of Srpska (RS), cantonal levels in Federation of B&H and Brcko district level (BD). These are the levels of responsible ministries and there are budgets for education. There are differences between cantons, RS and BD. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | |
|---|------------------------|--------|---------|--------|----------------------------|--------|--------|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | | BAM | EUR |
| | BAM | EUR | BAM | EUR | | | BAM |
| Pre-primary | 17 560 | 8 959 | 19 500 | 9 949 | Pre-primary level (ISCED0) | 21 254 | 10 844 |
| Primary (small sized under the 400 pupils) | 19 200 | 9 796 | 22 350 | 11 403 | Primary level | 23 532 | 12 006 |
| Primary (medium sized from 400 to 800 pupils) | 20 610 | 10 515 | 23 345 | 11 911 | | | |
| Primary (big sized above 800 pupils) | 22 980 | 11 724 | 25 300 | 12 908 | | | |
| Lower secondary (small sized) | 19 200 | 9 796 | 22 350 | 11 403 | Lower Secondary level | 23 532 | 12 006 |
| Lower secondary (medium sized) | 20 610 | 10 515 | 23 345 | 11 911 | | | |
| Lower secondary (big sized) | 22 980 | 11 724 | 25 300 | 12 908 | | | |
| Upper secondary (small sized) | 19 200 | 9 796 | 22 350 | 11 403 | | | |
| Upper secondary (medium sized) | 20 610 | 10 515 | 23 345 | 11 911 | | | |

Data on gross statutory salaries are calculated based on the coefficients from governmental document regulating salaries of teachers and headmasters (as well as all the other public sector employees), available at net pages of all government (Government of RS, ten cantonal governments and BD government)). According to those laws, the basic statutory salary (S) in education/public sector in B&H is calculated as the product of the cost of labour (CL), payment coefficient for certain salary grade (C) and length-of-service increment (L) which is 0.5 % for each year of service: $S = CL * C * (L * 0.5)$.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | : |
| Further CPD qualifications Not applicable | : |
| Positive teaching/management performance appraisal Not applicable | : |
| Additional responsibilities Basic statutory salary increased by 15 % for headmasters who are presidents of the assets of directors. | Central |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | : |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | : |
| Participation in extracurricular activities Not applicable | : |
| Overtime Different solutions depend from canton to canton in Federation of B&H, RS and BD, but all have right for overtime payment and amount depends from collective agreements. | Central |

ICELAND
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|--------------------------|
| Pre-primary education | Local level/municipality |
| Primary education | Local level/municipality |
| General lower secondary education | Local level/municipality |
| General upper secondary education | Central level |

Basic statutory salaries for pre-primary, primary and lower secondary level are determined by the Collective Agreement between The Association of Local Authorities in Iceland and The Icelandic Teachers Union.

| Salaries in the private sector |
|--|
| Teachers' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | |
|---|------------------------|--------|-----------|--------|-----------------------|---------|
| | Basic statutory salary | | | | Average actual salary | |
| | Minimum | | Maximum | | ISK | EUR |
| | ISK | EUR | ISK | EUR | | |
| Pre-primary | 4 371 487 | 28 337 | 5 952 376 | 38 584 | No data | No data |
| Primary | 4 486 893 | 29 085 | 6 110 985 | 39 612 | No data | No data |
| Lower secondary | 4 486 893 | 29 085 | 6 110 985 | 39 612 | No data | No data |
| Upper secondary | 5 265 208 | 34 130 | 8 007 777 | 51 908 | 6 612 132 | 42 861 |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: the number of years varies. Determination of salaries is a combination of education, work experience and actual age. Teachers 55 years and older are compensated with a reduction of teaching time duties.

Data on gross annual statutory salaries for pre-primary, primary and lower secondary level are from the Collective Agreement between The Association of Local Authorities in Iceland and The Icelandic Teachers Union valid until 31 December 2016. Data on gross annual statutory salaries for upper secondary level are from the Icelandic Ministry of Education, Science and Culture (Ref. year: 2014), and the Icelandic Teachers Union (Ref. year: 2014).

Data on average actual salaries for upper secondary level are from the Ministry of Finance; coverage: > 90 %; Ref. year: 2014; calculation: gross average monthly salary of full-time equivalent, fully qualified teacher multiplied by 12.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|---|------------------------|
| 2014/15: ↑: Reform of Teachers' salaries. An index based salary increase has been awarded in 2013/14. | Further formal qualifications Raise in salary level | Local School |
| | Further CPD qualifications Salary increases through experience. | Local |
| | Positive teaching performance appraisal or students' results Not applicable | |
| | Additional responsibilities Information on method of calculation and reference values not available. | School |
| | Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| | Teaching pupils/students with special education needs or challenging circumstances Raise in salary level. | Local School |
| | Participation in extracurricular activities Estimated as overtime. | School |
| | Overtime 1 % of the monthly basic salary per hour. | Local School |
| | Salaries are calculated in a tiered matrix. Salary allowances may come as specific payments or as salary raise within the matrix. Part of primary teachers' working time is reserved for CPD. As teachers are expected to participate in CDP, they get salary increases through experience. Overtime payments can be a significant factor in salaries of upper secondary teachers. In case of work outside normal working hours, extra time is paid separately. | |

