



European Education and Culture
Executive Agency

EACEA A6 – Platforms, Studies and Analysis



Teachers' and school heads' salaries and allowances

Joint Data Collection Manual

2024 data collection

European Education and Culture Executive Agency

Unit A6 – Platforms, studies and analysis

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0 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, between 2010 and 2023, it had published an annual report on teachers' and school heads' salaries and allowances. Since 2023, data are published in an online visualisation tool available at <https://eurydice.eacea.ec.europa.eu/data-and-visuals/teachers-salaries>. 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 2024 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:

31 October 2024	Excel questionnaires to be sent to Eurydice and NESLI members
02 December 2024	Deadline for data providers to return the completed questionnaire
28 February 2025	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.

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

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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 (see definition in section 2.7.1).

Data on the range of statutory salaries for **teachers** in the reference year 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.

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** 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 (see examples of additional payments in section 2.8).

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.

This survey collects data on actual salaries (see definition in section 2.7.2) 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 (see examples of allowances and other additional payments in section 2.8) 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.

1.4 REFERENCE YEAR OF DATA

The reference year is the school year 2023/24 or, in the case of Southern Hemisphere countries, 2024.

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).

Deviations from the reference year should be clearly explained in notes on methodology. Where actual data is not available for a full year but instead only for one pay period (e.g. a week or a month), the reference period chosen should be representative of the academic year and the methodology used to gross up to a whole year should be clearly stated.

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

The term **teacher**, as used in this manual, always refers to a **full-time fully qualified classroom teacher**.

2.5.1 CLASSROOM TEACHER

The classification of educational personnel is based on the **primary or major functions** performed by staff. 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

The term **school head**, as used in this manual, always refers to a **fully qualified 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 or school heads 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.).

For the purpose of the survey, there might be more than one salary range:

- for teachers, depending on their qualification level.
- for school heads depending on the type of schools where they are working (only minimum qualification of school heads is considered).

Comment

The salary range may correspond or not with a "pay scale".

- For teachers, 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.

- For school heads, there may be one pay scale but several salary ranges that school heads can receive associated to the characteristics of schools where they are working. And vice-versa, in some countries, there may be several pay scales but only one salary range that school heads working in a specific type of school are entitled to.



2.7.2 ANNUAL GROSS ACTUAL SALARY

The **annual gross actual salary** is the 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 based on the following criteria:

- Allowances related to **other tasks and responsibilities** carried out by teachers and school heads beyond those specified in the contract as part of their statutory salaries (e.g. for teachers, teaching and preparation of classes). They may refer to:
 - Participating in management in addition to their specified duties (e.g. for teachers, 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 for management, but as a part of their statutory salary.
 - Teaching more classes than required by full-time contract of teachers, or working overtime in the case of school heads. 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).
 - Engaging in extracurricular activities (e.g. homework clubs, sports and drama clubs, summer school).
 - Engaging in special tasks (e.g. 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.
 - Participating 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 qualifications obtained in addition to the minimum qualification required at a given education level (e.g. master's degree, PhD degree, etc.) or educational qualification in multiple subjects – and provided that they are not recognised by a distinctive statutory salary range.
 - Successful completion of 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).
 - Outstanding performance. Teachers and school heads may get allowances for performing well on their specified tasks. For example, teachers may be appraised on the quality of their work (teaching or managing other teachers) through internal or external evaluation procedures or based on the results obtained by their students in different types of examinations.
 - Other criteria (e.g. teaching certain subjects that require specific competences or training).
- Allowances related to **teaching or working conditions**, namely:
 - Teaching or coordinating (mainstream) 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 (location allowance).
 - 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:
 - Residence allowance, not dependent on 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, marriage status 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 11 worksheets. Except **Teacher1B**, all worksheets are mandatory for **all** Eurydice and OECD/NESLI countries. Only OECD/NESLI countries should complete **Teacher1B**.

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.

Sources: List of sources used for reporting data.
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Teacher1: Annual statutory salaries of teachers by level of education and experience.
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Teacher1B: Annual statutory salaries of teachers by level of education: additional specifications for countries with different salary ranges. **Only OECD/NESLI countries should complete this worksheet.**

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.

