



Teachers' and School Heads' Salaries and Allowances

*in Europe
2015/16*

Eurydice – Facts and Figures





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Eurydice – Facts and Figures

*Education and
Training*

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Education, Audiovisual and Culture Executive Agency
Education and Youth Policy Analysis
Avenue du Bourget 1 (J70 – Unit A7)
BE-1049 Brussels
Tel. +32 2 299 50 58
Fax +32 2 292 19 71
E-mail: eacea-eurydice@ec.europa.eu
Website: <http://ec.europa.eu/eurydice>

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CODES

Country codes

EU	European Union	NL	The Netherlands
BE	Belgium	AT	Austria
BE fr	Belgium – French Community	PL	Poland
BE de	Belgium – German-speaking Community	PT	Portugal
BE nl	Belgium – Flemish Community	RO	Romania
BG	Bulgaria	SI	Slovenia
CZ	Czech Republic	SK	Slovakia
DK	Denmark	FI	Finland
DE	Germany	SE	Sweden
EE	Estonia	UK	United Kingdom
IE	Ireland	UK-ENG	England
EL	Greece	UK-WLS	Wales
ES	Spain	UK-NIR	Northern Ireland
FR	France	UK-SCT	Scotland
HR	Croatia	BA	Bosnia and Herzegovina
IT	Italy	IS	Iceland
CY	Cyprus	LI	Liechtenstein
LV	Latvia	ME	Montenegro
LT	Lithuania	MK*	Former Yugoslav Republic of Macedonia
LU	Luxembourg	NO	Norway
HU	Hungary	RS	Serbia
MT	Malta	TR	Turkey

* ISO code 3166. Provisional code which does not prejudice in any way the definitive nomenclature for this country to be agreed following the conclusion of negotiations currently taking place on this subject at the United Nations (http://www.iso.org/iso/country_codes/iso_3166_code_lists.htm [accessed 25.9.2014]).

Statistical codes

: Data not available

(–) Not applicable

MAIN FINDINGS

- In 2015/16, there was an increase in teachers' salaries in 24 countries/regions, often as the result of a general salary adjustment for all public employees. In 16 countries/regions, however, statutory salaries remained at the same level as the year before.
- Over the last seven years, in real terms, minimum statutory salaries have increased or remained at about the same level in most European countries. The increase was higher than 15 % in the German-speaking Community of Belgium, Bulgaria, the Czech Republic, Estonia, Lithuania, Hungary (secondary education), Slovakia and Sweden (upper secondary education). However, they are below 2009 levels in Malta, Slovenia, Finland, the United Kingdom and Iceland (except upper secondary education), and significantly lower in Ireland and Greece.
- In three quarters of the education systems, the minimum annual statutory gross salary for a beginning teacher at all education levels is lower than the Gross Domestic Product (GDP) per capita.
- In contrast, the maximum gross statutory salary which teachers may earn after a number of years in the profession or at retirement is higher than the GDP per capita in nearly all countries. The exceptions are the Czech Republic, Lithuania, Slovakia at all levels of education, and Poland, Sweden and Iceland at some levels only.
- The minimum annual basic statutory salary for school heads in primary and lower secondary education is higher than the per capita GDP in three quarters of the countries examined. The same is true for upper secondary education, where school heads are better remunerated than those at lower education levels, although a few countries register a minimum salary lower than the per capita GDP. Only the Czech Republic and Poland show a maximum statutory salary for school heads lower than the per capita GDP (at pre-primary, primary and lower secondary levels).
- The level of the potential maximum salary and the number of years in service necessary to achieve it are essential elements in recruitment and retention policies. While in some countries maximum statutory salaries are more than double the minimum, in others the difference between them is much less significant. In some cases, teachers need many years in service to get relatively low pay increases.
- For the countries for which data are available, actual salaries for teachers, which include allowances and other financial benefits, tend to be closer to maximum statutory salaries than to the minimum.
- Almost all European countries offer salary allowances and complementary payments to teachers. The most common allowances are for 'additional responsibilities' and 'overtime', while 'further CPD qualifications' and 'positive performance appraisal or good student results' are less widespread.
- In almost all countries, the top level (central/regional) authority responsible for education sets the levels of teachers' basic statutory salaries in public schools, while in some countries local authorities and schools have autonomy to decide on certain allowances.
- Salaries in private government-dependent schools generally follow the rules applied in the public sector. Private independent schools often set their own salaries in accordance with the national labour legislation/codes of practice.

PART I: COMPARATIVE ANALYSIS

Introduction

Changing expectations with respect to the quality of teaching require teachers and school heads to develop a broader range of competences and carry out a wider range of tasks than before ⁽¹⁾. They are expected to use ICT, work in teams, teach children from various socio-economic and cultural backgrounds, facilitate the integration of children with special education needs (SEN) and contribute to school leadership and management. Teaching is no longer perceived only as the transmission of knowledge: increasing emphasis is placed on the facilitation of learning, the development of key competences and the co-creation of knowledge with learners. School heads are also called to lead teams, support the development of staff, improve school performance, liaise with local stakeholders and manage financial resources. The complexity and variety of competences required poses a challenge for all national education systems: how to attract the most talented people into the teaching profession and retain them. This is particularly difficult at a time when the education sector is increasingly in competition with the business world to attract the best qualified young graduates and when pressure to hold back public expenditure is high.

Remuneration is a key element in making teaching an attractive profession. Along with other factors such as working conditions, career prospects, professional development opportunities and recognition, it plays an important role in drawing people into the profession as well as ensuring that serving teachers are satisfied and sufficiently motivated to continue to provide high quality teaching. Policies that affect the earnings and career prospects of those employed in the education sector should therefore be an integral part of comprehensive strategies to improve the attractiveness of the teaching profession, both for serving teachers and potential candidates.

This report analyses statutory salaries and allowances for teachers and school heads in pre-primary, primary and secondary public schools in 40 European countries/regions.

Section 1 explains the changes in statutory salaries over the last year.

Section 2 examines the changes in teachers' purchasing power from 2009 to 2016 by looking into the variations in PPS (purchasing power standard) of minimum statutory salaries at constant prices during this period.

Sections 3 and 4 describe, for teachers and school heads respectively, how minimum and maximum statutory salaries relate to the GDP per capita in all these European countries.

Section 5 provides further detail on statutory starting salaries and their potential for increase according to the years in service.

Section 6 looks into actual salaries and how they are related to basic statutory salaries for the countries for which data are available, while **section 7** indicates which allowances, in addition to the basic statutory salary, are most common in Europe.

Section 8 examines which authorities are responsible for deciding the level of basic statutory salaries and the other allowances in each country.

Section 9 explains the main differences between public and private schools regarding teachers' salaries.

⁽¹⁾ Council of the European Union, 2014. *Conclusions on effective teacher education*. Education, Youth, Culture and Sport Council meeting, Brussels, 20 May 2014. European Commission, 2013. *Supporting teacher competence development for better learning outcomes*, available at http://ec.europa.eu/education/policy/school/doc/teachercomp_en.pdf

Many European countries registered an increase in teachers' statutory salaries in 2015/16

The basic statutory salary is a component of the total remuneration teachers receive for their work. It refers to the amount that a fully qualified teacher is paid depending on the length of his/her professional experience and/or age. It does not include salary allowances or other financial benefits and takes no account of taxes and social security contributions, which vary across European countries ⁽²⁾.

In 2015/16, there was an increase in teachers' statutory salaries in the great majority of European countries, remaining at about the same level as in 2014/15 in the others. The salaries did not decrease in any country.

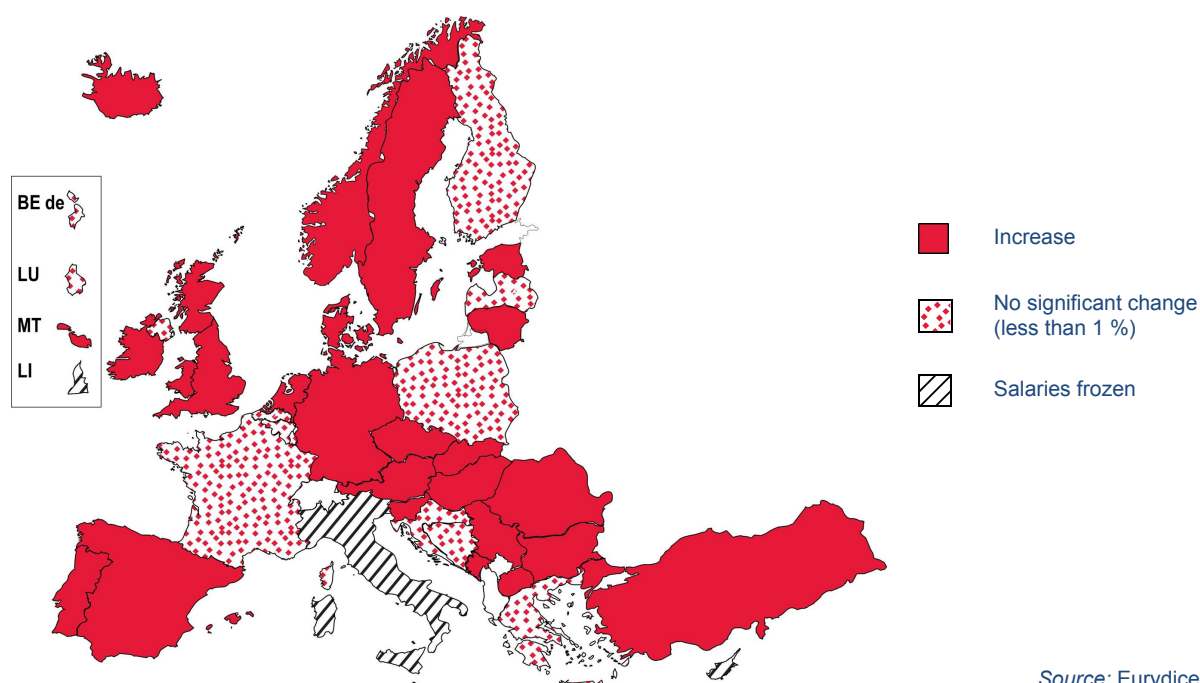
The increase was due to a general salary adjustment for all public employees in 12 countries:

- In Germany, the 16 *Länder* determine the salaries of public servants, increasing them regularly in order to, amongst other things, compensate for inflation.
- In Denmark, the 2015 general agreement included increases in basic salaries and additional fees for teachers at all education levels.
- In Spain, the General State Budget Law for 2016 established a 1 % salary increase in civil servants' salaries (including teachers) with effect from 1 January 2016.
- In Ireland, increases of 2.5 % in the rate of salary for those earning up to and including EUR 24 000 and 1 % for those earning between EUR 24 001 and EUR 31 000 were introduced as a result of the Lansdowne Road Agreement and the Financial Emergency Measures in the Public Interest Act 2015.
- In Lithuania, teachers' salary coefficients were updated in accordance with the salary adjustment provided for all public employees.
- In Malta, the 2012 Collective Agreement for all public service employees included a 2.5 % annual salary increase for the years between 2011 and 2016.
- In the Netherlands, a government-wide wage deal includes an increase of salaries for public servants.
- In Portugal, in 2015, the government revoked the salary cuts approved in 2014. The cuts will be eliminated progressively over 2016.
- In Romania, there was an increase of 5 % in September 2015 and 15 % in December 2015.
- In the former Yugoslav Republic of Macedonia, the gross salaries for all public servants (including teachers and school heads) were increased by 4 %.
- In Serbia, the salaries of all public employees were increased in December 2015. For teachers, school heads and other education staff in pre-primary, primary and secondary education, the increase was 4 %.
- In Turkey, the 2015 collective agreement between the government and trade unions granted public employees a 6 % increase in January 2016 and 5 % in July 2016.

⁽²⁾ The basic statutory salary is the remuneration awarded to a teacher (or school head), who is a childless, unmarried person, holding the minimum qualifications required to teach (or to manage a school) at a specific level of the education system, including general increases to salary scales, the 13th month and holiday-pay (where applicable) and excluding the employers' social security and pension contributions. It does not include allowances and other financial benefits. For more information, see Part III: Definitions.

The increase registered in teachers' salaries was due to both a general salary adjustment for all public employees and a reform of teachers' salaries in three countries. In the Czech Republic, the salary rates of public employees including education and non-education staff in schools were increased by 3 % in November 2015, with the increase being higher for teachers with longer experience. In Austria, the 2013 education reform, which became effective in September 2015, included higher starting salaries and a new salary progression scheme, based to a lesser extent on the time in service⁽³⁾. A ruling of the European Court of Justice also obliged the government to adjust the number of years of education to be considered time in service for all civil servants, which has led to a slight increase in statutory salaries. In the United Kingdom (England and Wales), there has been a 1 % pay uplift, which reflects the government's average 1 % pay uplift policy applied across the public sector. The maximum of the main pay range has also been increased by 2 % so as to reinforce the attractiveness of the teaching profession in the early career stages in accordance with the recommendations in the School Teachers' Review Body's (STRB) 25th Report, from 1 September 2015.

Figure 1: Changes between 2014/15 and 2015/16 in teachers' statutory salaries in public schools (ISCED 0, 1, 2 and 3)



Teachers' salaries were also subject to reform in four other countries. Bulgaria passed fresh legislation increasing teachers' salaries with the objective of attracting young people to the teaching profession, motivating teachers' professional development and enhancing education quality in the long term. In Estonia, Hungary and Slovakia, similar reforms in earlier years (2013, 2012 and 2009 respectively) also resulted in an increase in teachers' salaries in 2015/16.

The increase in teachers' salaries in the United Kingdom (Scotland) and Montenegro was due to an adjustment to the cost of living only for employees in the education sector. In Iceland, the collective agreements currently in force for primary and secondary teachers include an index-based salary increase. In Sweden and Norway, where teachers' salaries are agreed through a negotiation process, they also increased.

⁽³⁾ For a transitional period of five years, starting teachers can choose between the old and the new payment scheme.

Teachers' statutory salaries hardly changed as compared to 2014/15 in Belgium ⁽⁴⁾, France, Croatia, Latvia, Luxembourg, Poland, Finland, the United Kingdom (Northern Ireland) and Bosnia and Herzegovina. In Slovenia, the government and the public-sector trade unions agreed to partly extend the wage freeze in force but restored promotions and increased the holiday payment for all public employees. In Greece, public employees (including teachers) with at least two years' work experience benefited from a small salary increase, although starting salaries remained the same.

A wage freeze for public employees remained in place in Italy, Cyprus and Liechtenstein. In order to reduce the public deficit, the Italian government froze salaries in 2010, initially up to 2013 but the measure has been extended every year since then. In Liechtenstein, performance-based and index-linked salary increases, which are subject to parliamentary decisions as part of the overall state budgetary process, have not taken place since 2010 as the result of the economic crisis and the public deficit. The wage freeze for public employees in Cyprus, which started at the beginning of 2013 and is expected to end in 2017, also had the objective of reducing government expenditure with a view to balancing the budget.

Since 2009, teachers' purchasing power has increased in the majority of European countries

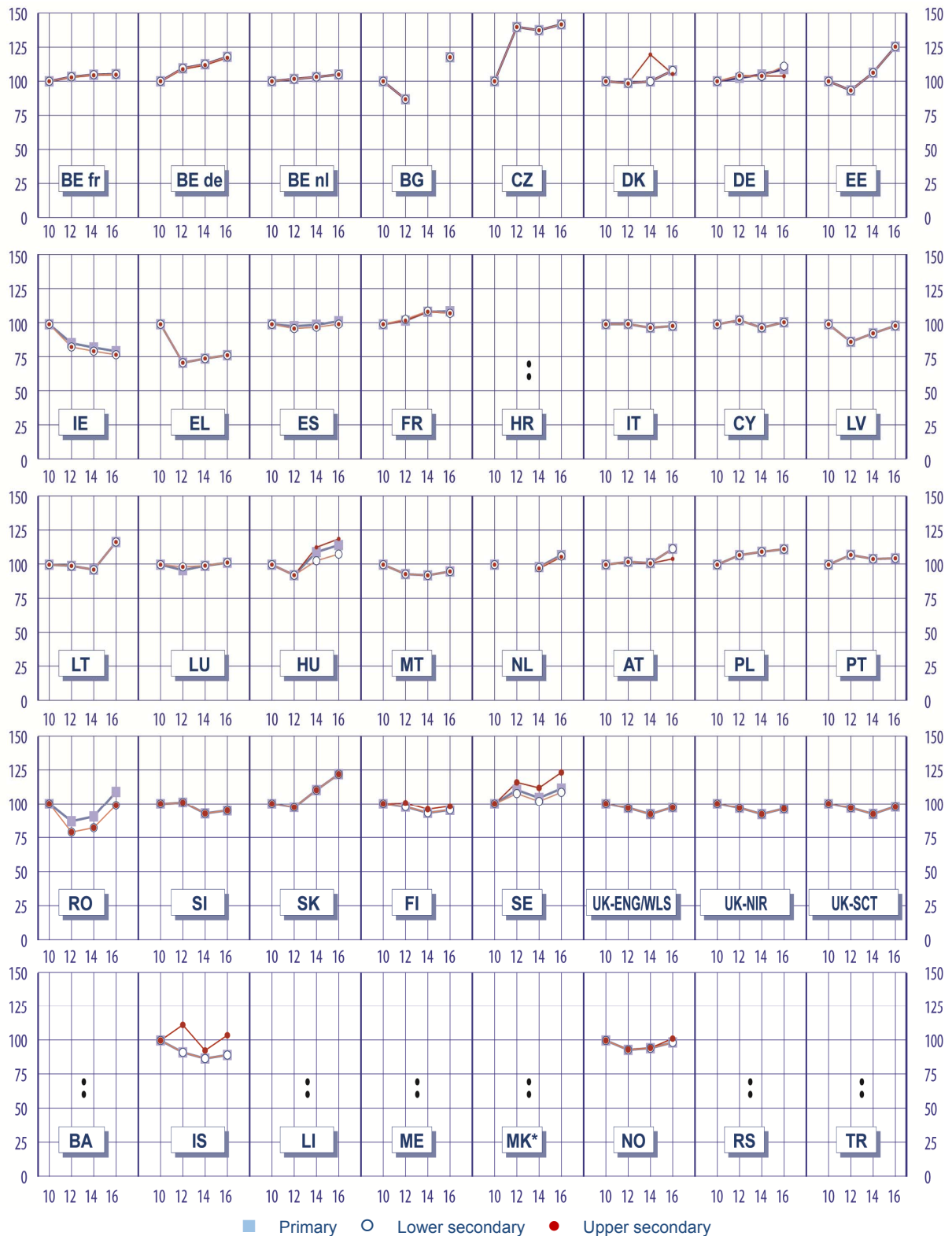
As a result of the economic crisis, governments in some European countries implemented pay cuts or freezes for public employees as a measure to reduce budget deficits. In more recent years, in many of these, wage freezes have been lifted and salaries have been adjusted to the cost of living. Some countries have also passed reforms increasing teachers' salaries in order to make the profession more attractive, ensure high quality in the teaching force and ultimately improve the quality of education. But have these increases strengthened their purchasing power? This section examines how the salary adjustments implemented since 2009 have affected the value of teachers' earnings across European countries.

