



European Education and Culture
Executive Agency

Erasmus+: Education and Youth Policy
Analysis



Teachers' and school heads' salaries and allowances

Joint Data Collection Manual

2021 data collection

European Education and Culture Executive Agency
Unit A6 – Education and Youth Policy Analysis
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INTRODUCTION

0.1 OBJECTIVES OF THE SURVEY

The Eurydice network and the OECD conducted this joint data collection on teachers' salaries and school heads for the first time in 2017.

Previously, both organisations had been collecting and analysing data on teachers' salaries for many years. Eurydice had collected and published data in the framework of different publications since 1993, and, since 2010, it has been publishing an annual report on teachers' and school heads' salaries and allowances. OECD/NESLI developed and administered a data collection on teachers' salaries and working time, based on the previous Network C Teachers and the Curriculum surveys, and similar surveys were subsequently carried out by the OECD Secretariat for the World Education Indicators project. Internationally comparable data on teachers' salaries have been annually published in the OECD's flagship publication *Education at a Glance* (EAG).

Despite differences in these two data collections, there was some duplication in the information requested from countries participating in both networks. Participating countries also had to invest time in adapting their reporting to the methodological approach of each data collection. Moreover, data published in Eurydice report and EAG could differ. This common collection tool aims at simplifying work at the national level while avoiding overlaps and inconsistencies.

The 2021 Joint Eurydice-OECD/NESLI data collection on teachers' and school heads' salaries is an electronic questionnaire collecting data on the annual statutory and actual compensation of teachers and school heads. The first section of this manual concerns the scope of the data collection and the reference year. The second section includes the definitions of the relevant concepts and categories. The third section describes the data collection tool (EXCEL questionnaire) and contains some indications and recommendations on how to complete it.

0.2 TIMELINE

The joint data collection on Teachers' and School Heads' salaries is organised by Eurydice and OECD according to the following timeline:

29 October 2021	Excel questionnaires to be sent to Eurydice and NESLI members
03 December 2021	Deadline for data providers to return the completed questionnaire
25 February 2022	End of cleaning phase

The questionnaires should be validated by the end of the cleaning phase. After this period, there is still some possible adjustment until the cut-off dates used for the preparation of Eurydice and/or OECD publications.

Countries (or regions within countries) that are members of both Eurydice and the OECD NESLI Network should send their completed questionnaire to the contact people at EACEA A6 and the OECD Secretariat. These countries (or regions within countries) should coordinate at the national level in order to provide ONLY ONE completed questionnaire per country/region in one single email. In addition, they should



coordinate the validation process at national level (between OECD and Eurydice representatives) and agree the final version of the questionnaire (even when adjustments are made during the preparation of OECD and/or Eurydice publications).

Countries (or regions within countries) that are only members of the OECD NESLI network should send their completed questionnaire to the contact persons at the OECD Secretariat.

Countries (or regions within countries) that are only members of Eurydice should send their completed questionnaire to the Eurydice contact person at EACEA A6, in Brussels.

- The verification and validation of the data will be made by both organisations together (A6 and the OECD Secretariat). The validation process will depend on your continued co-operation with both Eurydice and the OECD Secretariat.

0.3 CONTACT

All written inquiries concerning the joint data collection on Teachers' and school' heads salaries should be sent to the contact persons below.

A list of all Heads of national Eurydice Units and national NESLI representatives is available in the annex to the manual (it is shared with the joint Eurydice-OECD/INES NESLI data collection on instruction time).

Eurydice
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OECD Secretariat
Policy Advice and Implementation Division Directorate for Education and Skills 2, rue André Pascal F-75775 Paris France



1. SCOPE

The survey focuses on the salaries (statutory and actual amounts) and allowances of full-time classroom teachers (see section 2.5) and school heads (see section 2.6) in public institutions (see section 2.2) at pre-primary, primary, lower secondary and upper secondary levels, defined in ISCED categories as ISCED 02, ISCED 1, ISCED 24 and ISCED 34, respectively (see section 2.3). At lower and upper secondary level, the survey focuses on general programmes, meaning teachers with teaching responsibilities in vocational programmes are excluded from the scope of the survey (see section 2.3). Data on salaries refer to **teachers teaching and school heads heading schools in the reference year** only.

1.1 STATUTORY SALARIES

The survey collects data on statutory salaries for teachers and school heads.

Data on the range of statutory salaries for **teachers** in the reference year (see section 2.7) is collected at four different points in their career:

- Starting salaries,
- Salaries after 10 years of experience,
- Salaries after 15 years of experience, and
- Salaries at the top of the range.

Information is collected for different qualification levels of teachers when applicable (see section 2.5).

Comment

Starting salaries refer to starting teachers defined as a teacher with no recognised working experience (e.g. the salary of a starting teacher with previous professional experience recognised through the system of compensation of teachers is beyond the scope of this data collection).

Data on the range of statutory salaries for **school heads** (see section 2.7) is collected at two points of the pay range:

- Starting/minimum salaries, and
- Salaries at the top of the range /maximum salaries.

Information is collected for school heads holding the minimum qualification required to be a school head in the reference year. Statutory salaries for school heads are collected for different types of schools when applicable.

1.2 ACTUAL AVERAGE SALARIES

Statutory salaries are only one component of total compensation of teachers and school heads. Teachers and school heads can also be granted additional payments such as allowances, bonuses and other financial benefits.



Actual average salaries for teachers/school heads refer to annual average earnings received by full-time teachers/school heads, including annual bonuses, result-related bonuses, as well as sick-leave pay and other additional payments (see section 2.8).

This survey collects data on actual salaries for

- 25-64 year-old teachers broken down into age groups, sex and level of attainment.
- 25-64 year-old school heads broken down into age groups, sex and level of attainment.

1.3 ALLOWANCES AND OTHER ADDITIONAL PAYMENTS

Payments in addition to statutory salaries, such as allowances, bonuses and other financial benefits, can be a substantial part of the teachers' and school heads' total compensation. This survey collects information on allowances and other additional payments that may be granted to some teachers and school heads on the basis of the following criteria:

- Additional tasks and responsibilities (other than those defined by contract);
- Further qualifications, training and performance;
- Working conditions;
- Other criteria.

For the purpose of this data collection, the supplementary remuneration that in some countries all school heads receive for managing the school on top of their basic salary (i.e. the school head allowance) is not considered an additional allowance, but part of the statutory salary (See definition in section 2.7 below).

1.4 REFERENCE YEAR OF DATA

The reference year is the school year 2020/2021 or, in the case of Southern Hemisphere countries, 2021.

When data for the reference year is not available, please provide data for the most recent year available (and indicate it clearly in the questionnaire).

2. DEFINITIONS

2.1 GENERAL TERMS AND DEFINITIONS

The definitions and classifications used in this data collection are agreed international definitions harmonised with other international classification systems and used in other data collections such as the joint UNESCO, OECD and Eurostat (UOE) data collection on education. Any deviations from these international standards should be clearly indicated in the questionnaire.



2.2 PUBLIC INSTITUTIONS

The joint data collection on teachers' and school heads' salaries and allowances focuses on salaries of staff in **public educational institutions**. The classification (from the 2016 UOE manual for the data collection on education systems) of public and private is made according to whether a public agency or a private entity has the overall control of the institution.

An institution is classified as **public** if it is:

- Controlled and managed directly by a public education authority or agency, or
- Controlled and managed either by a government agency directly or by a governing body (Council, Committee *etc.*), most of whose members are either appointed by a public authority or elected by public franchise.

An institution is classified as **private** if:

- It is controlled and managed by a non-governmental organisation (e.g. a church, a trade union or a business enterprise, foreign or international agency), or
- Its Governing Board consists mostly of members not selected by a public agency.

The terms “government-dependent” and “independent” refer only to the degree of a private institution's dependence on funding from government sources; they do not refer to the degree of government direction or regulation. A **government-dependent private institution** is one that either receives at least 50% of its core funding from government agencies or one whose teaching personnel are paid by a government agency – either directly or through government. An **independent private institution** is one that receives less than 50% of its core funding from government agencies and whose teaching personnel are not paid by a government agency.

Countries that include government-dependent private schools because they enrol a large proportion of the student population should clearly indicate this fact in 'notes on interpretation' on the top of each worksheet.

2.3 EDUCATION LEVELS

The joint data collection on teachers' and school heads' salaries and allowances covers the **pre-primary, primary and (lower and upper) secondary levels of education**. At the secondary level, only **general programmes** (or courses in some education systems) are within the scope of the data collection.

The levels of education in this data collection are defined with reference to the *2011 International Standard Classification of Education (ISCED)*. As the scope only includes general programmes please use 2 digit ISCED codes so that the orientation can be identified:

- ISCED 02: Pre-primary
- ISCED 1: Primary
- ISCED 24: Lower secondary general
- ISCED 34: Upper secondary general

For details on ISCED-2011 and how it is nationally implemented see also the UNESCO UIS Manual on ISCED 2011 and the UOE ISCED mapping tables.



2.4 LEVELS OF DECISION-MAKING

The questionnaire distinguishes between six categories for decision-making levels:

Central/State government or top level authorities refer to all bodies at the national level that make decisions or participate in different aspects of decision-making, and those of the first territorial unit below the nation in “federal” countries or countries with similar types of governmental structures.