Head4: Metadata on school heads and their compensation system

Comment

- 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. 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. Any instructions and explanations on how to fill in the worksheets are in YELLOW cells.

Countries should report ALL DATA in the WHITE cells (quantitative) or BLUE cells (qualitative). 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).
- Cells appearing with grey backgrounds (considered as not applicable as a result of answers to previous questions) (e.g. additional salary ranges when there is only one pay range).

For quantitative questions, 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 for cells related to salary at the top of the salary range 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 for cells related to actual salaries by age group and by gender 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 for actual salaries of 25-34 year-old school heads.

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: In **Teacher2** (actual salaries of teachers), code "xr: B2" should be used in row **B1** (percentage of teachers with ISCED 5 or lower), when the percentage of teachers reported in row **B2** (percentage of teachers with ISCED 6) includes teachers with ISCED 5 or 6 level of attainment. (But code “a” should be used when it is not possible for teachers to have attained ISCED 5 only).

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: In **Head2** (actual salaries of school heads), code "xc: 2" should be used in column **3** (data for school heads in ISCED 24), when the data on school heads reported in column **2** (data for school heads in ISCED 1) covers both ISCED 1 and 24 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 24 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.

Country		
Currency		
Reference year		
Methodology		
Notes on interpretation		

Comment

- Please note that all the cells included in this box **should be filled out in all worksheets**. In several worksheets, information on country name, currency unit and reference year are automatically copied from another worksheet. However, it is still possible to overwrite the cells to adjust the content (if necessary).
 - Please note that metadata on methodology and interpretation is very important to understand compensation systems and comparability issues. Please carefully review the information to be provided in these cells considering 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 in the notes on methodology.

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 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 statutory salaries (**Teacher1** and **Head1**), countries must clearly indicate:

- When a weighted average of different salary ranges is reported. 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.
- When estimates based on the combination of regulated and actual values. For example, an estimate may need to be reported instead because there is no centrally defined statutory salary.
- When there are 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.



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) have been calculated on the basis of annual or shorter period (e.g. month). Explanatory note on the time period to which the data and the estimates refer to should be included in the methodology field.
- In the case of estimated data, the methodology used to make the calculations.

3.4.4 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 because 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 for teachers and/or school heads by the nature of the changes:
 - Adjustment to the cost of living (for teachers/school heads only or for all public service employees);
 - Increase above the adjustment to the cost of living (including or not adjustment to the cost of living);
 - Other changes: indicate changes not covered by previous categories.



- 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 for teachers and/or school heads.
 - Indicate which worksheets data have changed and provide the estimated variation (in percentages) by education level.

3.6 SOURCE - SOURCES OF DATA

The sources for all the data provided should be reported in this worksheet. It is important to indicate the name of source, URL link (please specify if not available), which type of information the source is related to, and additional explanation on the data 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.

Comment

Please list one source per row. Up to 50 sources can be included. If needed, more rows can be included at the bottom of the table.

For each source, it is necessary to report for which worksheet(s) it is used (with Yes/No in the columns related to the different worksheets).

3.7 TEACHER1 - ANNUAL STATUTORY SALARIES OF TEACHERS BY LEVEL OF EDUCATION

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.

3.7.1 DECISION-MAKING LEVEL DETERMINING TEACHERS' STATUTORY SALARIES

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 **S0**: 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 **S0E1** the authorities involved and their role in determining the statutory salaries.

(6) Collective agreement

- Please explain in row **S0E2** 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.

3.7.2 SALARY RANGES FOR NEWLY FULLY QUALIFIED TEACHERS ENTERING THE TEACHING PROFESSION IN THE REFERENCE YEAR

The section has three sub-sections.

- The first collects information on statutory salaries of newly fully qualified teachers entering the teaching profession with the **minimum** qualification requirements (Salary Range A; section 3.7.2.1).
- The second collects information on statutory salaries of newly fully qualified teachers entering the teaching profession with a higher qualification requirement that is recognised by the compensation system and is held by the largest proportion of all teachers at a given level of education (**most prevalent** qualification) (Salary Range B; section 3.7.2.2).
- The third collects information on statutory salaries of newly fully qualified teachers entering the teaching profession with the maximum qualification level of teachers that is recognised by the compensation system and is different from the minimum and the most prevalent qualification (Salary Range C; section 3.7.2.3).

