Mifflinburg Area School District

Administrative Compensation Plan (Act 93)

2026-2027
2027-2028
2028-2029
2029-2030

The Mifflinburg Area School District Board of Education "The Board" adopts the following Administration Compensation Plan pursuant to the "Public School Code of 1949" as amended, Section 1164 and Board Policy No. 328. The Board of Education believes that a thorough and effective school system is vital in providing the best education program for the pupils of the district and the taxpaying citizens who support the pupil schools.

The Board of Education strongly supports the concept that a thorough and effective school system can only exist if the day-to-day management of the schools is entrusted to dedicated and competent persons. Good management relies on the abilities of people to perform the responsibilities of the positions for which they were hired. It is, therefore, incumbent on the Mifflinburg Area School District Board of Directors to pursue a plan of compensation, based upon responsibility and performance, which will provide fair and adequate financial incentives for all management personnel.

I. MEET & DISCUSS

Prior to drafting and again before final approval of the compensation plan at a public-school board meeting, the Board has ensured compliance with the "meet & discuss" requirements defined in the law and in policy.

II. TERM OF COMPENSATION PLAN

This plan is effective July 1, 2026, and shall continue to and include June 30, 2030.

Nothing contained in this plan is intended or shall be construed as a guarantee of employment or job assignment through June 30, 2030. The Board reserves all managerial rights granted by the Public-School Code, including the right to furlough, suspend, demote, discharge or remove any of its Administrators or to otherwise establish, reassign or abolish administrative assignments and/or positions.

III. DEFINITIONS

The term "Administrator" shall be defined as any employee of the school district below the rank of Superintendent but including the rank of first level supervisor who, by virtue of assigned duties, is not in a bargaining unit of public employees as created under Act 195 (Public Employee Relations Act). This definition shall not apply to anyone who has the duties and responsibilities of a Business Administrator.

The following professional administrative positions shall be included under the administrative compensation plan:

- High School Principal[1]
- High School Assistant Principal[1]
- Middle School Principal[1]
- Middle School Assistant Principal[1]
- Intermediate School Principal[1]
- Elementary School Principal[1]
- Non-Traditional Education Principal[1]
- Director of Special Education[1]
- Director of Student Services
- Director of Curriculum & Instruction[1]
- Director of Technology
- Director of Facilities
- Director of Food Services
- Assistant Business Administrator

1 This position requires valid administrative certification issued by the Pennsylvania Department of Education (PDE), as required by applicable state law and regulations.

The School Board reserves the right to determine the administrative staff positions needed to operate and manage the school district and may add, delete, or alter positions as needed based on the recommendation of the Superintendent. If a position becomes vacant, the School Board may replace the position outside this compensation plan consistent with applicable state law upon recommendation of the Superintendent.

IV. WORK YEAR

The work year consists of two hundred and sixty (260) days, of which two hundred and forty (240) are working days (holidays and other school closure days in the academic calendar consist of 20 days: 260-20 240)

V. RESPONSIBILITIES

The employee agrees to devote all necessary time and his/her best efforts in the performance of his/her duties for the district in accordance with the highest ethical standards of his/her occupation and to perform such other duties as are assigned to him/her from time to time by the Superintendent. The expenditure of reasonable amounts of teaching, lecturing, or outside work and charitable activities is permitted provided such activities do not materially interfere with the services to be rendered by an employee of the district hereunder.

VI. ENTITLEMENT COMPENSATION

The district shall be entitled to all income earned on behalf of the district by the employee in the performance of his/her duties for the district. In addition, any fees or honoraria received by the employee for services or other business activities performed by the employee shall belong to the district; provided, however, the employee shall be permitted to retain all income received from activities which are not related to the business of the district, and which are generally considered to be passive investments.

VII. RESIGNATIONS

An employee shall inform the district sixty (60) days prior to leaving. No more than 5 days of PTO (vacation, sick, discretionary) can be used during the final 30 days of notice period to allow for transition.

