



# FISCAL RESEARCH CENTER

## Variation in Teacher Salaries in Georgia

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ANDREW YOUNG SCHOOL  
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# Variation in Teacher Salaries in Georgia

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## I. Introduction

Teacher pay is an important issue for Georgia. For the 2006 Fiscal Year, the 180 school districts in Georgia combined to spend \$12.4 billion on primary and secondary education with teacher salaries accounting for 42 percent of total expenditures.<sup>1</sup> The average salary for full-time non-vocational K-12 public school teachers in Georgia was \$51,323 during the 2007-08 school year, but there is a great deal of variation in teacher salaries both within and across school districts. This report documents the variation in K-12 public school teacher salaries in Georgia and discusses the causes of variation in teacher salaries within and across districts.

Variation within school districts results primarily from differences in experience and education. Teachers with many years of experience and advanced education are paid much more than those with no teaching experience and only a bachelor's degree. Variation in teacher salaries across districts results from differences in experience and education and differences in local salary schedules. In this paper, we analyze the determinants of the differences in teacher salaries across Georgia. Regression analysis reveals that local supplements (payments exceeding the state minimum salary schedule) are affected by a number of factors including teacher education, teacher experience, average enrollment per school, wages of comparable workers, property tax wealth, and the composition of the property tax base.

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<sup>1</sup> Based on computations from the Georgia Department of Education Financial Data Collection System and the Governor's Office of Student Achievement Report Card

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### II. The State Salary Schedule

Teachers in Georgia public schools are paid a base salary according to a schedule that maps teaching experience and education to a salary amount. Teachers are also sometimes paid an extra amount for special credentials, such as National Board for Professional Teaching Standards certification, or extra duties, such as coaching a sports team or serving as chair of a department. Minimum teacher salaries for each experience and education combination are set by a state salary schedule, but districts can and often do create their own schedules that pay salaries above that prescribed by the state schedule. Throughout this report, we often refer to payments above the state minimum as local supplements.

Table 1 provides the state annual salary schedule for 2007-08 for full-time teachers in Georgia with a clear renewable certificate. According to the table, teacher salaries rise significantly both with experience and with the attainment of advanced degrees. In order for a teacher to receive credit for experience, it must be approved by the Department of Education or the local school district. Full-time, full-year service in Georgia public schools is fully creditable, but service in private schools or in schools outside of Georgia is not always fully credited. Additionally, teachers generally only receive increased salaries for graduate degrees that are related to their teaching field and are earned from accredited universities.

For teachers with a bachelor's degree and zero years of teaching experience, the state schedule prescribes a minimum annual salary of \$32,609. However, the minimum for teachers with a bachelor's degree and at least 21 years of experience is \$49,059, a more than 50 percent difference. Salaries also increase with the attainment of advanced degrees. For a given level of experience, the state schedule prescribes a 15 percent salary increase for completing a master's degree in the teaching field. Similarly, an educational specialist degree increases the salary by 13 percent over that for a master's degree and a doctorate increases the salary by 11 percent over that for an educational specialist degree.

Individual districts can and often do pay salaries above the state minimum. However, when they do, the district salary schedules are often similar in structure to

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**TABLE 1. GEORGIA ANNUAL SALARY SCHEDULE, 2007-08**

| <b>Years of Creditable Service</b> | <b>Salary Step</b> | <b>Bachelor's Degree</b> | <b>Master's Degree</b> | <b>Specialist Degree</b> | <b>Doctorate Degree</b> |
|------------------------------------|--------------------|--------------------------|------------------------|--------------------------|-------------------------|
| 0,1,2                              | E                  | \$32,609                 | \$37,500               | \$42,375                 | \$47,036                |
| 3                                  | 1                  | \$33,587                 | \$38,625               | \$43,646                 | \$48,447                |
| 4                                  | 2                  | \$34,595                 | \$39,784               | \$44,955                 | \$49,900                |
| 5                                  | 3                  | \$35,633                 | \$40,978               | \$46,304                 | \$51,397                |
| 6                                  | 4                  | \$37,058                 | \$42,617               | \$48,156                 | \$53,453                |
| 7                                  | 5                  | \$38,170                 | \$43,896               | \$49,601                 | \$55,057                |
| 8                                  | 6                  | \$39,888                 | \$45,871               | \$51,833                 | \$57,535                |
| 9,10                               | 7                  | \$41,085                 | \$47,247               | \$53,388                 | \$59,261                |
| 11,12                              | L1                 | \$42,318                 | \$48,664               | \$54,990                 | \$61,039                |
| 13,14                              | L2                 | \$43,588                 | \$50,124               | \$56,640                 | \$62,870                |
| 15,16                              | L3                 | \$44,896                 | \$51,628               | \$58,339                 | \$64,756                |
| 17,18                              | L4                 | \$46,243                 | \$53,177               | \$60,089                 | \$66,699                |
| 19,20                              | L5                 | \$47,630                 | \$54,772               | \$61,892                 | \$68,700                |
| 21+                                | L6                 | \$49,059                 | \$56,415               | \$63,749                 | \$70,761                |