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 10-year experience etc.).

3.7.2.1 Salary range A: Salary range of newly fully qualified teachers entering the teaching profession with the minimum qualification requirement in the reference year

This sub-section (rows **A1** to **AS4**) **MUST BE FILLED IN** by all countries.

The first part of this sub-section (rows **A1** to **A3**) requests information on the **minimum** qualification levels to enter the teaching profession as a newly fully qualified (full-time) teacher in the reference year:

- Row **A1**: ISCED level of the minimum qualification required (to enter the teaching profession as a newly fully qualified teacher).
- Row **A1D**: the description of the minimum qualification level to enter the teaching profession as a newly fully qualified teacher, including 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 part of this sub-section (rows **AS1** to **AS4**) requests information on the **annual gross statutory salaries** for full-time classroom teachers with the **minimum** qualification level (entering the teaching profession in the reference year) at four points of the salary range:

- Row **AS1**: starting salary (for a newly fully qualified teacher in the reference year);
- Rows **AS2** to **AS4** should indicate the salary that a newly fully qualified teacher in the reference year may expect in terms of salary progression at three stages of the career:
 - Row **AS2**: after 10 years of experience;
 - Row **AS3**: after 15 years of experience;
 - Row **AS4**: at the top of the salary range.

When data reported in rows **AS2** to **AS4** deviate from the guidelines, it should be clearly explained in notes on the methodology, including the reference regulations used for data.

Comment

- ISCED levels in row **A1** must be selected from a dropdown list.
- 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.
- The minimum qualification level to enter the teaching profession in the reference year refers to the qualification for **newly qualified teachers** only (not the minimum qualification among all newly recruited teachers). If some people qualified in past years to become teachers with a lower minimum qualification (than that required in the reference year) can still be recruited as new teachers in the reference year, this qualification level (and associated salary scale) should be reported in other part of the questionnaire. See section 3.7.3.

3.7.2.2 Salary range B: Salary range of newly fully qualified teachers entering the teaching profession with higher than minimum qualification to enter the teaching profession in the reference year (if most prevalent)

For this subsection on salary range B, the first part consists of filter questions to help indicate which questions need to be answered on salary range B:

- Row **BF1**: Existence of a qualification higher than the minimum qualification required (as reported in salary range A) to enter the teaching profession that is the most prevalent among newly fully qualified teachers in the reference year.
- Row **BF2**: Whether this higher and the most prevalent qualification is associated to a different salary range than salary range A.

When both rows **BF1** and **BF2** are answered “Yes”, rows **B1** to **BS4** need to be answered. Otherwise, the rest of questions on salary range B will be greyed out. Then the greyed cells need not be answered, and the questionnaire continues to row **CF1** (salary range C).

The following sub-sections on salary range B **SHOULD ONLY BE FILLED OUT IF** there is a qualification higher than the minimum qualification (associated to salary range A) recognised by the compensation system that is held by the largest proportion of the teachers.

The second part of this sub-section (rows **B1** to **B3**) 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 (as described in section 3.7.2.1) should be associated to a different salary range and held by the largest proportion of teachers at a given level of education.

- Row **B1**: ISCED level for the qualification higher than the minimum to enter the teaching profession in the reference year (as a newly fully qualified teacher) and held by the largest proportion of teachers (at a given level of education), that is to say most prevalent.
- Row **B1D**: the description of higher than minimum qualification to enter the teaching profession (as a newly 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 third part of this sub-section (rows **BS1** to **BS4**) 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

- ISCED levels in row **B1** must be selected from a dropdown list.
- 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 another section "Most prevalent qualifications for teachers at different points in the career" (rows **Q1** to **Q4**).