Provincial/Regional/Sub-regional/Inter-municipal authorities or governments refer to the first territorial unit below the national level in countries that do not have a “federal” or similar type of governmental structure and the second territorial unit below the nation in countries with “federal” or similar types of governmental structures.

Local authorities or governments and municipalities refer to the smallest territorial unit in the nation with a governing authority. The local authority may be the education department within a general-purpose local government or it may be a special-purpose government whose sole area of authority is education.

School level authorities refer to the decision-making bodies that are located within the school, which could be: (1) an external school board, which includes residents of the larger community; (2) an internal school board, which could include headmasters, teachers, other school staff, parents, and students; and (3) both an external and an internal school board. ‘School networks’, ‘networks of schools’, ‘didactic circles’ and ‘groups of schools’ should be considered as schools level authorities.

Parents and teachers should be considered as one element of the school level, rather than a separate level. The school level also includes any individual employee (e.g. a teacher) in the school who is allowed to take decisions.

More than one authority level refers to a combination of two or more of the above mentioned authorities (e.g. the central government and the local authorities).

Collective agreements refer to collective agreements adopted by the relevant stakeholders when this is the only instrument to determine on their own teachers' and school heads' compensations.

2.5 TEACHER

2.5.1 CLASSROOM TEACHER

The classification of educational personnel is based on the **primary or major functions** performed by staff. The term **teacher**, as used in this manual, always refers to a **full-time fully qualified classroom teacher**. A classroom teacher is defined as a person whose primary or major functions involves the planning, organisation, and conducting of group activities whereby students' knowledge, skills, and attitudes develop as stipulated by educational programmes.

For the purposes of this data collection, the category of classroom teacher **includes**:

- Professional personnel whose primary or major activity involves direct student instruction.
- Special education teachers and other teachers who work with students as a whole class in a regular classroom.
- Other teachers who work with students as a whole class in a classroom, in small groups in a resource room, or one-on-one inside or outside a regular classroom.
- Teachers temporarily not at work (e.g. for reasons of illness or injury, maternity or parental leave, holiday or vacation).



For the purposes of this data collection, the category of classroom teachers **does NOT include:**

- Trainers of the “in-company-part” of apprenticeships in a dual system in vocational education.
- Special education teachers in special schools for students with learning difficulties or mental or physical disabilities’.
- Chairpersons of departments, school heads, etc. whose duties include some amount of student instruction but this is not their primary or major activity.
- Teachers’ aides and teachers’ assistants.
- Teachers in institutions providing only adult or non-regular education programmes.

2.5.2 FULL-TIME AND PART-TIME TEACHER

The stipulation of *full-time* employment is usually based on “statutory hours” or “normal or statutory working hours”, as opposed to actual or total working time or actual teaching time. A teacher employed for at least 90 per cent of the normal or statutory number of hours of work for a full-time employee over a complete school year is classified as a full-time teacher in the context of this survey.

Part-time employment refers to individuals who have been employed to perform less than 90 per cent of the amount of statutory working hours required for a full-time teacher.

2.5.3 TEACHER QUALIFICATION

Fully qualified teacher means that a teacher has fulfilled all the training requirements for teaching (a certain subject) and meets all other administrative requirements according to the formal policy in a country.

Minimum level of qualification of teachers refers to the requirements to become a fully qualified teacher (i.e. formal qualifications and attainment level, specific training or practical experience, competitive examinations, the successful completion of probation period or induction programmes). In order for any of these characteristics to be considered as part of this level of qualification of teachers, they must be

- part of the core requirements to practice the teaching profession, and
- mandatory for all teachers (for example, competitive examinations or professional development activities that apply to all teachers without exception).

Higher than minimum qualification (if most prevalent) to enter the teaching profession in the reference year refers to the level of qualification higher than the minimum that is held by the largest proportion of teachers (among all teachers at a given level of education, and not only among starting teachers) and recognised through a specific salary range.

Maximum qualification refers to the highest level of qualification recognised through a specific salary range.

Level of attainment refers to the ISCED 2011 level of attainment of teachers in the reference year.

2.6 SCHOOL HEAD

2.6.1 SCHOOL HEAD

The classification of educational personnel is based on the **primary or major functions** performed by staff. The term school head refers to any person whose primary or major function is heading a school or a group of



schools alone or within an administrative body such as a board or council. The school head is the primary leader responsible for the leadership, management and administration of the school.

Depending on circumstances, school heads may 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) and also have – to different extents – other administrative, staff management and financial responsibilities.

Comment

In some cases, school heads are known as headteachers or principals. The term school leader is used more generally to refer to broader concepts of leadership and may involve more people than just the primary school head.

2.6.2 FULL-TIME AND PART-TIME SCHOOL HEAD

The stipulation of *full-time* employment is usually based on “statutory hours” or “normal or statutory working hours”, as opposed to actual or total working time. A school head employed for at least 90 per cent of the normal or statutory number of hours of work for a full-time employee over a complete school year is classified as a full-time school head in the context of this survey.

Comment

Some school heads may have only administrative and leadership tasks while others may also have teaching responsibilities. School heads with teaching responsibilities accounting for more than 50 per cent of their working time should be excluded since managing the school is not their primary or major function.

Part-time employment refers to individuals who have been employed to perform less than 90 per cent of the amount of statutory working hours required for a full-time school head.

2.6.3 SCHOOL HEADS QUALIFICATION

Minimum level of qualification of school heads refers to the requirements necessary to be a school head in the reference year, including the ISCED level of attainment and other prerequisites such as a number of years in service, certain managerial experience or specific training.

This data collection only gathers information on school heads with **minimum qualification requirements** to become a school head.

2.7 ANNUAL GROSS STATUTORY AND ACTUAL SALARIES

2.7.1 ANNUAL GROSS STATUTORY SALARY

In this data collection, statutory salaries refer to the *annual gross statutory salary*, that is to say the sum of the gross wages paid to teachers or school heads in a year according to existing statutory salary ranges *including* additional pays that all teachers or school heads receive and that constitute a regular part of the annual base salary, like the 13th month and holiday-pay (where applicable). In the case of school heads, the statutory salaries should include the management allowance that all school heads receive for managing the school.

The *gross salary* is the salary from the *employee’s* point of view, that is, it *includes* the part of social security and pension scheme contributions that are paid by the *employees* (even if deducted automatically from the employees’ gross salary by the employer), but excludes the *employers’* contribution.



The **salary range** is the range of pay that full-time fully qualified teachers receive depending on the number of years in service. Salary ranges are statutorily defined either in regulations or agreements between stakeholders (e.g. teachers' unions, local authorities, school boards, etc.).

Comment

- The salary range may correspond or not with a "pay scale". There may be one pay scale but several salary ranges that teachers can receive associated to their qualification level at the entry point of their careers. And, vice-versa, in some countries, there may be several pay scales but only one salary range with the starting, midpoints and maximum salaries that teachers with this qualification level are entitled to.

2.7.2. ANNUAL GROSS ACTUAL SALARY

The **annual gross actual salary** is the weighted average annual gross salary actually received by teachers or school heads including their basic gross statutory salary and other additional payments. This **gross** amount excludes the employers' social security and pension contributions but includes those paid by the employees.

Additional payments to the base salary (i.e. bonuses and allowances) refer to other payments that teachers may acquire in addition to the amount received on the basis of educational qualification and experience (salary range). These payments may include – among others – pay supplements awarded for teaching in remote areas, for participating in school improvement projects or special activities, for having other responsibilities (e.g. serving as a head of department or co-ordinator of teachers in a particular class/grade), or for excellence in teaching performance.

The data can be from administrative registers, statistical databases, representative sample surveys or other representative sources.

Comment

- Income from other sources, such as government social transfers, investment income, and any other income not directly related to their profession are not to be included.

2.8 ALLOWANCES

This survey collects data on allowances and other additional payments that are granted to some teachers and school heads on top of their statutory salaries on the basis of the following criteria:

- Allowances related to **other tasks and responsibilities** carried out by teachers or school heads beyond those specified in the contract as part of their statutory salaries (e.g. teaching, preparation of classes). They may refer to:
 - The participation in school or other management (e.g. serving as head of department or co-ordinator of teachers). In the case of school heads, the management allowance that all school heads receive is not considered an allowance but part of the statutory salary.
 - Teaching more classes, or working more hours in the case of school heads, than required by full-time contract. For teachers, this allowance does not include the financial compensation received for working more hours in tasks other than teaching such as performing managerial tasks or running extracurricular activities, which should be reported in the relevant categories.
 - Students counselling after classes (including student supervision, virtual counselling, career guidance, and delinquency prevention).
 - Running extracurricular activities (e.g. homework clubs, sports and drama clubs, summer school).