Source: Georgia Department of Education.

the state schedule. The most notable difference is that many district schedules often contain more steps. Districts often create intermittent steps, where the state schedule groups teachers with multiple experience levels into one step. For example, the state schedule groups teachers with nine or ten years of creditable service into a single step (step 7), but many districts create separate steps for teachers with nine years and ten years of service. In addition, individual districts often create multiple steps for teachers with more than 20 years of experience. In Cobb County Schools, for example, teachers do not reach the highest step until they have 30 years of service.

Some states do not have statewide minimum salary schedules, but most of Georgia's neighbors do. Furthermore, minimum teacher salary schedules for Georgia's neighbors that have them are often somewhat different than Georgia's. For example, the North Carolina state schedule for 2007-08 (Appendix Table A) has 32 steps, and teachers with a bachelor's degree and at least 31 years of teaching experience earn 75 percent more than teachers with a bachelor's degree and no experience. In other words, the salary differential due to experience on the North

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Carolina schedule is significantly greater than the salary differential due to experience prescribed by the Georgia schedule. Alternatively, the salary differential due to advanced degrees is much smaller in North Carolina than in Georgia. Teachers with a master's degree in North Carolina earn 10 percent more than a teacher with the same amount of experience but only a bachelor's degree. Similarly, completion of a sixth year degree (equivalent to a specialist degree in Georgia) raises a teacher's salary by less than 4 percent compared to having a masters, and a doctorate raises a teacher's salary by less than 4 percent compared to having a sixth year degree.



### III. Variation in Teacher Salaries

The average salary for full-time non-vocational K-12 public school teachers in Georgia was \$51,323 during the 2007-08 school year, but there is significant variation both within and across school districts.<sup>2</sup> In examining the variation in teacher salaries in Georgia it is useful to examine the variation within school districts and the variation across school districts. Variation in teacher salaries within a school district is due to differences in education and experience and to payments for extra duties. However, variation across school districts can be attributed to differences in education and experience and differences in local supplements.

One measure of variation is the standard deviation. The standard deviation of teacher salaries in Georgia for 2007-08 is \$10,638. Most of this variation occurs within school districts and is therefore due to differences in experience and education. The standard deviation of teacher salaries within individual school districts ranges from \$8,235 to \$12,197.

Also important, and given more attention in this report, is the variation in teacher salaries across districts. One way to examine the variation across districts is to compute average teacher salaries for each district and examine the variation in average salaries. Average annual teacher salaries vary significantly across school districts in Georgia from a low of \$44,463 in Echols County to a high of \$57,814 in Buford City. The standard deviation of average teacher salaries is \$2,193. The variation in teacher salaries can also be illustrated by the ratio of the average salary for the school system at the 90<sup>th</sup> percentile to that at the 10<sup>th</sup> percentile. Ranking districts from the bottom by average salary, Floyd County occupies the 90<sup>th</sup> percentile with an average salary of \$53,198 and Vidalia City is the 10<sup>th</sup> percentile with an average salary of \$47,692. This yields a 90-10 ratio of 1.12, implying that the average salary for the system at the 90<sup>th</sup> percentile is 12 percent greater than for the system at the 10<sup>th</sup> percentile.

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<sup>2</sup> The average salary was computed by the author from data received from the Georgia Professional Standards Commission and excludes a few teachers with FTE greater than one.

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Variation in teacher salaries across school districts is attributable to differences in experience, differences in education, and differences in local supplements. Table 2 reports the average salary, average local supplement, average experience, and percentage of teachers with advanced degrees for the ten highest and ten lowest average salary districts in Georgia.<sup>3</sup> The table also reports the (unweighted) means of these variables for the ten highest and ten lowest districts.