VIII. COMPENSATION

a. Salary - Minimum starting salary per position annually:

Act 93 Position	Minimum Salary	Salary Cap
Principal[1]	$93,000	$120,000
Assistant Principal[2]	$80,000	$107,000
Director of Special Education	$93,000	$120,000
Director of Student Services	$75,000	$102,000
Director of Curriculum & Instruction	$93,000	$120,000
Director of Technology	$90,000	$117,000
Director of Facilities	$75,000	$102,000
Director of Food Services	$65,000	$92,000
Assistant Business Administrator	$75,000	$102,000

Notes:

1 The High School Principal shall receive an annual stipend in the amount of $4,000.

2 The High School Assistant Principal shall receive an annual stipend in the amount of $2,000.

b. Salary Increases

The increases are based on satisfactory performance as evidenced through evaluation by the Superintendent or designee.

Administrators will receive salary increases for each year of the agreement as outlined below.

- Proficient or Distinguished: 3%
- Needs Improvement or Failing: 0%

The Administrator will also be eligible for up to one-half percent (0.50%) each year, which will be based upon their defined administrative goals. This payment will be added to the Administrator's base salary and is retirement covered compensation.

The Administrator will establish with the Superintendent or designee a minimum of two (2) goals, maximum of three (3) goals for each fiscal year.

Satisfactory completion of 1st goal, the Administrator will receive one-quarter percent (0.25%), which will be added to their base salary effective July 1st of the upcoming school year.

Satisfactory completion of the remaining goal(s), the Administrator will receive up to one-quarter percent (0.25%), which will be added to their base salary effective July 1st of the upcoming school year. If there is only one remaining goal, it will be worth one-quarter percent (0.25%). If there are two goals, the second goal achieve will be worth one-fifteenth percent (0.15%), the third goal will be worth one-tenth of one percent (0.10%). The first goal will be presented by the administrator as an individual goal and must be approved by the Superintendent/Business Administrator. The second goal will be determined by the Superintendent/Business Administrator and can be an individual or group goal. If a third goal is desired by the administrator, then it may be an individual or group goal, and must be approved by the Superintendent/Business Administrator.

The overall percentage calculated for the year is based upon the total percentage achieved with performance and defined goals. The maximum increases an administrator can receive is 3.5% each year of the agreement.

Once an administrator has reached the salary cap for their position for that year, whether through base salary alone or through a combination of base salary and performance/goal-based increases, the total compensation paid shall not exceed the established cap. Any stipends they potentially receive can be in addition to their salary.

The Board reserves the right to increase the salary of individual positions based on local market conditions relative to that position or due to significant changes to responsibilities.

Method of Payment: Each employee covered by the provision of this Agreement shall receive his annual salary in equal bi-weekly payments. Pay will be deposited directly into their checking or savings accounts.

1. In addition to the annual salary increases outlined above, the Board may approve position-specific salary adjustments for designated administrative positions during the term of this Agreement. These adjustments are intended to address market competitiveness, recruitment and retention challenges, internal equity, or significant changes in job responsibilities.

   Position-specific adjustments shall be applied to the base salary of the affected position(s) and shall be effective July 1st of the identified school year. Such adjustments are independent of,

and may be granted in addition to, the annual performance-based and goal-based salary increases described in this section.

Adjustments approved under this subsection shall be documented through Board action of approving this agreement and shall be considered retirement-covered compensation unless otherwise required by law.

Approved Position-Specific Salary Adjustments

Act 93 Position	2026-2027	2027-2028	2028-2029	2029-2030
Principal - High School	$ 3,000	$ 2,000	$ 2,000	$ 1,000
Principal - Non-Traditional Education	$ 3,000	$ 2,000	$ 1,000	$ 1,000
Principal - Elementary School	$ 3,000	$ 2,000	$ 2,000	$ 1,000
Assistant Principal - Middle School	$ 3,000	$ 2,000	$ 1,000	$ 1,000
Assistant Principal - High School	$ 3,000	$ 2,000	$ 1,000	$ 1,000
Director of Special Education	$ 1,000	$ 1,000	$ -	$ -
Director of Curriculum & Instruction	$ 4,566	$ 2,000	$ 1,000	$ 1,000
Director of Facilities	$ 1,000	$ 1,000	$ -	$ -
Director of Food Services	$ 1,000	$ 1,000	$ -	$ -

As of the Board approval date of this agreement, should any of the current Act 93 Administrators leave Administrative employment with the District, the adjustments for the vacated Act 93 position may become void.

IX. EVALUATION

A formal annual evaluation of each administrator will be conducted by their supervisor(s) using the district's evaluation tool for that position.