Before 2009, the tendency had been for minimum statutory salaries to increase in almost all European countries. Only in Greece and France had teachers lost purchasing power as compared to 2000 ⁽⁵⁾. The growth of teachers' minimum statutory salaries in PPS constant prices between 2009/10 and 2015/16 is depicted in Figure 2. The minimum statutory salary is the annual gross statutory salary received by a teacher holding the minimum qualifications required at a specific education level at the start of their career. Minimum statutory salaries have been converted to PPS in order to discount price differences between countries and improve comparability. For the reference years 2011/12, 2013/14 and 2015/16, salaries have been deflated to 2010 prices in order to identify real (not nominal) changes and show the changes in teachers' purchasing power.

⁽⁴⁾ In the Flemish and German-speaking Communities of Belgium, the fixed amount of the end of the year payment for teachers was slightly increased.

⁽⁵⁾ European Commission/EACEA/Eurydice, 2012. *Key data on education in Europe in 2012*, pp: 129-131. [Online] Available at: https://webgate.ec.europa.eu/fpfs/mwikis/eurydice/index.php/Publications:Key_Data_on_Education_in_Europe_2012

Figure 2: Changes between 2009/10 and 2015/16 in teachers' minimum statutory salaries in PPS constant prices in public primary and secondary schools



Source: Eurydice.

Explanatory note (Figure 2)

This figure shows the minimum statutory salaries in PPS deflated to 2010 prices by ISCED level for the reference years 2009/10, 2011/12, 2013/14 and 2015/16 for countries with data on salaries on the base year and price index available. The X axis represents the reference years while the Y axis represents the relative percentage increase in minimum statutory salaries, year 2009/10 = 100.

The nominal value of minimum statutory salaries are from *Teachers' and School Heads' Salaries and Allowances 2009/10* (available at: <http://bookshop.europa.eu/en/teachers-and-school-heads-salaries-and-allowances-ineurope-2009-10-pbEC3213029/>), *Teachers' and School Heads' Salaries and Allowances 2011/12* (available at: <http://bookshop.europa.eu/en/teachers-and-school-heads-salaries-and-allowances-in-europe-2011-12-pbEC0313637/>), *Teachers' and School Heads' Salaries and Allowances 2013/14* (available at: <http://bookshop.europa.eu/en/teachers-and-school-heads-salaries-and-allowances-in-europe-2013-14-pbECAM15001/>), and the current data collection.

To calculate the value in PPS, minimum statutory salaries for the reference years have been divided by the PPPs (purchasing power parities) in 2010, 2012, 2014 and 2015. PPPs have been extracted from *prc_ppp_ind* at <http://ec.europa.eu/eurostat/data/database>. To deflate salaries to 2010 prices, nominal salaries have been divided by the price index (gross domestic product at market prices) 2010 = 100 in national currency for 2010, 2012, 2014 and 2015, available on the same website at *nama_10_gdp*.

Country specific notes

Belgium: Price index refers to the state of Belgium, despite salaries being different across Communities.

Bulgaria: For 2013/14, there are no data available.

Germany (Länder): For all the reference years, data refer to the previous school year.

Spain: Statutory salaries represent average salaries in public education, calculated as a weighted average of the salaries in the different Autonomous Communities. At ISCED levels 2 and 3, data refer to salaries of non-*Catedráticos* teachers.

France: At ISCED level 3, data on statutory salaries are for teachers in *Lycées*.

Italy: At ISCED level 3, data on statutory salaries refer to teachers with a *Laurea magistrale* (Master's degree).

Netherlands: For 2009/10 in primary education, data refer to salary scale LA, while in lower secondary education it refers to salary scale LB. Since 2011/12, in primary education (ISCED 1), the data refers to salary scale minimum LA to maximum LB and in lower secondary education (ISCED 2), it refers to the minimum LB to maximum LD. For 2011/12, there are no data available.

Austria: At ISCED level 2, data on statutory salaries refer to teachers in general schools, while, at ISCED level 3, data are for teachers in academic schools (where salaries at ISCED 2 and 3 are the same).

United Kingdom: For the price index, the GDP for the whole of the UK is used (rather than the GDP for each constituent part).

Norway: At ISCED 2, data on statutory salaries refer to teachers with 4 years' initial training.

A fall in teachers' purchasing power was registered in 2011/12, when minimum statutory salaries in PPS constant prices decreased as compared to those in 2009/10 in 17 countries. Salary increases in the following years contributed to improving teachers' purchasing power in some of these countries. In 2015/16, statutory salaries in real terms were higher than those in 2009/10 in Bulgaria, Denmark, Estonia, Lithuania, Hungary, Romania (primary education) and Slovakia. In Estonia and Slovakia, the increase was higher than 20 %. In Spain, Latvia, Luxembourg, Romania (secondary education) and Norway, they were at about the same level as in 2009/10. In contrast, and despite nominal increases in recent years, they were slightly below in Malta, Finland, the United Kingdom and Iceland (except upper secondary education). In Ireland and Greece, pay cuts were more significant and prolonged over time, and the minimum statutory salaries in PPS constant prices in 2015/16 were below 80 % of their value in 2009/10.

In Italy, Cyprus and Slovenia, the effect of the crisis on teachers' salaries was more noticeable in 2013/14. In 2015/16, the minimum statutory salaries in PPS constant prices had again reached the 2009 levels in Cyprus but had not yet done so in Italy or Slovenia.

In Belgium, the Czech Republic, Germany, France, the Netherlands, Austria, Poland, Portugal and Sweden, the minimum statutory salaries in PPS constant prices improved constantly between 2009 and 2016. In the Czech Republic, they are around 42 % higher.

Minimum statutory salaries for teachers are typically lower than the per capita GDP, while maximum salaries are typically higher

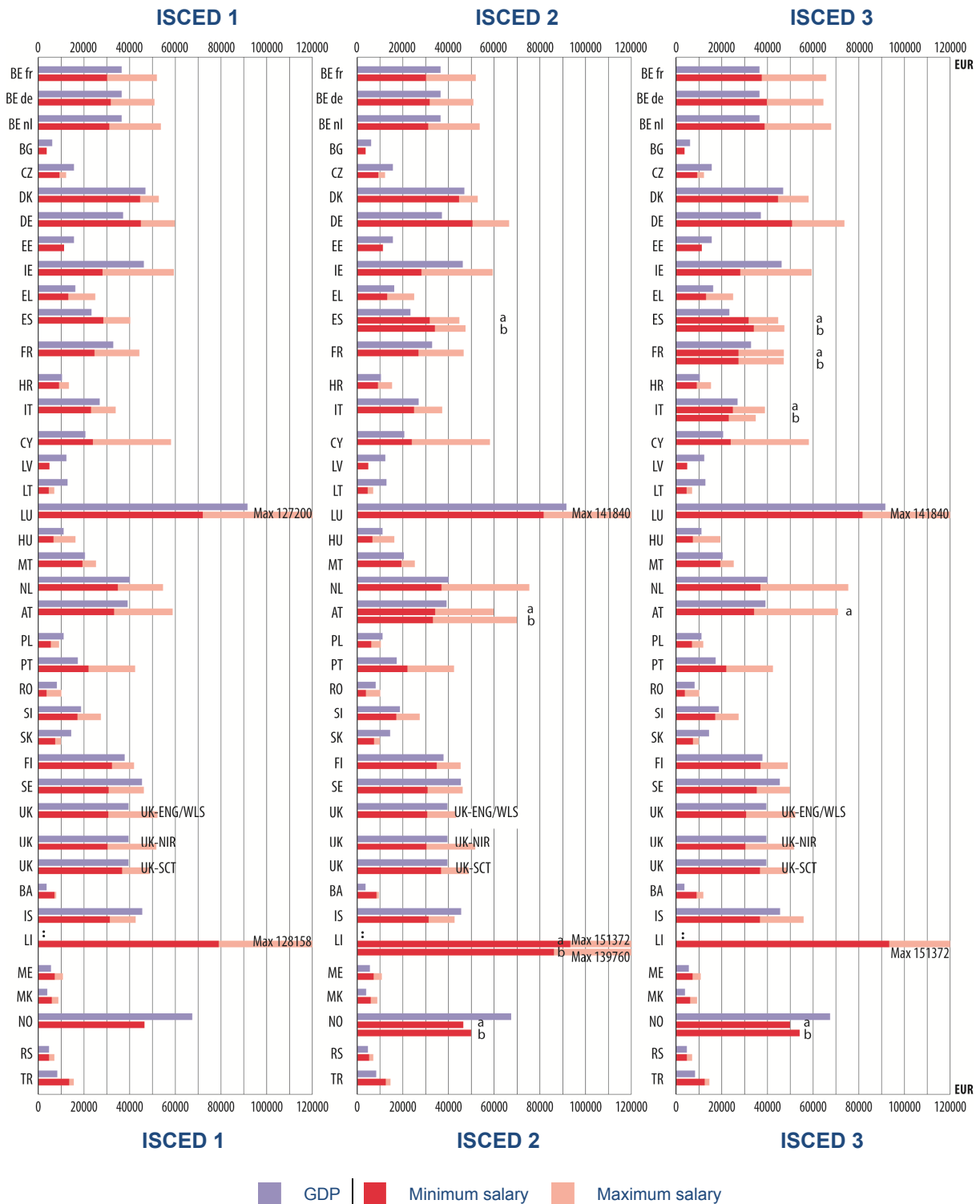
In order to compare public expenditure on teacher remuneration across countries, one of the most commonly used indicators is the ratio of the minimum or maximum statutory salary to the Gross Domestic Product (GDP) per capita, an indicator of the standard of living in a country. The minimum statutory salary, as defined in the previous section, indicates amounts paid to fully qualified teachers with the minimum required qualification to teach at a certain level of education at the start of their career. The maximum statutory salary is the highest amount that a fully qualified teacher with minimum qualifications may earn after a certain number of years in the profession or at retirement. Figure 3 shows, for each country, the minimum and maximum statutory salaries by education level and the GDP per capita. The ratios can be found in the tables underneath.

In 32 out of the 40 education systems⁽⁶⁾ covered by this report, the minimum annual basic statutory salary in primary education is lower than the GDP per capita. The lowest ratio (minimum statutory salary/GDP per capita) is recorded in Latvia (40 %), Lithuania (36 %) and Romania (44 %). In Denmark (95 %), Malta (95 %), the United Kingdom (Scotland) (93 %) and Serbia (99.7 %), the minimum statutory salary is close to the GDP per capita. The countries with the highest minimum annual statutory salary in comparison to the GDP per capita are Spain (122 %), Portugal (127 %), Bosnia and Herzegovina (194 %), Montenegro (129 %), the former Yugoslav Republic of Macedonia (151 %) and Turkey (163 %).

Similarly, minimum salaries at lower secondary level, which are often equal to primary education salaries, are below the GDP per capita in 30 education systems. The minimum salary/GDP ratio in lower secondary education is higher than in primary education in twelve countries. The biggest difference can be found in Bosnia and Herzegovina (37 percentage points). In upper secondary education, the minimum statutory salary is higher than at lower levels of education in many countries but it is still lower than the GDP per capita in three quarters of the education systems. The lowest ratio can be observed in Latvia (40 %), Lithuania (36 %) and Romania (47 %). Conversely, Spain (146 %, *Catedráticos* teachers), Bosnia and Herzegovina (245 %), the former Yugoslav Republic of Macedonia (158 %) and Turkey (151 %) have the highest ratio of minimum statutory salaries to per capita GDP in upper secondary education.

⁽⁶⁾ In Belgium, the French Community, the German-speaking Community and the Flemish Community have different education systems, including different arrangements for teachers' (and school heads') salaries. In the United Kingdom, (England, Northern Ireland, Scotland and Wales) also have different salary arrangements.

Figure 3: Minimum and maximum annual basic gross statutory salaries for full-time teachers in public schools compared to per capita GDP at current prices (ISCED 1, 2 and 3), in EUR, 2015/16



Source: Eurydice.

Data (Figure 3)**Table 1: Minimum and maximum annual basic gross statutory salaries for teachers as a % of GDP**

	BE fr	BE de	BE nl	BG	CZ	DK	DE	EE	IE	EL	ES (a)	ES (b)	FR (a)	FR (b)	HR		
ISCED 1	Min	82.6	87.0	85.1	60.3	59.2	95.1	120.9	72.2	60.8	80.9	122.0		75.0		87.0	
	Max	142.2	139.3	147.0		78.0	112.5	161.0	(-)	128.5	153.9	172.9		134.9		128.6	
ISCED 2	Min	82.6	87.0	85.1	60.3	59.2	95.1	136.0	72.2	60.8	80.9	136.2	145.9	81.7		87.0	
	Max	142.2	139.3	147.0		78.0	112.5	179.3	(-)	128.5	153.9	191.9	203.5	142.1		146.8	
ISCED 3	Min	102.7	108.9	106.2	60.3	59.2	95.2	136.8	72.2	60.8	80.9	136.2	145.9	83.2	83.2	87.0	
	Max	180.0	176.7	185.9		78.0	123.7	198.7	(-)	128.5	153.9	191.9	203.5	143.7	143.7	146.8	
	IT (a)	IT (b)	CY	LV	LT	LU	HU	MT	NL	AT (a)	AT (b)	PL	PT	RO	SI	SK	
ISCED 1	Min	85.7		115.9	39.5	35.8	78.6	59.8	94.7	86.8	84.8		49.1	126.9	44.2	91.5	51.1
	Max	126.0		282.1	:	54.6	138.9	146.5	123.7	136.2	150.4		81.9	245.0	125.0	146.4	69.2
ISCED 2	Min	92.4		115.9	39.5	35.8	89.1	59.8	94.7	92.0	84.8	87.3	55.3	126.9	47.0	91.5	51.1
	Max	138.3		282.1	:	54.6	154.8	146.5	123.7	188.0	150.4	181.2	93.4	245.0	125.0	146.4	69.2
ISCED 3	Min	92.4	85.7	115.9	39.5	35.8	89.1	66.0	94.7	92.0	87.3		62.5	126.9	47.0	91.5	51.1
	Max	144.6	129.6	282.1	:	54.6	154.8	174.8	123.7	188.0	181.2		106.9	245.0	125.0	146.4	69.2
	FI	SE	UK-ENG/ WLS	UK- NIR	UK- SCT		BA	IS	LI (a)	LI (b)	ME	MK	NO (a)	NO (b)	RS	TR	
ISCED 1	Min	85.3	67.8	77.6	76.8	92.9		194.2	68.8	:		129.3	151.4	68.9		99.7	162.5
	Max	110.9	101.7	132.1	130.8	123.5		214.0	93.6	:		193.8	225.3	(-)		149.3	187.1
ISCED 2	Min	92.1	67.8	77.6	76.8	92.9		231.0	68.8	:	:	129.3	151.4	68.9	74.0	110.6	150.6
	Max	119.8	101.7	132.1	130.8	123.5		258.8	93.6	:	:	193.8	225.3	(-)	(-)	149.3	175.2
ISCED 3	Min	97.7	77.7	77.6	76.8	92.9		245.0	80.7	:	:	129.3	158.0	74.0	80.3	99.7	150.6
	Max	129.3	109.6	132.1	130.8	123.5		326.9	122.7	:	:	193.8	235.5	(-)	(-)	149.3	175.2

Source: Eurydice.

Table 2: Minimum and maximum annual basic gross statutory salaries for teachers (in EUR)

	BE fr	BE de	BE nl	BG	CZ	DK	DE	EE	IE	EL	ES (a)	ES (b)	FR (a)	FR (b)	HR		
ISCED 1	Min	30 138	31 741	31 056	3 681	9 238	44 580	44 860	11 264	28 092	13 104	28 431		24 595		9 051	
	Max	51 920	50 851	53 645		12 174	52 776	59 734	(-)	59 359	24 938	40 289		44 254		13 378	
ISCED 2	Min	30 138	31 741	31 056	3 681	9 238	44 580	50 448	11 264	28 092	13 104	31 737	34 002	26 803		9 051	
	Max	51 920	50 851	53 645		12 174	52 776	66 510	(-)	59 359	24 938	44 711	47 410	46 603		15 270	
ISCED 3	Min	37 494	39 750	38 745	3 681	9 238	44 630	50 764	11 264	28 092	13 104	31 737	34 002	27 300	27 284	9 051	
	Max	65 691	64 492	67 867		12 174	57 999	73 709	(-)	59 359	24 938	44 711	47 410	47 149	47 132	15 270	
	IT (a)	IT (b)	CY	LV	LT	LU	HU	MT	NL	AT (a)	AT (b)	PL	PT	RO	SI	SK	
ISCED 1	Min	23 051		23 885	4 860	4 580	72 000	6 636	19 320	34 806	33 157		5 450	21 960	3 583	17 117	7 362
	Max	33 884		58 107	:	6 986	127 200	16 259	25 231	54 604	58 813		9 095	42 377	10 124	27 379	9 966
ISCED 2	Min	24 849		23 885	4 860	4 580	81 600	6 636	19 320	36 891	33 157	34 116	6 139	21 960	3 810	17 117	7 362
	Max	37 211		58 107	:	6 986	141 840	16 259	25 231	75 375	58 813	70 853	10 370	42 377	10 124	27 379	9 966
ISCED 3	Min	24 849	23 051	23 885	4 860	4 580	81 600	7 324	19 320	36 891	34 116		6 941	21 960	3 810	17 117	7 362
	Max	38 901	34 854	58 107	:	6 986	141 840	19 408	25 231	75 375	70 853		11 870	42 377	10 124	27 379	9 966
	FI	SE	UK-ENG/ WLS	UK- NIR	UK- SCT		BA	IS	LI (a)	LI (b)	ME	MK	NO (a)	NO (b)	RS	TR	
ISCED 1	Min	32 234	30 791	30 646	30 340	36 686		7 083	31 283	78 971		7 193	5 903	46 460		4 686	13 496
	Max	41 924	46 186	52 175	51 657	48 783		7 806	42 606	128 158		10 775	8 785	(-)		7 016	15 541
ISCED 2	Min	34 813	30 791	30 646	30 340	36 686		8 428	31 283	93 268	86 123	7 193	5 903	46 460	49 857	5 196	12 510
	Max	45 277	46 186	52 175	51 657	48 783		9 442	42 606	151 372	139 760	10 775	8 785	(-)	(-)	7 016	14 555
ISCED 3	Min	36 916	35 281	30 646	30 340	36 686		8 938	36 709	93 268		7 193	6 163	49 857	54 103	4 686	12 510
	Max	48 876	49 778	52 175	51 657	48 783		11 927	55 830	151 372		10 775	9 185	(-)	(-)	7 016	14 555

Source: Eurydice.

Explanatory note (Figure 3)

The values in Table 1 show the relationship (in percentages) between the minimum and maximum annual gross statutory salary, according to level of education, in EUR and GDP per capita (at current prices in EUR) in the country concerned. The reference calendar year for GDP per capita is 2015 (except for Serbia). Source: Eurostat (data extracted May 2015: [nama_10_pc](#)). The reference period for salaries is the 2015/16 school year or the calendar year 2016 (except for Germany). Exchange rates, source: Eurostat ([ert_bil_eur_a](#)), average values (year 2015).

Country specific notes

Belgium: National per capita GDP is taken into account (instead of per capita GDP in each Community). Flemish Community: based only on full-time teachers aged 25 to 64 in public schools with a permanent appointment in school year 2014/15.

Bulgaria: The amounts shown are the minimum levels under which a basic salary may not normally be set. Exceptions are allowed when the individual does not meet the requirements for the position or when the individual teaching time quota is less than the obligatory minimum. Maximum statutory salary is not fixed.

Czech Republic: Statutory salaries are based on salary scales 8-11 for ISCED 0 and salary scales 11-12 for ISCED 1-3. The change in salary scales since November 2015 is taken into account.

Germany (Länder): Ref. year: 2014/15.