The mean of average salaries for the ten highest paying districts is nearly \$10,000 more than the mean of the ten lowest paying districts. As a group, the high paying districts also have much higher local supplements, higher average experience, and a higher percentage of teachers with advanced degrees. However, there is some variation. For example, Atlanta City has relatively low average experience and not a terribly high percentage of teachers with advanced degrees, but pays a very high local supplement, the highest in the state. On the other hand, Lincoln County has a more moderate local supplement, but has a very high average experience and percentage of teachers with advanced degrees. Clearly, high average salaries are the joint result of large local supplements, high levels of teacher experience, and a high frequency of teachers with advanced degrees.

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<sup>3</sup> The average local supplement for each district is computed by subtracting from actual salaries the amount prescribed by the state schedule and supplements for National Board Certification. However, this construction means that our definition includes payments for extra duties and other special credentials. However, it is likely that the percentage of teachers receiving such extra payments and the amounts of the payments are relatively small and have little effect on our measure of average local supplements.

## Variation in Teacher Salaries in Georgia

**TABLE 2. AVERAGE SALARY, EXPERIENCE, AND EDUCATION FOR SELECT SCHOOL DISTRICTS**

| <b>School District</b> | <b>Ave. Salary Rank</b> | <b>Average Salary</b> | <b>Average Local Supplement</b> | <b>Average Experience</b> | <b>% with Advanced Degrees</b> |
|------------------------|-------------------------|-----------------------|---------------------------------|---------------------------|--------------------------------|
| Buford City            | 1                       | \$57,814              | \$9,692                         | 13.1                      | 68.6                           |
| Atlanta City           | 2                       | \$57,089              | \$12,718                        | 10.5                      | 56.5                           |
| Fannin County          | 3                       | \$55,754              | \$4,227                         | 15.2                      | 72.7                           |
| Cartersville City      | 4                       | \$55,516              | \$6,200                         | 14.7                      | 67.9                           |
| Cherokee County        | 5                       | \$55,265              | \$8,304                         | 12.9                      | 58.6                           |
| Putnam County          | 6                       | \$54,693              | \$6,754                         | 13.5                      | 67.5                           |
| Lincoln County         | 7                       | \$54,683              | \$3,059                         | 18.1                      | 69.8                           |
| Fayette County         | 8                       | \$54,526              | \$5,996                         | 14.3                      | 63.6                           |
| Marietta City          | 9                       | \$54,466              | \$8,504                         | 11.3                      | 61.3                           |
| Dalton City            | 10                      | \$54,198              | \$6,162                         | 12.5                      | 70.8                           |
| <hr/>                  |                         |                       |                                 |                           |                                |
| Hancock County         | 171                     | \$47,035              | \$1,535                         | 14.2                      | 60.4                           |
| McIntosh County        | 172                     | \$46,936              | \$2,645                         | 13.1                      | 42.9                           |
| Gainesville City       | 173                     | \$46,794              | \$1,503                         | 11.6                      | 56.4                           |
| Treutlen County        | 174                     | \$46,528              | \$644                           | 14.5                      | 50.0                           |
| Long County            | 175                     | \$45,945              | \$2,299                         | 9.9                       | 52.1                           |
| Taliaferro County      | 176                     | \$45,677              | \$940                           | 12.1                      | 38.1                           |
| Mitchell County        | 177                     | \$45,495              | \$1,397                         | 13.1                      | 47.5                           |
| Glascocock County      | 178                     | \$44,699              | \$1,734                         | 12.3                      | 24.4                           |
| Warren County          | 179                     | \$44,571              | \$3,677                         | 10.1                      | 37.5                           |
| Echols County          | 180                     | \$44,463              | \$1,754                         | 10.5                      | 39.2                           |
| <hr/>                  |                         |                       |                                 |                           |                                |
| Mean of Top 10         |                         | \$55,400              | \$7,162                         | 13.6                      | 65.7                           |
| Mean of Bottom 10      |                         | \$45,814              | \$1,813                         | 12.1                      | 44.8                           |

Source: Author's computations from data obtained from the Georgia Professional Standards Commission.

### IV. Variation in Local Supplements

Having established that average salaries depend heavily on the local supplements paid to teachers, we next wish to examine what determines the level of local supplements. Differences in local supplements may reflect differences in demand for education across districts or may be due to differences in teacher labor supply. Additionally, characteristics of the teaching force might affect the average local supplement in a district as well.