X. FRINGE BENEFITS

a. **Term Life Insurance:** Group term life and accidental death and dismemberment insurance coverage shall be maintained at a level of one (1) time base salary.

b. **Health Insurance:**

The employer shall provide a health insurance plan for all eligible employees offered through the Central Susquehanna Region School Employees' Health & Welfare Trust. The District will make available the same insurance plans that are available in 2026-2027 for the entire length of the agreement. This is not a request for the District to shop for plans outside of the Central Susquehanna Region School Employees' Health & Welfare Trust. Rather the District is required to negotiate with the Trust to honor the plans offered at the start of this contract and maintain their availability at least until the conclusion of this contract.

Insurance Deduction and Hold Harmless Provision for the 2026-2027 School Year Only

The insurance deduction for the 2026-2027 school year only will be calculated based on the 2026-2027 CS Trust Final Rates for the plan in which the administrator is enrolled as of July 1, 2026. This rate will be multiplied by 11 % to determine the amount of voluntary insurance deduction. To determine whether an administrator qualifies for a "hold harmless" adjustment in 2026-2027, the following calculation will be performed:

1. Subtract the member's 2026-2027 Net Pay (calculated with only the new 11 % insurance deduction) from their 2025-2026 Net Pay (calculated with only the voluntary medical insurance deduction if applicable) to determine the difference each pay period.

2. If the result is a negative number, the annual amount will be calculated by multiplying the per pay period amount, identified in #1, by 24 pay periods.

3. The resulting amount will then be divided evenly and added as additional compensation across all 26 pay periods of the 2026-2027 school year.

Each employee shall pay the same percentage for the duration of the contract.

Year	HMO & PPO 250 & 500 Plans
2026-2027	11%
2027-2028	12%
2028-2029	13%
2029-2030	14%

In the event an administrator reaches the cap in the fiscal year, their health insurance contribution percentage will be frozen at the prior year's percentage.

*For the 2026-2027 school year, the new insurance rates will begin July 1, 2026.

In the event that any active plan triggers the Cadillac Tax, all Act 93 members who are enrolled in such plans will, at that time, move into another plan offered by the CS Trust.

If there is a premium holiday offered by the CS Trust for any month of this agreement, the premium holiday shall be extended to all Act 93 members for any premium share due in that month.

c. **Opt-Out Option**: Any Administrator who chooses to opt out of the District's health care coverage will receive $5,000 each year they opt out of the coverage. Those opting out must notify the district prior to July 1st each year, present proof of alternate coverage to the District and sign the appropriate waiver documents.

Administrators who choose not to receive health care coverage shall select one of two options as compensation:

- as a single payment of $5,000.00 for the 26-27 school year, included in the first pay in June, or
- as a District contribution to the District's approved Health Retirement Account (HRA) in the amount of $5,000.00 for the 26-27 school year.
- Any Administrator with a spouse employed by the District may be eligible to receive an amount equal to fifty percent (50%) of the opt-out value specified above.
    - To be eligible for 50% of the opt-out amount, the administrator's spouse must be part of the Mifflinburg Area Education Association's Collective Bargaining Agreement (CBA) or the Act 93 Administrative Compensation Plan, and the administrator must be enrolled in their spouse's medical plan.

These payments are taxable to the extent allowed by law. Payments like this to an employee in lieu of a benefit the employee is eligible to receive, or any reimbursement received by the employee are not eligible for retirement contributions to the Pennsylvania School Employees' Retirement System (PSERS).

The Administrator may rejoin, if necessary, with proof of a qualifying event resulting in the loss of alternate coverage. In the event of the qualifying event and reinstatement of benefits, the opt-out payment shall be prorated.

d. **Dental Insurance**: The District shall provide to all eligible Administrators and their eligible dependents co-insurance basic and supplemental dental care plan as offered by the CS Trust Plan.

e. **Section 125 Plan**: A Section 125 plan administered by a district-specified vendor shall also provide for employee premium contributions, flexible spending account contributions, and health savings account (HSA) contributions at no cost to the School District.

f. **Healthcare Reimbursement Account**: Each year of the agreement, the District shall contribute $1,200 to a HRA for qualified medical expenses as defined by the Internal Revenue Service (IRS) Publication 502, Medical and Dental Expenses.

g. **Retirement**: After retiring from service with the Mifflinburg Area School District, Administrators may select a benefit in accordance with one of the three options articulated here, commensurate with their qualifying years of service. There shall be no pyramiding of retirement options.

