# Readme for the 2023–24 Report of Teacher Salary and Benefit Data (Form J-90)

# California Department of Education

November 25, 2024

## Background:

In a continuing effort to share the results of our data collections, we are making available the entire database of J-90 data. The database is based on information submitted by school districts and county offices on the annual "Salary and Benefits Schedule for the Certificated Bargaining unit," Form J-90.

The self-extracting zipped file j902324.exe contains three files: the readme file (j902324readme.docx), the summarized report j90summary2024.pdf, and a Microsoft Access database, j902324.accdb. When executed, the files are extracted onto your PC into the default subdirectory C:\j902324. (You can change the extract directory.)

Data in the database uses the following data types (unless otherwise noted):

* Short Text – For text for up to 256 alphanumeric characters.
* Long Integer – For integers that range from -2,147,483,648 to +2,147,483,647.
* Double – For numeric floating-point values that range from -1.797 x 10308 to +1.797 x 10308 and up to 15 significant digits.

File layouts for the Access database.

## J-90 TSAL124 File

Contains information from sections I, III, IV, V, and VI of the J-90.

| **Field** | **Number of Characters or Number Type**  | **Source** | **Description of Contents for General Data** |
| --- | --- | --- | --- |
| County | 2 | J-90 | Two-digit county code |
| District | 5 | J-90 | Five-digit district code |
| CDS | 7 | J-90 | Seven-digit combined code – Note this is the code used as a key for all records in system |
| TS1\_Dname | 34 | Master | District Name (Long name) |
| TS1\_County | 18 | Master | County Name |
| TS1\_Type | 1 | Master | 0=County Office of Education (COE), 1=Elementary, 2=High School, 4=Unified, 3=Common Admin District |
| TS1\_ADA | Double | Master | The current P-2 Average Daily Attendance (ADA) |
| TS1\_BACol | Double | J-90 | The column number for bachelor’s (BA)+60 determination |
| TS1\_Pctchg | Double | J-90 | Percentage change in salary schedule over the last year |
| TS1\_Ndays | Double | J-90 | Number of student instructional days |
| TS1\_Rdays | Double | J-90 | Number of service days required of returning teachers |
| TS1\_Hstep | Double | J-90 | Highest entry level step for experienced teacher |
| TS1\_Hcol | Double | J-90 | Column indicator for entry level experienced teacher |
| TS1\_Minsal | Double | J-90 | The minimum salary offered to teaching staff |
| TS1\_Maxsal | Double | J-90 | The maximum salary offered to teaching staff |
| TS1\_totfte | Double | J-90 | The number of full-time teachers on salary schedule |
| TS1\_couns | 1 | J-90 | Indicates whether counselors are paid from salary schedule |
| TS1\_nurse | 1 | J-90 | Indicates whether nurses are paid from salary schedule |
| TS1\_psych | 1 | J-90 | Indicates whether psychologists are paid from salary schedule |
| TS1\_libra | 1 | J-90 | Indicates whether librarians are paid from salary schedule |
| TS1\_MBonam | Double | J-90 | Indicated bonus amount paid over salary schedule for master’s degree |
| TS1\_Mbonft | Double | J-90 | Indicates number of full-time equivalents (FTEs) eligible for master’s degree bonus |
| TS1\_Dbonam | Double | J-90 | Indicates bonus amount paid over salary schedule for doctorate degree |
| TS1\_Dbonft | Double | J-90 | Indicates number of FTEs eligible for doctorate degree bonus |
| TS1\_SEbona | Double | J-90 | Indicates bonus amount paid over salary schedule for special education assignment |
| TS1\_SEbonf | Double | J-90 | Number of FTEs eligible for special education assignment bonus |
| TS1\_BBonam | Double | J-90 | Indicates bonus amount paid over salary schedule for bilingual assignments |
| TS1\_BBonft | Double | J-90 | Number of FTEs eligible for bilingual assignments bonus |
| TS1\_O1bonaTS1\_O2bonaTS1\_O3bonaTS1\_O4bona | Double | J-90 | Indicates bonus amount paid over salary schedule for other credential instructional assignments (up to 4 the user can add) |
| TS1\_O1bonfTS1\_O2bonfTS1\_O3bonfTS1\_O4bonf | Double | J-90 | Number of FTEs for each type of additional bonus |
| TS1\_O1descTS1\_O2descTS1\_O3descTS1\_O4desc | 20 | J-90 | Description of each additional bonus |
| TS1\_PrinE | Double | J-90 | The average annual elementary principal salary |
| TS1\_PrinM | Double | J-90 | The average annual middle school principal salary |
| TS1\_PrinH | Double | J-90 | The average annual high school principal salary |
| TS1\_Supt | Double | J-90 | The annual salary of the district superintendent |
| TS1\_DprinE | Double | J-90 | Number of obligated service days for elementary school principals |
| TS1\_DprinM | Double | J-90 | Number of obligated service days for middle school principals |