3.7.2.3 Salary range C: Salary range of newly fully qualified teachers entering the teaching profession with the maximum qualification in the reference year

For this subsection on salary range C, the first part consists of filter questions to help indicate which questions need to be answered on salary range C:

- Row **CF1**: Existence of a maximum qualification (higher than the minimum qualification required [for salary range A] or the most prevalent qualification [for salary range B]) to enter the teaching profession for newly fully qualified teachers in the reference year.
- Row **CF2**: Whether this maximum qualification is associated to a different salary range than salary range A (and B).

When both rows **CF1** and **CF2** are answered “Yes”, rows **C1** to **CS4** need to be answered. Otherwise, the rest of questions on salary range C will be greyed out. Then the greyed cells need not be answered, and the questionnaire continues to row **DF1** (salary range with other minimum qualifications).



This following sub-sections on salary range C SHOULD ONLY BE FILLED OUT in one of the two possible cases:

- **IF** there is a qualification higher than the minimum qualification (associated to salary range A) recognised by the compensation system and that is not held by the largest proportion of teachers.
- **IF** there is a qualification higher than the most prevalent qualification (associated to salary range B) recognised by the compensation system and that is not held by the largest proportion of teachers.

The second part of this sub-section (rows **C1** to **C3**) requests information on the **maximum** qualification levels to enter the teaching profession in the reference year. This maximum qualification should be higher than the qualification indicated in salary range A and B (described in sections 3.7.2.1 and 3.7.2.2).

- Row **C1**: ISCED level of the maximum qualification (to enter the teaching profession as a newly fully qualified teacher).
- Row **C1D**: the description of the maximum qualification level.
- Row **C1E**: explanatory notes on maximum qualification level.
- Row **C2**: 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 **C3**: 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 part of this sub-section (rows **CS1** to **CS4**) 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 **CS1**: starting salary;
- Row **CS2**: salary after 10 years of experience;
- Row **CS3**: salary after 15 years of experience;
- Row **CS4**: salary at the top of the salary range.

Notes on how to fill in the table

- ISCED levels in row **C1** must be selected from a dropdown list.
- 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.

3.7.3 OTHER SALARY RANGES ASSOCIATED WITH DIFFERENT QUALIFICATIONS OF FULLY-QUALIFIED TEACHERS IN THE TEACHING PROFESSION

3.7.3.1 Other salary ranges associated with different minimum qualification of fully-qualified teachers with some years of experience

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 rows **A1** and **A1D**) 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, primary school teachers that entered the profession 15 years ago might have been required to have a bachelor's degree while at the moment the minimum qualification level to enter the profession is a



master's degree. Alternatively, in another country, teachers entering the profession 15 years ago needed a minimum qualification at ISCED 6, as now, but the initial teacher education was organised as a two-year training, whereas it is now a three-year training (a bachelor's degree and one year of professional training).

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 1) should be reported in this section.

Any salary ranges that are lower than salary range A, B and C (associated to qualification requirements for newly qualified teachers in the reference year) are named salary range D, E and F where each salary range D, E and F is associated to different qualification requirements.

There are filter questions in the beginning of the section to help indicate which questions need to be answered:

- Row **DF1**: Whether the minimum qualification requirements to enter the teaching profession (as fully-qualified teachers) were lower in the past (for the teachers still in the profession)
- Row **DF2**: If the minimum qualification requirements to enter the teaching profession were lower in the past (i.e. "Yes" in row **DF1**), whether there are teachers with some years of experience bound by these former qualification levels paid (in the reference year) according to a different salary range than salary range A (the minimum qualification to enter the profession for newly qualified teachers in the reference year)

When both rows **DF1** and **DF2** are answered "Yes", at least some rows from rows **D1** to **DS3** need to be answered. Otherwise, the rest of questions on other salary range(s) with different minimum qualifications will be greyed out. Then the greyed cells need NOT be answered, and the questionnaire continues to row **NF1** (salary range with other maximum qualifications).

This section (rows **D1A** to **DS3**) 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 salary range.