- Training student teachers and providing support to other teachers.
- Acting as a form or homeroom teacher – provided that this is not part of their teaching obligations and it is remunerated separately.
- Participation in mentoring programmes and/or supporting new teachers in induction programmes.
- Other criteria (e.g. the participation in selection or examination committees, membership in school boards or associations or national or international bodies, elaboration of teaching materials, surveillance of school transport/canteen).
- Allowances related to teachers' and school heads' **qualifications, training and performance** not recognised by the statutory salaries that entitle them to an additional remuneration, mainly:
 - Further formal qualifications, that is, any postgraduate qualifications obtained in addition to the minimum qualification required at a given education level (e.g. Master's degree, PhD degree, etc.) – and provided that they are not recognised by a distinctive statutory salary range.
 - Formal and non-formal Continuous Professional Development (CPD) activities (e.g. subject-based and pedagogical training, using ICT for teaching, development of new teaching materials).
 - Allowances that teachers and school heads may get for performing well in their appraisals. Teachers 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.
 - Other criteria (e.g. working in certain schools or teaching certain subjects that require specific competences or training).
- Allowances related to **teaching or working conditions**, namely:
 - Teaching or coordinating (regular) classes with students with special education needs or challenging circumstances (e.g. learning difficulties, language problems, immigrant background).
 - Teaching or heading a school in disadvantaged, remote or high cost areas.
 - Other criteria such as teaching (or heading a school with) combined classes or ethnic minority classes in the minority language, or working at double shifts schools.
- **Other allowances** such as:
 - Accommodation allowance, not related to the location of the school, for instance, when teachers are compensated part of their accommodation costs or for moving out of their family residence.
 - Family status, depending on the number of children or other factors.
 - Other criteria such as transportation costs, meals and the purchase of learning materials.

3. DATA COLLECTION TOOL

3.1 QUESTIONNAIRE WORKSHEETS

Data on teachers and school heads salaries is collected through a common questionnaire in Excel format, which includes ten worksheets. Eight of these worksheets are mandatory for all Eurydice and OECD/NESLI countries, and two are only to be filled in by OECD/NESLI members (i.e. **Teacher1A** and **Teacher1B**, highlighted in light blue in the table below).



Changes: Changes in the education system and/or compensation of teachers and school heads, as well as methodological changes, with an impact on the data reported compared to the previous reference year data collection.
Teacher1: Annual statutory salaries of teachers by level of education and experience.
Teacher1A: Annual statutory salary of teachers with maximum qualifications, by level of education.
Teacher1B: Annual statutory salaries of teachers by level of education: additional specifications for countries with different salary ranges.
Teacher2: Annual actual teacher compensation by level of education, age and gender.
Teacher3: Allowances and additional payments to teachers.
Teacher4: Metadata on teachers and their compensation system
Head1: Annual statutory salaries of school heads by level of education and experience.
Head2: Annual actual compensation of school heads by level of education, age and gender.
Head3: Allowances and additional payments to school heads.

<p><u>Comment</u></p> <ul style="list-style-type: none"> - All information in the questionnaire should be provided in English. The original terms in the relevant language should be also included when necessary (for example for names of sources or official documents). - PLEASE DO NOT ADD OR REMOVE ANY CELL OR WORKSHEET TO THE QUESTIONNAIRE.
--

3.2 COLOUR CODING AND NUMBERING

The questionnaire worksheets are colour coded to facilitate reading and checking. Please, do not change colours to cells or labels.

The labels of the worksheets for Teachers are coloured in GREEN (worksheets that only OECD/NESLI members must fill in are in a darker green colour). The labels of the worksheets for School heads are coloured in YELLOW. The label of the worksheet for Changes is ORANGE.

In each worksheet, the column and row references are provided in BLUE. Rows are labelled **A1, A2, A3**, etc., while columns are numbered **1, 2, 3**, etc. All references to rows and columns provided in this manual will use this system of reference.

Countries should report ALL DATA in the WHITE cells. Please, do not write in the GREY cells.

All cells that require no input from countries are locked and therefore cannot be edited. This ensures all the information entered by countries is captured when the questionnaires are processed.



3.3 MISSING DATA AND SPECIAL CODING

No cell should remain blank or contain “0” except:

- Explanatory notes, when there is no additional information to provide to complement the content of the previous cell (for example when the category does not apply);
- Tables for additional salary ranges when there is only one pay range;
- Worksheets 1A and 1B for Eurydice non-OECD members.

Each cell for which there is no valid data value must be assigned one of the following codes:

- Category not applicable (a);
- Data not available (m);
- Data included in another row (xr).
- Data included in another column (xc).

3.3.1 CATEGORY NOT APPLICABLE (a)

Code “a” should be used if a certain category or cell in the tables generically does not apply to the educational system. The code “a” should be assigned to all cells referring to this category (or cross-classification of categories). The use of code (a) implies that data for these categories do not exist.

Example: code "a" should be used if in a country the salary at the top of the salary range is not statutorily defined.

3.3.2 DATA NOT AVAILABLE (m)

Code “m” should be used when the category or cell applies to the educational system but there are no data available to report, or when available data is not representative of the category.

Example: code "m" should be used when data on actual salaries is not available by age and gender.

Example: there are very few school heads aged 25-34, and therefore, their average annual actual salary cannot be calculated, code "m" should be used.

3.3.3 DATA INCLUDED IN ANOTHER ROW (xr)

Code “xr: row number” should be used when a figure or value refers to more than one cells of the same column. The second part of the code “: row number” refers to the number code assigned to the row of that cell in the relevant table (not to the Excel numbering).

Example: code "xr: B2" should be used in row B1 (Teacher2), when the percentage of teachers reported in B2 includes teachers with ISCED 5 or 6 level of attainment. (But code “a” should be used if there are no teachers with ISCED 5).

Comment

- This code only applies when the figure or value reported refers to the combination of two or more categories. When the data apply to different categories, the figure or value must be copied in all relevant cells. For instance, if teachers get the salary at the top of the range after 15 years of experience, this salary



should be reported in both rows AS3 (salary after 15 years of experience) and AS4 (salary at the top of the range) in column 4.

3.3.4 DATA INCLUDED IN ANOTHER COLUMN (xc)

Code “xc: column number” should be used when a figure or value refers to more than one cells of the same row. The second part of the code “: column number” refers to the number code assigned to the column of the cell in the relevant table (not to the Excel numbering).

Example: code "xc: 2" should be used in column 3 (Head2), when the percentage of school reported in column 2 covers both ISCED 1 and 2 levels because they are provided in the same schools.

Comment

- This code only applies when the figure or value reported refers to the combination of two or more categories. When the data apply to different categories, the figure or value must be copied in all relevant cells. For instance, if ISCED levels 1 and 2 are provided in the same schools, the statutory salary of these school heads must be reported twice in column 2 and in column 3.

3.4 GENERAL INFORMATION

Each of the main worksheets of the questionnaire includes at the top a box called “General information on the education system” to report information on the data provided.

General information on the education system	
Country:	<input type="text"/>
Reference year:	<input type="text"/>
National currency used	<input type="text"/>
Source of data	<input type="text"/>
Methodology	<input type="text"/>
Notes on interpretation	<input type="text"/>

Comment

- Please note that all the cells included in this box **should be filled out in all worksheets**.

- Please note that metadata on methodology and interpretation is very important to understand compensation systems and comparability issues. Please review carefully the information to be provided in these cells taking into account that they are reproduced in Eurydice and OECD publications.

3.4.1 REFERENCE YEAR OF DATA

If it is not possible to provide statutory or actual data for the required reference year, it should be clearly indicated and justified.

3.4.2 CURRENCY UNIT

Data on salaries should be provided in the national currency. The currency unit used should be selected from the drop down list.

3.4.3 SOURCES OF DATA

The sources of all the data provided should be reported in this box. It is important to indicate the type of source, reference to publication and link when necessary. Types of data sources may include:



- Law or policy document (data on formal arrangements);
- National statistics (data on populations);
- National budget accounts;
- National sample surveys;
- International sample survey;
- National registers.

3.4.4 METHODOLOGY

Even if no straightforward policy data are available at the national level, respondents are encouraged to give their best-calculated estimate corresponding to the international data definitions. The methods used in the calculation of data should be reported in this cell.

In particular, this cell should be filled in when the reported data correspond to weighted means, estimated or provisional data.

In the case of actual salaries (**Teacher2** and **Head2**), countries must also clearly indicate:

- Whether the reported annual gross salaries represent the average of all teachers' actual salaries (including allowances and additional payments) at a given education level or the average of the salaries reported in a survey.
- Whether the actual salaries (from the register or the survey) are annual or a monthly salary and, in both cases, the time period to which the data and the estimates refer to.
- In the case of estimated data, the methodology used to make the calculations.

3.4.5 NOTES ON INTERPRETATION

Notes on interpretation can be added to explain national policy that provides context to the data. These explanatory notes help readers of the table to interpret comparative data.

Any deviations from the common definition and guidelines should be clearly indicated and justified in this section. Explanations on interpretation should be provided:

- For deviation from the definitions as specified in the data collection, for example as a result of discrepancies between the international data definitions and the national data definitions.
- For deviation from the coverage as specified in the data collection, for instance
- When data refer to teachers in general and vocational programmes.
- When data on actual salaries (**Teacher2** and **Head2**) cover a different teacher/school head population compared to the data on statutory salaries (**Teacher1** and **Head1**).
- When data also refer to government-dependent private schools because they enrol a large proportion of the student population.

3.5 CHANGES IN THE EDUCATION SYSTEM AND/OR THE COMPENSATION OF TEACHERS AND SCHOOL HEADS AND IN THE METHODOLOGY WITH AN IMPACT IN THE DATA REPORTED (COMPARED TO THE PREVIOUS DATA COLLECTION)

The aim of this section of the questionnaire is to collect precise information on changes in the education system and/or compensation of teachers and school heads and in the methodology used that led to changes in the data reported as compared to the previous data collection. This information will help the international



organisations to keep track of changes in time series in a standardised way and will provide information about policy developments.