| TS1\_DprinH | Double | J-90 | Number of obligated service days for high school principals |
| TS1\_Dissup | Double | J-90 | Number of obligated service days for district superintendent |
| TS1\_Pctsup | Double | J-90 | Percentage for the superintendent if it is less than full time |
| TS1\_Effdat | 10 | J-90 | The effective date of the contract |
| TS1\_Note | 80 | J-90 | The name of the agency or trust through which the district purchases the health plans |
| TS1\_Conf | 1 | Entered | After the district returns the confirmation for to School Services of California Inc. (SSC), this field contains a “Y” |
| TS1\_Maxcaf | Double | J-90 | The maximum annual employer contributions to cafeteria plan |
| TS1\_Maxsin | Double | J-90 | The maximum annual employer contributions to single plan per employee |
| TS1\_Maxtwo | Double | J-90 | The maximum annual employer contributions to a two-party plan per employee |
| TS1\_Maxthree | Double | J-90 | The maximum annual employer contributions to a three-party plan per employee |
| TS1\_Maxfam | Double | J-90 | The maximum annual employer contributions to a family plan per employee |
| TS1\_CAPTYPE | 2 | J-90 | Is the cap hard or soft or not applicable (NA) |
| Printed | 1 | J-90 | This indicates whether the confirmation reports were printed |
| Lastcol | Double | J-90 | Indicates the last column on salary schedule |
| Note2\_1 | 60 | J-90 | Minimum salary exception explanation |
| Note2\_2 | 60 | J-90 | Minimum salary exception explanation |
| Note 3\_1 | 60 | J-90 | Maximum salary exception explanation |
| Note 3\_2 | 60 | J-90 | Maximum salary exception explanation |
| Note 4\_1 | 60 | J-90 | Benefits FTE exception explanation |
| Note 4\_2 | 60 | J-90 | Benefits FTE exception explanation |
| Other\_plan | Double | J-90 | Is other benefit plan a replacement or addition to the other health plans; 1=addition, 2=replacement |
| Ben\_life | 1 | J-90 | Does district cover retirees for life? (Y/N) |
| Ben\_stop | Double | J-90 | If not for life, when do benefits stop? Age or years |
| Maxbonpct | Double | J-90 | Maximum bonus percentage |
| H\_plan | Double | J-90 | Number of health plans |
| D\_plan | Double | J-90 | Number of dental plans |
| V\_plan | Double | J-90 | Number of vision plans |
| L\_plan | Double | J-90 | Number of life plans |
| O\_plan | Double | J-90 | Number of other plans |
| Axbonusa | Double | J-90 | Across the board bonus amount |
| Axbonusp | Double | J-90 | Across the board bonus percentage |
| Retroact | 1 | J-90 | Can salary schedule retroactive? (Y/N) |
| Include | 1 | J-90 | Are the benefit dollars included in the salary schedule? (Y/N) |
| TS1\_cbonam | Double | J-90 | For Cross-Cultural Language Academic Development (CLAD) bonus amount |
| TS1\_cbonft | Double | J-90 | For CLAD bonus FTEs |
| TS1\_bcbona | Double | J-90 | For Bilingual Cross-Cultural Language Academic Development (BCLAD) bonus amount |
| TS1\_bcbonf | Double | J-90 | For BCLAD bonus FTEs |
| TS1\_nbonam | Double | J-90 | For National Teacher Certification bonus amount |
| TS1\_nbonft | Double | J-90 | For National Teacher Certification bonus FTEs |
| Estep | Double | J-90 | Highest entry step for an emergency or intern credential teacher |
| Ecol | Double | J-90 | Highest entry column for an emergency or intern credential teacher |
| SSAmt | Double | J-90 | Summer school pay rate per session |
| Note 5\_1 | 60 | J-90 | Summer school pay rate explanation |
| ColHead | 5 | J-90 | Beginning salary column heading description |
| EFTE | Double | J-90 | Number of FTEs with emergency or intern credential |
| SSHr | Double | J-90 | Summer school pay rate per hour |
| SSDAY | Double | J-90 | Summer school daily rate |
| CHARTER | 1 | J-90 | Salary schedule includes charter school teachers? (Y/N) |
| CHTFTE | Double | J-90 | Number of charter school FTEs included in the J-90 |
| R\_OTHER | Double | J-90 | Is other benefit plan a replacement or addition to the other health plans in retired employees over 65; 1=addition, 2=replacement |
| UR\_OTHER | Double | J-90 | Is other benefit plan a replacement or addition to the other health plans in retired employees under 66; 1=addition, 2=replacement |
| RETIRE | Double | J-90 | Is benefit plan provided for retired employees over 65 |
| URETIRE | Double | J-90 | Is benefit plan provided for retired employees under 65 |
| BONUSAPP | 1 | J-90 | Do bonuses increase automatically as across-the-board increases are applied to the salary schedule? (Y/N) |
| LIABILITY | Double | J-90 | Unfunded liability amount reported in actuarial study |
| STUDYDATE | 75 | J-90 | Latest actuarial study date |
| BA30COL | Double | Entered | BA+30 salary column number in the schedule |
| Tsal\_ts | Date/Time | J-90 | The time and date the J-90 was submitted |