In this section, we perform a multivariate regression analysis of the determinants of local supplements across the 180 school districts in Georgia. We consider the following explanatory variables:

- The percentage of teachers with advanced degrees;
- The average years of teaching experience;
- The percentage of teachers in the district who are secondary teachers;
- The pupil-teacher ratio;
- The average student enrollment per school in the district;
- The percentage of students eligible for free or reduced lunch;
- The percentage of students who are non-white;
- The Comparable Wage Index for the most recent year available (2005);
- The property tax gross digest per student for 2007;
- The percentage of the property tax digest that is commercial;
- The percentage of the property tax digest that is industrial;
- The percentage of households who are homeowners;
- The percentage of the adult population (age 25 and up) with at least a bachelor's degree;
- The percentage of voters who voted for the Democratic Party ticket in the 2004 presidential election.

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Descriptive statistics and data sources are provided in Appendix B. Regression results are provided in Table 3.

### **Teacher, School, and Student Characteristics**

As discussed above, teacher experience and education already establish the minimum salary that a teacher can be paid. If school districts value teacher experience and education, however, they may pay higher local supplements to teachers with more experience and more education. For example, consider Gwinnett County Schools. Gwinnett pays a local supplement to teachers that increases with both experience and education. Teachers in Gwinnett with no experience and only a bachelor's degree received a local supplement of \$5,471 for the 2007-2008 school year. However, the local supplement was \$6,976 for teachers with twenty years of experience and a bachelor's degree and \$7,802 for teachers with twenty years of experience and a master's degree. If most districts are like Gwinnett County and pay higher local supplements to teachers with more experience and education, then we might expect districts with a high average experience and a high percentage of teachers with advanced degrees to pay higher average local supplements. Alternatively, low levels of teacher experience may be an indicator that the district has to hire large numbers of new teachers to either deal with high rates of teacher turnover or high rates of enrollment growth. Such districts may be likely to pay high supplements in order to attract and retain a quality teaching force. Hence, even if local supplements are increasing with experience within a district, it may be the case that the average supplement is decreasing with experience across districts.

The results in Table 3 are consistent with the hypothesis that districts do indeed value teacher education and on average pay higher local supplements to teachers with advanced degrees. The coefficient on the percentage of teachers with advanced degrees is positive and statistically different from zero at the 10 percent level of significance, i.e., we can be at least 90 percent confident that the percentage of teachers with advanced degrees does increase the average local supplement. The

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regression coefficient suggests that a one percent increase in the percentage of teachers with advanced degrees increases the average local supplement by \$27.

Average experience, however, has a negative coefficient that is statistically different from zero at the 5 percent level of significance. This implies that districts with low levels of average experience actually pay higher average supplements. It seems that districts with low levels of experience offer higher salaries in order to attract and retain quality teachers.

A number of studies have shown that secondary teachers often receive higher salaries than elementary teachers even controlling for education and experience (e.g. Walden and Sogutlu, 2001). This may result from secondary teaching requiring greater skills, or it may be more difficult or unpleasant. However, the results in Table 3 suggest that this is not the case for Georgia. The coefficient on the percentage of secondary teachers is negative and not statistically different from zero at conventional levels of significance, i.e., we cannot be reasonably confident that the percentage of secondary teachers has any effect on the average local supplement paid. Additionally, if teachers prefer smaller classrooms, then having a high pupil-teacher ratio might require a higher salary to offset this negative factor. The coefficient on the pupil-teacher ratio in Table 3 is positive but not significantly different from zero. Previous research has also shown that the average student enrollment per school increases teacher salaries. Our results for this are consistent with previous research. Average student enrollment has a statistically significant positive effect on local supplements.

The regression also includes two measures of student characteristics, the percentage of students eligible for free or reduced lunch and the percentage of students who are non-white. Both have a negative coefficient but, neither is statistically significant.

### **Comparable Wage Index**

The Comparable Wage Index produced by the National Center for Education Statistics (NCES) measures geographic differences in the cost of employing teachers

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by the average wages of workers in the local labor market who are “comparable” to teachers.<sup>4</sup> Comparable wages affect the cost of employing teachers for two related reasons. First, comparable wages reflect the opportunity cost of teaching. In other words, high wages in the local labor market for comparable occupations might encourage teachers to pursue a career outside of teaching. To avoid losing teachers to other professions, districts in labor markets with high comparable wages may have to pay larger local supplements. Second, differences in comparable wages also reflect geographic differences in the cost of living and location-specific amenities. If teachers are willing to relocate to find the best combination of salary, cost of living, and amenities, then districts with high comparable wages will have to pay higher salaries in order to keep teachers from leaving to teach in other districts.