- Changes in the EDUCATION SYSTEM and/or the COMPENSATION of education staff leading to changes in the data reported.
 - Indicate whether any data have varied (yes/no).
 - If yes, indicate and describe the reasons (e.g. a salary reform or an adjustment to the cost of living). In the cell “other changes”, indicate increases provided in the collective agreement. You can also explain here any changes related to the Covid-19 crisis.
 - Indicate which worksheets data have changed and provide the estimated variation (in percentages) by education level.
- Changes in METHODOLOGY leading to significant changes in the data reported.
 - Indicate whether data have varied (yes/no).
 - If yes, describe the nature of this methodological change.
 - Indicate which worksheets data have changed and provide the estimated variation (in percentages) by education level.

3.6 TEACHER1 - QUALIFICATION LEVEL OF TEACHERS AND ANNUAL STATUTORY SALARIES

The worksheet **Teacher1** collects information on the level of authority responsible for decisions on the statutory salaries of teachers, the qualification level of teachers and the corresponding annual statutory salaries, as well as other complementary information.

Information is collected by ISCED level and by the teachers’ level of experience.

3.6.1 DECISION-MAKING LEVELS AND OTHER INFORMATION ON THE PAY SYSTEM

All countries have to provide information on the level of authority responsible for decisions on the statutory salaries of teachers. This information is also useful to analyse the level of authority responsible for decision on allowances (see **Teacher3** worksheet). This information is requested in:

- Row **A0**: for each level of education, the level of authority should be reported, based on the list of possible options included in the cell. The levels of authorities are consistent with those included in **Teacher3**, **Head1** and **Head3** worksheets:
 - (1) Central/State government or top level authorities,
 - (2) Provincial/Regional authorities or Sub-regional/Inter-municipal authorities,
 - (3) Local authorities,
 - (4) School principal/head teacher/school board,
 - (5) More than one authority level (please explain in row **A0E Explanatory notes** the authorities involved and their role in determining the statutory salaries),
 - (6) Collective agreement (please explain in row **A0E Explanatory notes** the jurisdiction level of these agreements (country-wide, province, local), the parties involved in the negotiations and the time duration). This category should only be used when this is the only mechanism in place and all decisions are taken by collective bargaining.



3.6.2 QUALIFICATION LEVELS OF TEACHERS TO ENTER THE TEACHING PROFESSION IN THE REFERENCE YEAR AND SALARY RANGES

The section has two sub-sections. The first collects information on statutory salaries for the **minimum** qualification requirements. The second collects information on statutory salaries for a possible higher qualification requirement that is recognised by the compensation system and is held by the largest proportion of teachers (**most prevalent** qualification).

Estimates of teachers' statutory salaries should be provided based on weighted averages where more than one pay scale applies to the same level of qualification. The weights applied should relate to the proportion of teachers paid in accordance with each pay scale for each specific point in time in the survey comparison (upon entry in the reference year, with ten year experience etc.).

3.6.2.1. Minimum qualification to enter the teaching profession in the reference year and salary range

This table **MUST BE FILLED IN** by all countries.

The first table requests information on the **minimum** qualification levels to enter the teaching profession as a fully qualified (full-time) teacher in the reference year:

- Row **A1**: the description of the minimum qualification level to be a fully-qualified teacher, including the ISCED level of qualification required, the initial teacher education (concurrent or consecutive) and other qualification requirements such as the successful completion of a probationary period, an induction programme or a competitive examination.
- Row **A1E**: explanatory notes on the minimum qualification level, for instance, any changes in the qualification level that are compulsory to all teachers after a certain number of years in the teaching profession.
- Row **A2**: the proportion of teachers (among **ALL** teachers teaching at a given level of education, and not only among starting teachers) that are paid between the minimum and the maximum points of this salary range. Please, use a number from 0 to 100. Otherwise, use codes "a" or "m". If the reported salary range applies to all teachers including all levels of qualification, please indicate 100.
- Row **A3**: the average number of years' service necessary to go from the starting to the top of this salary range. Please use code "a" if not applicable or "m" if missing.

The second table requests information on the **annual gross statutory salaries** for full-time classroom teachers with the **minimum** qualification level (to enter the teaching profession in the reference year) at four points of the salary range:

- Row **AS1**: starting salary;
- Row **AS2**: salary after 10 years of experience;
- Row **AS3**: salary after 15 years of experience;
- Row **AS4**: salary at the top of the salary range.

Comment

- Increases between the four points in this salary range should be linked to the number of years' service, although they might be conditional on other prerequisites such as a positive evaluation.

3.6.2.2. Higher than minimum qualification to enter the teaching profession in the reference year (if most prevalent) and salary range



This sub-section SHOULD ONLY BE FILLED OUT **IF** there is a qualification higher than the minimum qualification (above) recognised by the compensation system that is held by the largest proportion of the teachers.

This sub-section SHOULD NOT BE FILLED OUT **IF** there is a higher qualification level but this is not linked to a different salary range OR is not held by the largest proportion of teachers.

The first table requests information on the **higher than minimum qualification to enter the teaching profession in the reference year (if most prevalent)**. This qualification higher than the minimum (described in the previous sub-section) should be associated to a different salary range and held by the largest proportion of teachers.

- Row **B1**: the description of higher than minimum qualification to enter the teaching profession (as a fully qualified teacher) in the reference year (if most prevalent) qualification level,
- Row **B1E**: explanatory notes on this qualification level.
- Row **B2**: the proportion of teachers (among ALL teachers teaching at a given level of education, and not only among the starting teachers at this education level) that are paid between the minimum and the maximum points of this salary range. Please, use a number from 0 to 100. Otherwise, use codes “a” or “m”.
- Row **B3**: the average number of years' service necessary to go from the starting to the top of this salary range. Please use code “a” if not applicable or “m” if missing.

The second table requests information on the **annual gross statutory salaries** for full-time classroom teachers with the higher than minimum qualification to enter the teaching profession in the reference year (if most prevalent) at four points of the salary range:

- Row **BS1**: starting salary;
- Row **BS2**: salary after 10 years of experience;
- Row **BS3**: salary after 15 years of experience;
- Row **BS4**: salary at the top of the salary range.

Comment

- When the higher than minimum qualification to enter the teaching profession is not the most prevalent among all teachers at a given education level, but only among a group of teachers at a certain stage in the career (e.g. teachers with 15 years of experience), then, the statutory salaries for these teachers with this qualification level should be reported in the table below "Most prevalent qualifications for teachers at different points in the career".

3.6.3 OTHER MINIMUM QUALIFICATION OF TEACHERS WITH SOME YEARS OF EXPERIENCE (BOUND BY FORMER QUALIFICATION REQUIREMENTS) AND SALARY RANGE

This section **ONLY HAS TO BE FILLED OUT** by countries where there have been changes to the minimum qualification requirements over time AND provided that teachers with the former qualification requirements are paid on a different pay range.

In some countries the minimum qualification requirements for fully-qualified teachers with 10 or more years of experience can be different from those of teachers entering the teaching profession in the current reference year. Changes in the education policy over years may have resulted in some cases in changes in the qualification requirements to become a teacher. As a consequence, the minimum qualifications (described in row **A1**) to enter the teaching profession in the current reference year may be different from the requirements for teachers that entered the teaching profession some years ago.



For example, at ISCED 2, teachers that entered the profession 15 years ago might have been required to have a bachelor while at the moment the minimum qualification level to enter the profession is a master degree.

When these different qualification levels are recognised by a different salary range, the minimum level of qualifications that apply to the relevant group of teachers (e.g. teachers with 15 years of experience and at the top of the range, ISCED 2) should be reported in this section.

Information on qualification level is requested in:

- Row **C1**: minimum qualification for teachers with 10 years of experience,
- Row **C2**: minimum qualification for teachers with 15 years of experience,
- Row **C3**: minimum qualification for teachers at top of the salary range.

Annual statutory gross salaries of full-time classroom for these teachers are to be reported in the following rows:

- Row **CS1**: salary after 10 years of experience;
- Row **CS2**: salary after 15 years of experience;
- Row **CS3**: salary at the top of the salary range.

In these rows:

- In columns **1, 3, 5** and **7**, they must indicate the salary range to be used for these teachers (based on information provided in qualification levels reported in rows **C1, C2** and **C3**).
- In columns **2, 4, 6** and **8**, they must report the statutory salaries for these teachers (for a given qualification level and level of experience) when applicable.

Notes on how to fill in the table

- The salary range in columns **1, 3, 5** and **7** must be selected from a dropdown list.
- Information on the salary range should only be provided for the relevant groups of teachers that hold a different minimum qualification level than the minimum qualification to enter the teaching profession in the reference year (e.g. teachers with 15 years of experience and at the top of the range when the minimum requirements changed 12 years ago). For the other teachers (e.g. with 10 years of experience), code "a" should be used.
- For a given education level, if the minimum qualification in force in past years and the corresponding salary range is the same for teachers with 10 and 15 or more years of experience, only Range C should be selected. Ranges D and E can only be selected when for a given education level the minimum qualification level has changed more than once (i.e. if the minimum qualification level to enter the profession in the reference year is different to that in force 10 years ago, and this is different to that in force 15 or more years ago).