Information on qualification level is requested in:

- Minimum qualification for teachers with 10 years of experience
 - Row **D1A**: Salary range name. If "Range D" is selected in this row, rows **D1** to **DS1** need to be answered.
 - Row **D1**: ISCED level of the selected salary range
 - Row **D1D**: description of the minimum qualification of the selected salary range
 - Row **DS1**: Annual statutory gross salary of the selected salary range after 10 years of experience
- Minimum qualification for teachers with 15 years of experience
 - Row **D2A**: Salary range name. If the same salary range is selected in both row **D1A** and this row, only row **DS2** need to be answered (and rows **D2** and **D2D** will be greyed out). If a different salary range is selected, rows **D2** to **DS2** need to be answered.
 - Row **D2**: ISCED level of the selected salary range
 - Row **D2D**: description of the minimum qualification of the selected salary range
 - Row **DS2**: Annual statutory gross salary of the selected salary range after 15 years of experience
- Minimum qualification for teachers at top of the salary range

- Row **D3A**: Salary range name. If the same salary range is selected in both row **D2A** and this row, only row **DS3** need to be answered (and rows **D3** and **D3D** will be greyed out). If a different salary range is selected, rows **D3** to **DS3** need to be answered.
 - Row **D3**: ISCED level of the selected salary range
 - Row **D3D**: description of the minimum qualification of the selected salary range
 - Row **DS3**: Annual statutory gross salary of the selected salary range at the top of the salary range

Notes on how to fill in this section

- The salary range in rows **D1A**, **D2A** and **D3A** must be selected from a dropdown list.
- ISCED levels in rows **D1**, **D2** and **D3** 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 D should be selected. Ranges E and F 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).

3.7.3.2 Other salary ranges associated with different maximum qualification of fully qualified teachers with some years of experience

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 **C1**) 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.

Any salary ranges that are higher than salary range A, B and C (associated to qualification requirements for newly qualified teachers in the reference year) are named salary range N, O and P where each salary range N, O and P is associated to different qualification requirements.

There are filter questions in the beginning of the section to help indicate whether which questions need to be answered:

- Row **NF1**: Whether the maximum qualification requirements to enter the teaching profession (as fully qualified teachers) were higher in the past (for the teachers still in the profession)
- Row **NF2**: If the maximum qualification requirements to enter the teaching profession were higher in the past (i.e. "No" in row **NF1**), whether there is a maximum qualification recognised only with some years of experience
- Row **NF3**: If the maximum qualification requirements to enter the teaching profession were higher in the past (i.e. "Yes" in row **NF1**) OR if there is a maximum qualification recognised only with years of experience (i.e. "Yes" in row **NF2**), whether there are teachers with some years of



experience bound by these qualification levels paid (in the reference year) according to a different salary range than salary ranges A, B and C

When either rows **NF1** or **NF2** are answered “Yes” as well as row **NF3** is answered “Yes”, at least some rows from rows **N1** to **NS3** need to be answered. Otherwise, the rest of questions on other salary range(s) with different maximum qualifications will be greyed out. Then the greyed cells need not be answered, and the questionnaire continues to row **Q1** (salary range associated with the most prevalent qualification at each stage in the career).

This section (rows **N1** to **NS3**) ONLY HAS TO BE FILLED OUT by 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 salary range.

Information on maximum qualification level is requested in:

- Maximum qualification for teachers with 10 years of experience,
 - Row **N1F**: Salary range name. If "Range N" is selected in this row, rows **N1** to **NS1** need to be answered.
 - Row **N1**: ISCED level of the selected salary range
 - Row **N1D**: description of the maximum qualification of the selected salary range
 - Row **NS1**: Annual statutory gross salary of the selected salary range after 10 years of experience
- Maximum qualification for teachers with 15 years of experience
 - Row **N2F**: Salary range name. If the same salary range is selected in row **N2A** and this row, only row **NS2** need to be answered (and rows **N2** and **N2D** will be greyed out). If a different salary range is selected in this row, rows **D2** to **DS2** need to be answered.
 - Row **N2**: ISCED level of the selected salary range
 - Row **N2D**: description of the maximum qualification of the selected salary range
 - Row **NS2**: Annual statutory gross salary of the selected salary range after 15 years of experience
- Maximum qualification for teachers at top of the salary range
 - Row **N3F**: Salary range name. If the same salary range selected in this row, only row **NS3** need to be answered (and rows **N3** and **N3D** will be greyed out). If a different salary range is selected in this row, rows **N3** to **NS3** need to be answered.
 - Row **N3**: ISCED level of the selected salary range
 - Row **N3D**: description of the maximum qualification of the selected salary range
 - Row **NS3**: Annual statutory gross salary of the selected salary range at the top of the salary range

Note on how to fill in this section

- The salary range in rows **N1A**, **N2A** and **N3A** must be selected from a dropdown list.
- ISCED levels in rows **N1**, **N2** and **N3** must be selected from a dropdown list.