As expected, the coefficient on the Comparable Wage Index is positive and statistically significant. Districts in labor markets with higher comparable wages pay higher teacher salaries. The Comparable Wage Index is centered at 100, so the coefficient suggests that a one percent increase in comparable wages increases local supplements to teacher salaries by \$54.

### The Property Tax Base and Its Composition

Since property taxes are a major source of school financing, we also suspect the property tax base might have an important effect on local supplements. The tax digest per student is a measure of the wealth in a district, and we might expect wealthier districts to pay higher teacher salaries. However, under the Quality Basic Education (QBE) program, the state provides equalization grants to guarantee all districts an equalized property tax base at least as great as the unequalized value of the 75<sup>th</sup> percentile of districts, between five and fifteen mills. Therefore, equalization is likely to mitigate variations in teacher salaries due to differences in property tax

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<sup>4</sup> The local labor market is defined as either a metropolitan area or a group of non-metropolitan counties. See Taylor and Fowler (2006) for more details.

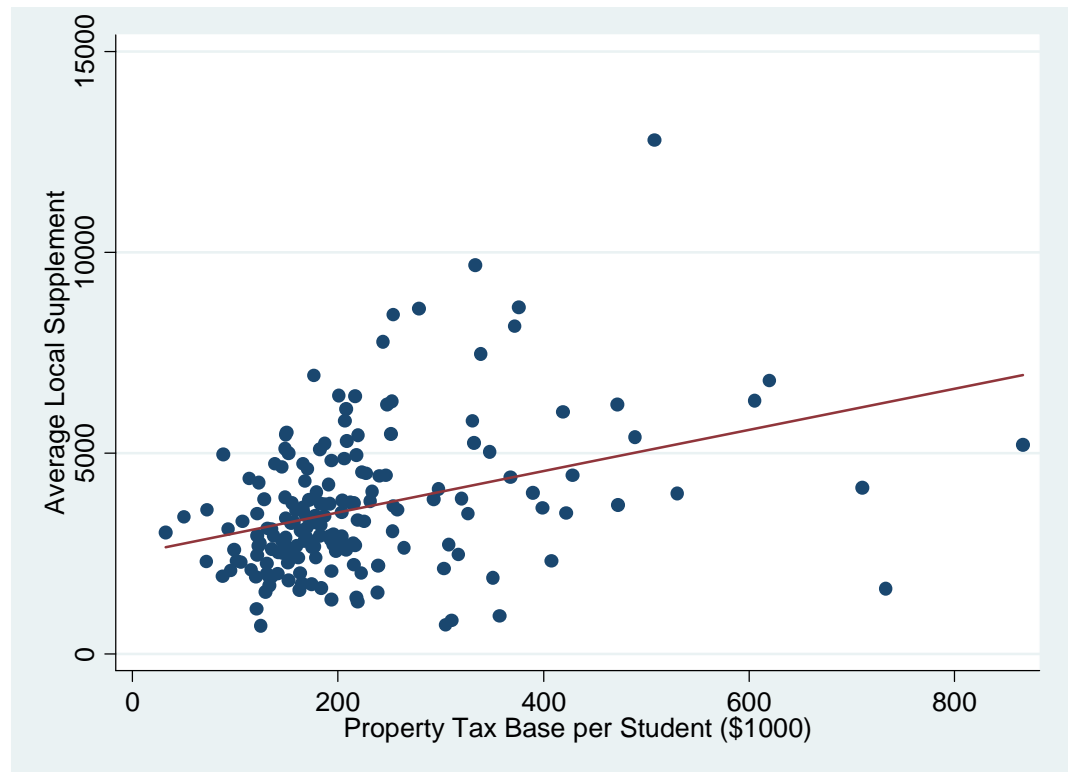
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wealth. Whether or not equalization completely eliminates such variations is an empirical question.

Figure 1 examines the relationship between property tax wealth and teacher salaries by plotting the property tax digest per student and the average local supplement across districts on a graph. There is clearly a positive correlation between the two. However, a plot is largely descriptive, so we return to the multivariate regression analysis to help establish a more robust relationship.