3.6.4. MOST PREVALENT QUALIFICATION AT EACH STAGE IN THE CAREER AND SALARY RANGE

In some countries the most prevalent qualification of fully-qualified teachers may differ depending on the specific point of a teachers' career especially when qualification requirements have changed over time. In these cases, the most prevalent qualification requirements for teachers at the different stages of the career and related salary levels are to be reported. For instance:

- In countries where there is a minimum qualification to enter the teaching profession and also a higher qualification level recognised by the compensation system that is held by the largest proportion of teachers in a given education level, the most prevalent qualification for teachers



with 10 years of experience could be the minimum qualification while for starting teachers it could be the higher qualification level.

- In countries where teachers with 15 or more years of experience are bound by other minimum qualification requirements, the most prevalent qualification for starting teachers could be the minimum qualification to enter the teaching profession in the reference year while for teachers with 10 or more years of experience could be the other minimum qualification requirement applicable 10 year ago.

Information on qualification level is requested in:

- Row **D1**: salary range associated with most prevalent qualification for starting teachers,
- Row **D2**: salary range associated with most prevalent qualification for teachers with 10 years of experience,
- Row **D3**: salary range associated with most prevalent qualification for teachers with 15 years of experience,
- Row **D4**: salary range associated with most prevalent qualification for teachers at top of the salary range.

In these rows:

- In columns **1, 3, 5** and **7**, they must indicate the salary range corresponding to the most prevalent qualification held by largest proportion of teachers at each point in the career (i.e. Range A, Range B, Range C, Range D, Range E or Other). When the category other is selected the corresponding qualification level should be described in the *Explanatory notes* below.
- In columns **2, 4, 6** and **8**, the annual statutory salaries ONLY for Other ranges (i.e. a different range that has not been reported in the previous sections) should be indicated.

Notes on how to fill in the table

- The salary range in columns 1, 3, 5 and 7 must be selected from a dropdown list.
- The option to select Ranges B, C, D and E will only be enabled when they have been reported in the tables above.
- When the most prevalent qualification at one stage of the career is one of the qualifications described in the tables above (i.e. Range A, B, C, D or E), the cells to report the salaries will appear in grey and do have to be filled in.
- ONLY when the category "other" is selected, report the corresponding statutory salaries in columns 2, 4, 6 and 8. And describe the qualification level in the box below for *Explanatory notes*.

3.6.5. COMPLEMENTARY INFORMATION ON DATA REPORTED

Rows **H1-H9** include additional questions on further information necessary to ensure the consistency of data reported against the guidelines.

- Row **H1**: The additional payments that all teachers receive on top of their base salary and that constitute a regular part of their annual gross salary (for example the 13th month or holiday-pay, where applicable) should be included in the statutory salaries and indicated in this row.
- Row **H2**: Statutory salaries must exclude the part of social security and pension scheme contributions paid by the employers. If the reported salaries include them, it should be specified and justified in this row.
- Row **H3**: Statutory salaries must include the part of social security and pension scheme contributions paid by the employees. If the reported salaries exclude them, it should be specified and justified in this row.



- Row **H4**: When a weighted average of different salary ranges is reported, this should be explained in this row, for instance, in countries with decentralized education systems. Average salary ranges for each region or locality should be weighted by the number of full-time equivalent teachers in each region or local community. Notes should include the methods used to create national averages from regional or local salary ranges if the methodology differs from a weighted average.
- Row **H5**: When estimates based on the combination of regulated and actual values are reported because there are not statutory salaries centrally defined, it should be explained in this row.
- Row **H6**: This row should be filled in for other deviations from the common guidelines and methodology. For example, countries that combine salary ranges for different school years should report the methodology used to aggregate these salary ranges into a national estimate for the relevant school year.
- Row **H7**: Indicate the number of payments a year for the reported annual salaries (e.g. 12, 14, 24).
- Row **H8**: Explain whether statutory salaries for teachers in government-dependent private schools are determined in the same way as in the public sector.
- Row **H9**: Explain whether statutory salaries for teachers in independent private schools are determined in the same way as in the public sector.

3.7 TEACHER1A - MAXIMUM QUALIFICATION LEVEL OF TEACHERS AND ANNUAL STATUTORY TEACHER COMPENSATION

This worksheet must only be filled in by OECD countries.

The worksheet **Teacher1A** collects information on the maximum qualification level of teachers and the corresponding annual statutory salaries, and complementary information on data reported.

The worksheet collects information on the annual statutory salaries of teachers by qualification level distinguishing between:

- Maximum qualification levels to enter the teaching profession (as a fully-qualified teacher) in the reference year; and
- Other maximum qualification levels (different from the ones above) that applied to teachers that entered the profession in past years (as a fully-qualified teacher).

Information is gathered by ISCED level and by the teachers' level of experience.

3.7.1 MAXIMUM QUALIFICATION TO ENTER THE TEACHING PROFESSION IN THE REFERENCE YEAR AND SALARY RANGE

This section MUST BE FILLED IN by all OECD countries.

The first table requests information on the **maximum** qualification levels to enter the teaching profession (for full-time fully-qualified classroom teachers) in the reference year:

- Row **A1**: the description of the maximum qualification level,
- Row **A1E**: explanatory notes on maximum qualification level,
- Row **A2**: the proportion of teachers (among **ALL** teachers teaching at a given level of education, and not among starting teachers at a given level of education only) that are paid between the



minimum and maximum points of the salary range associated with the maximum qualification. Please, use a number from 0 to 100. Otherwise, use codes “a” or “m”.

- Row **A3**: the average number of years' service necessary to go from the starting to the top of this salary range. Please use code “a” if not applicable or “m” if missing.

The second table requests information on the **annual gross statutory salaries** for full-time classroom teachers with the **maximum** qualification level (to enter the teaching profession in the reference year) at four points of the salary range:

- Row **AS1**: starting salary;
- Row **AS2**: salary after 10 years of experience;
- Row **AS3**: salary after 15 years of experience;
- Row **AS4**: salary at the top of the salary range.

Notes on how to fill in the table

PAY INCREASES BETWEEN THE FOUR POSITIONS IN THIS SALARY RANGE SHOULD ONLY BE RELATED TO THE NUMBER OF YEARS' SERVICE AND NOT TO OTHER FACTORS SUCH AS THE COMPLETION OF CPD ACTIVITIES.

3.7.2 OTHER MAXIMUM QUALIFICATION OF TEACHERS WITH SOME YEARS OF EXPERIENCE AND SALARY RANGE

This section **ONLY HAS TO BE FILLED OUT** by OECD countries where there have been changes to the qualification requirements over time **OR** where the maximum qualification can only be reached with years of experience **AND** provided that these qualifications are associated with a different pay scheme.

In some countries the maximum qualification for fully-qualified teachers with 10 or more years of experience can be different from those of teachers entering the teaching profession in the current reference year. Changes in the education policy over time may have resulted in changes to the maximum qualification to become a teacher. In some other cases, the maximum qualification is associated with a specific level of experience and cannot be reached at entry point in the career. As a consequence, the maximum qualifications (described in row **A1**) to enter the teaching profession in the current reference year may be different from that for teachers at other stages of the career.

When these different qualification levels are recognised by a different salary range, the maximum qualifications that apply to the relevant group of teachers (e.g. teachers with 15 years of experience and at the top of the range, ISCED 2) should be reported in this section.

Information on maximum qualification level is requested in:

- Row **C1**: maximum qualification for teachers with 10 years of experience,
- Row **C2**: maximum qualification for teachers with 15 years of experience,
- Row **C3**: maximum qualification for teachers at top of the salary range.

Annual statutory gross salaries of full-time classroom for these teachers are to be reported in the following rows:

- Row **CS1**: salary after 10 years of experience;
- Row **CS2**: salary after 15 years of experience;
- Row **CS3**: salary at the top of the salary range.



In these rows:

- In columns **1, 3, 5** and **7**, they must indicate the salary range to be used for these teachers (based on information provided in qualification levels reported in rows **C1, C2** and **C3**).
- In columns **2, 4, 6** and **8**, they must report the statutory salaries for these teachers (for a given qualification level and level of experience) when applicable.

Note on how to fill in the table

The salary range in columns **1, 3, 5** and **7** must be selected from a dropdown list.

3.7.3. COMPLEMENTARY INFORMATION ON DATA REPORTED

Rows **H1-H9** include additional questions on further information necessary to ensure the consistency of data reported against the guidelines.

- Row **H1**: The additional payments that all teachers receive on top of their base salary and that constitute a regular part of their annual gross salary like the 13th month or holiday-pay (where applicable) should be included in the statutory salaries and indicated in this row.
- Row **H2**: Statutory salaries must exclude the part of social security and pension scheme contributions paid by the employers. If the reported salaries include them, it should be specified and justified in this row.
- Row **H3**: Statutory salaries must include the part of social security and pension scheme contributions paid by the employees. If the reported salaries exclude them, it should be specified and justified in this row.
- Row **H4**: When a weighted average of different salary ranges is reported, this should be explained in this row, for instance, in countries with decentralized education systems. Average salary ranges for each region or locality should be weighted by the number of full-time equivalent teachers in each region or local community. Notes should include the methods used to create national averages from regional or local salary ranges if the methodology differs from a weighted average.
- Row **H5**: When estimates based on the combination of regulated and actual values are reported because there are not statutory salaries centrally defined, it should be explained in this row.
- Row **H6**: This row should be filled in for other deviations from the common guidelines and methodology. For example, countries that combine salary ranges for different school years should report the methodology used to aggregate these salary ranges into a national estimate for the relevant school year.
- Row **H7**: Indicate the number of payments a year for the reported annual salaries (e.g. 12, 14, 24).
- Row **H8**: Explain whether statutory salaries for teachers in government-dependent private schools are determined in the same way as in the public sector.
- Row **H9**: Explain whether statutory salaries for teachers in independent private schools are determined in the same way as in the public sector.