3.7.4 SALARY RANGE ASSOCIATED WITH THE 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 years ago.

Information on salary range is requested in:

- Row **Q1**: salary range associated with most prevalent qualification for starting teachers,
- Row **Q2**: salary range associated with most prevalent qualification for teachers with 10 years of experience,
- Row **Q3**: salary range associated with most prevalent qualification for teachers with 15 years of experience,
- Row **Q4**: salary range associated with most prevalent qualification for teachers at top of the salary range.

In these rows, 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) should be reported. When the category other is selected the corresponding qualification level should be described in the *Explanatory notes* in row **QE**.

In rows **QS1** to **QS4**, 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 rows **Q1** to **Q4** must be selected from a dropdown list.
- The option to select Ranges B, C, D, E, F, N, O and P 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, E, F, N, O or P), the cells to report the salaries in rows **QS1** to **QS4** will appear in grey and do not have to be filled in.
- ONLY when the category "other range" is selected in rows **Q1** to **Q4**, describe the qualification level associated to this "other range" in row **QE** and report the corresponding statutory salaries in rows **QS1** to **QS4**. Depending on the responses in rows **Q1** to **Q4**, cells that do not require a response will be greyed out.

3.7.5 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**: Statutory salaries must include the additional payments that all teachers receive on top of their base salaries and that constitute a regular part of the annual base salary. Then 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 row **H1E**.
- Row **H7**: Indicate the number of payments a year for the reported annual salaries (e.g. 12, 14, 24). Further information can be given in row **H7E**.
- Social security and pensions scheme contributions
 - 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 row **H2E**.
 - 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 row **H3E**.
- Methodology for statutory data
 - Rows **H4-H6**: From the 2024 round, these questions should not be completed anymore but the information should appear under methodology (**Z1**) (see section 3.4.3). To help with this change, these rows still appear in the questionnaire with their content from the previous data collection. However, the updated information should be provided relocated to row **Z1**.
- Statutory salaries in private institutions
 - Row **H8**: Indicate whether statutory salaries for teachers in government-dependent private schools are determined in the same way as in the public sector. Further information can be given in row **H8E**.
 - Row **H9**: Indicate whether statutory salaries for teachers in independent private schools are determined in the same way as in the public sector. Further information can be given in row **H9E**.

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

Only OECD/NESLI countries should complete this worksheet.

Worksheet **Teacher1B** is meant for countries that report gross annual statutory salaries (for at least one ISCED level) in **Teacher1** 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**.

The first table includes general information on the pay scales:

- Row **X1**: the number of salary scales used within the country.
- Row **X2**: 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 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).
- Row **A3**: Annual statutory starting salary
- Row **A4**: Annual statutory salary after 10 years of experience
- Row **A5**: Annual statutory salary after 15 years of experience
- Row **A6**: Annual statutory salary at the top of the scale

Note on how to fill in the table:

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

3.9 TEACHER2 – ANNUAL ACTUAL SALARIES 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 2023/24 (or in the case of Southern Hemisphere countries, 2024). 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”).

Notes on how to fill in the table

- 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 in row **H1E**.

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, general 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 column 8.

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 in rows **AE**, **BE**, **CE** or **DE**); and (6) Collective agreement (please describe in the explanatory notes in rows **AE**, **BE**, **CE** or **DE**). 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).
- If different authority level decides on the entitlement criteria, depending on the education level, please specify in **AE**, **BE**, **CE** or **DE**.

- 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); (5) No additional payment as it is part of statutory duties.

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 (5) "No additional payment as it is part of statutory duties" 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).