## J-90 TSAL224 File

Contains the text headings entered for each of the columns in the salary schedule, Section II.

| **Field** | **# of Characters or Number** | **Source** | **Description of Contents for Salary Schedule Column Heading** |
| --- | --- | --- | --- |
| County | 2 | J-90 | Two-digit county code |
| District | 5 | J-90 | Five-digit district code |
| CDS | 7 | J-90 | Seven-digit combined code |
| TS2\_Col | Double | J-90 | This indicates the column number |
| TS2\_Col1TS2\_Col1ATS2\_Col2TS2\_Col3TS2\_Col3A | 20 | J-90 | These fields contain the description for the column, up to 20 characters each. Example: BA+60+MA |
| Ts2\_id | Long Integer | Calculated | Ts2\_ID number that is generated when a J-90 is submitted. Each record has an ID number |

## J-90 TSAL324 File

Contains the salary and FTEs for each column and salary in Section II.

| **Field** | **Number of Characters or Number Type** | **Source** | **Description of Contents for Salary Schedule** |
| --- | --- | --- | --- |
| County | 2 | J-90 | Two-digit county code |
| District | 5 | J-90 | Five-digit county code |
| CDS | 7 | J-90 | Seven-digit county code |
| TS3\_Col | Double | J-90 | This indicates the column for the salary |
| TS3\_Step | Double | J-90 | This is used to indicate the step for this salary |
| TS3\_Salary | Double | J-90 | This is the annual salary |
| TS3\_FTE | Double | J-90 | This is the number of FTEs associated with this column and step |
| Ts3\_Salcost | Double | Calculated | Calculated field of salary times number of FTEs |
| Ts3\_ID | Long Integer | Calculated | Ts3\_ID number that is generated when a J-90 is submitted. Each record has an ID number |

## J-90 TSAL423 File

Contains the benefit information in Section VII.