ICELAND

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|--------------------------|--|
| Pre-primary education | Local level/municipality | School heads' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools. |
| Primary education | Local level/municipality | |
| General lower secondary education | Local level/municipality | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | Data on gross annual statutory salaries for pre-primary, primary and lower secondary level are from the Collective Agreement between The Association of Local Authorities in Iceland and The Icelandic Teachers Union valid until 31 May 2015. Data on gross annual statutory salaries for upper secondary level are from the Icelandic Ministry of Education, Science and Culture. Ref. year: 2012. |
|---|------------------------|--------|------------|---------|-----------------------|---------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | ISK | EUR | |
| | ISK | EUR | ISK | EUR | | | |
| Pre-primary | 5 522 528 | 35 798 | 12 306 728 | 79 774 | No data | No data | |
| Primary | 5 472 164 | 35 471 | 15 504 560 | 100 503 | No data | No data | |
| Lower secondary | 5 472 164 | 35 471 | 15 504 560 | 100 503 | No data | No data | |
| Upper secondary | 9 013 272 | 58 425 | 11 854 552 | 76 843 | No data | No data | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Raise in the salary level. | Local |
| Further CPD qualifications Information on method of calculation, reference values and level of decision-making not available. | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Salary raise increased workload. Hourly rate 1 % of monthly salary. | Local School |
| In many cases, the overall level of allowances depends on a number of factors both at municipal and school level. Allowances for upper secondary school heads may be different. | |

LIECHTENSTEIN

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |
| Public school teachers' salaries are regulated nationally, based on the national law on Civil Service Salaries and the related ordinance on teachers and its amendments. All teachers and head of schools are employed and administered centrally by the national education authority (Office of Education). | |

| Salaries in the private sector |
|---|
| Private grant-aided and private independent schools work under the private employment law. They are free to define their teachers' salaries within the legal framework. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: age system to reach maximum basis statutory salary does not apply, only a small part of the salary increases with age and years of service. The other part is performance based and index-related. |
|---|------------------------|--------|---------|---------|-----------------------|---------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | CHF | EUR | |
| | CHF | EUR | CHF | EUR | CHF | EUR | |
| Pre-primary | 77 315 | 64 301 | 125 460 | 104 341 | No data | No data | |
| Primary | 84 333 | 70 137 | 136 860 | 113 822 | No data | No data | |
| Lower secondary (Gymnasium) | 99 601 | 82 835 | 161 650 | 134 439 | No data | No data | |
| Lower secondary (Oberschule, Realschule) | 91 971 | 76 490 | 149 250 | 124 127 | No data | No data | |
| Upper secondary (Gymnasium) | 99 601 | 82 835 | 161 650 | 134 439 | | | |
| Following a major reform of the initial teacher education, there are still teachers with old diplomas. For those teachers, a general deduction of 10 % of the gross annual statutory salary amount is applied. There is a major difference regarding actual time taught at lower and upper level of the Gymnasium. Full statutory salary at lower level of the Gymnasium is given for 28 lessons per week (100 full-time equivalence) and for 22 lessons per week at upper level. The maximum amount is a theoretical value, that is in fact never reached. (Average salaries are all in the lower half of the salary scope.) | | | | | | | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|------------------------|
| <p>2013/14:</p> <p>No change: salaries frozen.</p> <p>Since 2007, the reform of teachers' salaries aimed at determining the regular teachers' payment in accordance with the system for civil servants. The new performance related salary system is regarded as a quality assurance instrument.</p> | <p>Further formal qualifications</p> <p>Not applicable</p> <p>Further CPD qualifications</p> <p>Not applicable</p> <p>Positive teaching performance appraisal or students' results</p> <p>Not applicable</p> <p>Additional responsibilities</p> <p>Head of school substitute position: monthly basic allowance + additional allowance for in % of managerial responsibilities as set by contract (time and financial allowance).</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Not applicable</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>Not applicable</p> <p>Participation in extracurricular activities</p> <p>Not applicable</p> <p>Overtime</p> <p>Not applicable</p> | <p>Central</p> |
| | <p>There are no special financial allowances but teachers receive a relief of their teaching hours if additional tasks (so called 'anrechenbare Tätigkeiten', 'Entlastungslektionen'). Each school has a certain quota of lessons for defined tasks to allocate to the teachers based on calculations defined by law (Ordinance on teachers service: http://www.gesetze.li/get_pdf.jsp?PDF=2004_092.pdf, Art. 22).</p> | |

LIECHTENSTEIN

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--|
| Pre-primary education | Central level | Private grant-aided and private independent schools work under the private employment law. They are free to define their school heads' salaries within that legal framework. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | With a reform of the ordinance on civil servants salary systems in June 2012, a new salary system for school heads has been introduced in the context of reform of school heads in general (more autonomy and more leadership responsibilities). Until that date, school heads were regular teachers with additional managerial responsibilities. As from the school year 2012/13, actual school heads are in place with special contracts (civil servants) and salary system. As most head of school positions are not full-time positions (actual workload depends on the size of the school), head of schools may additionally have a teaching contract. This is not covered in the amounts indicated in the table. The maximum amount is a theoretical value, that is in fact never reached. (Average salaries are all in the lower half of the salary scope.) | | |
|---|------------------------|----------------|----------------|----------------|-----------------------|--|--|-----|
| | Basic statutory salary | | | | Average actual salary | | | |
| | Minimum CHF | Minimum EUR | Maximum CHF | Maximum EUR | CHF | | | EUR |
| Pre-primary | Not applicable | Not applicable | Not applicable | Not applicable | No data | No data | | |
| Primary | 69 154 | 57 513 | 161 642 | 134 433 | No data | No data | | |
| Primary (small) | 48 514 | 40 348 | 54 030 | 44 935 | No data | No data | | |
| Lower secondary | 82 725 | 68 800 | 147 094 | 122 334 | No data | No data | | |
| Lower secondary | 82 725 | 68 800 | 147 094 | 122 334 | | | | |
| Upper secondary (big) | 165 113 | 137 320 | 188 968 | 157 159 | | | | |
| Upper secondary (small) | 92 914 | 77 274 | 103 484 | 86 065 | | | | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |

MONTENEGRO

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | Calculation method is the same for all of these noted types of schools. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| Amount of teachers' salaries in public schools is statutory regulated. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: The average number of years to achieve the maximum amount of salary is not statutory prescribed. This amount is the product of several factors which include the level of teachers' education, length of service, etc. |
|---|------------------------|----------------|----------------------------|--|
| | Basic statutory salary | | Average actual salary | |
| | Minimum EUR | Maximum EUR | | |
| Pre-primary (Kindergarten Assistant 1) | No Data | No Data | Pre-primary level (ISCED0) | 9 172 |
| Pre-primary (Kindergarten Assistant 2) | No Data | No Data | | |
| Primary | 6 433 | 10 213 | Primary level | 9 172 |
| Lower secondary | 6 433 | 10 213 | Lower secondary level | 9 172 |
| Upper secondary | 6 433 | 10 213 | Upper secondary level | 9 172 |

The above calculation is made in accordance with the Collective Agreement. Based on this document, coefficients for all levels of education depend on the education level of teacher. For the teachers with upper secondary non-tertiary education coefficient is 5.43, while for the teachers with tertiary education coefficient is 6.47. Coefficients are multiplied with the starting base the amount of which is 90.00 EUR plus 63.00 EUR as a fixed amount multiplied by the coefficient of years of service to date. The coefficient for the years of service to date in accordance with the Collective Agreement for the first 10 years is increased by 0.50 %, for 10-20 years by 0.75 % and for each year over 20 years of the years of service to date by 1.00 %. Source: Ministry of Education.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|------------------------|
| <p>2014/15:</p> <p>No change.</p> <p>There were no changes in the amount of Teachers' salaries in the current year.</p> | <p>Further formal qualifications</p> <p>For teachers graduated with the Master degree of Sciences basic coefficient 6.47 is increased for 0.50 (6.97), while for teacher with PhD degree coefficient 6.47 is increased for 0.90 (7.37).</p> <p>Further CPD qualifications</p> <p>Positive teaching performance appraisal or students' results</p> <p>Additional responsibilities</p> <p>In primary education, the basic coefficients will be increased for:</p> <ul style="list-style-type: none"> - teacher – mentor 0.20; - teacher – counsellor 0.40; - teacher – senior counsellor 0.60; - teacher – researcher 0.80; - homeroom teaching 10 % - work in combined classes: with two grades 4 %, with three grades 7 %, with four grades and more 10 %; - work in two or more institutions 5 %; - a pre-school teacher carrying out educational process and keeping the work register 5 %. <p>In secondary education and education of children with special needs, the coefficient will be increased for:</p> <ul style="list-style-type: none"> - teacher – mentor 0.20; - teacher – counsellor 0.40; - teacher – senior counsellor 0.60; - teacher – researcher 0.80. <p>Additional responsibilities (continued)</p> <ul style="list-style-type: none"> - practical education provider 0.30; - homeroom teaching 10 %; - teaching four or more subjects according to different programmes 5 %; - work in two or more institutions 5 %. | Central |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--------------------------|---|------------------------|
| | <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Teaching pupils/students with special education needs or challenging circumstances Only for teachers who work in specialized institutions basic coefficient is increased by 30 %.</p> <p>Participation in extracurricular activities</p> <p>Overtime Each overtime teaching hour is calculated as a regular teaching hour, i.e. one overtime teaching hour means increasing of salary by 5 % in relation to the basic salary.</p> <p>For these above noted specificities, Collective Agreement is applied which is equally binding for all.</p> | |

MONTENEGRO

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | <p>For public, private government dependent schools, which are financed by the Government and private independent schools, the same Collective Agreement is binding. In some cases, private independent schools can regulate heads' salaries by themselves.</p> |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| <p>Salaries of school heads depend on the number of students in a particular school (regulated by Collective Agreement). For example, in upper secondary schools up to 500 students, coefficient of head is 8.07 while in upper secondary schools over 500 students coefficient of head is 8.76. For heads of primary schools the same rule is in force while in kindergarten salary of heads depends on the number of educational-upbringing groups.</p> | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | |
|---|------------------------|----------------|----------------------------|--------|---|
| | Basic statutory salary | | Average actual salary | | |
| | Minimum EUR | Maximum EUR | | EUR | |
| Pre-primary | 9 333 | 13 097 | Pre-primary level (ISCED0) | 11 215 | <p>Above calculation is based on Collective Agreement. Source: Ministry of Education.</p> |
| Primary | 9 333 | 13 097 | Primary level | 11 215 | |
| Lower secondary | 9 333 | 13 097 | Lower secondary level | 11 215 | |
| Upper secondary | 9 333 | 13 097 | Upper secondary level | 11 215 | |

| Salary allowances for school heads | Decision making levels |
|--|------------------------|
| <p>Further formal qualifications For school heads with Master of Science degree coefficient is increased for 0.50, while for school heads with PhD degree coefficient is increased for 0.90.</p> <p>Further CPD qualifications</p> <p>Positive teaching/management performance appraisal</p> <p>Additional responsibilities</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</p> <p>Participation in extracurricular activities</p> <p>Overtime</p> <p>N/A</p> | <p>Central</p> |