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 typical pathway to enter the teaching profession** refers to the (mainstream) initial teacher education programmes and other processes followed by a majority of teachers entering the teaching profession. Further information on the typical pathway(s) as those described in **Teacher1** can be included (e.g. different level of certifications).
- **The alternative pathway to enter the teaching profession**: that is, whether there are alternative pathways to enter the teaching profession in addition to those described in **Teacher1** and how it associates with the salary ranges of teachers through the typical pathway. Alternative pathways are mechanisms that grant entry into teaching for individuals with professional experience gained outside education and who do not hold full teaching qualifications. They aim to broaden entry point into the teaching profession and usually are more flexible, employment-based programmes.

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 CRITERIA DETERMINING SCHOOL HEADS' STATUTORY SALARIES

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:

- Decision-making level determining school heads' statutory salaries
 - Row **S0**: 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 board,
 - (5) More than one authority level (please explain in row **S0E1** the authorities involved and their role in determining the statutory salaries),
 - (6) Collective agreement (please explain in row **S0E2** 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.

- Information on the qualification level
 - Row **S1** requests information on the ISCED level for the minimum qualification required to be a school head in the reference year (see definition in section 2.6).
 - Row **S1E**: explanatory notes on ISCED level for the minimum qualification level.
 - Row **S1X** requests the minimum number of years of professional experience in education (teaching, administrative or other activity in education sector) required to become a school head in the reference year.
 - Row **S1Y**: explanatory notes on the minimum number of years of professional experience in education. If applicable, please describe how the number of required years' experience is expressed in the regulations.
 - Row **S1M** asks whether there is a requirement of managerial competences demonstrated via an examination or a qualification in management/school leadership or successful completion of a specific training for school heads to become a school head in the reference year. Requirements for experience in management and/or leadership skills that do not need to be demonstrated via a qualification/examination should not be included in this row, but in row **S1Y**.
 - Row **S1N**: explanatory notes on requirement of managerial competences demonstrated via an examination or a qualification in management/school leadership or successful completion of a specific training. Please specify the type of qualification in management or examination for school leadership required and/or the type of successful completed training for school heads. Required experience in management and/or leadership skills, which do not have to be demonstrated through an examination or a qualification in management/school leadership should also be indicated here.
- Compensation system
 - Row **S2** 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 **S3** and **S4** collect information about the criteria that determine the **school head management 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 **S4E**.

<u>Comment</u> - Rows S3 and S4 only needs to be filled in by countries where all school heads receive a school head management allowance on top of their base salaries.

 - Rows **S5** and **S6** request information about the factors that determine the statutory salaries of school heads (excluding the school head management 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 **S6E**.

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 **ASE**.

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.

- The first collects information on the salary range of school heads with the lowest starting salary (Salary Range A; section 3.12.2.1).
- The second collects information on the salary range of school heads with the highest starting salary (Salary Range B; section 3.12.2.2).
- The third collects information on the salary range of school heads concerning the largest proportion of school heads (most prevalent) (Salary Range C; section 3.12.2.3).

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

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

The first part of this sub-section (rows **A1** to **AE**) requests information on the salary range for full-time school heads in the reference year:

- Row **A1**: Characteristics of the school corresponding to this salary range.
- Row **A2**: 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 **A3**: 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 **A4**: 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 **AE**: Explanatory notes.

The second part of this sub-section (rows **AS1** to **ASE**) requests information on the annual gross statutory at two points of the salary range and other additional information:

- Row **AS1**: Minimum salary.
- Row **AS2**: Maximum salary.
- Row **AS3**: Is the school head allowance included in the reported salaries? If not, please explain.
- Row **ASE**: when there is a school head management 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

There is a filter question to help indicate which questions need to be answered on salary range B:

- Row **BF1**: Existence of a different salary range that is associated with a school with different characteristics to the schools reported in row **A1**.

When row **BF1** is answered “Yes”, rows **B1** to **BSE** need to be answered. Otherwise, the rest of questions on salary range B will be greyed out. Then the greyed cells need not be answered, and the questionnaire continues to row **CF1** (salary range held by the largest proportion of all school heads at a given level of education).

The following sub-sections on salary range B SHOULD ONLY BE FILLED OUT IF there are more than one salary range for school heads associated to **different types of school** than salary range A.