Ireland: There are three different pay scales in existence depending on the time of the first appointment to teaching. Teachers appointed prior to 1 January 2011 are on the scale EUR 31 213 to EUR 59 359. Teachers appointed in the period 1 January 2011 to 1 February 2012 are on the scale EUR 28 092 to EUR 59 359. Teachers appointed on or after 1 February 2012 are on the scale EUR 31 009 to EUR 59 940. See National Data Sheets for additional information.

Spain: The total amounts correspond to average salaries in public education, calculated as a weighted average of the salaries in the different Autonomous Communities. (a) Data on salaries of non-*Catedráticos* teachers at ISCED 2-3; (b) Data on salaries of *Catedráticos* teachers at ISCED 2-3.

France: At ISCED 1, the minimum and maximum salaries refer to the statutory wage of a *Professeur des écoles* and include an accommodation allowance and a bonus for tutoring (called 'ISAE'). At ISCED 2 or ISCED 3, minimum and maximum salaries refer to the statutory wage of a *Professeur certifié* plus an accommodation allowance, a bonus for tutoring (called 'ISOE') and a bonus for extra teaching time. At ISCED 3, (a) Data on the salaries of teachers in *Lycées*; (b) Data on the salaries of teachers in *Lycées professionnels*.

Italy: At ISCED 3, (a) Data for teachers with a *Laurea magistrale* (Master's degree); (b) Data for teachers that have completed non-university studies.

Lithuania: The minimum and the maximum basic gross annual statutory salaries are calculated on the basis of 18 pedagogical hours per week.

Luxembourg: Ref. year: 2015.

Latvia: Maximum statutory salaries are not fixed.

Malta: Teachers' salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates, Ministry for Education and Employment.

Netherlands: Schools are free to decide on which salary scale teachers start their career.

Austria: (a) Data refers to salaries of *Allgemeinbildende Höhere Schule* (academic schools) teachers at ISCED 2 and ISCED 3 levels. At ISCED level 2, (b) Data on salaries refer to *Neue Mittelschule* (general schools) teachers.

Poland: Minimum and maximum annual gross statutory salaries in primary and lower secondary education are calculated for teachers with the basic minimum qualifications. However, approximately 90 % of teachers have higher levels of qualification and receive higher remuneration.

Finland: The maximum gross annual statutory salary is the minimum salary plus all age increments as the agreements do not define a maximum statutory salary.

Sweden: There are no salary scales or statutory salaries. The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual teachers' salaries for the school year 2015/16.

United Kingdom: The GDP for the whole of the UK is used (rather than the GDP for each constituent part). The salary figures provided for England and Wales apply to maintained schools in England and Wales and are not broken down by phase of education.

Bosnia and Herzegovina: GDP per capita 2014. Source: B&H Statistical Office. Fees for food and travel allowance for eligible teachers are included in the salaries of teachers in the Republic of Srpska, but not in the cantons. The allowance equals the price of the monthly travel card in the area.

Iceland: At ISCED 3, data refer to gross actual annual salaries for January-December 2015.

Liechtenstein: At ISCED 2, (a) Data on salaries of *Gymnasium* teachers; (b) Data on salaries of *Oberschule/Realschule* teachers. Following a major reform of the initial teacher education and teaching requirements, there are still teachers with old (pre-bologna, non-tertiary) qualifications. For these teachers, a general deduction of 10 % of the gross annual statutory salary amount is applied.

Former Yugoslav Republic of Macedonia: GDP per capita 2013.

Montenegro: GDP per capita 2014. Source: Montenegro Statistical Office

Norway: At ISCED 2, (a) Data on teachers with 4 years' initial training; (b) Data on teachers with 5 years' initial training. At ISCED 3, (a) Data on teachers with 5 years' initial training; (b) Data on teachers with 6 years' initial training. Maximum statutory salaries are not fixed.

Serbia: GDP per capita 2014.

Turkey: GDP per capita 2015. Source: Turkey Statistical Office.

Conversely, the maximum statutory salary for teachers at all education levels is higher than per capita GDP in most countries. The highest rate can be seen in Bosnia and Herzegovina (327 % at ISCED 3), Cyprus (282 %), Portugal (245 %), the former Yugoslav Republic of Macedonia (236 % at ISCED 3), and Germany (199 % at ISCED 3). In the Czech Republic (78 %), Slovakia (69 %) and Lithuania (55 %), the maximum statutory salaries at all three levels of school education are lower than their GDP per capita. This is also the case at ISCED levels 1 and 2 in Poland (82 % and 93 % respectively) and Iceland (94 %).

Minimum and maximum statutory salaries in pre-primary education (ISCED 0) are equivalent to those in primary education ⁽⁷⁾ in 20 of the 32 systems for which data is available ⁽⁸⁾. Thus, the statutory salary/GDP ratio follows the same patterns. In the Czech Republic, Denmark, Malta, Slovakia, Finland, Sweden, Iceland and Norway, the statutory salary/GDP ratio is lower for pre-primary teachers (both minimum and maximum salaries) than for teachers at other levels of education. The lower salary levels of pre-primary teachers in these countries could be partly explained by the lower level of qualifications needed to enter the profession at this education level. In contrast, an exception is Lithuania, where this ratio is higher (minimum: 43 %, maximum: 75 %) than for teachers at other levels, but still lower than the GDP per capita.

School heads' statutory starting salary is higher than GDP per capita in a majority of countries

The minimum basic statutory salary for school heads at ISCED levels 1, 2 and 3 is always higher than the minimum salary of teachers. In most countries, this is due to the fact that school heads are usually teachers with several years of professional experience and they have management responsibilities. In some countries, a minimum number of years' teaching experience is actually required (5 years in Poland, Slovakia and Serbia, 10 years in Greece) to become a head. School heads' salaries are in some cases linked explicitly to specific levels of the teachers' or public sector statutory pay scales (as in the Czech Republic, Cyprus, and Slovenia).

In several countries, the number of pupils in the school positively correlates with the salary of the school head, i.e. the greater the number of students, the higher the salary. This is the case in Belgium (French Community – ISCED 1, 2, 3 and Flemish Community – only ISCED 1), Bulgaria, Denmark (only ISCED 3), Spain, France (ISCED 1 – based on the number of classes in the school, ISCED 2 and 3 based on the number of pupils), Croatia, Latvia, Lithuania, Austria, Slovakia, Finland (ISCED 1 and 2), the United Kingdom (Scotland), Bosnia and Herzegovina, Liechtenstein (only ISCED 1 and 3) and Montenegro. As shown in Figure 4b, in Portugal, the number of pupils is the most important factor in determining school heads' statutory salary levels. In the United Kingdom (England, Wales and Northern Ireland), statutory salary categories are based on a set of indicators such as student numbers, educational level and special educational needs.

Similarly, Figure 4 shows that school heads' statutory salaries are often influenced by the level of education that they are working in. Salaries may gradually increase together with education levels (for example, in Greece ⁽⁹⁾, Poland and Liechtenstein). Salaries may also be higher in secondary education (ISCED 2 and 3) than in primary, as is the case for the French and the German-speaking Communities of Belgium, Spain, Cyprus, Romania, Iceland and the former Yugoslav Republic of Macedonia. Alternatively, salaries may be identical for primary and lower secondary education (ISCED 1 and 2) and higher in upper secondary education (Flemish Community of Belgium, Bulgaria, Denmark, Hungary, the Netherlands, Austria and Turkey). Several countries set the same minimum and the same maximum basic statutory salaries for school heads across primary and secondary education (the Czech Republic, Ireland, Croatia, Italy, Latvia, Lithuania, Malta, Portugal, Slovenia, Slovakia, Bosnia and Herzegovina and Serbia). This latter approach may point to the fact that school heads at all levels of education need to meet the same requirements as they fulfil the same functions.

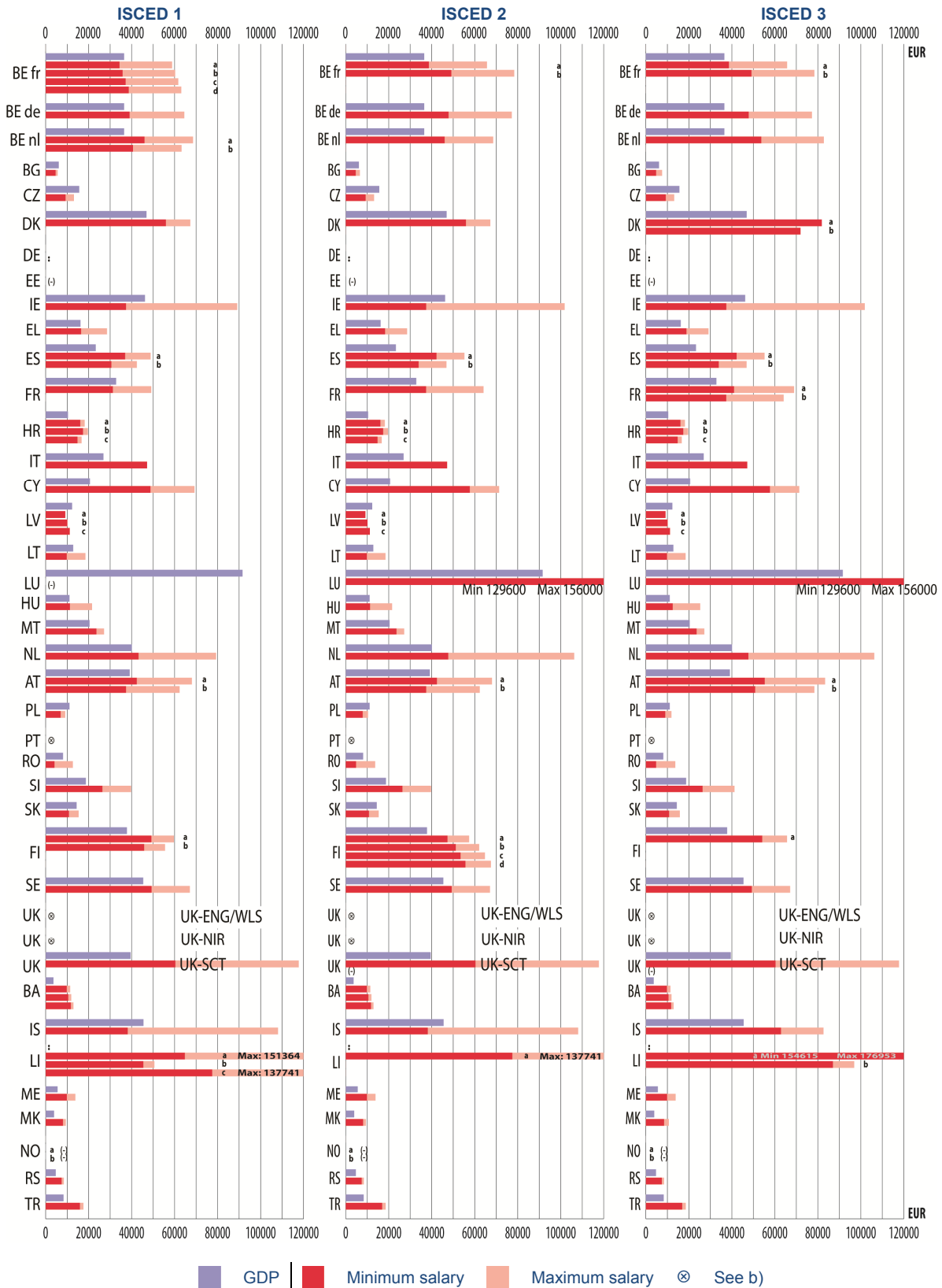
⁽⁷⁾ For more detailed information, see Part II: National Data Sheets.

⁽⁸⁾ For 28 of the 36 participating countries, there are data available on statutory salaries in pre-primary education.

⁽⁹⁾ In Greece, school heads' salaries depend on the combination of the level of education and the size of the school. (See National Data Sheets.)

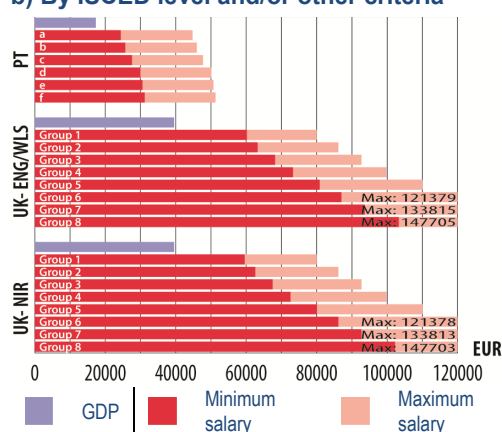
Figure 4: Minimum and maximum annual basic gross statutory salaries for school heads in public schools compared to per capita GDP at current prices, in EUR, 2015/16

a) By ISCED level



Source: Eurydice.

b) By ISCED level and/or other criteria



Data (Figure 4)

Table 1: Minimum and maximum annual gross statutory salaries for school heads (in EUR)

ISCED level	BE fr				BE de	BE nl		BG	CZ	DK		DE	EE	IE	EL	ES		FR		
	a	b	c	d		a	b			a	b					a	b	a	b	
P	Min	34 349	35 777	37 204	38 631	39 037	45 981	40 641	4 602	9 238	55 907	:	(-)	37 402	16 474	36 973	30 570	31 261		
	Max	58 824	60 252	61 679	63 106	64 492	68 569	63 229	5 583	13 171	67 262	:	(-)	89 135	28 538	48 831	42 428	49 135		
LS	Min	38 625	49 104			47 832	45 981		4 602	9 238	55 907	:	(-)	37 402	18 274	42 204	33 876	37 363		
	Max	65 691	78 382			77 241	68 569		6 565	13 171	67 262	:	(-)	101 828	28 538	55 179	46 850	64 092		
US	Min	38 625	49 104			47 832	53 669		4 724	9 238	81 868	71 952	(-)	37 402	18 874	42 204	33 876	40 997	37 363	
	Max	65 691	78 382			77 241	82 791		7 547	13 171	81 868	71 952	(-)	101 828	29 138	55 179	46 850	68 918	64 092	
ISCED level	HR			IT	CY	LV			LT	LU	HU	MT	NL	AT		PL	PT	RO	SI	
	a	b	c			a	b	c						a	b					
P	Min	16 078	17 385	14 780	47 167	48 724	9 135	10 125	11 201	9 798	(-)	11 281	23 600	43 185	42 389	37 383	6 935	(-)	4 118	26 370
	Max	18 166	19 641	16 699	47 167	69 220	:	:	:	18 488	(-)	21 567	27 178	79 308	68 016	62 329	9 095	(-)	12 655	39 716
LS	Min	16 078	17 385	14 780	47 167	57 694	9 135	10 125	11 201	9 798	129 600	11 281	23 600	47 678	42 389	37 383	7 865	(-)	4 762	26 370
	Max	18 166	19 641	16 699	47 167	71 359	:	:	:	18 488	156 000	21 567	27 178	106 253	68 016	62 329	10 370	(-)	13 667	39 716
US	Min	16 078	17 385	14 780	47 167	57 694	9 135	10 125	11 201	9 798	129 600	12 450	23 600	47 678	55 266	50 842	8 988	(-)	4 762	26 370
	Max	18 166	19 641	16 699	47 167	71 359	:	:	:	18 488	156 000	25 267	27 178	106 253	83 390	78 383	11 870	(-)	13 667	41 227
ISCED level	SK	FI				SE	UK-SCT	BA			IS	LI			ME	MK	NO	RS	TR	
		a	b	c	d			a	b	c		a	b	c						a/b
P	Min	10 794	49 189	45 801		49 265	60 323	9.796	10.515	11.724	38 152	64 757	45 429	77 465	9 851	8 058	(-)	7 403	15 910	
	Max	15 324	59 653	55 546		67 098	117 745	11.403	11.911	12.908	108 097	151 364	50 595	137 741	13 817	9 374	(-)	8 419	17 561	
LS	Min	10 794	47 312	51 170	53 395	55 666	49 265	60 323	9.796	10.515	11.724	38 152	77 465		9 851	8 058	(-)	7 403	16 896	
	Max	15 324	57 378	62 056	64 755	67 509	67 098	117 745	11.403	11.911	12.908	108 097	137 741		13 817	9 374	(-)	8 419	18 547	
US	Min	10 794	54 123			49 265	60 323	9.796	10.515	11.724	62 840	154 615	87 006		9 851	8 439	(-)	7 403	16 896	
	Max	15 774	65 638			67 098	117 745	11.403	11.911	12.908	82 650	176 953	96 904		13 817	10 680	(-)	8 419	18 547	

Table 2: By ISCED level and/or other criteria

Portugal								
	Schools with less than 301 students	Schools with 301 to 600 students	Schools with 601 to 900 students	Schools with 901 to 1 200 students	Schools with 1 201 to 1 500 students	Schools with more than 1 500 students		
Min	24 362	25 637	27 551	29 954	30 548	31 142		
Max	44 753	45 941	47 723	50 099	50 693	51 287		
United Kingdom – England and Wales								
	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8
Min	60 158	63 204	68 171	73 267	80 840	86 999	93 634	103 271
Max	80 040	86 136	92 706	99 773	110 041	121 379	133 815	147 705
United Kingdom – Northern Ireland								
	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8
Min	59 560	62 576	67 493	72 538	80 038	86 135	92 705	102 246
Max	80 038	86 135	92 705	99 771	110 041	121 378	133 813	147 703

Explanatory note (Figure 4 a and b)

The values indicated in the diagram show the minimum and maximum annual gross statutory salary EUR and GDP per capita (at current prices in EUR) in the country concerned. The reference calendar year for GDP per capita is 2015. Exchange rates, source: Eurostat ([ert_bil_eur_a](#)), average values (year 2015). The reference period for salaries is the 2015/16 school year or the calendar year 2016. Germany (*Länder*) (no data available) and Estonia (school heads' salaries are not statutory) are not included in the figures. Figure 4b and Table 2 present minimum and maximum statutory salaries in the systems where statutory salaries are set according to ISCED level and/or other criteria.

Country specific notes (Figure 4 a and b)

Belgium: National per capita GDP is taken into account (instead of per capita GDP in each Community).

Belgium (BE fr): ISCED 1 (a) < 72 pupils; (b) 72-140 pupils; (c) 141-209 pupils; (d) > 209 pupils. ISCED 2 and 3 (a) D1 only; (b) D1+D2+D3 or D2+D3.

Belgium (BE de): School heads of secondary institutions receive an additional bonus per year depending on the number of students in the school (< 600 pupils: EUR 282.74 x 12 months x 1.6084 (index) = 5 457.11; > 600 pupils: EUR 424.20 x 12 months x 1.6084 = 8 187.40).

Belgium (BE nl): ISCED 1 (a) ≥ 350 pupils; (b) < 180 pupils/100 pupils in Brussels Capital Region.

Bulgaria: The given minimum is for schools with up to 50 enrolled pupils. The given maximums are for the expected number of enrolled pupils according to the type of school. The minimum and maximum basic amount of salary depends on the number of pupils enrolled in a school and the type of school. The scale increases by 100 pupils (except first 2 levels: from 1 to 50 and from 50 to 100 pupils).

Cyprus: Primary school heads' basic salaries are based on salary scale A12 and annual increments. Secondary school heads' basic salaries are based on salary scale A13.

Czech Republic: School heads receive an additional allowance for leadership (5-60 % of a teachers' salary according to the level of leadership), which is not included in the table.

Denmark: For ISCED 3 (a) > 700 full-time students; (b) ≤ 700 full-time students.

Spain: (a) Largest school (Type A); (b) smallest school (Type F) for primary education and (Type D) for secondary education.