FORMER YUGOSLAV REPUBLIC OF MACEDONIA

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | The private institutions (primary schools, secondary schools, and pre-primary schools) use different methodology for calculation of the staff salaries, which is based on their internal rules. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| N/A | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: minimum eight years of work as associate-teacher. |
|---|------------------------|-------|---------|-------|-----------------------|---------|---|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | MKD | EUR | |
| | MKD | EUR | MKD | EUR | MKD | EUR | |
| Pre-primary (Kindergarten Assistant 1) | 323 868 | 5 268 | 465 063 | 7 564 | No Data | No Data | |
| Pre-primary (Kindergarten Assistant 2) | 237 120 | 3 857 | 339 747 | 5 526 | No Data | No Data | |
| Primary | 333 038 | 5 417 | 477 180 | 7 761 | No Data | No Data | |
| Lower secondary | 333 038 | 5 417 | 477 180 | 7 761 | No Data | No Data | |
| Upper secondary | 347 641 | 5 654 | 499 200 | 8 120 | | | |

The minimum and maximum amount of the basic gross annual salary of the teachers is calculated with the provided possibility for the adopted coefficients in the Collective Agreement for basic education and Collective Agreement for secondary education. With the Government's decision of August 2014, the gross salaries for all public servants (including teachers and school heads) are increased by 4 %.

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|--|--|---|
| 2014/15: ↑: Other reasons Starting from 2014, based on the results of an external assessment 20 % of the teachers might have a 15 % salary increase. Additionally, with the Government's decision of August 2014 the gross salaries for all public servants (including teachers and school heads) are increased by 4 %. | Further formal qualifications Further CPD qualifications Allowance for mentorship: 10 % of the salary which is received by the apprentice-teacher after the completion of the apprenticeship (for primary education 2 914 denars, i.e. 10 % of 29 142 denars; for secondary education 3 042 denars, i.e. 10 % of 30 426 denars). Defined in the Law for Secondary Education and Law for Primary Education. Positive teaching performance appraisal or students' results Allowance for outstanding or especially outstanding teachers: Success Coefficient in primary education 0.090-0.180 (1 050-2 160 denars); Success Coefficient for secondary education 0.092-0.184 (1 100-2 210 denars). On the basis of Collective Agreements for Primary and Secondary Education. Additional responsibilities Class leadership: Coefficient for primary education 0.120 (MKD 1 400); Coefficient for Secondary Education of 0.123 (MKD 1 480). Determined by the collective contract for primary education. Geographical location (high cost of living, disadvantaged or remote area) Mountainous area coefficient for primary education: from 0.060 to 0.300 (700 to 3 490 denars). Determined by the collective agreement for primary education. Teaching pupils/students with special education needs or challenging circumstances Coefficient 0.120 (amount 1 397denars): Determined by the collective agreement for primary education. Participation in extracurricular activities Overtime | Central Central Central Central Central - - |
| | The amounts are calculated by multiplying of the coefficients with basic amount which for primary education is 11 643 denars, and for secondary education is 12 012 (monthly based amounts). | |

FORMER YUGOSLAV REPUBLIC OF MACEDONIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|--------------------------------|
| Pre-primary education | Central level | N/A |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| N/A | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | Sources: Ministry of Education and Science for school education. With the Government's decision of August 2014, the gross salaries for all public servants (including teachers and school heads) are increased by 4 %. |
|---|------------------------|-------|---------|-------|-----------------------|---------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | MKD | EUR | |
| | MKD | EUR | MKD | EUR | | | |
| Pre-primary | 454 621 | 7 394 | 509 177 | 8 282 | No Data | No Data | |
| Primary | 454 621 | 7 394 | 509 177 | 8 282 | No Data | No Data | |
| Lower secondary | 454 621 | 7 394 | 509 177 | 8 282 | No Data | No Data | |
| Upper secondary | 476 036 | 7 743 | 580 416 | 9 441 | No Data | No Data | |

| Salary allowances for school heads | Decision making levels |
|--|------------------------|
| Further formal qualifications | |
| Further CPD qualifications Allowance for mentorship: 10 % of the salary which is received by the apprentice-teacher after the completion of the apprenticeship (for primary education 2, 914 denars, i.e. 10 % of 29 142 denars; for secondary education 3 042 denars, i.e. 10 % of 30 426 denars) Defined in the Law for Secondary Education and Law for Primary Education. | Central |
| Positive teaching/management performance appraisal Allowance for outstanding or especially outstanding school heads: Success Coefficient in primary education 0.090-0.180 (1 050-2 160 denars); Success Coefficient for secondary education 0.092-0.184 (1 100-2 210 denars). On the basis of Collective Agreements for Primary and Secondary Education. | Central |
| Additional responsibilities Allowances for management duties and activities: primary education (up to 16 classes: 10 057 coefficient, i.e. 6 439 denars; from 17 to 36 classes: 12 217 coefficient, i.e. 8 954 denars; over 36 classes: 12 871 coefficient, i.e. 9 715 denars); secondary education (up to 29 classes: 0.55 coefficient, i.e. 6 607 denars; from 30 to 49 classes: 0.889 coefficient, i.e. 10 679 denars; over 50 classes: 1 226 coefficient, i.e. 14 727 denars). | Central |
| Geographical location (high cost of living, disadvantaged or remote area) Mountainous area coefficient for primary education from 0.060 to 0.300 (700 to 3 490 denars). Determined by the collective agreement for primary education. | Central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Coefficient 0.120 (amount 1 397denars). Determined by the collective agreement for primary education. | Central |
| Participation in extracurricular activities | |
| Overtime | |