**FIGURE 1. AVERAGE LOCAL SUPPLEMENTS PLOTTED AGAINST THE PROPERTY TAX BASE PER STUDENT**



As seen in Table 3, the coefficient on the property tax gross digest per student (measured in thousands of dollars) is positive and statistically significant. Wealthier districts pay higher teacher salaries. Equalization likely reduces variations in teacher salaries due to property wealth, but it does not eliminate them. However, the coefficient estimate of 2.93 is only moderately large. Given this estimate, a one



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**TABLE 3. DETERMINANTS OF TEACHER SALARY SUPPLEMENTS IN GEORGIA SCHOOL DISTRICTS**

|  |           |
|--|-----------|
| % with Advanced Degrees                  | 27.43*    |
|  | (1.93)    |
| Average Experience                       | -184.06** |
|  | (2.76)    |
| % Secondary Teachers                     | -1.81     |
|  | (0.12)    |
| Pupil-Teacher Ratio                      | 33.07     |
|  | (0.32)    |
| Average Enrollment per School            | 1.02*     |
|  | (1.87)    |
| % of Students with Free or Reduced Lunch | -8.27     |
|  | (0.44)    |
| % of Students that are Non-white         | -3.44     |
|  | (0.35)    |
| Comparable Wage Index (for 2005)         | 53.95***  |
|  | (6.55)    |
| Property Tax Base per Student (\$1000)   | 2.93*     |
|  | (1.99)    |
| % of PT Base Commercial                  | 61.34**   |
|  | (2.11)    |
| % of PT Base Industrial                  | 1.47      |
|  | (0.13)    |
| % Homeowner                              | 27.49     |
|  | (1.44)    |
| % of Residents with a Bachelor's Degree  | 23.44     |
|  | (1.06)    |
| % Democrat in 2004                       | 22.88     |
|  | (1.53)    |
| Constant                                 | -6,599.71 |
|  | (1.58)    |
| Observations                             | 180       |
| R-squared                                | 0.59      |

Absolute value of t statistics in parentheses computed using cluster robust standard errors, clustered for 29 labor market areas.

\* Significant at 10%; \*\* Significant at 5%; \*\*\* Significant at 1%

See Appendix B for descriptive statistics and source notes.

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standard deviation increase in the property tax digest per student increases the average local supplement by \$361. Therefore, the effect on teacher salaries of differences in property wealth is neither particularly small nor particularly large.

We also suspect that the composition of the property tax base might be important. If local voters can levy property taxes without bearing the burden, they are likely to demand more local government services, including education. To some extent, a tax base with large shares of commercial and industrial property may incline local voters to raise property taxes (Lentz, 1998). Similarly, renters may support higher property taxes if they believe they do not bear the burden (Martinez-Vasquez and Sjoquist, 1988). Of course, local residents may indeed bear the burden of property taxes even if they do not directly pay them. Part of the rent that renters pay likely goes to pay property taxes, and increases in property taxes may mean increased rents. Similarly, higher taxes on businesses may impose costs on local residents through higher prices for goods and services or reduced employment opportunities. Still, if residents *believe* they do not pay the property tax, they may support higher taxes and spending. Therefore, we are interested if local supplements are affected by the share of the tax base that is commercial, the share of the tax base that is industrial, and the percentage of households who are homeowners.

Table 3 shows that the composition of the tax base is correlated with the local supplements, but not necessarily as expected. The share of the property tax base that is commercial has a positive and significant effect on local supplements that is fairly large. However, the share of the property tax base that is industrial has at best only a small positive effect on local supplements, and the estimate is not statistically significant. This may suggest that residents are largely able to escape the burden of property taxes levied on commercial property but less able to escape the burden of taxes on industrial property. This may be especially true if industrial firms are more likely than commercial firms to flee areas with high property taxes. Additionally, the percentage of households who are homeowners appears to increase teacher salary supplements, though the effect is not statistically significant. This positive coefficient is also somewhat surprising. One possible explanation is that better

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schools may increase property values, and hence homeowners have an incentive to support larger local supplements in order to attract and retain high quality teachers.

### **Other Resident Characteristics**

The regression also includes the percentage of the adult population 25 years and up with a bachelor's degree. The coefficient estimate is positive, as one might expect, but not statistically significant. Additionally, the regression measures the political composition of the district by the percentage of voters in the county who voted for the Democratic Party ticket (Kerry-Edwards) in the 2004 presidential election. Previous research suggests that liberals might support higher teacher salaries (Babcock and Engberg, 1999 and Kondra and Stewart, 2000). The coefficient estimate for the percentage voting Democrat in Table 3 is positive but not statistically significant.