France: ISCED 3 (a) *Lycées*; (b) *Lycées professionnels*.

Croatia: ISCED 1, 2, 3 (a) medium-sized school; (b) large school; (c) small school.

Latvia: ISCED 1, 2, 3 (a) between 251 and 400 pupils; (b) between 601 and 800 pupils; (c) between 1 001 and 1 200 pupils.

Luxembourg: There are no school heads in pre-primary and primary education institutions.

Netherlands: For some school heads, salaries may be higher (depends on the decision of the school board).

Austria: ISCED 1, 2, 3 (a) large school; (b) small school. See National Data Sheets for additional details.

Finland: ISCED 1 (a) big school; (b) small school; ISCED 2 (a) (<= 6 groups of 32 pupils); (b) (7-14 groups of 32 pupils); (c) (15-19 groups of 32 pupils); (d) (> 20 groups of 32 pupils).

Sweden: The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual school heads' salaries for the school year 2015/16.

United Kingdom: The GDP for the whole of the UK is used (rather than the GDP for each constituent part).

United Kingdom (ENG/WLS/NIR): The eight rows indicate the minimum and maximum salaries in eight school 'groups' according to which school heads are paid. The groups are dependent upon school size, pupils' educational level and the numbers of pupils with SEN. In England and Wales, only the minimum and maximum value for each group is specified and it is for the school to determine the appropriate pay range within these limits. In Northern Ireland, each group covers a range of 13-16 points on an overall 43-point pay spine, within which each school uses an 'individual school range' (ISR) of seven consecutive points.

United Kingdom (SCT): School heads' statutory salaries are defined based on an agreed set of criteria, 'job-sizing', which takes into account various responsibilities.

Bosnia and Herzegovina: ISCED 1 (a) small sized under the 400 pupils; (b) medium sized from 400 to 800 pupils; (c) big sized above 800 pupils. ISCED 2 (a) small sized; (b) medium sized; (c) big sized. ISCED 3 (a) small sized; (b) medium sized; (c) big sized. GDP per capita 2014. Source: B&H Statistical Office.

Liechtenstein: ISCED 1, 2, 3 (a) large schools; (b) small schools.

Former Yugoslav Republic of Macedonia: GDP per capita 2013.

Montenegro: GDP per capita 2014. Source: Montenegro Statistical Office.

Norway: There are no longer statutory salaries for school heads.

Serbia: GDP per capita 2014.

Turkey: GDP per capita 2015. Source: Turkey Statistical Office.

The minimum basic statutory salary for school heads in primary education is higher than the GDP per capita in the majority of education systems. Minimum statutory salaries are less than the GDP per capita in the French Community of Belgium (for schools with 140 pupils or less), Ireland, France, Latvia, Lithuania, Hungary, Austria (only for small schools), Romania, Slovakia and Iceland. In Bulgaria, the Czech Republic and Poland, both the minimum and maximum basic statutory salaries are lower than the GDP per capita. In all other countries, the maximum statutory salary at primary level is higher than the GDP per capita.

At secondary level, the situation is similar for lower and upper secondary education. Eight countries (Bulgaria, the Czech Republic, Ireland, Latvia, Lithuania, Poland, Romania and Slovakia) register a minimum basic statutory salary lower than the GDP per capita in both lower and upper secondary education, as does Austria (but in small schools only). In Iceland, the minimum basic statutory salary is lower than the GDP per capita only at lower secondary level. As for the maximum basic statutory salary for school heads, all countries except the Czech Republic and Poland (for lower secondary only) show higher amounts than the GDP per capita. The highest ratio between school heads' maximum salaries and GDP per capita can be observed in the United Kingdom (England, Wales and Northern Ireland, 374 % for Group 8), Cyprus (346 %, ISCED 2 and 3), Bosnia and Herzegovina (327 %) and Portugal (296 %).

The minimum and maximum statutory salaries of school heads at pre-primary level (ISCED 0) are usually identical to those at primary level (ISCED 1) (in countries for which data are available). However, in the Czech Republic and Finland, both minimum and maximum statutory salaries are lower at pre-primary than at primary level and are below the GDP per capita. This is also the case in Lithuania, Slovakia, Sweden and Iceland for minimum statutory salaries at pre-primary level ⁽¹⁰⁾.

The difference between minimum and maximum statutory salaries and the number of years' service necessary to achieve the maximum vary considerably between countries

The level of the minimum and maximum statutory salaries may play a role in attracting and retaining quality teachers. High starting salaries can contribute to attracting young people to the profession, whereas the prospect of salary rises throughout their career may contribute to teacher retention. Nonetheless, the rate of increase and the number of years necessary to achieve the maximum statutory salary are elements that must be factored into the equation. If teachers need many years in service to get relatively low pay increases, this might have a detrimental effect, i.e. teachers may leave the profession.

Figure 5a shows teachers' minimum and maximum statutory salaries and actual salaries in PPS in 2015/16. It also gives the percentage increase between the minimum and maximum and the number of years' service necessary to reach the maximum.

Statutory salaries, after discounting price differences, vary substantially between European countries. In most of them, both minimum and maximum statutory salaries increase with the education level. In primary education, the minimum statutory salary ranges from 6 974 to 61 138 PPS, up to 69 289 PPS at secondary level. The maximum statutory salary varies from 11 553 to 108 010 PPS in primary education, whereas, in secondary education, it can reach 120 441 PPS.

The percentage increase between the minimum and the maximum statutory salary also varies across countries (see table Figure 5a). Whereas, in some countries, maximum statutory salaries are more than double the minimum (Ireland, Cyprus, Hungary and Romania), in others the increase is below

⁽¹⁰⁾ More detailed information on pre-primary salaries can be found in the National Data Sheets.

20 % (Denmark, Turkey and Bosnia and Herzegovina). In the majority of countries, the relative increase in the statutory salary (from minimum to maximum) is the same at primary and secondary level, and only in a few cases does it vary with the education level.

Figure 5a: Minimum and maximum statutory salaries and actual salaries of teachers (in PPS) of teachers in primary and secondary schools, 2015/16



Source: Eurydice.

Percentage change between minimum and maximum statutory salaries by ISCED level and the number of years in service necessary to achieve this increase

(%)	BE fr	BE de	BE nl	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT
ISCED 1	72.3	60.2	72.7	:	31.8	18.4	33.2	:	111.3	90.3	41.7	79.9	47.8	47.0	143.3	:	52.5	76.7	145.0	30.6
ISCED 2	72.3	60.2	72.7	:	31.8	18.4	31.8	:	111.3	90.3	40.9	73.9	68.7	49.7	143.3	:	52.5	73.8	145.0	30.6
ISCED 3	75.2	62.2	75.2	:	31.8	30.0	45.2	:	111.3	90.3	40.9	72.7	68.7	56.5	143.3	:	52.5	73.8	165.0	30.6
Number of years	27 (25)	27 (25)	27 (25)		32	12 (7)			22	36	39	29	35	35	22	10	15	25	42	16
(%)	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK- (1)	UK- NIR	UK- SCT	BA	IS	LI	ME	MK	NO	RS	TR
ISCED 1	56.9	77.4	66.9	93.0	182.5	60.0	35.4	30.1	50.0	70.3	70.3	33.0	10.2	36.2	62.3	49.8	48.8	:	49.7	15.2
ISCED 2	104.3	77.4	68.9	93.0	165.7	60.0	35.4	30.1	50.0	70.3	70.3	33.0	12.0	36.2	62.3	49.8	48.8	:	35.0	16.3
ISCED 3	104.3	107.7	71.0	93.0	165.7	60.0	35.4	32.4	41.1	70.3	70.3	33.0	33.4	52.1	62.3	49.8	49.0	:	49.7	16.3
Number of years	15 (12)	34	20	34	40	25	32	20			10	6	35			40	40	16	38	27

UK (1) = UK-ENG/WLS

Number of years (*) = Upper secondary education

Explanatory note

This figure shows the relationship between basic statutory salaries (minimum and maximum) and actual salaries by ISCED levels. The values in national currencies have been converted into PPS using the purchasing power parities (PPPs) for 2015, which are available on <http://ec.europa.eu/eurostat/data/database> at `prc_ppp_ind`.

Unless otherwise indicated, the reference year for the statutory and actual salaries is 2015/16 (or 2016). Actual salaries comprise the weighted average gross annual salary actually received by teachers, including allowances (see below) and other financial benefits.

The table beneath the bar chart shows the difference in % between the minimum and the maximum statutory salaries by ISCED level and the number of years in service necessary to achieve the maximum statutory salary in each country.

Country specific notes

Belgium (BE nl): Data on actual salaries refer to teachers in permanent full-time employment aged 25 to 64 in public schools in 2014/15.

Czech Republic: The reference year for the actual salaries is 2014/15.

Germany (Länder): The reference year for the statutory salaries is 2014/15.

Denmark: Data on actual salaries refers only to the Copenhagen Municipality for January 2016 and, therefore, might differ from last years. The data for actual teacher salaries at upper secondary level is taken from the Upper Secondary Level's Teachers' Union' (*Gymansieskolernes Lærforening*) salary statistics for STX teachers, reference year is April 2015. Pension are not included.

Estonia: The reference year for the actual salaries is 2015. For more information on the methodology, see the National Data Sheet.

Greece: The reference year for the actual salaries is 2015. In primary education, data refer to average full-time, full-year salaries of teachers employed in pre-primary schools (*Nipiagogeio*) and primary schools (*Dimotiko Scholeio*). In secondary schools, data refer to full-time, full-year teachers' salaries employed in all different types of secondary schools (see the complete list in the National Data Sheet).

Spain: Statutory salaries represent average salaries in public education, calculated as a weighted average of the salaries in the different Autonomous Communities. At ISCED levels 2 and 3, data refer to the salaries of non-*Catedráticos* teachers.

France: At ISCED level 3, data on statutory salaries are for teachers in *Lycées*. The reference year for the actual salaries is 2014. Data refer to teachers with a permanent contract. Vocational schools are included. For more information on the methodology, see the National Data Sheet.

Croatia: The reference year for the actual salaries is 2014. Data refer to all school employees (including school heads and supporting staff).

Italy: At ISCED level 3, data on statutory salaries refer to teachers with a *Laurea magistrale* (Master's degree).

Latvia: Actual salaries refer to teachers working from 21 to 40 hours a week.

Poland: The reference year for the actual salaries is 2015. At ISCED 3, they only refer to the general programmes. For more information on the methodology, see the National Data Sheet.

Austria: At ISCED level 2, data on statutory salaries refer to teachers in general schools, while, at ISCED level 3, data are for teachers in academic schools (where salaries at ISCED 2 and 3 are the same).

Finland: The reference year for the actual salaries is 2015. For more information on the methodology, see the National Data Sheet.

Sweden: The reference year for the actual salaries is 2015. Sweden has single structure compulsory education, hence data for primary and lower secondary are not separated.

Slovenia: The reference year for the actual salaries is 2014. Data refer to teachers who worked for the same employer for the entire year and had full-time employment. Holiday payment is not included. For the upper secondary level, only teachers of general subjects and educators at residence halls for students are included.

Slovakia: The reference year for the actual salaries is 2015. Data also include salaries of school heads.

United Kingdom: No data on actual salaries available for Wales. The reference year for actual salaries for England, Northern Ireland and Scotland is 2015. See the National Data Sheets for more information.

Liechtenstein: At ISCED 2, data on statutory salaries refer to *Gymnasium* teachers.

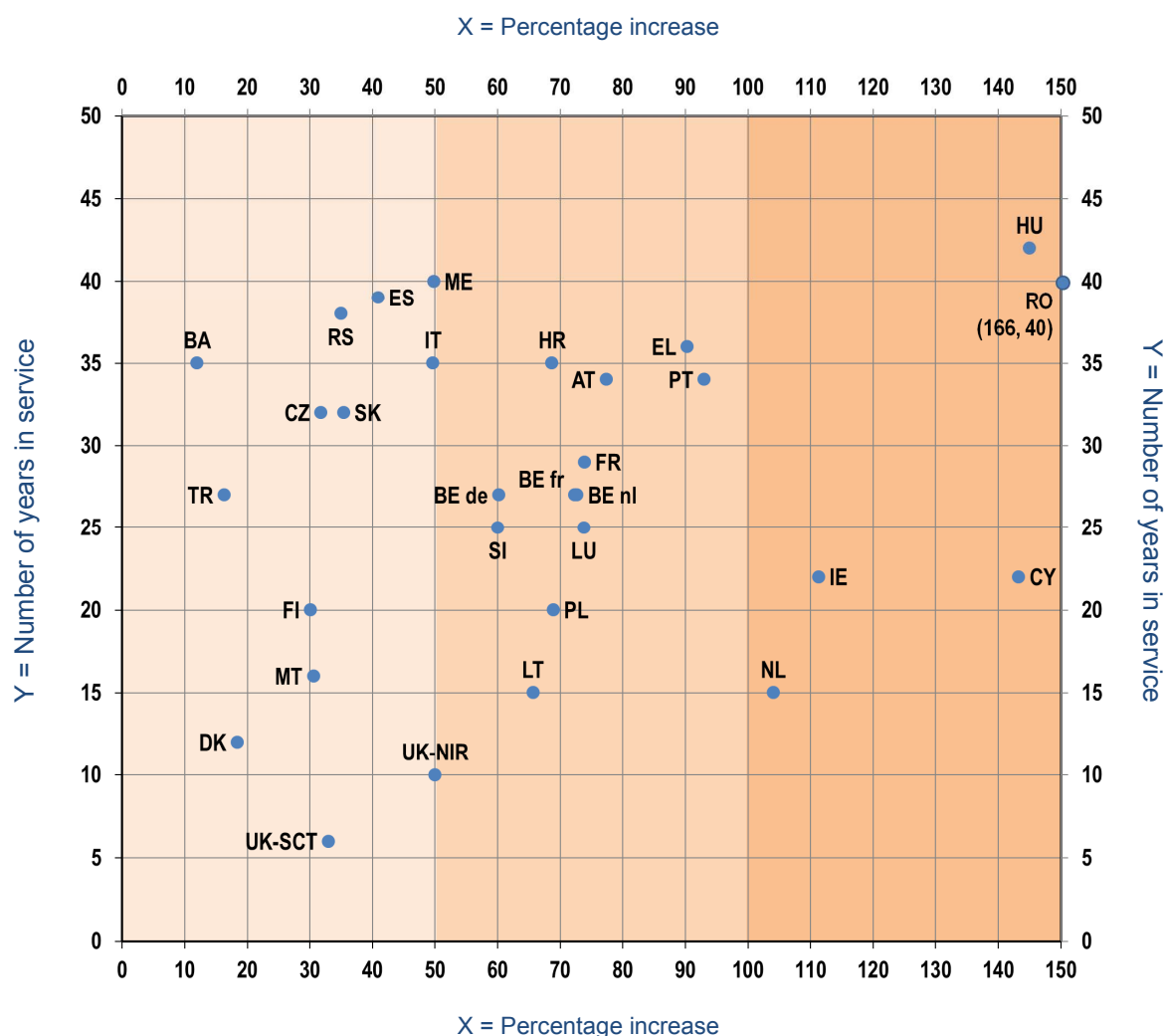
Montenegro: See the National Data Sheet for information on the methodology used to calculate the actual salaries.

Norway: At ISCED 2, data on statutory salaries refer to teachers with 4 years' initial training. The reference year for the actual salaries is 2015. For more information on the methodology, see the National Data Sheet.

Serbia: The average number of years to get the maximum statutory salary is 40 years for men and 35 for women.

The percentage increase between minimum and maximum statutory salaries is often but not necessarily positively correlated to the average number of years' service necessary to achieve the maximum. In Figure 5b, countries have been clustered in three groups according to the percentage increase between the minimum and the maximum statutory salaries in lower secondary education. The percentage increase is the same as in primary education in most countries, but slightly different in a few (see previous table in this section). Only, in the Netherlands, is the percentage increase at primary level much lower than at lower secondary level.

Figure 5b: Percentage change between minimum and maximum statutory salaries (in PPS) in 2015/16 (ISCED 2) and the required years' service necessary to reach the maximum



Source: Eurydice.

Country specific notes

Germany (Länder): No data available.

Bulgaria, Estonia, Latvia and Norway: Maximum statutory salaries are not fixed.

Sweden, United Kingdom (ENG/WLS), Iceland and Liechtenstein: Salary increases are linked to factors other than years of service.

The group of five countries with the higher percentage increase (above 100 %) includes the two countries where teachers need the highest number of years to achieve the maximum statutory salary, namely, Hungary (42) and Romania (40). In contrast, in the other three countries, teachers need considerably fewer years in service to reach the highest salary level – Ireland (22), Cyprus (22) and the Netherlands (15).

A medium percentage increase (between 50 % and 100 %) is usually linked to a medium length of service. In most countries, in this group, teachers require on average between 20 and 30 years in service to get the maximum possible increase in their basic salaries. The necessary years in service is slightly higher in Portugal (34), Austria (34), Croatia (35) and Greece (36).

A low percentage increase (50 % or less) is not necessarily linked to a short length of service, and it can require between 6 and 40 years to achieve it depending on the country. While teachers in some countries may get the maximum statutory salary relatively early in their careers (United Kingdom [Northern Ireland and Scotland] and Denmark), in many countries it can take them more than 30 years. It is the case in the Czech Republic (32), Spain (39), Italy (35), Slovakia (32), Bosnia and Herzegovina (35), Montenegro (40) and Serbia (38).

Some countries do not have salary increases correlated to the number of years in the profession. This is the case, for example, in Sweden, where salaries are not linked to the number of years in the profession but to performance. In the United Kingdom (England and Wales), the system of incremental pay points and automatic pay progression based on length of service was replaced by a performance-related pay scheme in September 2014. In Liechtenstein also, age is not the major factor in reaching the maximum basic statutory salary. Whilst a small proportion of the salary increase is based on age and years of service, the important element is performance-based and index-related. In Iceland, not only age and length of service but also other factors such as teachers' education and work experience are taken into account.

Where data are available, actual salaries tend to be closer to the maximum statutory salaries

Figure 5a also provides information on actual salaries of teachers in primary and secondary education for the 29 countries for which data are available. Actual salaries consist of the weighted average gross annual salary actually received by teachers, including allowances (see below) and other financial benefits⁽¹¹⁾. Even though it is an approximation, comparing actual and statutory salaries can contribute to a better understanding of teachers' real earnings, given that most teachers receive allowances on top of their basic salaries, and the majority of teachers are not at the beginning or the end of their careers. Nevertheless, the methodology used, the concepts and items included, and the reference years vary depending on the country and, therefore, comparison of actual salaries across countries and with statutory salaries must be made with caution.

Generally, the difference between the minimum statutory salary and actual salaries tends to increase when allowances represent a large share of teachers' earnings, the proportion of teachers receiving the minimum statutory salary is very low and/or the average age of teachers is high.

Actual salaries are closer to the maximum than to the minimum statutory salary in 11 countries or regions: the French Community of Belgium (primary and upper secondary education), the Flemish Community of Belgium, the Czech Republic, France (secondary education), Italy (primary and upper secondary education), Austria (upper secondary education), Slovenia, the United Kingdom (England and Scotland), Iceland (upper secondary education) and Montenegro. In another five education systems, actual salaries are even higher than the maximum statutory salary (Denmark, Poland, Slovakia, Finland and the United Kingdom (Northern Ireland)).

In Bosnia and Herzegovina, actual salaries are higher than the maximum in primary education, closer to the maximum in lower secondary and closer to the minimum in upper secondary education. In Romania, actual salaries are midway between minimum and maximum statutory salaries.