NORWAY

TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|--------------------------|---|
| Pre-primary education | Local Level/municipality | Teachers in private schools have a right to similar wage – and working agreement as teachers in similar kind of public schools, but they may agree to deviations. |
| Primary education | Local level/municipality | |
| General lower secondary education | Local level/municipality | |
| General upper secondary education | Regional level/counties | |
| The minimum wages are negotiated at central level. Authorities at local level are free to increase minimum wages (in local agreements). The minimum wages are therefore not statutory, strictly speaking. | | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: there is an increase in minimum wage over 16 years, setting minimum wage after 16 years, not maximum. |
|---|------------------------|---------|----------------|----------------|-----------------------|--------|---|
| | Basic statutory salary | | Maximum | | Average actual salary | | |
| | | Minimum | | | | | The minimum wages are negotiated on central level. Local level is free to increase minimum wages. The minimum wages are therefore not statutory, strictly speaking. Most teachers have a higher salary than the minimum statutory salary. |
| | NOK | EUR | NOK | EUR | NOK | EUR | |
| Pre-primary | 383 100 | 42 369 | Not applicable | Not applicable | 453 622 | 50 168 | |
| Primary | 410 800 | 45 432 | Not applicable | Not applicable | 506 264 | 55 990 | |
| Lower secondary (t4it) | 410 800 | 45 432 | Not applicable | Not applicable | 506 264 | 55 990 | |
| Lower secondary (t5it) | 440 500 | 48 717 | Not applicable | Not applicable | 506 264 | 55 990 | |
| Upper secondary (t5it) | 440 500 | 48 717 | Not applicable | Not applicable | 552 388 | 61 091 | |
| Upper secondary (t6it) | 477 700 | 52 831 | Not applicable | Not applicable | 552 388 | 61 091 | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels | |
|--|--|------------------------|--|
| 2014/15: †: General salary adjustment for all public employees. The increase is due to negotiations at central level. | Further formal qualifications Fixed amounts. | Central | |
| | Further CPD qualifications Not applicable | | |
| | Positive teaching performance appraisal or students' results Not applicable | | |
| | Additional responsibilities Minimum value. | Central / Local | |
| | Geographical location (high cost of living, disadvantaged or remote area) Not applicable | | |
| | Teaching pupils/students with special education needs or challenging circumstances Not applicable | | |
| | Participation in extracurricular activities Information on method of calculation and reference values not available. | Local | |
| | Overtime Between 50 % and 100 % of the basic salary. | Central | |
| | Criteria for allowances can be negotiated at local level. This may include criteria related to performance or student results. | | |

NORWAY

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|--------------------------|--|
| Pre-primary education | Local level/municipality | Same rules apply as for teachers in private schools. |
| Primary education | Local level/municipality | |
| General lower secondary education | Local level/municipality | |
| General upper secondary education | Regional Level/counties | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | |
|---|------------------------|----------------|----------------|----------------|-----------------------|--------|
| | Basic statutory salary | | | | Average actual salary | |
| | Minimum | | Maximum | | NOK | EUR |
| | NOK | EUR | NOK | EUR | | |
| Pre-primary | Not applicable | Not applicable | Not applicable | Not applicable | 551 461 | 60 989 |
| Primary (big) | Not applicable | Not applicable | Not applicable | Not applicable | 641 148 | 70 908 |
| Primary (small) | Not applicable | Not applicable | Not applicable | Not applicable | 641 148 | 70 908 |
| Lower secondary (big) | Not applicable | Not applicable | Not applicable | Not applicable | 641 148 | 70 908 |
| Lower secondary (small) | Not applicable | Not applicable | Not applicable | Not applicable | 641 148 | 70 908 |
| Upper secondary (MX+Y>10)* | Not applicable | Not applicable | Not applicable | Not applicable | 733 800 | 81 155 |
| Upper secondary (MX+Y<=10)* | Not applicable | Not applicable | Not applicable | Not applicable | 733 800 | 81 155 |

There are no longer statutory salaries for school heads.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Not applicable | |
| Further CPD qualifications Not applicable | |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime Not applicable | |
| Criteria for salaries are decided at local level. | |

SERBIA
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | |
|---|---------------|
| Pre-primary education | Central level |
| Primary education | Central level |
| General lower secondary education | Central level |
| General upper secondary education | Central level |

Salaries of all teachers in public schools are regulated at the central level, regardless of their categories, school types, etc.

| Salaries in the private sector |
|---|
| Salaries of teachers in private independent schools are calculated by following the methods established by private institutions themselves. There is no official data on these methods or salary amounts. |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | |
|---|------------------------|-------|---------------------|-------|-----------------------|---------|
| | Basic statutory salary | | | | Average actual salary | |
| | Minimum | | Maximum | | Serbian Dinar - RSD | EUR |
| | Serbian Dinar - RSD | EUR | Serbian Dinar - RSD | EUR | | |
| Pre-primary | 544 049 | 4 498 | 814 499 | 6 734 | No data | No data |
| Primary | 544 044 | 4 498 | 814 499 | 6 734 | No data | No data |
| Lower secondary | 544 049 | 4 498 | 814 499 | 6 734 | No data | No data |
| Upper secondary | 544 049 | 4 498 | 814 499 | 6 734 | No data | No data |

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 40 for men, 35 for women.

