

**§15678. Calculation of salary and benefit costs; school level teaching staff**

**1. Salary and benefit costs; teaching positions.** The commissioner shall annually determine, for each school administrative unit, the salary and benefit costs of all school level teaching positions that are necessary to carry out this Act.

[PL 2003, c. 504, Pt. A, §6 (NEW).]

**2. Ratios.** In calculating the salary and benefit costs pursuant to this section, the commissioner shall utilize the following student-to-teacher ratios.

A. For the elementary school level, the student-to-teacher ratio is 17:1. [PL 2003, c. 504, Pt. A, §6 (NEW).]

A-1. Notwithstanding paragraph A, for fiscal years 2021-22 and 2022-23 only, for the elementary school level, the student-to-teacher ratio is 16:1. [PL 2021, c. 635, Pt. C, §3 (AMD).]

B. For the middle school level, beginning July 1, 2017, the student-to-teacher ratio is 17:1. [PL 2017, c. 284, Pt. C, §32 (AMD).]

B-1. [PL 2021, c. 635, Pt. C, §4 (NEW); MRSA T. 20-A §15678, sub-§2, ¶B-1 (RP).]

C. For the high school level, beginning July 1, 2017, the student-to-teacher ratio is 16:1. [PL 2017, c. 284, Pt. C, §32 (AMD).]

D. For the kindergarten level, beginning July 1, 2018, the student-to-teacher ratio is 15:1. [PL 2017, c. 284, Pt. C, §32 (NEW).]  
[PL 2021, c. 635, Pt. C, §§3, 4 (AMD).]

**3. Number of teaching positions required.** The commissioner shall identify for each school administrative unit, using the pupil count arrived at under section 15674, subsection 1, paragraph C or D, whichever is applicable, the number of school level teaching positions that are required in order to achieve the student-to-teacher ratios set forth in subsection 2.

[PL 2021, c. 428, §6 (AMD).]

**4. Estimated salary costs.** The commissioner shall determine the estimated salary cost for the number of school level teaching positions required under subsection 3. In order to calculate this amount, the commissioner shall use the salary matrix pursuant to section 15677 for all school level teaching positions in each category.

[PL 2003, c. 504, Pt. A, §6 (NEW).]

**5. Total salary and benefit costs for school level teaching staff.** The total salary and benefit costs for school level teaching staff are equal to the sum of:

A. The amount identified pursuant to subsection 4; and [PL 2003, c. 504, Pt. A, §6 (NEW).]

B. The amount, as determined by the commissioner, that equals the statewide percentage of salary costs that represents the statewide average benefit costs. [PL 2005, c. 2, Pt. D, §41 (AMD); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

[PL 2005, c. 2, Pt. D, §41 (AMD); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

**SECTION HISTORY**

PL 2003, c. 504, §A6 (NEW). PL 2005, c. 2, §D41 (AMD). PL 2005, c. 2, §§D72,74 (AFF). PL 2005, c. 12, §WW18 (AFF). PL 2017, c. 284, Pt. C, §32 (AMD). PL 2021, c. 29, Pt. C, §4 (AMD). PL 2021, c. 428, §6 (AMD). PL 2021, c. 635, Pt. C, §§3, 4 (AMD).

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