- **Option 1:**

  After retiring with at least twenty-five (25) years of service (in the PA Public School Employees' Retirement System) and five (5) years of service in the Mifflinburg Area School District in any capacity, the District shall deposit fifteen thousand dollars ($15,000) into either:

  1. A Health Reimbursement Account (HRA) for the purpose of affording health care. The employee may utilize this reimbursement for health care premiums incurred after retiring from the District. The HRA shall be administered by a District-specified vendor at no cost to the District. The payment to the HRA will be made within 60 days of the effective date of retirement. This will be a one-time payment.

  2. A District-sponsored 403(b) plan in the name of the employee. This will be a one-time payment.

- **Option 2:**

  After retiring with at least thirty (30) years of service (in the PA Public School Employees' Retirement System) and ten (10) years of service in the Mifflinburg Area School District in any capacity, the District shall deposit thirty-thousand dollars ($30,000) into either:

  1. A Health Reimbursement Account (HRA) for the purpose of affording health care. The employee may utilize this reimbursement for health care premiums incurred after retiring from the District. The HRA shall be administered by a District-specified vendor at no cost to the District. The payment to the HRA will be made within 60 days of the effective date of retirement. The payment will be [ten thousand ($10,000) dollars per year] over three (3) years.

  2. A District-sponsored 403(b) plan in the name of the employee. The payment will be [ten thousand ($10,000) dollars per year] over three (3) years.

- **Option 3:**

  After retiring with thirty-five (35) years of service (in the PA Public School Employees' Retirement System) and fifteen (15) years of service in the Mifflinburg Area School District in any capacity, the District shall deposit forty thousand dollars ($40,000)

  1. A Health Reimbursement Account (HRA) for the purpose of affording health care. The employee may utilize this reimbursement for health care premiums incurred after retiring from the District. The HRA shall be administered by a District-specified vendor at no cost to the District. The payment to the HRA will be made within 60 days of the effective date of retirement. The payment will be [ten thousand ($10,000) dollars per year] over four (4) years.

  2. A District-sponsored 403(b) plan in the name of the employee. The payment will be [ten thousand ($10,000) dollars per year] over four (4) years.

  To be eligible for the retirement benefit, the Administrator must notify the Superintendent of Mifflinburg Area School District in writing by February 1st of his or her election to retire at the end of the current fiscal year. However, special extenuating circumstances, such as but not limited to, medical complications and/or emergencies, can be reviewed on an individual basis. No more than 5 days of PTO (vacation, sick, discretionary) can be used during the final 30 days of notice period to allow for transition.

h. **Sick Leave**: Administrators will receive twelve (12) sick days at the beginning of each fiscal year. Up to five (5) sick days per year may be used to care for a member of the immediate family who is ill. In the event the Administrator retires or leaves the employment of the District prior to the end of the fiscal year, adjustments will be made to prorate the days for actual time worked.

   After retiring with at least fifteen (15) years of service in the Mifflinburg Area School District in any capacity, the District shall deposit eighty-dollars ($80.00) per day with a maximum of 300 days for unused accumulated sick leave days into the Administrators District-approved 403(b) plan within 60 days of the effective date of retirement. Provision requires the same notification as described in Section g, Retirement.

   At the onset of employment, new administrators shall be granted sick leave accumulated from their previous public-school employer to a maximum of sixty (60) days upon written confirmation from the previous district. Administrators hired internally will transfer all of their accumulated sick leave.

i. **Vacation Days**: Administrators will receive twenty (20) vacation days at the beginning of each fiscal year. Vacation may be taken whenever it is most appropriate to a work schedule. Approval of the Superintendent is required. Administrators may carry vacation days into the following fiscal year. The total number of vacation days carried over from the previous year may not exceed five (5) days after July 31st (cannot have more than 25 days in vacation balance August 1st.