The second part of this sub-section (rows **B1** to **BE**) requests information on the salary range:

- 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 third part of this sub-section (rows **BS1** to **BSE**) 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 management 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

There is a filter question to help indicate which questions need to be answered on salary range C:

- Row **CF1**: Whether there is a salary range held by the largest proportion of all school heads that is different from SALARY RANGE A (with the lowest starting salary) and SALARY RANGE B (with the highest starting salary).

When row **CF1** is answered “Yes”, rows **C1** to **CSE** need to be answered. Otherwise, the rest of questions on salary range B will be greyed out. Then the greyed cells need not be answered, and the questionnaire continues to row **H1** (complementary information).

The following sub-sections on salary range C SHOULD ONLY BE FILLED OUT IF salary range A and B do not apply 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 second part of this sub-section (rows **C1** to **CE**) requests information on the salary range for full-time fully-qualified school heads in the reference year:

- 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.
- Row **CE**: Explanatory notes.

The third part of this sub-section (rows **CS1** to **CSE**) requests information on the annual gross statutory at two points of the salary range and other additional information:

- Row **CS1**: Minimum salary.
- Row **CS2**: 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.

3.12.3 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**: Statutory salaries must include the additional payments that all school heads receive on top of their base salaries (management allowance included) and that constitute a regular part of the annual base salary. Then the additional payments that all school heads receive on top of their base salary (management allowance included) 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 row **H1E**.
- Row **H7**: Indicate the number of payments a year for the reported annual salaries (e.g. 12, 14, 24). Further information can be given in row **H7E**.
- Social security and pensions scheme contributions
 - 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 row **H2E**.
 - 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 row **H3E**.
- Methodology for statutory data
 - Row **H4-H6**: From the 2024 round, these questions should not be completed anymore but the information should appear under methodology (**Z1**) (see section 3.4.3). To help with this change, these rows still appear in the questionnaire with their content from the previous data collection. However, the updated information should be provided relocated to row **Z1**.
- Statutory salaries in private institutions
 - Row **H8**: Indicate whether statutory salaries for school heads in government-dependent private schools are determined in the same way as in the public sector. Further information can be given in row **H8E**.
 - Row **H9**: Indicate whether statutory salaries for school heads in independent private schools are determined in the same way as in the public sector. Further information can be given in row **H9E**.

3.13 HEAD2 - ANNUAL ACTUAL SALARIES OF SCHOOL HEADS BY LEVEL OF EDUCATION, AGE AND GENDER

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 2023/24 (or in the case of Southern Hemisphere countries, 2024). 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 in row **H1E**.

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 management allowance that all school heads receive for managing the school (reported in **Head1**) 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 board; (5) More than one authority level (please describe their role in the explanatory notes in rows **AE**, **BE**, **CE** or **DE**); and (6) Collective agreement (please describe in the explanatory notes in rows **AE**, **BE**, **CE** or **DE**). 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).
- If different authority level decides on the entitlement criteria, depending on the education level, please specify in **AE**, **BE**, **CE** or **DE**.

- 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) (5) No additional payment as it is part of statutory duties.

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 (5) "No additional payment as it is part of statutory duties " 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.

- 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.

3.15 HEAD4 - METADATA ON SCHOOL HEADS AND THEIR COMPENSATION SYSTEM

The worksheet **Head4** collects general information on the compensation system of school heads, 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 school heads 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 school heads' salaries (e.g. cost of living adjustment, salary benchmarking, collective bargaining etc.) and how often these processes take place.
- **The status of school heads**: that is whether they are civil servants or have a school head's specific status or a different status, and how this relates to their salaries.
- **The typical pathway to become a school head** refer to the requirements and processes followed by a majority of school heads. Further information on the typical pathway(s) as those described in **Head1** can be included (e.g. obtaining candidature).
- **The alternative pathways to become a school head**: that is, whether there are alternative pathways to enter the teaching profession in addition to those described in the typical pathway, and how it associates with the salary ranges of school heads through the typical pathway. Alternative pathways are mechanisms that grant entry for individuals with professional experience gained outside education. They aim to broaden entry point into the profession.