### V. Summary and Conclusion

There is a great deal of variation in teacher salaries both within and across school districts in Georgia. Variation within school districts results primarily from differences in experience and education. Teachers with many years of experience and advanced education are paid much more than those with no teaching experience and only a bachelor's degree. Additionally, there is substantial variation in teacher salaries across districts that results from differences in experience, differences in education, and differences in local supplements. Districts with high levels of experience, high levels of education, and large local supplements have higher average salaries.

Furthermore, the average local teacher salary supplement in a district is influenced by a number of factors. Regression analysis suggests that the most important factors are teacher education, teacher experience, average enrollment per school, wages of comparable workers, property tax wealth, and the composition of the property tax base. The results for property wealth are of particular interest. Despite state equalization efforts, poorer districts pay lower teacher salary supplements than wealthy districts. However, the difference in teacher salaries due to property wealth is only moderately large.

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### APPENDIX A. NORTH CAROLINA ANNUAL SALARY SCHEDULE, 2007-08

| Experience | Bachelor's | Master's | 6th Year | Doctorate |
|------------|------------|----------|----------|-----------|
| 0          | \$29,750   | \$32,730 | \$33,990 | \$35,260  |
| 1          | \$30,170   | \$33,190 | \$34,450 | \$35,720  |
| 2          | \$30,610   | \$33,670 | \$34,930 | \$36,200  |
| 3          | \$32,170   | \$35,390 | \$36,650 | \$37,920  |
| 4          | \$33,570   | \$36,930 | \$38,190 | \$39,460  |
| 5          | \$34,910   | \$38,400 | \$39,660 | \$40,930  |
| 6          | \$36,200   | \$39,820 | \$41,080 | \$42,350  |
| 7          | \$37,240   | \$40,960 | \$42,220 | \$43,490  |
| 8          | \$37,720   | \$41,490 | \$42,750 | \$44,020  |
| 9          | \$38,210   | \$42,030 | \$43,290 | \$44,560  |
| 10         | \$38,710   | \$42,580 | \$43,840 | \$45,110  |
| 11         | \$39,200   | \$43,120 | \$44,380 | \$45,650  |
| 12         | \$39,710   | \$43,680 | \$44,940 | \$46,210  |
| 13         | \$40,220   | \$44,240 | \$45,500 | \$46,770  |
| 14         | \$40,750   | \$44,830 | \$46,090 | \$47,360  |
| 15         | \$41,290   | \$45,420 | \$46,680 | \$47,950  |
| 16         | \$41,840   | \$46,020 | \$47,280 | \$48,550  |
| 17         | \$42,390   | \$46,630 | \$47,890 | \$49,160  |
| 18         | \$42,980   | \$47,280 | \$48,540 | \$49,810  |
| 19         | \$43,560   | \$47,920 | \$49,180 | \$50,450  |
| 20         | \$44,140   | \$48,550 | \$49,810 | \$51,080  |
| 21         | \$44,760   | \$49,240 | \$50,500 | \$51,770  |
| 22         | \$45,370   | \$49,910 | \$51,170 | \$52,440  |
| 23         | \$46,030   | \$50,630 | \$51,890 | \$53,160  |
| 24         | \$46,670   | \$51,340 | \$52,600 | \$53,870  |
| 25         | \$47,320   | \$52,050 | \$53,310 | \$54,580  |
| 26         | \$47,980   | \$52,780 | \$54,040 | \$55,310  |
| 27         | \$48,660   | \$53,530 | \$54,790 | \$56,060  |
| 28         | \$49,370   | \$54,310 | \$55,570 | \$56,840  |
| 29         | \$50,080   | \$55,090 | \$56,350 | \$57,620  |
| 30         | \$51,060   | \$56,170 | \$57,430 | \$58,700  |
| 31+        | \$52,080   | \$57,290 | \$58,550 | \$59,820  |

Source: North Carolina Department of Education.

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### About the Author

**John V. Winters** is a research associate in the Fiscal Research Center of the Andrew Young School of Policy Studies at Georgia State University and is currently finishing his Ph.D. in Economics. His research interests include state and local public finance, urban and regional economics, and the economics of education. John Winters is from Mississippi and holds a B.A. in economics from Mississippi State University and a M.A. in economics from Georgia State University.

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