Comment

"OECD countries" that report gross salaries for one ISCED level based on more than one pay scale for the same qualification are requested to also fill in worksheet **Teacher1B**.



3.8. TEACHER1B – ANNUAL STATUTORY COMPENSATION BY LEVEL OF EDUCATION – ADDITIONAL SPECIFICATIONS FOR COUNTRIES WITH MULTIPLE PAY SCALES FOR THE SAME QUALIFICATION LEVEL

This worksheet must only be filled in by OECD countries.

Worksheet **Teacher1B** is an **optional sheet**, and meant for OECD countries that report gross annual statutory salaries (for at least one ISCED level) in **Teacher1** or **Teacher1B** that are based on **more than one pay scale for the same qualification level**.

This is the case, for example, in countries where there are different salary scales for a specific qualification according to the geographical areas within the country. In such cases there is a need to combine these different scales using a weighted average to report data in **Teacher1** or **Teacher 1A**.

The first table includes general information on the pay scales:

- Row **01**: the number of salary scales used within the country.
- Row **02**: the reasons for the existence of different pay scales (for example when salary scales are defined for specific geographical areas, or are different according to types of schools).

The tables below aim to capture specific information referred to these pay scales:

- Row **A1**: the name of the pay scale.
- Row **A2**: the scheduled gross annual salary at top.
- Row **A3**: the percentage of teachers that are paid according to this pay scale. Please, use a number from 0 to 100, or, alternatively, codes “a” (not applicable) or “m” (missing).
- Rows **A4 to A6**: In addition, countries may enter other information they consider relevant in the rows ‘other’, such as the qualification level for this salary scale, the minimum scheduled gross annual salary in the pay scale, or the percentage of teachers that receive scheduled gross annual salary at top of the pay scale.

Note on how to fill in the table:

The possibility of reporting 4 different pay scales is provided. However, if it is important to report information for more than 4, please add the relevant rows in the worksheet. If there are more than ten pay scales used, please report information for those that are used for the largest proportions of teachers.

3.9 TEACHER2 – ANNUAL ACTUAL COMPENSATION BY LEVEL OF EDUCATION, AGE AND GENDER

Worksheet **Teacher2** collects data on the actual average salaries of teachers aged 25 to 64, by level of education, by age group and by gender. At ISCED levels 2 and 3, only teachers in general programmes are covered. The actual gross salaries are the average gross salaries including all bonuses, allowances or additional payments of qualified full-time classroom teachers. The worksheet also collects the percentage of teachers aged 25-64 by their level of attainment.

Reference year: Actual salaries and related percentages of teachers by their attainment level should be reported for the school year 2020/21 (or in the case of Southern Hemisphere countries, 2021). When data



refers to a previous reference year, it should be clearly indicated and justified in the cell related to the methodology.

Methodology: Please indicate if the reported annual gross salaries represent the average of all teachers' actual salaries at a given education level or the average of the salaries collected through a survey; whether the actual salaries (from the register or the survey) are annual or a month salary and the time period to which the data and the estimates refer to. Allowances and additional payments should be included; if this is not possible, it should be indicated in this cell. Countries with a high percentage of part-time teachers may use full-time equivalent teachers, instead of full-time teachers, and this should also be specified here.

Notes on interpretation: The teacher population covered by the actual salaries should be the same as for the statutory salaries. Otherwise, it should be justified and explained in this cell. Salaries of not-fully qualified teachers, teachers in vocational programmes and those with managerial responsibilities (e.g. school heads) should in principle be excluded and, when this is not possible, it should be explained in this cell.

The actual gross salary per year of a full-time classroom teacher should be provided for the following age groups:

- Row **A1**: Average gross annual salary of teachers aged 25-64,
- Row **A2**: Average gross annual salary of teachers aged 25-34,
- Row **A3**: Average gross annual salary of teachers aged 35-44,
- Row **A4**: Average gross annual salary of teachers aged 45-54,
- Row **A5**: Average gross annual salary of teachers aged 55-64.

The actual gross salary per year of a full-time classroom teacher should be provided by gender:

- Row **A6**: Average gross annual salary of male teachers aged 25-64,
- Row **A7**: Average gross annual salary of female teachers aged 25-64.

When the reported average refers to more than one ISCED level, use code "xc: ". For instance, if the average annual gross salary includes primary and lower-secondary teachers, report the value in column 2 if there are more primary teachers and use code xc:2 in column 3. Code "xr:_" can also be used when the reported average refers to more than one age group.

The worksheet also collects the percentage of teachers aged 25-64 by their level of attainment (based on ISCED 2011), for all education levels. The percentages of teachers should be reported by three ISCED categories:

- Row **B1**: Percentage of teachers (teaching at a given level of education) with attainment at ISCED level 5 or lower. Please use a number from 0 to 100 or the relevant code (i.e. "xc:_", "xr:_", "a", "m").
- Row **B2**: Percentage of teachers (teaching at a given level of education) with attainment at ISCED level 6. Please use a number from 0 to 100 or the relevant code (i.e. "xc:_", "xr:_", "a", "m").
- Row **B3**: Percentage of teachers (teaching at a given level of education) with attainment at ISCED level 7 or 8. Please use a number from 0 to 100 or the relevant code (i.e. "xc:_", "xr:_", "a", "m").



- Countries where some full-time **teachers teach at different levels of education** have to provide the proportion of teachers by attainment level using a weighted average. For example, if full-time teachers teach 60% of the teaching time at ISCED 2 and 40% of the teaching time at ISCED 3, then these teachers should be considered as 0.6 when computing the proportion of teachers by attainment level at ISCED 2.

- Countries that cannot compute a weighted average should record the teacher at the level where he/she is teaching more than 50% of the full-time statutory teaching hours.

- Countries where **levels of attainment have to be aggregated to report reliable estimates** may report the percentages in the highest aggregated level and include the corresponding xr code. If the attainment level of teachers has to be aggregated, please report the aggregated levels of attainment in the highest level and include the corresponding xr code (e.g. if it is impossible to distinguish between teachers with attainment at ISCED level 5 or level 6, please report the percentages in the entry for teachers with attainment at ISCED level 6 and include the code xr:A9 in the column for ISCED level 5 or lower). In both cases, please add an explanatory note in the “Methodology” section.

- Row **H1**: Actual salaries must exclude the part of social security and pension scheme contributions paid by the employers and include the part paid by the employee. If data reported deviate from the guidelines, it should be specified and justified.

3.10 TEACHER3 – ALLOWANCES AND ADDITIONAL PAYMENTS TO TEACHERS

Worksheet **Teacher3** collects information on allowances and other additional payments that are available to teachers at pre-primary, primary, lower and upper secondary levels.

Four groups of criteria for allowances and other additional payments are distinguished:

- Rows **A1** to **A8**: Other tasks and responsibilities of teachers.
- Rows **B1** to **B4**: Teachers' qualifications, training and performance.
- Rows **C1** to **C3**: Teaching conditions.
- Rows **D1** to **D3**: Other criteria.

Note on how to fill in the table

- The list of criteria for allowances and additional payments is available in section 2.8. If other criteria for allowances and additional payments are used in your country, please use the category "others" available in each of the four types of criteria and explain the criteria in rows **AE**, **BE**, **CE** and **DE**.

For each of these groups, worksheet **Teacher3** collects the following information:

- Column **1**: Which authority level decides on the entitlement criteria and amount to the following allowances, that is: (1) Central/State government or top level authorities; (2) Provincial/Regional authorities or Sub-regional/Inter-municipal authorities; (3) Local authorities; (4) School principal/head teacher/school board; (5) More than one authority level (please describe their role in the explanatory notes); and (6) Collective agreement (please describe in the explanatory notes). The category "Collective agreement" should only be used when this is the only mechanism in place and all decisions are taken by collective bargaining.

Comment

- The authority level deciding on the entitlement to allowances refers to the authority that sets up the criteria to meet to receive these allowances and related amounts (and not the authority level that recognises that a given teacher meets these criteria).



- Column 2: the nature of the financial compensation, to distinguish: (1) Defined as percentage of statutory base salary paid to teachers; (2) Regular additional payments; (3) Incidental/occasional additional payments; (4) Position in base salary (step increment or other progression within salary range).

Note on how to fill in the table:

- Category (2) "Regular additional payment" should be used to refer to a defined amount of money (not related to the statutory salary that the teacher receives) and that is paid every month or every year while Category (3) "Incidental/occasional additional payments" refers to a lump sum that is paid once.
- Code (n) "No additional payment, but statutory duty" should be selected when the relevant tasks or responsibilities are part of teachers' statutory duties but are not compensated through an additional payment while Code (a) not applicable should be used when they are not a teacher's statutory duty nor are they compensated by an additional payment.

- Column 3: Please specify whether the allowance applies to teachers at all education levels.
- Columns 4 to 7: If you answered NO in column 3 then specify to which level(s) of education this allowance applies.
- Column 8: additional clarifications for each item individually. Please, include in this column the amount of the allowance and/or the method of calculation (e.g. the percentage of the salary/or absolute value) as well as any other information essential for the proper understanding of the data reported.