⁽¹¹⁾ See Part III: Definitions.

Maximum salaries are not statutorily defined but actual salaries are notably higher than the minimum statutory salary in Bulgaria, Estonia, Norway and, especially, in Latvia.

In seven cases, actual salaries are closer to the minimum (than to the maximum) statutory salary (France (only primary education), Croatia, Cyprus, Hungary, Malta, Portugal and Sweden).

Almost all European countries compensate teachers for additional responsibilities and overtime

On top of their basic salary, teachers often receive additional allowances and financial benefits, which, in some cases, make up a considerable proportion of teachers' total remuneration. The decision on allowances, criteria and methods of calculation can be taken at central, local and school levels or be a shared responsibility. This section focuses on the most common types of allowances granted to teachers including

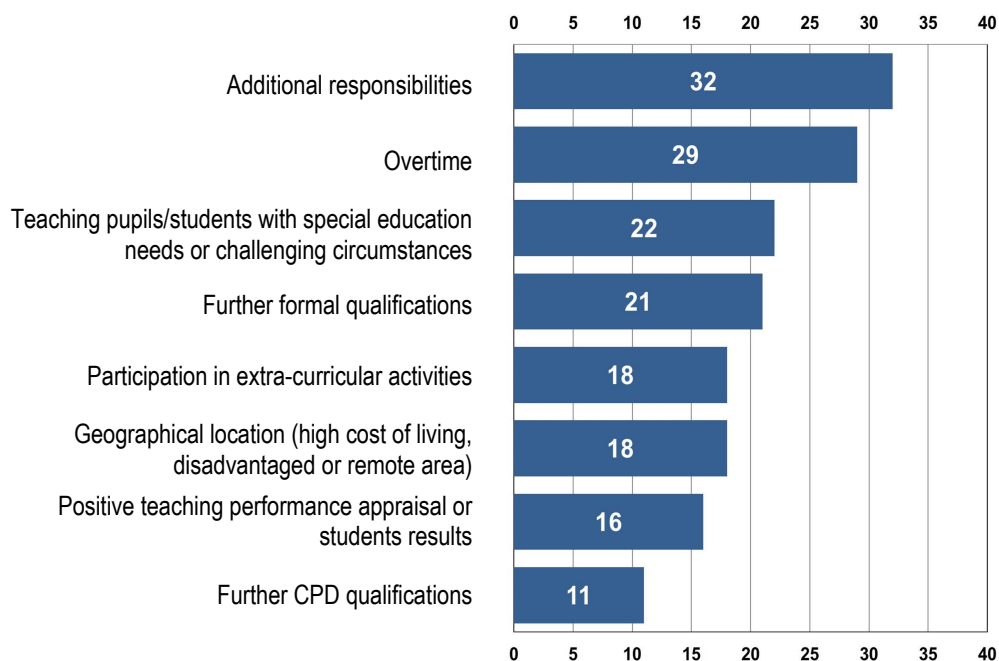
- further formal qualifications
- continuing professional development qualifications
- additional responsibilities
- participating in extracurricular activities
- overtime
- teaching in challenging circumstances/working with students with special needs
- teaching in remote or expensive geographical areas
- positive teaching performance.

Family allowances and other benefits for travel, medical and transport costs are not considered. Figure 6 shows the number of countries or regions that provide for an additional stipend for each of these elements.

All European countries but the French and Flemish Communities of Belgium, Croatia, Cyprus, Luxembourg, Portugal, the United Kingdom (Scotland) and Bosnia and Herzegovina give financial compensation to teachers for assuming responsibilities beyond the basic duties specified in the employment contract. **Additional responsibilities** can include the supervision of pupils after class, provision of support to other teachers, serving as a head of department, being a member of selection and examination committees, participating in national or international organisations and developing teaching materials. However, participating in management activities such as replacing the school head, serving as a deputy head of school, as well as leadership and coordination tasks are among the additional responsibilities most frequently cited.

It is also a common practice to reward teachers for **working overtime**. Only Germany, Ireland, Cyprus, Latvia, Lithuania, Malta, Romania, the United Kingdom (Scotland), Liechtenstein and the former Yugoslav Republic of Macedonia do not provide any overtime compensation. In the United Kingdom (England and Wales), the payment for overtime is made only in very specific circumstances related to participation in continuing professional development (CPD) or other learning activities outside the school day. Compensation for additional responsibilities and overtime normally consists of a percentage of the basic salary or a fixed annual/monthly/hourly amount, which can differ depending on the type of responsibility.

Figure 6: Types of allowances most commonly granted to teachers in public schools (ISCED 0, 1, 2 and 3), 2015/16



Source: Eurydice

Explanatory note

This figure shows the number of countries or regions where teachers are entitled to each of the main types of allowances. The scale from 0 to 40 presents the number of countries/regions covered by this report. More detailed information can be found in Section 7 of this report.

While, in some countries, running **extra-curricular activities** is remunerated as overtime, in others, specific payments can be made for taking on this responsibility. For example, in Slovenia, teaching outdoor classes (*šola v naravi*) is remunerated by up to an extra 20 % of the basic salary for six hours per day in primary and lower secondary education. In addition, for workshops, sports and other extra-curricular activities (*interesne dejavnosti*), teachers get a fixed amount per hour. In Luxembourg, teachers are compensated through a reduction in the number of teaching hours per week.

Most countries/regions provide financial allowances for teachers who teach pupils with **learning difficulties or special educational needs (SEN)** in mainstream classes. While allowances for teaching pupils with SEN are the most common, other types of allowances such as those for teaching bilingual classes, children with language difficulties, mixed-age classes and pupils with low levels of attainment are also available in some countries/regions. These allowances are sometimes calculated as a percentage of the statutory salary, as in Croatia, Latvia, Lithuania, Hungary, Romania, Slovenia, Bosnia and Herzegovina and Serbia; elsewhere they are awarded as a fixed amount, as in France, Ireland and Austria. In the Czech Republic, Denmark and the United Kingdom (England, Wales and Northern Ireland), teachers may be paid a SEN allowance within a specified range. In the United Kingdom (England, Wales and Northern Ireland), alongside this financial compensation, schools may also offer recruitment and retention points for those working in challenging circumstances for a fixed period of up to three years in Northern Ireland, or a duration to be decided by the school in England and Wales.

Allowances for **formal qualifications on top of the minimum required** for being a fully qualified teacher (i.e. Master's degree, research degree or Doctorate) are provided in the majority of education systems. In Belgium (French and German-speaking Communities), Greece, Iceland, and Turkey,

teachers qualified at Master's or Ph.D. level move up on the salary scale. In Belgium (Flemish Community), Bulgaria, Croatia, Slovenia, Montenegro and Serbia, obtaining any postgraduate qualifications/degrees beyond the minimum required leads to a fixed salary increase. In Croatia, for example, an extra 8 % and 15 % of the basic statutory salary is allocated to teachers who hold a Master's and Ph.D. degree respectively. While the reward for higher formal qualifications is widespread practice, only about a quarter of countries/regions provide teachers with financial allowances for obtaining **further qualifications through CPD**.

Nearly half of the countries/regions examined provide financial allowances related to **the geographical location** of the school in which teachers work. These allowances generally take the form of incentives intended to encourage teachers to accept posts in remote or rural areas (Denmark, Estonia, Greece, Spain, Poland, Romania, Finland and the United Kingdom (Scotland)); or in socially disadvantaged regions with high levels of social exclusion or a high proportion of pupils from minority ethnic or linguistic backgrounds (Ireland, Spain, France, Italy and Hungary). France and the United Kingdom (England) also provide allowances for economic reasons, i.e. to compensate teachers for working in capital cities or other areas with an above average cost of living.

In 16 education systems, teachers may be rewarded for the quality or value of their work with additional payments following a **positive performance appraisal or on the basis of their students' examination results**. In Bulgaria, an amount between 3 % and 4 % of the annual school budget for salaries is distributed among teachers proportionally to the number of points they obtain during the year linked to specified performance criteria. In Latvia, teachers who obtain the 3rd, 4th and 5th quality level within the framework of the 'Teachers' Professional Activity Quality Evaluation System' are entitled to a performance allowance; depending on the municipality, this allowance may be up to 7 % of salary. Austria also gives a lump sum or bonus for outstanding performance or involvement in particularly successful projects. In Poland, a specific reward can be granted for good teaching, for introducing effective innovation into teaching practices, for strong commitment to teaching activities and for exceptional performance in carrying out tasks and duties. Subject to a satisfactory performance appraisal, teachers may be awarded an allowance based on a percentage of the basic salary in the Czech Republic, Romania and Slovenia ⁽¹²⁾. In France and the United Kingdom (England, Wales and Northern Ireland), a positive performance appraisal does not attract a separate allowance but should be considered to move up the pay scale. In Denmark, Estonia, Finland and Sweden, local agreements regulate the criteria and conditions for the payment of allowances for positive performance.

Top-level education authorities decide teachers' basic statutory salaries in almost all countries, while local authorities and schools have more autonomy to decide on certain allowances

In almost all European countries, the top-level authorities determine the amount of the basic statutory salary and establish pay scales for teachers and school heads for the different education levels. The Communities in Belgium and the *Länder* in Germany are considered the top level education authority. In Spain, the Autonomous Communities share the responsibility for defining statutory salaries with the central government.

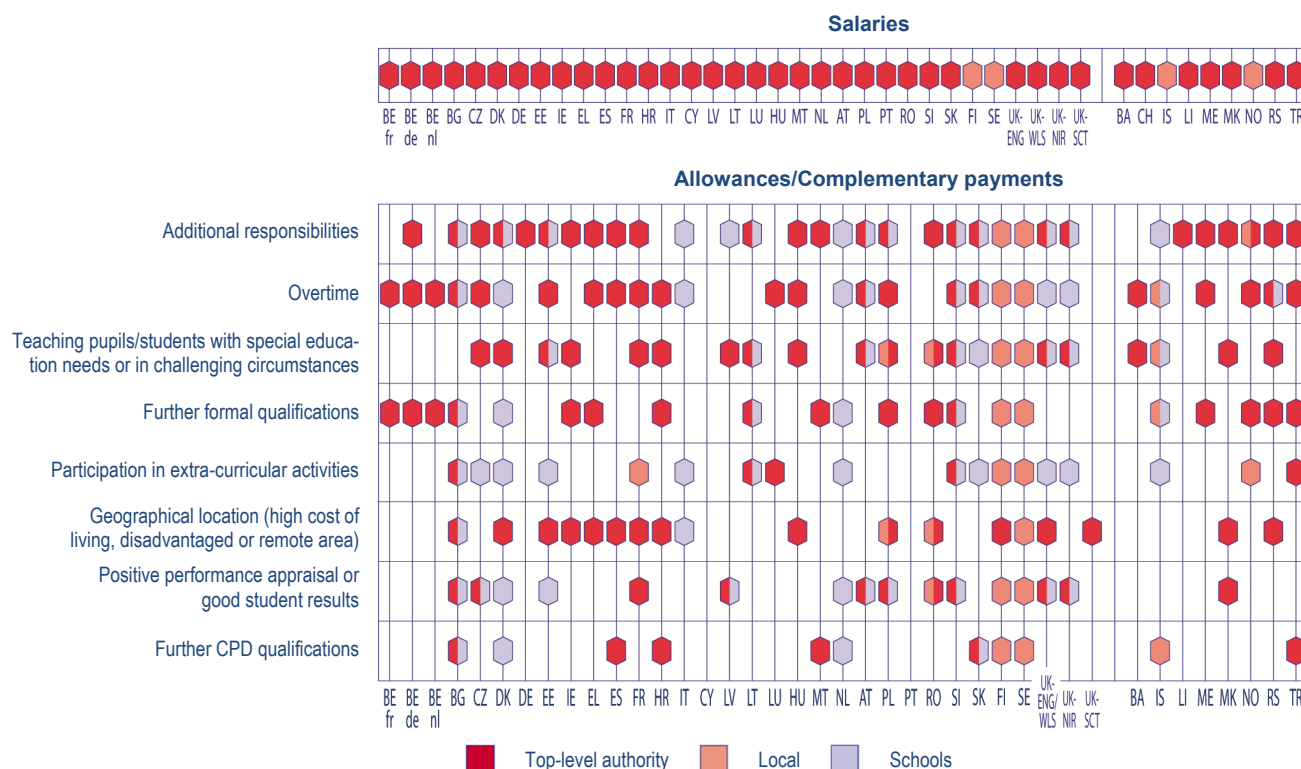
In Croatia, the Netherlands, Finland, Sweden, Bosnia and Herzegovina, Iceland and Norway, teachers' basic remuneration and often their allowances are set as a part of a collective agreement. Such agreements are usually made as a result of negotiations between trade unions, education authorities and/or employee organisations at national or local level.

⁽¹²⁾ In Slovenia, teachers and school heads did not receive the allowance linked to work performance (2 %-5 % of the basic salary) in 2015/16 due to the economic crisis.

In general, local authorities' competence in making decisions on the basic statutory salaries is limited. Only in five education systems (Croatia, Austria, Latvia, Estonia and Bulgaria) is this responsibility partially held at the local or school level. Local authorities in Croatia and regional authorities in Austria are responsible for establishing salaries for teachers and school heads at pre-primary level. Although the minimum annual basic statutory salaries of school heads in primary and secondary education are set at central level in Latvia, local authorities can adjust the amount depending on the size of school and they determine the salary of pre-primary school heads. In Estonia, local authorities may increase the centrally defined minimum statutory salaries for teachers, and may also determine the salary of the headteacher. In Bulgaria, schools can also increase the basic statutory salaries of teachers subject to budget availability.

Local authorities and schools have more autonomy to decide on certain allowances. Decisions on allowances for positive performance and for running or contributing to extra-curricular activities are taken at this level in many countries. Local authorities and/or schools have full or shared responsibility for most allowances in Bulgaria, the Czech Republic, Denmark, Estonia, Latvia, Lithuania, Austria, Poland, Slovenia, Slovakia, Finland, Sweden and the United Kingdom (England, Wales and Northern Ireland). In Italy and the Netherlands, the decision on all types of allowances is taken entirely at school level, while in Iceland schools share this responsibility with the local authorities for some allowances.

Figure 7: Decision-making levels responsible for setting teachers' salaries, allowances and complementary payments in public schools (ISCED 0, 1, 2 and 3), 2015/16



Source: Eurydice.

Explanatory note

The top-level authority for education in most countries is the central government. In federal or similar types of government structure, however, the top level corresponds to the governments of the Communities in Belgium, the *Länder* in Germany, the governments of the Autonomous Communities in addition to the central government in Spain, and the education ministries in England, Wales, Northern Ireland and Scotland for the United Kingdom.

This figure only shows the authority levels which have some decision-making powers regarding the basic statutory salary and allowances. Lower level authorities using salary scales or criteria defined by higher levels to set teachers' basic statutory salaries are not regarded as having decision-making powers, as they only apply the rules established by other bodies.

For the definitions of each type of allowance, see Part III: Definitions.

Country specific notes

Croatia and Estonia: Basic salaries of pre-primary teachers are determined at local level.

Spain: Salary allowances for geographical location apply only in some Autonomous Communities.

Poland: Decisions on teachers' allowances for 'positive performance appraisal or good student results' and 'additional responsibilities' can also be taken at local level.

Slovenia: The allowance linked to work performance is defined by law and varies between 2 % and 5 % of the basic annual salary for regular work. However, as a consequence of the economic crisis, neither teachers nor school heads receive this.

Sweden: Salary increases are negotiated on an individual basis. The criteria used may include those listed above or others; it is a matter decided at local level.

Iceland: Basic salaries of teachers at upper secondary level are determined by top-level authorities.

Private independent schools tend to have more autonomy on salaries than private government-dependent schools

Private government-dependent schools receive the majority of their funding from public authorities and are usually subject to the same rules and regulations as public schools. In more than one third of the countries/regions covered by this report, salary arrangements for teachers and school heads in these schools are based on the same calculation methods and basic statutory salary references as in the public sector (Belgium, Germany, Estonia, Spain, France, Cyprus, Lithuania, the Netherlands, Austria, Portugal, the United Kingdom (Scotland), Norway and Serbia). Nevertheless, private independent schools in these countries are free to adopt different salary policies.

In Denmark (pre-primary and upper-secondary private schools), Ireland, Greece, Malta, Slovenia (only schools receiving public funding), Slovakia, Montenegro and Iceland, basic statutory salaries are determined using the same methods in public and all private schools, both government-dependent and independent schools.

Primary and lower secondary school teachers in the private sector in Denmark have to negotiate their salary individually with the education providers. In Sweden, teachers' individual salaries are set by school heads following negotiations between the trade unions and school organisers.

In Hungary and Turkey, basic statutory salaries in private schools cannot be lower than the minimum set by top-level authorities for the public sector. In the Czech Republic, teachers' salaries in private schools are contractual but they are regulated by the Labour Code and the minimum level of pay defined by Government is guaranteed. The salaries of teachers in private schools are also defined in accordance with the Labour Code in Poland, whereas, in Liechtenstein, they are regulated by private employment law. Finally, in Luxembourg, Romania, Finland, the United Kingdom (England), Bosnia and Herzegovina and the former Yugoslav Republic of Macedonia, private (government-dependent/independent) schools determine the salaries of their teachers themselves.

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Information in the national data sheets is provided by the Eurydice National Units.

BELGIUM (FRENCH COMMUNITY)

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined for public and private government dependent schools using the same methods. Private independent schools determine their basic statutory salaries themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
The community level is referred to as the central level.		

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years for pre-primary, primary and lower secondary education and 25 years for upper secondary education. Data on gross annual statutory salaries are from the Ministry of the French Community and correspond to the indexed gross salary in January 2016. Average actual salary of a full time equivalent teacher (based on January 2016, employer's contributions excluded, bonuses and allowances included)
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	30 138	51 920	42 488	
Primary	30 138	51 920	41 998	
Lower secondary	30 138	51 920	40 982	
Upper secondary	37 494	65 691	52 294	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change	<p>Further formal qualifications Bachelor degree is required for pre-primary, primary and lower secondary school teachers. If these school teachers complete in addition a specific master degree, they will receive a salary that is defined for upper secondary school teachers for whom a master degree is required.</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities n/a</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities n/a</p> <p>Overtime Teachers may get a supplement for teaching more than the full time equivalent, which is quite common in social advancement education but it also exists in mainstream education.</p> <p>Other n/a</p>	<p>Central</p> <p>Central</p>

BELGIUM (FRENCH COMMUNITY)

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level
The community level is referred to as the central level.	

Salaries in the private sector
School heads' basic statutory salaries are defined for public and private government dependent schools using the same methods. Private independent schools determine their basic statutory salaries themselves.

Annual gross salaries of full time fully qualified school heads in public schools			
	Basic statutory salary		Average actual salary
	Minimum	Maximum	
	EUR	EUR	EUR
Pre-primary, < 72 pupils	34 349	58 824	:
Pre-primary, 72-140 pupils	35 777	60 252	:
Pre-primary, 141-209 pupils	37 204	61 679	:
Pre-primary, > 209 pupils	38 631	63 106	:
Primary, < 72 pupils	34 349	58 824	:
Primary, 72-140 pupils	35 777	60 252	:
Primary, 141-209 pupils	37 204	61 679	:
Primary, > 209 pupils	38 631	63 106	:
Secondary D1 only	38 625	65 691	:
Secondary D1+D2+D3 or D2+D3	49 104	78 382	:

Data on gross annual statutory salaries are from the Ministry of the French Community and correspond to the indexed gross salary in January 2016.