   At the time of retirement or resignation, an Administrator shall be entitled to receive compensation for all unused vacation days from that school year at their per diem rate. In the event an Administrator retires or leaves the District before the end of the school year, adjustments will be made to prorate the number of vacation days due to the Administrator for that year.

j. **Sick Day to Vacation Day Conversion**: Administrators shall have the option to convert accrued sick leave into additional vacation days at an exchange rate of four (4) sick days for one (1) vacation day. An Administrator may earn no more than five (5) vacation days through this conversion. Vacation days obtained through this process shall be used only in the year granted and shall not be credited to the following school year.

k. **Discretionary Days**:

At the onset of employment, new administrators shall be granted one (1) discretionary day. July 1st each year thereafter, the Administrator will be allocated an additional one (1) day per year up to five (5) discretionary days maximum.

Current administrators who have been with the district 5 years or more, will get a total of five (5) days each year.

l. **Bereavement Leave:**
Administrators shall be entitled to five (5) days of bereavement leave, with full pay, because of death of the administration's spouse, father, mother, child, stepchild, or step-parent, brother, sister, parent-in-law, grandchild, near relative residing in the same household, or any person with whom the administrator lives.

The administrator shall be entitled to three (3) days of bereavement leave, with full pay, because of a death of a near relative. "Near relative" is defined as the administrator's grandparent, grandparent-in-law, aunt, uncle, niece, nephew, first cousin, son-in-law, daughter-in-law, brother-in-law, or sister-in-law.

The Board of School Directors, at its discretion, may extend the period of approved bereavement leave upon written request of the employee. Such extension, if granted, may be deducted from the employee's accumulated available sick leave days in extenuating circumstances on a case-by-case basis.

m. **In-Service/Professional Development:** The Board will pay or reimburse the cost of an Administrator's attendance at state or national educational conferences and/or workshops. The Administrator must obtain pre-approval of the Superintendent in writing. Administrators must submit their request to the Superintendent at least fourteen (14) days prior to such conference or workshop. Extended stays, beyond that required for the actual conference, shall not be at the District's expense. Reimbursement will follow the procedures and limitations detailed in the Administrative Guideline In-Service Leave Procedures.

n. **Court Related Leave:** If it is necessary for an Administrator to be absent from duty because of assignments to jury duty or being required to appear in cases of adjudication when under subpoena to testify, no deduction in salary will be made. In cases of jury duty, the employee shall pay the school district all jury pay received unless jury pay is equal to or greater than the employee's daily rate. In such cases, the employee would not be paid by the employer for court-related leave.

When the full-time employee's presence is not required in the courthouse, the employee shall report to his/her normal assignment in the school district.

o. **Mileage Reimbursement:** When an Administrator is obliged to provide, at his/her own expense, automobile transportation pursuant to assigned duties or to attend work-related conventions, conferences, etc., mileage expenses shall be reimbursed to the employee at the rate established by the IRS at the time of travel.

p. **Cell Phone Reimbursement:** An Administrator will be eligible for reimbursement of personal cell phone plans that include verified fees for data. This reimbursement will be in the amount of $50.00 per month.

q. **Tuition Reimbursement:** Tuition reimbursement for courses in the field of employment will be paid in full. Prior approval by the Superintendent is required.

In the event an Administrator receives tuition reimbursement from the District, he/she shall be obligated to repay the District if he/she leaves the employment.

An Administrator must remain in the-employment of Mifflinburg Area School District for thirty-six (36) months immediately following the date of reimbursement. Otherwise, the cost of tuition reimbursed will be refunded to the Mifflinburg Area School District. In the event the Administrator leaves employment with Mifflinburg Area School District, or resignation, prior to the thirty-six (36) month period, the repayment will be as follows:

- Severance of employment before one (1) completed years following the date of reimbursement to the Administrator will be at the rate of 100% repayment.
- Severance of employment before two (2) completed years following the date of reimbursement to the Administrator will be at the rate of 75% re-payment.
- Severance of employment before three (3) completed years following the date of reimbursement to the Administrator will be at the rate of 50% re-payment.
    - For PSERS retirement only, no repayment is required after two completed years of employment following the date of reimbursement.

CERTIFICATION OF AGREEMENT

This Agreement shall be effective July 1, 2026, and shall be in effect through June 30, 2030.

Approved this 14th day of April 2026.

Mifflinburg Area School District
Mifflinburg, PA 17844

School Board President

Attest: _____

School Board Secretary