3.11 TEACHER4 - METADATA ON TEACHERS AND THEIR COMPENSATION SYSTEM

The worksheet **Teacher4** collects general information on the compensation system of teachers, allowing the reporting details valid for all levels of education (from pre-primary to upper secondary) and as well as information specific to each level of education.

This worksheet collects information on:

- **The structure of the compensation system** (e.g. different pay scales, grades and steps).
- **The criteria for salary progression** or the factors or conditions allowing teachers for salary progression through their career (e.g. roles and responsibilities, years in service, age, qualification level, performance). If a system of performance related pay is in place, more details should be provided.
- **The process to establish salaries**, that is to say the mechanism(s) used to update the levels of teachers' salaries (e.g. cost of living adjustment, salary benchmarking, collective bargaining etc.) and how often these processes take place.
- **The status of teachers**: that is whether they are civil servants or have a teacher specific status or a different status, and how this relates to their salaries.
- **The pathways to enter the teaching profession**: that is, whether there are alternative pathways to enter the teaching profession in addition to those described in Teacher1.

3.12 HEAD1 - ANNUAL STATUTORY SALARIES OF SCHOOL HEADS BY LEVEL OF EDUCATION

The worksheet **Head1** collects information on the compensation system and salary range (starting and top points) for school heads in the reference year.



Note on how to fill in the table

- Information should be provided for each level of education in separate columns. If the qualification level and/or salaries are the same for more than one education level, the data must be reported each of the columns provided for each education level. When a school head leads a school that comprises more than one education level, the information also should be repeated in the corresponding columns. And this circumstance should be described in the explanatory notes.

3.12.1 DECISION-MAKING LEVELS AND OTHER INFORMATION ON THE PAY SYSTEM

The first section requests information on the level of authority responsible for decisions on the statutory salaries of school heads and about other characteristics of the compensation system:

- Row **A0**: for each level of education, the level of authority should be reported, based on the list of possible options included in the cell.
 - 1) Central/State government or top level authorities,
 - (2) Provincial/Regional authorities or Sub-regional/Inter-municipal authorities,
 - (3) Local authorities,
 - (4) School principal/head teacher/school board,
 - (5) More than one authority level (please explain in row **A0E Explanatory notes** the authorities involved and their role in determining the statutory salaries),
 - (6) Collective agreement (please explain in row **A0E Explanatory notes** the jurisdiction level of these agreements (country-wide, province, local), the parties involved in the negotiations and the time duration). This category should only be used when this is the only mechanism in place and all decisions are taken by collective bargaining.
- Row **A1** requests information on the minimum qualification required to be a school head in the reference year (see definition in section 2.6) (including the ISCED level of qualification required, number of years in service necessary to become a school head, required professional, including teaching and/or managerial, experience or specific training).
- Row **A1E**: explanatory notes on minimum qualification level.
- Row **A2** enquires about the general features of the compensation system for school heads and whether they receive (1) Statutory salary as a teacher, (2) Statutory salary as a teacher + a school head allowance, (3) Specific statutory salaries for school heads (no specific school head allowance) or (4) Specific statutory salaries for school heads (including a specific school head allowance).
- Rows **A3** and **A4** collect information about the criteria that determine the **school head allowance** that all school heads receive in some countries (i.e. school head allowance). These criteria can refer to characteristics of the school where they work (e.g. number of students, classes or programmes) or to personal features of the school head (e.g. duties, responsibilities, experience). Explanatory notes may be reported in row **A4E**.

Comment

- Rows **A3** and **A4** only needs to be filled in by countries where all school heads receive a school head allowance (school head allowance) on top of their salaries.

- Rows **A5** and **A6** request information about the factors that determine the statutory salaries of school heads (excluding the school head allowance). They can refer to the characteristics of the school where they work (e.g. number of students, classes or programmes) or to personal features of the



school head (e.g. duties, responsibilities, experience). Explanatory notes may be reported in row **A6E**.

3.12.2 ANNUAL STATUTORY SALARIES OF SCHOOL HEADS

The school heads' annual statutory salaries must include the base salary and the school head allowance.

Note on how to fill in the table:

- The management allowance granted to school heads (when statutorily defined) should be included in the annual gross statutory salaries of school heads. When this allowance is defined as a percentage of salary, please calculate the corresponding amount for the starting salaries and those at the top of the salary range, and indicate it in the explanatory notes.
- In countries where there is a school head allowance but the amount is not statutorily defined (e.g. it is to the discretion of schools), this should be clearly explained in row **BS3 and BSE**.

Salary progression in the range of pay for school heads may depend on:

- Certain characteristics of the school where the school head is based such as the number of students, their age or education level, the number of students with SEN and the number of groups or programmes. One or more of these characteristics may define a type of school.
- Certain characteristics of the school head such as the tasks and responsibilities that they must carry out, their managerial qualification level and experience.

In some countries there is only ONE RANGE of statutory salaries for school heads. The position of the school head in this salary range usually depends on individual characteristics of the head, but it may also depend on the type of school.

In other countries, there are MORE THAN ONE salary ranges depending on the type of school. The position of the school head in each of these salary ranges only depends on individual characteristics of the school head.

Note on how to fill in the table

- Countries with one salary range only need to fill in one table: SALARY RANGE A.
- Countries with more than one salary ranges need to fill in SALARY RANGES A and B. If neither of those ranges cover the largest proportion of school heads then SALARY RANGE C needs to be filled in as well.

3.12.2.1. Salary range A

Note on how to fill in the table

- All countries must fill in SALARY RANGE A. Countries with more than one salary range associated to different types of school should report in this table the salary range with the lowest salaries. Countries with one salary range only need to fill in one table: SALARY RANGE A.

The first table requests information on the **salary range** for full-time fully-qualified school heads in the reference year:

- Row **B1**: Characteristics of the school corresponding to this salary range.
- Row **B2**: The criteria that school heads need to meet to be positioned throughout this pay range, and, in particular, the characteristics associated to the minimum and the maximum salaries reported.



- Row **B3**: The proportion of school heads (among ALL school heads at a given level of education) that are paid between the minimum and maximum points of this salary range. Please, use a number from 0 to 100. Otherwise, use code “a” or “m”. If the reported salary range applies to all school heads with the minimum level of qualification, please indicate 100.
- Row **B4**: The teaching requirements corresponding to the reported salaries (% of working time spent teaching (0 - 50%), % of number of lessons). Please use a number from 0 to 100 or, alternatively, code “a” if not applicable or “m” if missing.
- Row **BE**: Explanatory notes.

The second table requests information on the annual gross statutory at two points of the salary range and other additional information:

- Row **BS1**: Minimum salary.
- Row **BS2**: Maximum salary.
- Row **BS3**: Is the school head allowance included in the reported salaries? If not, please explain.
- Row **BSE**: when there is a school head allowance but the amount is not statutorily defined (e.g. it is to the discretion of schools), it should be indicated here and details on the allowance should be provided.

3.12.2.2. Salary range B

Note on how to fill in the table

- Countries with more than one salary range for school heads associated to different types of school should report in this table the salary range with the highest salaries.

The first table requests information on the **salary range**:

- Row **C1**: Characteristics of the school corresponding to this salary range.
- Row **C2**: The criteria that school heads need to meet to be positioned throughout this pay range, and, in particular, the characteristics associated to the minimum and the maximum salaries reported.
- Row **C3**: The proportion of school heads (among ALL school heads at a given level of education) that are paid between the minimum and maximum points of this salary range. Please, use a number from 0 to 100. Otherwise, use code “a” or “m”. If the reported salary range applies to all school heads with the minimum level of qualification, please indicate 100.
- Row **C4**: The teaching requirements corresponding to the reported salaries (% of working time spent teaching (0 - 50%), % of number of lessons). Please use a number from 0 to 100 or, alternatively, code “a” if not applicable or “m” if missing.

The second table requests information on the annual gross statutory at two points of the salary range and other additional information:

- Row **C5**: Minimum salary.
- Row **C6**: Maximum salary.
- Row **CS3**: Is the school head allowance included in the reported salaries? If not, please explain.
- Row **CSE**: When there is a school head allowance but the amount is not statutorily defined (e.g. it is to the discretion of schools), it should be indicated here and details on the allowance should be provided.



3.12.2.3. Salary range C

Note on how to fill in the table

- Countries with more than one salary range for school heads associated to different types of school should report in this table the salary range that applies to the largest proportion of school heads.
- Do not fill in this table if salary range A or B applies to the largest proportion of school heads.
- If there is no data available regarding the type of school concerning the largest proportion of school heads and data for other type of school is reported (e.g. the average size of school), please explain and justify.

The first table requests information on the **salary range** for full-time fully-qualified school heads in the reference year:

- Row **D1**: Characteristics of the school corresponding to this salary range.
- Row **D2**: The criteria that school heads need to meet to be positioned throughout this pay range, and, in particular, the characteristics associated to the minimum and the maximum salaries reported.
- Row **D3**: The proportion of school heads (among ALL school heads at a given level of education) that are paid between the minimum and maximum points of this salary range. Please, use a number from 0 to 100. Otherwise, use code “a” or “m”. If the reported salary range applies to all school heads with the minimum level of qualification, please indicate 100.
- Row **D4**: The teaching requirements corresponding to the reported salaries (% of working time spent teaching (0 - 50%), % of number of lessons). Please use a number from 0 to 100 or, alternatively, code “a” if not applicable or “m” if missing.