Salary allowances for school heads	Decision making levels
Further formal qualifications	n/a
Further CPD qualifications	n/a
Positive teaching/management performance appraisal	n/a
Additional responsibilities	n/a
Geographical location (high cost of living, disadvantaged or remote area)	n/a
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	n/a
Participation in extracurricular activities	n/a
Overtime	n/a
Other	n/a

BELGIUM (GERMAN-SPEAKING COMMUNITY)

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined for public and private government dependent schools using the same methods.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
The community level is referred to as the central level.		

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years for pre-primary, primary and lower secondary education and 25 years for upper secondary education.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	31 741	50 851	:	Data on gross annual statutory salaries are from the Ministry of the German-speaking Community and correspond to the indexed gross salary in January 2016.
Primary	31 741	50 851	:	
Lower secondary	31 741	50 851	:	
Upper secondary	39 750	64 492	:	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>No change</p> <p>The little increase is due to an increase of the fix amount of the end of the year payment.</p>	<p>Further formal qualifications</p> <p>Bachelor degree is required for pre-primary, primary and lower secondary school teachers. If these school teachers complete in addition a master degree, they will receive a salary that is defined for upper secondary school teachers for whom master degree is required.</p> <p>Further CPD qualifications</p> <p>n/a</p> <p>Positive teaching performance appraisal or students' results</p> <p>n/a</p> <p>Additional responsibilities</p> <p>Fixed amounts</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>n/a</p> <p>Participation in extracurricular activities</p> <p>n/a</p> <p>Overtime</p> <p>% of the basic salary</p> <p>Other</p> <p>n/a</p>	<p>Central</p> <p>Central</p> <p>Central</p>

BELGIUM (GERMAN-SPEAKING COMMUNITY)

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level
The community level is referred to as the central level.	

Salaries in the private sector
School heads' basic statutory salaries are defined for public and private government dependent schools using the same methods.

Annual gross salaries of full time fully qualified school heads in public schools				Data on gross annual statutory salaries are from the Ministry of the German-speaking Community. School heads of secondary education institutions receive an additional bonus depending on the number of students in the school: - schools with more than 600 pupils: EUR 424.20 x 12 months x 1.6084 (index) = EUR 8 187.40 per year; - schools with less than 600 pupils: EUR 282.74 x 12 months x 1.6084 (index) = EUR 5 457.11 per year. Nursery school and primary school constitute the so-called elementary school (Grundschule). Each elementary school has a school head. In secondary school, the school head is responsible for lower and upper secondary school. The minimum salary for school heads in secondary school is very high, as it takes at least 19 years in service to become a school head.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		
Pre-primary	39 037	64 492	:	
Primary	39 037	64 492	:	
Lower secondary	47 832	77 241	:	
Upper secondary	47 832	77 241	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications Not available	
Positive teaching/management performance appraisal n/a	
Additional responsibilities Fixed amounts	Central
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime n/a	
Other n/a	

BELGIUM (FLEMISH COMMUNITY)

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined for public and private government dependent schools using the same methods. Private independent schools determine their basic statutory salaries themselves. Information on the basic or actual statutory salary in private independent schools is not available.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
The Community level (= Flemish Community) is referred to as the central level.		

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years for pre-primary, primary and lower secondary education and 25 years for upper secondary education.
	Basic statutory salary		Average actual salary	
		Minimum EUR	Maximum EUR	EUR
Pre-primary	31 056	53 645	44 357	
Primary	31 056	53 645	44 848	
Lower secondary	31 056	53 645	43 718	
Upper secondary	38 745	67 867	56 594	

Source for actual salaries: Data base of the Ministry of Education for salary payments. Only teachers with a full time employment aged 25 to 64 in public schools with a permanent appointment in school year 2014/15 are taken into account in the overall annual actual gross salary. The data include bonuses and allowances. For the secondary education are taken into account the teachers with a full time in general classes in general education in public schools. Only teachers with a permanent appointment are taken in consideration.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>No change</p> <p>In 2015/16, the end of year allowance was increased.</p>	<p>Further formal qualifications</p> <p>Different fixed amounts according to different qualifications: min EUR 43.05 per month; max EUR 129.17 per month</p> <p>Further CPD qualifications</p> <p>n/a</p> <p>Positive teaching performance appraisal or students' results</p> <p>n/a</p> <p>Additional responsibilities</p> <p>n/a</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>n/a</p> <p>Participation in extracurricular activities</p> <p>n/a</p> <p>Overtime</p> <p>Maximum 140 % of the basic salary</p> <p>Other</p> <p>n/a</p>	<p>Central</p> <p>Central</p>

BELGIUM (FLEMISH COMMUNITY)

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level
The Community level (= Flemish Community) is referred to as the central level.	

Salaries in the private sector
School heads' basic statutory salaries are defined for public and private government dependent schools using the same methods. Private independent schools determine their basic statutory salaries themselves. Information on the basic or actual statutory salary in private independent schools is not available.

Annual gross salaries of full time fully qualified school heads in public schools				Data on gross annual statutory salaries are for the school year 2015/16. For pre-primary and primary schools, there are different school heads' basic salaries for schools with less than 180 pupils (less than 100 pupils in Brussels), from 180 to 349 pupils (from 100 to 349 pupils in Brussels) and equal to or more than 350 pupils.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary (< 180 pupils/100 pupils in Brussels)	40 641	63 229	60 561	
Pre-primary (>= 350 pupils)	45 981	68 569	68 566	
Primary (< 180 pupils/100 pupils in Brussels)	40 641	63 229	58 295	
Primary (>= 350 pupils)	45 981	68 569	66 106	
Lower secondary	45 981	68 569	65 291	
Upper secondary	53 669	82 791	76 867	

In lower and upper secondary schools, there are different scales depending on whether or not the school head has teaching responsibilities. The scales mentioned are those without teaching responsibility. There is also a distinction between schools with specific profiles in vocational education, artistic education, etc. The data contain the brute payments as regulated by the decrees and resolutions (and multiplied by the index of January 2016).

Source for actual salaries: data base of the Ministry of Education for salary payments. Only heads with a full time employment aged 25 to 64 in public schools in school year 2014/15 are taken into account in the overall annual actual gross salary. The data include bonuses and allowances.

Salary allowances for school heads	Decision making levels
Further formal qualifications Different fixed amounts according to different qualifications: min EUR 43.05 per month; max EUR 129.17 per month	Central
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime n/a	
Other n/a	
School heads that get the qualification from 1 September 2010 on do not get the allowances anymore. If they have got it before 1 September 2010, the allowance can still be granted. According to the individual situation of the school head, the school head is awarded a salary allowance or not.	

BULGARIA
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central Level	Private independent schools define on their own their basic statutory salaries.
Primary education	Central Level	
General lower secondary education	Central Level	
General upper secondary education	Central Level	
The method for definition of the monthly basic statutory salaries of pedagogical and non-pedagogical staff employed in public and municipal schools and kindergartens is set by Ordinance №1/2010 of the Ministry of Education and Science, last amended 27th November 2015. In addition, the mechanisms (except for the school and kindergarten heads' salaries) take place in the Collective labour agreement and/or they are included in the internal rules for the salaries of the respective kindergarten or school. This legislation allows schools to increase teachers' statutory salaries if they have budget for it.		

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: not available. The given annual amounts are formed of 12 payments. The method for definition of monthly basic statutory salaries of pedagogical and non-pedagogical staff employed in public and municipal schools and kindergartens and the minimum basic monthly statutory salaries are set by Ordinance №1/2010 of the Ministry of Education and Science. In addition the mechanisms (except for the school and kindergarten heads' salaries)
	Basic statutory salary		Average actual salary			
	Minimum	Maximum				
	BGN	EUR	BGN	EUR	BGN	EUR
Pre-primary	7 200	3 681			10 056	5 142
Primary	7 200	3 681			10 056	5 142
Lower secondary	7 200	3 681			10 056	5 142
Upper secondary	7 200	3 681			10 056	5 142
take place in the Collective labour agreement and/or they are included in the internal rules for the salaries of the respective kindergarten or school. The effectual Collective labour agreement is contracted under the conditions and according to the Labour Code and it is dated 26th June 2014. It is signed between the Ministry of Education and Science and two employer representative organisations and three syndicates. The last amendment is on 9 November 2015.						
The particular basic gross monthly statutory salaries of full time pedagogical staff have to be contracted on amounts not less than the determined in the Ordinance. The minimum amount of the basic gross monthly salary for junior teacher is BGN 600, senior teacher - BGN 625 and chief teacher - BGN 660.						
The showed amounts are the minimum under which a basic salary could not be set. In fact, the minimum salaries received by the teachers are usually higher than the determined by the Ordinance. The maximum amount depends on the exact position, individual teacher's years of professional experience and level, additional qualifications, i.e. on various personal specificity.						
Exceptions are admitted when the individual does not suit requirements for the position and when the individual teaching quota is less than the obligatory minimum. On the other hand, higher amount than the set minimum is permitted when the individual teaching quota is higher.						
National Statistics Institute supplies data on the average salaries for the educational public sector as a whole (for the first quarter 2016 - BGN 838 monthly salary on average). The data includes not only teachers' salaries (pedagogical personnel) but non-pedagogical staff and teachers in the universities too.						

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: ↑: Reform of teachers salaries. The increase in teachers' salaries aims at attracting young people to the teaching profession and enhancing the education quality in longer term. The additional funds in the amount of BGN 95.2 million used for increasing the standards for education compensate the growth of the minimum teacher salary by 5.7 % on average and of the other remunerations in the system. The effect on expenditure is estimated at 0.11 % of the projected GDP.	Further formal qualifications Fixed amounts between BGN 12 and 65 per month.	Central/Local/School
	Further CPD qualifications Fixed amount - BGN 21 per month.	Central/Local/School
	Positive teaching performance appraisal or students' results Depends on the teachers' results (received points) during the school year, there is paid additional allowance based on the evaluation according to indicators and criteria, set by the Ordinance N1 and Decision of the Pedagogical Council.	Central/Local/School
	Additional responsibilities Fixed amount - BGN 25 per month.	Central/Local/School
	Geographical location (high cost of living, disadvantaged or remote area) The pedagogical staff has the right part of the expenditures to be restored that they give for transport to school and back when they live and work in different settlements.	Central/Local/School
	Teaching pupils/students with special education needs or challenging circumstances n/a	
	Participation in extracurricular activities Could be calculated like additional hours and paid as lecturers.	Central/Local/School
	Overtime Fixed amounts per hour between BGN 3.50 and BGN 5.00 according to the teacher's category, educational level and qualification.	Central/Local/School
	Other For science degree Doctor - BGN 85 and for Doctor of science - BGN 100	Central/Local/School
	The Collective labour agreement, signed in June 2014 between the Minister of Education and Science and the trade unions for education defines the various salary allowances and also their amounts concerning state and municipal schools. Wherever the allowances are not defined in the Collective agreement the schools themselves define the conditions and the methods for definition of allowances considering the annual budgets and the applicable general rules.	

BULGARIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central Local Level	The Ordinance N1 and the Rules for determination of salaries of the heads of municipal and state schools and service units concern school heads of the municipal and state schools and do not cover private independent schools and their basic statutory salaries.
Primary education	Central Regional Level	
General lower secondary education	Central Regional Level	
General upper secondary education	Central Regional Level	
The Minister of Education and Science signs and contracts out the contracts of employment with the head of the state kindergartens, schools and service units, resp. Minister of Youth and Sport - heads of the sport schools and Minister of Culture - heads of Arts schools. The head of the Regional Inspectorate for Education signs and contracts out the contracts of employment with the head of the municipal schools and service units. The mayor of the municipality signs and contracts out the contracts of employment with the head of the municipal kindergartens.		

Annual gross salaries of full time fully qualified school heads in public schools							The given minimum is for schools with up to 50 enrolled pupils. The given maximums are for expected number of enrolled pupils according to the type of school.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		Average actual salary		Statutory salaries are defined annually by the Rules for definition of the basic salaries of the heads of the municipal and state schools and service units, last dated 31 March 2016. The minimum
BGN	EUR	BGN	EUR	BGN	EUR		
Pre-Primary	:	:	:	:	:	:	
Primary school	9 000	4 602	10 920	5 583	:	:	
Lower secondary school	9 000	4 602	12 840	6 565	:	:	
Upper secondary school	9 240	4 724	14 760	7 547	:	:	
and maximum basic amount of salary depends on the number of pupils enrolled in the school and the type of school. The minimum starts from BGN 9 000 up to BGN 9 600, depending on the type of school and minimum number pupils (from 1 to 50 pupils). The maximum starts from BGN 14 040 up to BGN 14 880, depending on the type of school and the maximum number of pupils (over 1 400). The scale increases on 100 pupils (except first 2 levels from 1 to 50 and from 50 to 100 pupils).							
The Rules for definition of the basic salaries of the heads of the municipal kindergartens are defined also annually by the municipality mayor after coordination with employer representative organisations or with the kindergarten heads within the municipality.							
National Statistics Institute supplies data for average salaries for the educational public sector as a whole given per quarters and calculated on average (pedagogical and non-pedagogical staff). The data includes not only teachers salaries (pedagogical personnel) but non-pedagogical staff and teachers in the universities too. But there is no exact data for the school heads' average salaries.							

Salary allowances for school heads	Decision making levels
Further formal qualifications Fixed amount - max BGN 100 per month.	Central/Regional/School
Further CPD qualifications Fixed amount - BGN 21 per month.	Central/Regional/School
Positive teaching/management performance appraisal The additional allowance is based on the received points and evaluation of the results during the school year according to indicators and criteria, set by the Ordinance N1.	Central/Regional
Additional responsibilities Fixed amount between BGN 50-500 per year.	Central/Regional/School
Geographical location (high cost of living, disadvantaged or remote area) The pedagogical staff has the right part of the expenditures to be restored that they give for transport to school and back when they live and work in different settlements.	Central/Regional/School
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances For teaching - fixed amount - BGN 20 per month paid according to the working hours.	Central/Regional/School
Participation in extracurricular activities Could be calculated as additional working hours and paid as lecturers.	Central/Regional/School
Overtime Fixed min amounts per hour between BGN 3.50 and BGN 5.00 according to the category, educational level and qualification. For half-day organisation of the school day into two shifts - paid according to the working hours - BGN 30/month.	Central/Local/School
Other A remuneration in a single payment is permitted at the end of the year in amount not exceeding BGN 1 000; For organisation and control of a vocational training - max two basic monthly salaries for the whole year; For exemplary work and execution of the work duties and responsibilities - max one basic monthly salary.	Central/Local/School
The Collective labour agreement defines various salary allowances and also their amounts concerning state and municipal school heads. The heads of the Regional Inspectorates for Education determine the amount of the allowances for the school heads based on the assessment results and the budget for salary allowances for all the school heads in the exact region. Those amounts which are not defined in the Ordinance N1, Rules and in the Collective labour agreement are defined in the Internal rules of each school.	

CZECH REPUBLIC
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' salaries in private schools are contractual. However, they are regulated by the Labour Code and the minimum level of pay defined by Government is guaranteed.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 32 years. In November 2015, an additional level was added to the salary scale for teachers with more than 32 years professional experience. Previously, teachers had to work 27 years in the profession to obtain maximum basic statutory salary. Data on gross annual statutory salaries are from Nařízení vlády o platových poměrech zaměstnanců ve veřejných službách a správě (Nařízení vlády) [Government regulation on pay terms of employees in public services and administration (Government regulation)].	
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		CZK		EUR
	CZK	EUR	CZK	EUR			
Pre-primary	196 500	7 203	300 700	11 023	275 292	10 092	
Primary	252 000	9 238	332 100	12 174	324 853	11 909	
Lower secondary	252 000	9 238	332 100	12 174	324 440	11 893	
Upper secondary	252 000	9 238	332 100	12 174	339 726	12 454	

6. 12. 2006, 564/2006, Sbirka zákonů ČR, částka sbírky 184/2006, § 5 odst. 9 (<http://portal.gov.cz/app/zakony/?path=/portal/obcan/>). Statutory salaries are based on salary scales 8-11 for ISCED 0 and salary scales 11-12 for ISCED 1-3. Ref. year: 2015/16. The change of the salary scales since November 2015 is taken into account.

Note: According to the Salary Information System only around 0.2 % of teachers at ISCED level 0 are included in the salary scale 11.

Data on average actual salaries are from the National Salary Information System (Ministry of Finance of the Czech Republic). Ref. year: 2014/15. The data concerned are provided within the statistical survey by public schools and school facilities twice a year.

Salary incr./decrease	Salary allowances for teachers	Decision making levels
2015/16: †: Reform of teachers salaries and General salary adjustment for all public employees. Since 1 November 2015, salary tariffs of employees in services and administration including the education and non-education staff at schools were increased by 3 %. In this way, the government achieved the goal of its Policy Statement. Concerning the teachers' salary scales modification - the salary increase is higher for teachers with longer experience.	Further formal qualifications n/a	
	Further CPD qualifications n/a	
	Positive teaching performance appraisal or students' results Individual allowance, up to 50 % (in exceptional cases up to 100 %) of the highest salary steps in the given category (usually the individual allowance amounts to 2.8 % of the gross salary).	Central School
	Additional responsibilities 1) Leadership of other employees set in a percentage of the highest salary steps in the given category: 5-40 % according to the level of leadership. 2) Supervision of pupils who are exposed to a heightened risk of injury due to use of machines, tools and apparatus: CZK 400-1 000 monthly. 3) Allowance for a 'class teacher': CZK 400-1 000 monthly. 4) Performance of specialized activities which requires further qualifications (coordination in the area of ICT, developing and coordination of School Framework Programmes, prevention of socially pathologic phenomena and activities related to the environmental education and to the spatial orientation of visually disabled children and pupils): CZK 1 000-2 000 monthly.	Central
	Geographical location (high cost of living, disadvantaged or remote area) n/a	
	Teaching pupils/students with special education needs or challenging circumstances 1) Teachers working with pupils/students with special educational needs in special schools, classes or groups (i.e. in those specially designed for these pupils/students): CZK 600-2 000 monthly. 2) Teachers working in classes with pupils of different age: CZK 600-2 000 monthly.	Central
	Participation in extracurricular activities Individual allowance.	School
	Overtime Teaching time (hours) per week for teachers is set by law (Government Regulation No. 75/2005). Every hour above this defined range is registered and separately remunerated; a teacher is entitled to receive an allowance of twice the average hourly earnings.	Central
	Other Employers can grant employees a special pay (pay completely outside the salary system) to appraise their work, e.g. at an anniversary.	Central School
	The definition of a system of additional salary components is the responsibility of the central government. School heads are responsible for duties allocation among teachers and for the individual allowances and bonuses. Teachers working with pupils with special educational needs integrated to a mainstream school do not have a legal right to any special allowance compared to the teachers of special classes and schools, but the school head can grant them an individual allowance.	

CZECH REPUBLIC

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	School heads' basic statutory salaries in private schools are contractual and are the responsibility of the school owner.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum		CZK	EUR
	CZK	EUR	CZK	EUR		
Pre-primary	245 700	9 007	300 700	11 023	401 676	14 725
Primary	252 000	9 238	359 300	13 171	509 435	18 675
Lower secondary	252 000	9 238	359 300	13 171	509 435	18 675
Upper secondary	252 000	9 238	359 300	13 171	556 295	20 393

Statutory salaries are based on fully qualified teachers' salary scales 9-11 for ISCED 0 and salary scales 11-13 for ISCED 1-3. School heads receive in addition an allowance for leadership (5-60 % of a teachers' salary according to the level of leadership), which is not included in the table. Ref. year: 2015/16. The change of the salary scales since November 2015 is taken into account.