| **Field** | **Number of Characters or Number Type** | **Sources** | **Description of Contents****For Active FTEs Health and Welfare Benefits** |
| --- | --- | --- | --- |
| County | 2 | J-90 | Two-digit county code |
| District | 5 | J-90 | Five-digit district code |
| CDS | 7 | J-90 | Seven-digit combined code |
| TS4\_Ben | 1 | J-90 | A one-character code indicating type of benefit. H for health, D for dental, V for vision, L for life, O for other |
| TS4\_Desc | 30 | J-90 | The name of the plan |
| TS4\_Step | Double | Calculated | The health benefit plan’s ID. The first is always 1, the second and subsequent like plans are numbered consequently. This is calculated by the input program |
| TS4\_Column | Double | Calculated | A column 1 is always single, 2 is two-party plan, 3 is family plan, 4 is composite rate, 5 is three-party plan |
| TS4\_Annual | Double | J-90 | The annual cost of plan for active employees |
| TS4\_Contr | Double | J-90 | The amount the district contributes to the cost of the plan |
| TS4\_FTE | Double | J-90 | The number of active employees participating in the plan |
| TS4\_ID | Long Integer | Calculated | Ts4\_ID number that is generated when a J-90 is submitted. Each record has an ID number |

## J-90 TSAL524 File

Contains the benefit information in Section VIII for retirees over 65.

| **Field** | **Number of Characters or Number Type** | **Source** | **Description of Contents for Retirees Over 66 Years** |
| --- | --- | --- | --- |
| County | 2 | J-90 | Two-digit county code |
| District | 5 | J-90 | Five-digit district code |
| CDS | 7 | J-90 | Seven-digit combined code |
| TS5\_Ben | 1 | J-90 | A one-character code indicating type of benefit. H for health, D for dental, V for vision, L for life, O for other |
| TS5\_Desc | 30 | J-90 | The name of the plan |
| TS5\_Step | Double | Calculated | The health benefit plans ID. The first is always 1, the second and subsequent like plans are number consequently. This is calculated by the input program |
| TS5\_Column | Double | Calculated | A column 1 is always single, 2 is two-party plan, 3 is family plan, 4 is composite rate, 5 is three-party plan |
| TS5\_Annual | Double | J-90 | The annual cost of plan |
| TS5\_Contr | Double | J-90 | The amount the district contributes to the cost of the plan |
| TS5\_FTE | Double | J-90 | The number of retired teachers (age 66 or over) participating in the plan |
| TS5\_ID | Long Integer | Calculated | Ts5\_ID number that is generated when a J-90 is submitted. Each record has an ID number |

## J-90 TSAL624 File

Contains the benefit information in Section VIII for retirees 65 and under.

| **Field** | **# of Characters or Number** | **Source** | **Description of Contents for Retirees Under 65 Years** |
| --- | --- | --- | --- |
| County | 2 | J-90 | Two-digit county code |
| District | 5 | J-90 | Five-digit county code |
| CDS | 7 | J-90 | Seven-digit combined code |
| TS6\_Ben | 1 | J-90 | A one-character code indicating the type of benefit. H for health, D for dental, V for vision, L for life, O for other |
| TS6\_Desc | 30 | J-90 | The name of the plan |
| TS6\_Step | Double | Calculated | The health benefit plans ID. The first is always 1, the second and subsequent like plans are numbered consequently. This is calculated by the input program |
| TS6\_Column | Double | Calculated | A column 1 is always single, 2 is two-party plan, 3 is family plan, 4 is composite rate, 5 is three-party plan |
| TS6\_Annual | Double | J-90 | The annual cost of plan |
| TS6\_Contr | Double | J-90 | The amount the district contributes to the cost of the plan |
| TS6\_FTE | Double | J-90 | The number of retired teachers (age 65 or under) participating in the plan |
| TS6\_ID | Long Integer | Calculated | Ts6\_ID number that is generated when a J-90 is submitted. Each record has an ID number |

Questions may be directed to the Office of Financial Accountability and Information Services at:

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