The second table requests information on the annual gross statutory at two points of the salary range and other additional information:

- Row **DS1**: Minimum salary.
- Row **DS2**: Maximum salary.
- Row **DS3**: Is the school head allowance included in the reported salaries? If not, please explain.
- Row **DSE**: When there is a school head allowance but the amount is not statutorily defined (e.g. it is to the discretion of schools), it should be indicated here and details on the allowance should be provided.

3.12.3. COMPLEMENTARY INFORMATION ON DATA REPORTED

Rows **H1-H9** include additional questions on further information necessary to ensure the consistency of data reported against the guidelines.

- Row **H1**: The additional payments that all school heads receive on top of their base salary and that constitute a regular part of their annual gross salary like the 13th month or holiday-pay (where applicable) should be included in the statutory salaries and indicated in this row.
- Row **H2**: Statutory salaries must exclude the part of social security and pension scheme contributions paid by the employers. If the reported salaries include them, it should be specified and justified in this row.
- Row **H3**: Statutory salaries must include the part of social security and pension scheme contributions paid by the employees. If the reported salaries exclude them, it should be specified and justified in this row.
- Row **H4**: When a weighted average of different salary ranges is reported, this should be explained in this row, for instance, in countries with decentralized education systems. Average salary ranges for each region or locality should be weighted by the number of full-time equivalent



school heads in each region or local community. Notes should include the methods used to create national averages from regional or local salary ranges if the methodology differs from a weighted average.

- Row **H5**: When estimates based on the combination of regulated and actual values are reported because there are not statutory salaries centrally defined, it should be explained in this row.
- Row **H6**: This row should be filled in for other deviations from the common guidelines and methodology. For example, countries that combine salary ranges for different school years should report the methodology used to aggregate these salary ranges into a national estimate for the relevant school year.
- Row **H7**: Indicate the number of payments a year for the reported annual salaries (e.g. 12, 14, 24).
- Row **H8**: Explain whether statutory salaries for school heads in government-dependent private schools are determined in the same way as in the public sector.
- Row **H9**: Explain whether statutory salaries for school heads in independent private schools are determined in the same way as in the public sector.

3.13 HEAD2 - ANNUAL ACTUAL COMPENSATION OF SCHOOL HEADS BY LEVEL OF EDUCATION

Worksheet **Head2** collects data on the actual average salaries of school heads aged 25-64 by ISCED level. At ISCED levels 2 and 3, only general programmes are included. The actual gross salaries are the average gross salaries including all bonuses, allowances or additional payments of full-time fully-qualified school heads. The worksheet also collects the percentage of school heads aged 25-64 by their level of attainment.

Reference year: Actual salaries and related percentages of school heads by their attainment level should be reported the school year 2020/21 (or in the case of Southern Hemisphere countries, 2021). When data refers to a previous reference year, it should be clearly indicated and justified in the cell related to the methodology.

Methodology: Please indicate if the reported annual gross salaries represent the average of all school heads' actual salaries at a given education level or the average of the salaries collected through a survey; whether the actual salaries (from the register or the survey) are annual or a month salary and the time period to which the data and the estimates refer to. Allowances and additional payments should be included; if this is not possible, it should be indicated in this cell. Countries with a high percentage of part-time school heads may use full-time equivalent school heads, instead of full-time school heads, and this should also be specified here.

Notes on interpretation: The school head population covered by the actual salaries should be the same as for the statutory salaries, that is to say full-time school heads (in public institutions) with minimum qualification requirements to become a school head. Otherwise, it should be justified and explained in this cell. Salaries of school heads in vocational programmes should in principle be excluded and, when this is not possible, it should be explained in this cell.

The actual gross salary per year of a school head should be provided for the following age groups:

- Row **A1**: Average gross annual salary of school heads aged 25-64,
- Row **A2**: Average gross annual salary of school heads aged 25-34,



- Row **A3**: Average gross annual salary of school heads aged 35-44,
- Row **A4**: Average gross annual salary of school heads aged 45-54,
- Row **A5**: Average gross annual salary of school heads aged 55-64.

The actual gross salary per year of a school head should be provided by gender:

- Row **A6**: Average gross annual salary of male school heads aged 25-64,
- Row **A7**: Average gross annual salary of female school heads aged 25-64.

When the reported average refers to more than one ISCED level, use code “xc: “. For instance, if the average annual gross salary refers to heads of primary and lower-secondary schools, report the average salary in column 2 and code xc:2 in column 3. Code “xr: _” can also be used when the reported average refers to more than one age group. When the average for a certain age group cannot be provided because there are no school heads of that age (e.g. between 25 and 34), please use code “a”.

The worksheet also collects the percentage of school heads aged 25-64 by their level of attainment (based on ISCED 2011), for all education levels. The percentages of school heads should be reported by three ISCED categories:

- Row **B1**: Percentage of school heads (at a given level of education) with attainment at ISCED level 5 or lower. Please use a number from 0 to 100 or the relevant code (i.e. “xc: _”, “xr: _”, “a”, “m”).;
- Row **B2**: Percentage of school heads (at a given level of education) with attainment at ISCED level 6. Please use a number from 0 to 100 or the relevant code (i.e. “xc: _”, “xr: _”, “a”, “m”).
- Row **B3**: Percentage of school heads (at a given level of education) with attainment at ISCED level 7 or 8. Please use a number from 0 to 100 or the relevant code (i.e. “xc: _”, “xr: _”, “a”, “m”).

Note on how to fill in the table

- Countries where some full-time **school heads are in schools covering different levels of education** have to provide the proportion of school heads by attainment level using a weighted average. For example, if full-time school heads are in schools with 60% of students at ISCED level 2 and 40% of students at ISCED 3, then these school heads should be considered as 0.6 when computing the proportion of school heads by attainment level at ISCED 2. Countries that cannot compute a weighted average should record the school heads at the level including most of the students (more than 50% when the school enrol students at two different ISCED levels).

- Countries where **levels of attainment have to be aggregated to report reliable estimates** may report the percentages in the highest aggregated level and include the corresponding xr code. If the attainment level of school heads has to be aggregated, please report the aggregated levels of attainment in the highest level and include the corresponding xr code (e.g. if it is impossible to distinguish between school heads with attainment at ISCED level 5 or level 6, please report the percentages for school heads with attainment at ISCED level 6 and include the code xr:A9 in the column for ISCED level 5 or lower). In both cases, please add an explanatory note in the “Methodology” section.

- Row **H1**: Actual salaries must exclude the part of social security and pension scheme contributions paid by the employers and include the part paid by the employee. If data reported deviate from the guidelines, it should be specified and justified.



3.14 HEAD3 – ALLOWANCES AND ADDITIONAL PAYMENTS TO SCHOOL HEADS

Worksheet **Head3** collects information on allowances and other additional payments that are available to school heads at pre-primary, primary, lower and upper secondary levels.

Note on how to fill in the table

- The general allowance that all school heads receive for managing the school should NOT be reported in this worksheet.
- The allowances that school heads may receive for performing teaching duties should NOT be reported in this section.

Four groups of criteria for allowances and other additional payments are distinguished:

- Rows **A1** to **A8**: Allowances related to other tasks and responsibilities AS school heads (not to teaching duties).
- Rows **B1** to **B4**: Allowances related to qualifications, training and performance.
- Rows **C1** to **C3**: Allowances related to working conditions.
- Rows **D1** to **D3**: Other criteria.

For each of these groups, worksheet **Head3** collects the following information:

- Column **1**: Which authority level decides on the entitlement criteria and amount to the following allowances, that is: (1) Central/State government or top level authorities; (2) Provincial/Regional authorities or Sub-regional/Inter-municipal authorities; (3) Local authorities; (4) School principal/head teacher/school board; (5) More than one authority level (please describe their role in the explanatory notes); and (6) Collective agreement (please describe in the explanatory notes). The category "Collective agreement" should only be used when this is the only mechanism in place and all decisions are taken by collective bargaining.

Comment

- The authority level deciding on the entitlement to allowances refers to the authority that sets up the criteria to meet to receive these allowances and related amounts (and not the authority level that recognises that a given school head meets these criteria).

- Column **2**: the nature of the financial compensation, to distinguish: (1) Defined as percentage of statutory base salary paid to school heads; (2) Regular additional payments; (3) Incidental/occasional additional payments; (4) Position in base salary (step increment or other progression within salary range).

Note on how to fill in the table:

- Category (2) "Regular additional payment" should be used to refer to a defined amount of money (not related to the statutory salary that the school head receives) and that is paid every month or every year while Category (3) "Incidental/occasional additional payments" refers to a lump sum that is paid once.
- Code (n) "No additional payment, but statutory duty" should be selected when the relevant tasks or responsibilities are part of school heads' statutory duties but are not compensated through an additional payment while Code (a) not applicable should be used when they are not a school head statutory duty nor are they compensated by an additional payment.



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- Column **3**: Please specify whether the allowance applies to school heads at all education levels.
- Columns **4 to 7**: If you answered NO in column 3 then specify to which level(s) of education this allowance applies.
- Column **8**: additional clarifications for each item individually. Please, include in this column the amount of the allowance and/or the method of calculation (e.g. the percentage of the salary/or absolute value) as well as any other information essential for the proper understanding of the data reported.