Note: In comparison with the year 2014/15, the salary scale for ISCED level 0 was slightly changed. According to the table of the Salary Information System there are no school heads included in the 8th salary scale.

Source for actual salaries: The Ministry of Finance (Salary Information System). The data concerned are provided within the statistical survey by public schools and school facilities two times a year. Ref. year 2014/15. The gross annual salary actually received by school managers (school heads and deputy directors) includes their basic gross statutory salary plus all the allowances and bonuses.

There is change in the data collection methodology - due to the classification CZ-ISCO implementation, we are not able to divide salaries of school heads and deputy directors.

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal Individual allowance for particular school heads set by the founder of the school: up to 50 % (in exceptional cases up to 100 %) of the highest salary steps in the given category (usually the individual allowance amounts to 9.0 % of the gross salary).	Central Regional Local
Additional responsibilities 1) Supervision of pupils who are exposed to a heightened risk of injury due to the use of machines, tools and apparatus: CZK 400-1 000 monthly. 2) Allowance for a 'class teacher': CZK 400-1 000 monthly. 3) Performance of specialized activities which requires further qualifications (coordination in the area of ICT, developing and co-ordination of School Framework Programmes, prevention of socially pathologic phenomena and activities related to the environmental education and to the spatial orientation of visually disabled children and pupils): CZK 1 000-2 000 monthly.	Central
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 1) Teachers working with pupils/students with special educational needs in special schools, classes or groups (i.e. in those specially designed for these pupils/students): CZK 600-2 000 monthly. 2) Teachers working in classes with pupils of different age: CZK 600-2 000 monthly.	Central
Participation in extracurricular activities Individual allowance	Central Regional Local
Overtime An allowance for direct teaching above a specified range for teachers is equal to a double of the hourly average earnings for every hour of direct teaching.	Central
Other Employers can grant employees a special pay (pay completely outside the salary system) to appraise their work, e.g. at an anniversary.	Central Regional Local
School heads' allowances are set by the body that appoints them to the position.	

DENMARK

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	The teachers' basic statutory salaries are defined using the same methods for public, private government dependent and independent upper secondary schools. Teachers at private primary and lower secondary schools have to negotiate their salaries individually, but can obtain help from the Danish Union of Teachers (Danmarks Lærerforening) or another trade union if they are members.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 12 years for pre-primary, primary and lower secondary education and 7 years for upper secondary education. Data on gross annual statutory salaries are from the Danish Union of Teachers (Danmarks Lærerforening). ISCED 0 Pre-primary: http://www.dlf.org/loen-og-vilkaar/loen/ansat-i-en-kommune/boernehaveklasseleder#Grundloen . ISCED 1+2: http://www.dlf.org/loen-og-vilkaar/loen/ansat-i-en-kommune/laerer-i-folkeskolen . The salary figures	
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		DKK		EUR
	DKK	EUR	DKK	EUR	DKK	EUR	
Pre-primary	316 757	42 468	351 106	47 073	395 988	53 091	
Primary	332 511	44 580	393 643	52 776	415 092	55 652	
Lower secondary	332 511	44 580	393 643	52 776	415 092	55 652	
Upper secondary	332 880	44 630	432 600	57 999	464 508	62 277	

refer to "Grundløn" (basic salary), which most teachers are paid. Data on gross annual statutory salaries regarding ISCED 3 is from the National Union of Upper Secondary School Teachers (Gymnasieskolernes Lærerforening) - <http://www.gl.org/loenogans/loen/Sider/Hvadtjenerengymnasielaerer.aspx>. Data is from 1 April 2016. Pension is not included. Source for actual salaries: ISCED 0, 1 and 2: <http://fdnet.dk/statistik/kommuneloenstat/>. The data refers to Copenhagen Municipality for January 2016. Salaries in the basic salary system (grundløn), pension not included. Last year the numbers were from the whole country. This has not been possible this year; therefore, the data might differ from last year. The data for actual teacher salaries at upper secondary level is retrieved from the Upper Secondary Level's Teachers' Union (Gymnasieskolernes Lærerforening) salary statistics for STX teachers, reference year is April 2015 (no updates available for 2016). The amount is without pension: <http://www.gl.org/loenogans/loen/Sider/Loenstatistik.aspx>.

Salary incr./decr.	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	School
↑: General salary adjustment for all public employees.	According to the local agreements.	
	Further CPD qualifications	School
	According to the local agreements.	
	Positive teaching performance appraisal or students' results	School
	According to the local agreements.	
	Additional responsibilities	Central School
Based on the general agreement concluded in 2015. http://www.kl.dk/ImageVaultFiles/id_38437/cf_202/50-01-___Overenskomst_for_l-rere_m-fl.PDF	At ISCED 0, 1 and 2 level, teachers working as replacement for the school head receives a yearly allowance of DKK 17 060. At ISCED 3, it is determined by local agreement (Reference year 2014/15)	
	Geographical location (high cost of living, disadvantaged or remote area)	Central
	Denmark is divided into five geographical areas. Each municipality has been assigned to an area depending on either the size of the main town or whether it is close to a bigger city.	
	Teaching pupils/students with special education needs or challenging circumstances	Central
	At ISCED 0, 1 and 2 levels: between DKK 15.00 and 41.50 per hour. Teachers at private independent schools (ISCED 0, 1 and 2) who teach pupils with special needs receive between DKK 18.92 and 24.46 per hour, plus a yearly allowance of DKK 20 605 (Reference year 2014/15).	
	Participation in extracurricular activities	School
	According to the local agreements.	
	Overtime	School
	According to the local agreements.	
	Other	Central
	As from 1 August 2015, the supplement for pre-primary, primary and lower secondary teachers for teaching more than 300 hours has been replaced by a yearly fixed supplement. The amount is DKK 5 500 for primary and lower secondary teachers and DKK 7 900 yearly for pre-primary teachers on basic salary. The teaching supplement is given no matter the number of teaching hours up to 750 hours for teachers at ISCED 1 and 2, and 835 for pre-primary teachers. The supplement for teaching more than 750 and 835 hours respectively has been increased to DKK 90 per hour for all.	
	FAQ on teaching supplements April 2016: http://www.dlf.org/media/8421031/faq-om-underviser-og-undervisningstillaeag.pdf	

DENMARK

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	The school heads' basic statutory salaries are defined using the same methods for public, private government dependent and independent upper secondary schools. Data are not available for school heads' basic salaries in private independent pre-primary, primary and lower secondary schools.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum			DKK	DKK
	DKK	EUR	DKK	EUR			
Pre-primary	416 995	55 907	501 684	67 262	Pre-primary level (ISCED0)	545.22	545.22
Primary	416 995	55 907	501 684	67 262	Primary level	545.22	545.22
Lower secondary	416 995	55 907	501 684	67 262	Lower secondary level	545.22	545.22
Upper secondary (> 700 full-time students)	536 665	71 952	536 665	71 952	Upper secondary level	:	:
Upper secondary (≤ 700 full-time students)	610 628	81 868	610 628	81 868			

For ISCED 0, 1 and 2, statutory salaries refer to 2015. School heads are generally teachers and, therefore, the same regulations as for teachers apply. Depending on the size of the school, school heads receive a reduction of the teaching load which can be 100 % at big schools. However, they are still allowed to teach and can also receive all allowances that can be attributed to teachers. Data are from the Danish Union of School Heads (Skolelederforeningen) for ISCED 0, 1, 2 based on the Salary negotiations of 2013 (Forlængelse af overenskomst for ledere m.fl. inden for undervisningsområdet) and an overview of the different salaries on the different salaries steps for school leaders 1 April 2015 (step 46 is minimum and step 50 is maximum): Løntabel: Kommunal års-, måneds- og timelønninger per 1. april 2015. ISCED 3 data is from the Danish Union of Lawyers and Economists (DJØF), Lønoversigt 1. april 2016 - Løn til rektorer og ledere ved almene og private gymnasier (Salary overview of school heads at general and private upper secondary institutions: [https://www.djoef.dk/~media/documents/djoef/aktuel %20 %C3 %B8noversigt.ashx](https://www.djoef.dk/~media/documents/djoef/aktuel%20%C3%B8noversigt.ashx)).

Source for actual salaries: ISCED 0, 1 and 2: <http://fldnet.dk/statistik/kommuneloenstat/>. The data refers to Copenhagen Municipality. The period of reference is January 2016. Pension is not included. The data might differ from last year as last year data was from the whole of the country whereas the number this year is from Copenhagen Municipality, as it was not possible to retrieve data from the whole country: available for ISCED 3.

Salary allowances for school heads	Decision making levels
Further formal qualifications According to the local agreements.	Local
Further CPD qualifications According to the local agreements.	Local
Positive teaching/management performance appraisal According to the local agreements.	Local
Additional responsibilities Central for upper secondary schools only.	Central Local
Geographical location (high cost of living, disadvantaged or remote area) For pre-primary, primary and lower secondary schools only.	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime n/a	
Other	

GERMANY – LÄNDER

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	For teachers at private independent schools, a contract of employment defines their duties, conditions for resignation or dismissal, holiday entitlement, sufficient emoluments and a right to future pension payments. In this way teachers at private independent schools are not in a significantly worse position than teachers at public-sector schools in terms of economic and legal security.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
The individual Länder are responsible for the definition of the basic statutory salaries.		

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: not available.
	Basic statutory salary		Average actual salary	
		Minimum EUR	Maximum EUR	EUR
Pre-primary	:	:	:	
Primary	44 860	59 734	:	
Lower secondary	50 448	66 510	:	
Upper secondary	50 764	73 709	:	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees</p>	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities Data not available</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities n/a</p> <p>Overtime n/a</p> <p>Other General post allowance for Studienräte in salary group A13. Fixed amount.</p>	<p>Central (Länder)</p> <p>Central (Länder)</p>

GERMANY – LÄNDER

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	In public schools, school heads' salaries generally depend on the type of school and the number of pupils. For school heads at private independent schools, contracts of employment defines their duties, conditions for resignation or dismissal, holiday entitlement, sufficient emoluments and a right to future pension payments. In this way school heads at private independent schools are not in a significantly worse position than school heads at public-sector schools in terms of economic and legal security.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools			
	Basic statutory salary		Average actual salary
	Minimum EUR	Maximum EUR	EUR
Pre-primary	:	:	:
Primary	:	:	:
Lower secondary	:	:	:
Upper secondary	:	:	:

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime n/a	
Other n/a	

ESTONIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	Private independent schools determine their teachers' salaries themselves but they have to guarantee the minimum statutory salaries.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
<p>The Government, local authorities and authorised representatives of registered teachers' unions agree upon the minimum salary rate of municipal teachers according to occupational grades. If no agreement is reached, the Government will determine the minimum salary rate. Government determines also minimum salary rate of state school teachers.</p>		

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: not available.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	n/a	n/a	9 072	Only the minimum amount of the basic gross statutory salary for the calendar year is set. Regulation of the Government: 2015 - https://www.riigiteataja.ee/akt/123122014012 and 2016 - https://www.riigiteataja.ee/akt/112012016009
Primary	11 264	n/a	13 690	
Lower secondary	11 264	n/a	13 690	
Upper secondary	11 264	n/a	13 690	
<p>The data on average actual salaries concern municipal kindergartens and municipal and state schools (all public), bonuses are included. Source: database of the Ministry of Finance (State Accounting System). Ref. year: 2015. Methodology of teachers' actual salaries: pre-primary teachers' salaries are divided by the average number of teachers in full-time equivalent based on the data gathered in database of the Ministry of Finance (State Accounting System); in primary, lower secondary and upper secondary level, teachers' salaries (based on the State Accounting System) are divided by the average number of teachers in full-time equivalent based on the data gathered in Estonian Education and Information System.</p>				

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: Reform of teachers' salaries</p> <p>The minimum salary increase started in 2013.</p>	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results According to the local agreements</p> <p>Additional responsibilities According to the agreements</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Beginners' allowance for teachers who start working in rural areas: EUR 12 783 during 3-year period.</p> <p>Teaching pupils/students with special education needs or challenging circumstances According to the agreements</p> <p>Participation in extracurricular activities According to the local agreements.</p> <p>Overtime Time off equal to overtime or 150 % of normal wage, regulated by the Employment Contracts Act.</p> <p>Other n/a</p>	<p>School</p> <p>Central School</p> <p>Central</p> <p>Central School</p> <p>School</p> <p>Central</p>

ESTONIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Local level/municipality
Primary education	Central local level
General lower secondary education	Central local level
General upper secondary education	Central local level

Municipality level -only for municipal schools: an employment contract with the head of a municipal school will be concluded by the rural municipality or city mayor or an official authorised by the mayor. Central level - only for state schools: an employment contract with the head of a state school will be concluded by the Ministry of Education and Research.

Salaries in the private sector
Private independent schools determine their school heads' salaries themselves.

Annual gross salaries of full time fully qualified school heads in public schools				The minimum or maximum amounts of school heads' salaries have not been set by the legislation. The data on average actual salaries are from the database of the Ministry of Finance (State Accounting System) and concern municipal kindergartens and municipal and state schools (all public), bonuses are included. Ref. year: 2015. Methodology: school heads' salaries are divided by the average number of school head positions for the year in the same database.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	n/a	n/a	13 672	
Primary	n/a	n/a	17 130	
Lower secondary	n/a	n/a	17 130	
Upper secondary	n/a	n/a	17 130	

Salary allowances for school heads	Decision making levels
Further formal qualifications Data not available	
Further CPD qualifications Data not available	
Positive teaching/management performance appraisal Data not available	
Additional responsibilities Data not available	
Geographical location (high cost of living, disadvantaged or remote area) Data not available	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Data not available	
Participation in extracurricular activities Data not available	
Overtime Data not available	
Other Data not available	

IRELAND

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Salaries in private schools follow the same methods as in the public sector.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 22 years for secondary level teachers and 23 years for primary teachers appointed prior to 1 January 2011, 26 years for teachers appointed in the period from 1 January 2011 to 1 February 2012. It is currently 24 years for teachers appointed on or after 1 February 2012.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	n/a	n/a	:	
Primary	28 092	59 359	:	
Lower secondary	28 092	59 359	:	
Upper secondary	28 092	59 359	:	

Data on gross annual statutory salaries are from Department Circulars. The relevant Circular currently is 66/2016 (www.education.gov.ie). There are three different pay scales in existence depending on the time of first appointment to teaching. Teachers appointed prior to 1 January 2011 are on the scale EUR 31,213 to EUR 59,359. Teachers appointed in the period 1 January 2011 to 1 February 2012 are on the scales quoted in the table. Teachers appointed on or after 1 February 2012 are on the scale EUR 31,009 to EUR 59,940.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees</p> <p>Increases in the rate of salary for those earning up to and including EUR 31 000 pa were introduced as a result of the Lansdowne Road Agreement and the Financial Emergency Measures in the Public Interest Act 2015. Those earning up to and including EUR 24 000 were awarded an increase of 2.5% and those earning between EUR 24 001 and EUR 31 000 were awarded an increase of 1%. This increase was applied across the Public Sector.</p>	<p>Further formal qualifications</p> <p>For teachers appointed prior to 5 December 2011, qualification allowances varied from EUR 1 842 to EUR 6 140. Allowances were capped at EUR 4 918 in the period from 5 December 2011 to 1 February 2012. No qualification allowances are payable to teachers appointed for the first time on or after 1 February 2012.</p> <p>Further CPD qualifications</p> <p>n/a</p> <p>Positive teaching performance appraisal or students' results</p> <p>n/a</p> <p>Additional responsibilities</p> <p>Could be one of: Deputy Principal post scale point: EUR 3 769 to EUR 18 966 (ISCED 1)/ EUR 27 217 (ISCED 2/3); Assistant Principal post EUR 8 520; Special duties post EUR 3 769.</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Island allowance of 1 842 is payable annually to teachers teaching in island schools who were appointed prior to the 1st February 2012. Gaeltacht (Irish-speaking areas) allowance of 3 063 payable to teachers teaching in gaeltacht schools appointed prior to the 1st February 2012.</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>Annual allowance of 2 437 is payable.</p> <p>Participation in extracurricular activities</p> <p>n/a</p> <p>Overtime</p> <p>n/a</p> <p>Other</p> <p>EUR 2 092 - EUR 2 324 Long service allowance over 35 years service.</p>	<p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p>
	<p>Qualification, geographical allowances and allowances for teaching in Irish have been withdrawn for teachers appointed for the first time from the 1st February 2012.</p>	

IRELAND

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level
Schools heads are paid Principals' Allowance and this allowance is based on the size of the school.	

Salaries in the private sector
Salaries in private schools follow the same methods as in the public sector.

Annual gross salaries of full time fully qualified school heads in public schools				Data on gross annual statutory salaries are from Department Circulars. The relevant circulars are 4/2010 and 66/2016 (www.education.gov.ie). For all school heads, basic gross annual statutory salary is the same as that of a teacher and grows according to the incremental scale (called the Common Basic Scale), with the same entitlement to allowances. School size determines separate additional remuneration.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary level (only ISCED 0)	n/a	n/a	:	
Primary level	37 402	89 135	:	
Lower secondary level	37 402	101 828	:	
Upper secondary level	37 402	101 828	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications	Central
For teachers appointed prior to 5 December 2011 varied from EUR 1 842 to EUR 6 140. The maximum allowance payable to teachers appointed between 1st January 2011 and 31st January 2012 is currently capped at EUR 4 918. No qualification allowances payable to teachers appointed for the first time on or after 1 February 2012.	
Further CPD qualifications	
n/a	
Positive teaching/management performance appraisal	
n/a	
Additional responsibilities	
n/a	
Geographical location (high cost of living, disadvantaged or remote area)	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	
n/a	
Participation in extracurricular activities	
n/a	
Overtime	
n/a	
Other	

GREECE

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined following the same methods as in the public sector
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: According to Act 4 354/2015, it is 36 years for teachers with typical qualifications (i.e. Bachelor's degree). Data on gross annual statutory salaries are calculated on the basis of the provisions of the Act 4 024/2011 for the period September - December 2015 and Act 4 354/2015 for the period January-August 2016. Data refer to full-time teachers. Also, data refer to the initial and ending salary after 36 years of employment according to Act 4 354/2015.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	13 104	24 938	17 926	From 2016 teachers and civil servants in general receive only one quarter (1/4) of the difference between the wages of Act 4 354/2015 and Act 4 024/2011. So, $13\ 104 = (1\ 092 \times 4) + (1\ 092 + (1\ 092 - 1\ 092) / 4) \times 8$ (1 092 is the introductory basic salary in both wage scales of 2011 and 2015) and $24\ 938 = (2\ 063 \times 4) + ((2\ 063) + (2\ 154 - 2\ 063) / 4) \times 8$ (2 063 is the monthly wages for grade B, 4th scale according to Act 4 024/2011 and 2 154 is the monthly wages for teachers with 36 years of experience according to Act 4 354/2015).
Primary	13 104	24 938		
Lower secondary	13 104	24 938	18 133	
Upper secondary	13 104	24 938		

Data on actual salaries are available for teachers serving in two main education categories: primary and secondary education (ref. year 1/1/2015 - 31/12/2015, Source: ITYE "DIOFANTOS", Ministry of Education, Research and Religious Affairs).
The first amount for primary education refers to average full-time, full-year salaries of teachers employed in Pre-Primary Schools (Nipiagogeio), and Primary schools (Dimotiko Scholeio). In Greece, pre-school education offered in pre-primary schools is part of Primary Education.
The second amount for secondary education refers to full-time, full-year teachers' salaries employed in all different types of secondary education schools [Lower Secondary Schools (Gymnasio), General Upper Secondary Schools (Geniko Lykeio), Vocational Upper Secondary Schools (Epaggelmatiko Lykeio EPAL)], Centers of Differential Diagnosis, Diagnosis and Support of Special Education Needs (Kentra Diaforodiagnosis, Diagnosis kai Ypostirixis Eidikon Ekpaideutikon Anagkon KEDDY), Second Chance Schools (Scholeio Deuteris Eukairias SDE), and Special Vocational Education and Training Workshops (EEEEK)].

