

# EMPLOYER BULLETIN

## FULL-TIME EQUIVALENCY REPORTING REQUIREMENTS

August 2018

Due to a number of employer questions about the new field for the full-time equivalency percentage (FTE) on the 2017-18 Annual Report, this bulletin was created to clarify the requirements.

The FTE is required for full-time and part-time contractual members only. Do not enter a FTE for substitutes, part-time noncontractual teachers, or teachers who perform extra duties only at your district. A teacher is reported as F (full-time) if he/she is working five days per week and four or more clock hours per day. A teacher is reported as P (part-time contractual) if he/she is working less than five days per week or less than four hours per day. Refer to [Chapter 5 of the Employer Guide](#) for additional information on employment types.

Enter the member's work schedule as a percentage. The FTE is based on the schedule the member is expected to work, not a "look back" to what the member actually worked. If the member's work schedule changes throughout the year, enter the schedule worked the majority of the year. Do not adjust the FTE for periods of unpaid time. The number must be a whole number between 10 and 100. Round to the nearest whole number.

### Examples:

- Teacher A was contracted to work five days per week, half of the day (four hours per day). Enter 50 as the FTE percentage. Report employment type as full-time (F).
- Teacher B was contracted to work a 2/3 schedule every day (five hours per day). Enter 67 as the FTE percentage. Report employment type as full-time (F).
- Teacher C was contracted to work one full day per week. Enter 20 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher D was contracted to work as a 1/3 teacher with alternating days worked per week. Enter 33 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher E was contracted to work a 50 percent block schedule working two days per week one week and three days per week the next week. Enter 50 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher F was contracted to work as a half-time teacher. After two months, his schedule increased and he became a 100 percent teacher. Enter 100 as the FTE percentage. Report employment type as full-time (F).
- Teacher G is a half-time teacher (3.5 hours per day) and a half-time aide. Enter 50 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher H was contracted to work two hours per day and was paid 26.67 percent of the base salary. Enter 27 as the FTE percentage. Report employment type as part-time contractual (P).
- Teacher I was contracted to work five full days per week. He takes a leave of absence during the year and only works 100 days. Enter 100 as the FTE percentage. Report employment type as full-time (F).