The basic gross salary is calculated on the basis of the coefficients for each occupation group and level of education, and the salary basis for public employees, both established by the Government and the Ministry of Education, Science and Technological Development and in accordance with the following documents: the Law on salaries in public bodies and services; the Regulation on the coefficients for the calculation and payment of salaries of public employees; the Labour law; the Special collective agreement for employees in primary and secondary schools and students dormitories. As presented in the table above, the basic salaries of teachers are different in case of different highest level of education they have attained (ISCED 4, 5, 6 or 7). The indicated statutory salaries became valid in November 2014, while at the beginning of the 2014/15 school year (September and October) they were 10 % higher.

| Salary increase/decrease |
|--|
| <p>2014/15:</p> <p>↓: General salary adjustment for all public employees.</p> <p>Due to budgetary deficits and new fiscal savings plan, salaries of all public employees, including teachers, school heads and other education staff, were reduced by 10 % in November 2014. This decision is still valid, therefore, the minimum and maximum statutory salaries are given by taking into account the reduction. The salaries in September and October 2014 were 10 % higher. Moreover, the salaries of teachers in a limited number of schools were additionally reduced in February 2015 after they had refused to end the strike after the signature of the new collective agreement. Although the new collective agreement was adopted, these schools did not provide the plan for compensation of classes that were reduced from 45 to 30 minutes during the strike. In Serbia, teachers have the legal right during the strike to limit the length of school hours from 45 to 30 minutes.</p> |

| Salary allowances for teachers | Decision making levels |
|--|------------------------|
| <p>Further formal qualifications</p> <p>One-year specialization – 2 % of the basic salary; two-years specialization – 3 % of the basic salary; magistratura – 3 % of the basic salary; PhD – 6 % of the basic salary.</p> <p>Further CPD qualifications</p> | central |
| <p>Positive teaching performance appraisal or students' results</p> | |
| <p>Additional responsibilities</p> <p>Class teacher in lower and upper secondary education: 4 % of the basic salary; teacher who works in combined classes, consisted of 2 grades (3 % of the basic salary), 3 grades (4 % of the basic salary) or 4 grades (5 % of the basic salary); assistant to the school head: 10 % of the basic salary; school head: 20 % of the basic salary.</p> | central |
| <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>8 % of the basic salary.</p> | central |
| <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>10 % of the basic salary.</p> | central |
| <p>Participation in extracurricular activities</p> | |
| <p>Overtime</p> <p>26 % of the basic salary. The amount of overtime allowance is decided at central level, but school heads are responsible for deciding if overtime work is necessary in a certain situation.</p> | central / school |
| <p>The salary allowances are awarded to teachers on all education levels who fulfil conditions for a certain allowance. The allowances are determined on the central level (the Government decides which are the values and calculation methods) and are processed on the school level. In addition, teachers are awarded with transportation allowance or a monthly public transportation ticket.</p> | |

SERBIA

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | Salaries of school heads in private independent schools are calculated by following the methods established by private institutions themselves. There is no official data on these methods or salary amounts. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |
| Salaries of all school heads in public schools are regulated at the central level, regardless of their categories, school types, etc. | | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | There are no differences in basic gross salaries for school heads for different categories or size of schools. Primary and lower secondary education is integrated and delivered through one institution – primary school – therefore, one school head in a primary school is in charge of both education levels. |
|---|------------------------|-------|---------------------|-------|-----------------------|---------|---|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | Serbian Dinar - RSD | EUR | |
| | Serbian Dinar - RSD | EUR | Serbian Dinar - RSD | EUR | | | |
| Pre-primary | 859 438 | 7 106 | 977 400 | 8 081 | No data | No data | |
| Primary | 859 438 | 7 106 | 977 400 | 8 081 | No data | No data | |
| Lower secondary | 859 438 | 7 106 | 977 400 | 8 081 | No data | No data | |
| Upper secondary | 859 438 | 7 106 | 977 400 | 8 081 | No data | No data | |

To be assigned as a school head, one must have at least five years of experience as a teacher or other education staff, so the minimum statutory salary indicated in the table above is calculated by taking into account 5 years of experience, the coefficient for education staff with ISCED 7 qualification, and the salary basis for public employees, all established by the Government and the Ministry of Education, Science and Technological Development and in accordance with the following documents: the Law on salaries in public bodies and services; the Regulation on the coefficients for the calculation and payment of salaries of public employees; the Labour law; the Special collective agreement for employees in primary and secondary schools and students dormitories. The indicated statutory salaries became valid in November 2014, while at the beginning of the 2014/15 school year (September and October) they were 10 % higher.

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications One-year specialization – 2 % of the basic salary; two-years specialization – 3 % of the basic salary; magistratura – 3 % of the basic salary; PhD – 6 % of the basic salary. | central |
| Further CPD qualifications / | / |
| Positive teaching/management performance appraisal / | / |
| Additional responsibilities / | / |
| Geographical location (high cost of living, disadvantaged or remote area) 8 % of the basic salary. | central |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 10 % of the basic salary. | central |
| Participation in extracurricular activities / | / |
| Overtime 26 % of the basic salary. The amount of overtime allowance is decided at central level, but school heads are responsible for deciding if overtime work is necessary in a certain situation. | central/school |
| The salary allowances are awarded to school heads who fulfil conditions for a certain allowance at all education levels. The allowances are determined on the central level (the Government decides which are the values and calculation methods) and are processed on the school level. In addition, school heads are awarded with transportation allowance or a monthly public transportation ticket. | |

TURKEY
TEACHERS

| Decision making levels for setting teachers' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | In accordance with the Ministry of National Education Regulation on Private Education Institutions, the basic net salary paid to a teacher in a private independent school cannot be less than the basic net salary of a teacher working in an equivalent public school. Taking this precondition into account, private schools may adopt different salary policies. Thus, teacher salaries may vary significantly between private schools. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified teachers in public schools | | | | | | | The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years. Data on the gross annual statutory salaries are from Decision on the Lesson and Additional Lesson Hours of School Heads and Teachers of MoNE (http://www.resmigazete.gov.tr/eskiler/2006/12/20061216-5.html). |
|---|------------------------|--------|---------|--------|-----------------------|---------|--|
| | Basic statutory salary | | | | Average actual salary | | |
| | Minimum | | Maximum | | TRY | EUR | |
| | TRY | EUR | TRY | EUR | | | |
| Pre-primary | 36 462 | 12 875 | 41 987 | 14 826 | No data | No data | |
| Primary | 36 462 | 12 875 | 41 987 | 14 826 | No data | No data | |
| Lower secondary | 33 798 | 11 934 | 39 323 | 13 885 | No data | No data | |
| Upper secondary | 33 798 | 11 934 | 39 323 | 13 885 | No data | No data | |

| Salary increase/decrease | Salary allowances for teachers | Decision making levels |
|---|--|------------------------|
| 2014/15: ↑: General salary adjustment for all public employees. | Further formal qualifications Fixed amounts. Master teachers and prime teachers receive additional payment. Teachers with masters' degree move on to one year upper degree in the salary scale and teachers with doctorate degree move on to two years upper degree in the salary scale. In addition, teachers with masters' and doctorate degree receive the additional lesson payment respectively 5 % and 15 % increased than the other teachers. | Central |
| | Further CPD qualifications Teachers obtaining a relevant level (A, B or C) from National Public Staff Foreign Language Exam receive additional payment according to the level obtained. | Central |
| | Positive teaching performance appraisal or students' results Not applicable | |
| | Additional responsibilities Fixed amounts. | Central |
| | Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| | Teaching pupils/students with special education needs or challenging circumstances Not applicable | |
| | Participation in extracurricular activities Fixed amounts. Teachers in lower and upper secondary education who have responsibilities for carrying on special activities receive additional payment for six teaching hours a week. | Central |
| | Overtime Fixed amounts. Teachers receive an extra payment if they teach more than 18 hours per week in primary schools and more than 15 hours per week in lower and upper secondary schools. | Central |

TURKEY

SCHOOL HEADS

| Decision making levels for setting school heads' basic statutory salaries in public schools | | Salaries in the private sector |
|---|---------------|---|
| Pre-primary education | Central level | In accordance with the Ministry of National Education Regulation on Private Education Institutions, the basic net salary paid to a school head in a private independent school cannot be less than the basic net salary of a school head working in an equivalent public school. Taking this precondition into account, private schools may adopt different salary policies. Thus, school head salaries may vary significantly between private schools. |
| Primary education | Central level | |
| General lower secondary education | Central level | |
| General upper secondary education | Central level | |

| Annual gross salaries of full time fully qualified school heads in public schools | | | | | | | Data on gross annual statutory salaries are from the Decision on the Lesson and Additional Lesson Hours of School Heads and Teachers of MoNE (http://www.resmigazete.gov.tr/eskiler/2006/12/20061216-5.html). |
|---|------------------------|--------|--------|--------|-----------------------|---------|---|
| | Basic statutory salary | | | | Average actual salary | | |
| | | TRY | EUR | TRY | EUR | TRY | EUR |
| Pre-primary | 45 522 | 16 074 | 49 979 | 17 648 | No data | No data | The amounts reflect the salaries of school heads in most common school types, i.e., primary schools and Anatolian high schools. Salaries in other school types such as boarding primary schools, science and social sciences high schools differ. |
| Primary | 42 858 | 15 133 | 47 315 | 16 707 | No data | No data | |
| Lower secondary | 42 858 | 16 074 | 47 315 | 17 648 | No data | No data | |
| Upper secondary | 45 522 | 16 074 | 49 979 | 17 648 | No data | No data | |

| Salary allowances for school heads | Decision making levels |
|---|------------------------|
| Further formal qualifications Fixed amounts. Master teachers and prime teachers receive additional payment. Teachers with masters' degree move on to one year upper degree in the salary scale and teachers with doctorate degree move on two years upper degree in the salary scale. | Central |
| Further CPD qualifications School heads obtaining a relevant level (A, B or C) from National Public Staff Foreign Language Exam receive additional payment according to the level obtained. | Central |
| Positive teaching/management performance appraisal Not applicable | |
| Additional responsibilities Not applicable | |
| Geographical location (high cost of living, disadvantaged or remote area) Not applicable | |
| Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Not applicable | |
| Participation in extracurricular activities Not applicable | |
| Overtime School heads may teach for up to 6 hours a week if they wish and receive payment for each taught hour in that case. | Central |

PART III: DEFINITIONS

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Education levels and programmes – International Classification of Education (ISCED 2011)

Early Childhood Education (ISCED 0)

Programmes at this level are typically designed with a holistic approach to support children's early cognitive, physical, social and emotional development and introduce young children to organised instruction outside of the family context. ISCED level 0 refers to early childhood programmes that have an intentional education component.

Primary education (ISCED 1)

Programmes at this level are typically designed to provide students with fundamental skills in reading, writing and mathematics (i.e. literacy and numeracy) and establish a solid foundation for learning and understanding core areas of knowledge, personal and social development, in preparation for lower secondary education.

Age is typically the only entry requirement at this level. The customary or legal age of entry is usually not below 5 years old or above 7 years old. This level typically lasts six years, although its duration can range between four and seven years.

Lower secondary education (ISCED 2)

Programmes at this level are typically designed to build on the learning outcomes from ISCED level 1. Students enter ISCED level 2 typically between ages 10 and 13 (age 12 being the most common).

Upper secondary education (ISCED 3)

Programmes at this level are typically designed to complete secondary education in preparation for tertiary education or provide skills relevant to employment, or both. Pupils enter this level typically between ages 14 and 16.

Decision-making levels

The top-level authority for education

In most countries, this is the central government. In four cases, however, decision-making occurs at a different level, namely that of the governments of the Communities in Belgium, the *Länder* in Germany, the governments of the Autonomous Communities in addition to the central government in Spain and the respective education ministries in England, Wales, Northern Ireland and Scotland for the United Kingdom.

Local level / Municipality

This level refers to the decision-making bodies at municipal or city level.

School level

This level refers to all the decision-making bodies located within the school. They may include the school head, school board, parental committee, etc.

Schools

Public school

Public schools are those directly or indirectly administered by a public education authority and receive all/almost all their funding from the public authorities.

Private grant-aided schools

Schools/institutions which are directly or indirectly administered by a non-governmental organisation (church, trade union, a private business concern or other body) and which receive over 50 % of their funding from the public authorities.

Private independent schools

Private schools are regarded as independent if they get less than 50 % of their funding from public authorities.

School size

Where school heads' salaries are linked to the size of the school, the definition of 'small schools' and 'large schools' is used as laid down in national legislation or official national documents.

Teachers and school heads

Fully qualified classroom teacher

A classroom teacher is defined as a person whose professional tasks involve the planning, organisation and delivery of group or individual activities for a class of students with respect to the development of their knowledge, skills, and attitudes. Fully qualified teachers have fulfilled all the training requirements for teaching (one or more subjects) and meet all other requirements (e.g. probation period) according to the official policy in a country.

School head

Any person leading a school or a group of schools who, alone or as part of an administrative body such as a board or council, is responsible for its leadership/management/administration. Depending on circumstances, the person concerned may also exercise educational responsibilities (which may include teaching tasks), but also responsibility for the general functioning of the institution in areas such as the timetable, implementation of the curriculum, decisions about what is to be taught and the materials and methods used, management of staff and/or finances.

Salaries

Basic statutory salary (teachers/school heads)

The basic remuneration awarded to a teacher/school head who holds the minimum qualifications required to teach or to manage a school at a specific level of the education system and who is a childless, unmarried person.

Basic gross annual statutory salary

The amount paid by the employer in a year, including general increases to salary scales, the 13th month and holiday-pay (where applicable), excluding the employers' social security and pension contributions. This salary does not include other salary allowances or financial benefits (related, for example, to further qualifications, merit, overtime, additional responsibilities, geographical location, the obligation to teach classes in challenging circumstances, or accommodation, health or travel costs).

Minimum salary

The basic gross salary received by teachers and school heads in the above-mentioned circumstances at the start of their career.

Maximum salary

The basic gross salary received by teachers and school heads in the above-mentioned circumstances on retirement or after a certain number of years of service. The maximum salary includes solely increases related to the length of service and/or the age.

Actual gross average salary (teachers/school heads)

The actual gross annual salary received by all teachers/school heads at a specific education level, including their basic gross statutory salary plus all the allowances, bonuses or financial benefits, divided by the total number of teachers at that level. For some countries, all education levels are considered together. The data can be drawn from national administrative registers, statistical databases, representative sample surveys or other representative sources.

Allowances

Salary allowances

The basic gross salary may be accompanied by various forms of additional payments, which compensate teachers for further qualifications, additional tasks or responsibilities, for difficult working conditions or for good performance. These elements may represent a significant proportion of a teacher's salary in some countries. Allowances are often paid in European countries for:

Further formal qualifications

Further formal qualifications makes reference to any postgraduate qualifications obtained beyond the minimum qualification needed to become a teacher at the specific level of education (e.g. Master's degree, Doctorate, etc.).

Further CPD qualifications

Formal and non-formal Continuing Professional Development (CPD) activities which may, for example, include subject-based and pedagogical training, using ICT for teaching, developing new teaching materials, etc. In certain cases, these activities may lead to additional qualifications.

Positive performance appraisal

Teachers and school heads may be appraised on the quality of their work (teaching or managing) through internal or external evaluation procedures or on the basis of the results obtained by their students in different types of examinations. Additional allowances are paid in some countries to teachers/school heads who perform well in appraisals.

Additional responsibilities

These include any activities that might be carried out by teachers/school heads as distinct from those specified in their contract. These activities can include supervision of pupils after classes, participation in school management, provision of support to other teachers, serving as a head of department, membership of selection or examination committees, participation in national or international bodies, organisation of teaching materials, etc. However, responsibilities for leadership/management/administration etc. are not regarded as additional responsibilities for school heads.

Geographical location (high cost of living, disadvantaged or remote areas, etc.)

Location allowances are often used as incentives to encourage teachers to accept posts in remote or rural areas as well as in socially disadvantaged ones. Also included in this group are the allowances given for working in regions such as capital cities where the cost of living is above average.

Special education needs or challenging circumstances

Activities linked to the teaching of pupils/students with special education needs within mainstream classes as well as pupils/students with learning difficulties, language problems, and those from an immigrant background, etc., often qualify teachers for additional allowances. In the case of school heads, these activities also include tasks designed to coordinate and support specific groups of pupils/students.

Extra-curricular activities

These activities can include sports, out-of-school workshops, visits to museums, theatres, summer schools, etc.

Overtime

Overtime is the amount of time spent by teachers and school heads at work which exceeds the number of working hours specified in the contract of employment or in the conditions of service.

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