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change The general salary adjustment for all public employees marks a small increase in salary only for teachers and public employees who have at least 2 years of work experience; starting salaries remain the same.	Further formal qualifications Acts 4 024/2011 and 4 354/2015 do not provide for a specific allowance regarding further formal qualifications. However, a Master and a PhD degree are recognised as additional years of service. The recognised additional years of service result in a higher salary grade according to Act 4 354/2015, but according to Act 4 024/2011 they may result in an upgrade within the salary grade or a higher salary grade depending on previous work experience.	Central
	Further CPD qualifications n/a	
	Positive teaching performance appraisal or students' results n/a	
	Additional responsibilities Allowance for position held: head of regional education directorate EUR 10 800 per year; school advisor EUR 4 000 per year; head of directorate of primary or secondary education EUR 6 600 per year; deputy school heads EUR 1 800 per year.	Central
	Geographical location (high cost of living, disadvantaged or remote area) EUR 1 200 per year. This kind of allowance is applicable for problematic and remote areas.	Central
	Teaching pupils/students with special education needs or challenging circumstances n/a	
	Participation in extracurricular activities n/a	
	Overtime EUR 10 per teaching hour, for up to 20 hours per month.	Central
	Other Family allowance for the first child EUR 600 per year, plus EUR 240 for the second child, plus EUR 600 for the third child, plus EUR 600 for the fourth child and plus EUR 840 for each additional child.	Central
	The family allowance for dependent children described above is received by all public employees.	

GREECE

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
School heads' basic statutory salaries are defined following the same methods as in the public sector.

Annual gross salaries of full time fully qualified school heads in public schools			
	Basic statutory salary		Average actual salary
	Minimum	Maximum	
	EUR	EUR	EUR
Pre-primary	16 474	26 138	22 134
Primary	16 474	28 538	
Lower secondary	18 274	28 538	24 140
Upper secondary	18 874	29 138	

Data on gross annual statutory salaries are calculated on the basis of the provisions of Acts 4 024/2011 and 4 354/2015. School heads' allowances depend on level of education and size of school:

- upper secondary level EUR 3 600-4 200 per year;
- lower secondary level EUR 3 000-3 600 per year;
- primary level EUR 3 000-3 600 per year; primary education schools with limited teaching posts (1-3) receive EUR 1 200 per year.
- pre-primary level EUR 1 200 per year.

Teachers who apply for the position of a school head must have 10 years of teaching experience and at least 8 years in the ISCED s/he is going to be school head. According to Act 4 024/2011, at the end of 10 years of service, teachers are classified into grade D wage scale 0, but due to the freeze in salaries teachers with 10 years of experience in 2015 received the salaries of grade E wage scale 2. According to Act 4 354/2015 teachers with 10 years of experience are classified into wage scale 6. From 2016 teachers as well as other civil servants receive a quarter of the difference between their wage scale according to Act 4 024/2011 and their wage scale according to 4 354/2015.

For the calculation of the minimum school head salary, the following methodology is used: basic salary after 10 years of service plus minimum allowance for position of responsibility, depending on the education level. For example: EUR 16 474 = (EUR/month 1 250*4 months) + (EUR/month 1 250 + ((1 387-1 250)/4))*8 months + (EUR/month 100*12 months). Here, 1 250EUR is the gross basic salary for a teacher with 10 years of service taking into consideration the salary freeze.

For the calculation of the maximum school head salary, the following methodology is used: basic salary after 36 years of service plus maximum allowance for position of responsibility, depending on the education level. For example: EUR29 138 = (EUR/month 2 063*4 months) + (2 063+((2 154-2 063)/4))*8 months + (EUR/month 350*12 months).

Data on actual salaries are available for school heads serving in two main education categories: primary and secondary education (ref. year 1/1/2015 - 31/12/2015, Source: ITYE "DIOFANTOS", Ministry of Education, Research and Religious Affairs).

The first amount refers to Pre-primary and Primary levels i.e. it refers to average school heads' salaries employed in Pre-Primary Schools (Nipiagogeio), and Primary schools (Dimotiko Scholeio). In Greece, pre-school education offered in pre-primary schools is part of Primary Education.

The second amount for secondary education refers to school heads' salaries employed in all different types of secondary education schools Lower Secondary School (Gymnasio), General Upper Secondary School (Geniko Lykeio), Vocational Upper Secondary School (Epaggelmatiko Lykeio EPAL), Centers of Differential Diagnosis, Diagnosis and Support of Special Education Needs (Kentra Diafordiagnosis, Diagnosis kai Ypostirixis Eidikon Ekpaideutikon Anagkon KEDDY).

Salary allowances for school heads	Decision making levels
Further formal qualifications	Central
Acts 4 024/2011 and 4 354/2015 do not provide for a specific allowance regarding further formal qualifications. However, a Master and a PhD degree are recognised as additional years of service. The recognised additional years of service result in a higher salary grade according to Act 4 354/2015, but according to Act 4 024/2011 they may result in an upgrade within the salary grade or a higher salary grade depending on previous work experience.	
Further CPD qualifications	
n/a	
Positive teaching/management performance appraisal	
n/a	
Additional responsibilities	
n/a	
Geographical location (high cost of living, disadvantaged or remote area)	Central
EUR 1 200 per year. This kind of allowance is applicable for problematic and remote areas.	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	
n/a	
Participation in extracurricular activities	
n/a	
Overtime	Central
EUR 10 per teaching hour, for up to 20 hours per month.	
Other	Central
Family allowance for the first child EUR 600 per year, plus EUR 240 for the second child, plus EUR 600 for the third child, plus EUR 600 for the fourth child and plus EUR 840 for each additional child.	
The family allowance for dependent children described above is received by all public employees.	

SPAIN

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level Regional level	The economic modules to fund the salaries of teachers in private government dependent schools are established in the General State Budget yearly, and can then be increased by each Autonomous Community. The actual salaries of these teachers are the result of negotiations between the employers' organizations and the teachers unions and appear in the yearly revised salary tables based on the VI Collective Agreement of private schools completely or partially subsidized with public funds, of 30 July 2013. The minimum salary comprises basic salary, bonus linked to length of service, additional allowances (such as geographical location) and extra payments (paid twice a year). These teachers are directly paid by the competent education authority on behalf of the schools' owners. The salaries of teachers in private independent schools correspond to the yearly revised salary tables based on the IX National Collective Agreement for mainstream educational private institutions without any public funding, signed on 9 May 2013, and public education authorities have no role in their establishment.
Primary education	Central level Regional level	
General lower secondary education	Central level Regional level	
General upper secondary education	Central level Regional level	
In Spain, decisions regarding teachers' and school heads' salaries are made by the Central Government and by the education authorities of the 17 Autonomous Communities (top level authorities). The Ministry of Education, Culture and Sport (central authority) establishes the basic salary, the extra pays, the amount for seniority and the allowance related to the level of the civil servant position held; the Autonomous Communities, by their part, establish the allowances related to the teaching profession, to in-service training and other salary supplements.		

Annual gross salaries of full time fully qualified teachers in public schools					The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 39 years. The data refer to the average statutory salaries of the Autonomous Communities and the Cities of Ceuta and Melilla weighted by the number of teachers in public schools in each of them. The data were provided by the Departments of Education of the Autonomous Communities and the Subdirector General of Staff of the Ministry of Education, Culture and Sport for the Autonomous Cities of Ceuta and Melilla.
	Basic statutory salary		Average actual salary		
	Minimum EUR	Maximum EUR		EUR	
Pre-primary	28 431	40 289	Pre-primary level (ISCED0)	:	
Primary	28 431	40 289	Primary level	:	
Lower secondary	31 737	44 711	Lower secondary level	:	
Lower secondary (Catedráticos)	34 002	47 410			
Upper secondary	31 737	44 711	Upper secondary level	:	
Upper secondary (Catedráticos)	34 002	47 410			

The annual salary has been calculated considering 1/3 of the school year corresponding to 2015 and 2/3 of the school year corresponding to 2016.

Salary incr./decr.	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees</p> <p>General State Budget Law for 2016 did establish an 1 % salary increase of the civil servants' salaries (including teachers) with effect from 1 January 2016.</p>	Further formal qualifications	
	Further CPD qualifications	Central
	Fixed amounts. Every five-six years, teachers who have done at least a minimum number of hours of recognised CPD activities receive a new extra-salary supplement. This supplement is different for the different five/six-year periods and may be different according to the educational level.	
	Positive teaching performance appraisal or students' results	
	Additional responsibilities	Central
	Fixed amounts (different for each level of education and by the number of students of the school). These responsibilities are mainly: headteacher, deputy headteacher, secretary, head of department, but also additional responsibilities at school level (eg. class tutoring, technological innovation, coordination of biligual programs, bilingual teaching, school library, sports leagues, etc.).	
	Geographical location (high cost of living, disadvantaged or remote area)	Central
	Fix amount, which may be different depending on the education level, granted to all teachers working in the Canary Islands, Balearic Islands, the cities of Ceuta and Melilla, the Spanish schools abroad and some areas with a specific dialect.	
	Teaching pupils/students with special education needs or challenging circumstances	
	Participation in extracurricular activities	
Overtime	Central	
Fixed amounts for teachers working extra time (in the evening) for different activities as: reinforment/support classes, activities aimed at improving school life, health programs, compulsory training courses outside working hours, etc.		
Other	Central	
Fixed amounts for teachers caring children in the school transport and during the school meals.		

SPAIN

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level Regional level	School heads' salaries in private government dependent schools consist of basic salary, allowance for length of service, regional allowances and individual allowance as school heads, which were approved in the VI Collective Agreement and are periodically updated. Actual salaries are the result of the negotiations between the employers' organizations and the teachers unions. In private independent schools, salaries are established in the IX National Collective Agreement of private schools, signed in 2011, without any participation of the education administrations, being the salary tables regularly updated.
Primary education	Central level Regional level	
General lower secondary education	Central level Regional level	
General upper secondary education	Central level Regional level	
The salaries of school heads are partly established by the national authority which establishes the basic salary, the extra pays, the amount for seniority and the allowance related to the level of the civil servant position held. The Autonomous Communities, by their part, establish the allowances related to the teaching profession, to in-service training and other salary supplements, as well as the allowance for exercising the responsibility as school head. Both central and regional governments are considered as top level authorities in this report.		

Annual gross salaries of full time fully qualified school heads in public schools				In Spain, Primary Education Schools cover pre-primary and primary education, and therefore the salaries of the school heads are the same for both education levels. Secondary Education Schools cover lower and upper secondary education, and therefore the salaries of the school heads are the same for both education levels. Nevertheless, the salaries can vary depending on the type of school. Types of school are defined by the education authority in each Autonomous Community according to the number of students or units (groups of students) that they have. In any case, the schools 'type A' are the biggest ones and, therefore, where the school heads receive a higher individual allowance, which decreases as we advance in the classification till 'type F' for pre-primary and primary education and 'type D' for secondary education. The data source of gross annual statutory salaries are the Departments of Education of the Autonomous Communities and the Subdirector General of Staff of the Ministry of Education, Culture and Sport for the Autonomous Cities of Ceuta and Melilla.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary (type A)	36 973	48 831	:	
Pre-primary (type F)	30 570	42 428	:	
Primary (type A)	36 973	48 831	:	
Primary (type F)	30 570	42 428	:	
Lower secondary (type A)	42 204	55 179		
Lower secondary (type D)	33 876	46 850		
Upper secondary (type A)	42 204	55 179		
Upper secondary (type D)	33 876	46 850		

Salary allowances for school heads	Decision making levels
Further formal qualifications	
Further CPD qualifications	Central
Fixed amounts (they may differ for each level of education). Every five-six years, teachers who have done at least a minimum number of hours of recognised CPD activities receive a new extra-salary supplement. This supplement is different for each five/six-year period and may be different for the different educational levels.	
Positive teaching/management performance appraisal	Central
Fixed amounts. School heads are assessed at the end of their term of office. Those who have a positive assessment, have a personal and professional recognition, and also an economic recognition consisting of part of the school heads' allowance (depending on the number of years they have been school heads) for the rest of their active life.	
Additional responsibilities	
n/a	
Geographical location (high cost of living, disadvantaged or remote area)	Central
Fix amount, which may be different depending on the education level, granted to all teachers working in the Canary Islands, Balearic Islands, the cities of Ceuta and Melilla, the Spanish schools abroad and some areas with a specific dialect.	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	
Participation in extracurricular activities	
Overtime	
Other	Central
In some Communities, headteachers of schools with school meals service have a special allowance. Also headteachers of schools with different sites.	
School heads in public schools are teachers who fulfil certain training and experience requirements and pass a selection procedure. Their basic salary and allowances are the same as that for the regular teachers, except for the headship allowance, and in some cases some specific allowance, as for example for the service of school meals or itinerance in the case of schools with different sites).	

FRANCE

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined for public and private government dependent schools using the same methods. Private independent schools determine their basic statutory salaries themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		EUR
Pre-primary	24 595	44 254	Pre-primary level (ISCED0)	33 354
Primary	24 595	44 254	Primary level	32 905
Lower secondary	26 803	46 603	Lower secondary level	38 311
Upper secondary (Lycées)	27 300	47 149	Upper secondary level	42 192
Upper secondary (Lycées professionnels)	27 284	47 132		

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 29 years for the major qualification (called 'professeur certifié').

At primary level, minimum and maximum statutory salaries refer to the statutory wage of a 'professeur des écoles' and include accommodation allowance and bonus for tutoring (called "ISAE"). At secondary level, minimum and maximum statutory salaries refer to the statutory wage of a Professeur certifié and include accommodation allowance, bonus for tutoring (called "ISOE") and bonus for extra teaching time.

Actual gross salaries for the calendar year 2014 come from the INSEE survey called SIASP (Système d'information sur les agents des services publics). All teachers selected are permanent teachers. The salary is calculated in full-time equivalent and covers pre-primary, primary, lower and upper secondary levels - including vocational schools.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	
No change	n/a	
	Further CPD qualifications	
	n/a	
	Positive teaching performance appraisal or students' results	Central
	This factor does not attract separate allowances but the increase of teachers' gross salary is based on regular teaching performance appraisal. Individual educational inspections are focused on quality of teaching and carried out by external inspectors. Career progress is closely linked to inspection score: the higher the score, the faster the rate at which teachers progress through the ranks and therefore through the pay grades.	
	Additional responsibilities	Central
	Director of primary schools (which are teachers and paid as teachers) benefit from bonuses according to the size of the school, for instance around EUR 4 000 a year for a school between 5 and 9 classrooms.	
	Geographical location (high cost of living, disadvantaged or remote area)	Central
	1) Geographical location: 1 % of the basic statutory salary in province, 3 % of the basic statutory salary in Ile de France (i.e. "Paris area"). 2) Working in Areas for priority education (REP and REP+): EUR 1 734 (REP) and EUR 2 312 (REP+) as of 1 September 2015.	
	Teaching pupils/students with special education needs or challenging circumstances	Central
	Fixed amount: EUR 929.	
	Participation in extracurricular activities	Local
	Paid as overtime hours: more precisely, these activities lead to compensation of teaching hours.	
	Overtime	Central
	Paid as overtime hours.	
	Other	

FRANCE

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
School heads' basic statutory salaries are defined using the same methods for public and private government dependent schools in preprimary and primary education. In preprimary and primary schools, school heads remain under their teacher status, with extra bonuses.

Annual gross salaries of full time fully qualified school heads in public schools				
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		EUR
Pre-primary	31 261	49 135	Pre-primary level (ISCED0)	:
Primary	31 261	49 135	Primary level	:
Lower secondary	37 363	64 092	Lower secondary level	57 951
Upper secondary (Lycées)	40 997	68 918	Upper secondary level	57 951
Upper secondary (Lycées professionnels)	37 363	64 092		

School heads' statutory salaries - in public and private grant-aided preprimary and primary schools - are based on teachers' salaries plus allowances which vary according to the size of the school (number of classes), between EUR 2 103 to EUR 4 549 per year, the average being around EUR 3 400 per year. Data for school heads in public secondary schools take into account the basic salary, the compensation for living in high-cost cities, and two specific allowances for the school heads function, called 'indemnité de responsabilité des personnels de direction' and 'indemnités pour sujétions spéciales des personnels de direction'. Sources: decrees and administrative data.

Actual gross salaries for the calendar year 2014 come from the INSEE survey called SIASP (Système d'information sur les agents des services publics). Heads are not distinguished among teachers at pre-primary and primary levels, because they remain teachers and are classified as teachers. At secondary level, where heads are classified as such, the data are provided by type of staff, regardless of ISCED level (2 or 3).

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal School heads (ISCED 0+1) remain under their teacher status. Therefore, the increase of school heads' gross salary is based on regular teaching performance appraisal, just like for their teacher colleagues. Individual educational inspections are focused on quality of teaching and carried out by external inspectors. Career progress is closely linked to inspection score: the higher the score, the faster the rate at which teachers progress through the ranks and therefore through the pay grades.	Central
Additional responsibilities Fixed amounts.	Central
Geographical location (high cost of living, disadvantaged or remote area) % of the gross statutory salary.	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Fixed amounts.	Central
Participation in extracurricular activities n/a	
Overtime n/a	
Other	

School heads (ISCED 0 + 1) remain under their teacher status with extra bonuses. They can be partly or wholly discharged from teaching obligations depending on the size and type of school (ranging from a quarter of teaching time discharge for 4-class schools to total discharge for 13-class schools in ISCED 0 & 14-class schools in ISCED 1).

CROATIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools	
Pre-primary education	Local level/municipality
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

For primary and lower secondary schools, teacher transport costs - which make a part of teachers' and other school staff members' monthly salary - are covered from the central budget. Whereas for upper secondary schools, these costs are covered from the regional budget.

In addition to regular funds that central government provides for teachers' salaries at primary and secondary levels, municipalities/cities or counties may provide additional funds to schools in order to employ teaching staff who will support students with disabilities. The amount of these additional funds is, however, highly dependent on the general availability of public funds at local/regional level on local/regional governments' political priorities.

For primary and lower secondary schools, cities/municipalities may furthermore provide some funds to schools in order to employ staff dedicated to afternoon daycare.

Salaries in the private sector
For public schools and private government dependent schools (managed by religious organisations), all elements of teacher salaries are determined by the collective agreements between the government and school trade unions. In private independent schools, teachers' basic statutory salaries are determined autonomously by the school owner.

Annual gross salaries of full time fully qualified teachers in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum			HRK	EUR
	HRK	EUR	HRK	EUR			HRK
Pre-primary	:	:	:	:	Pre-primary level (ISCED0)	84 204	11 060
Primary	68 908	9 051	101 857	13 378	Primary level	81 780	10 741
Lower secondary	68 908	9 051	116 263	15 270	Lower secondary level	81 780	10 741
Upper secondary	68 908	9 051	116 263	15 270	Upper secondary level	88 848	11 669

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 35 years.

Data on gross statutory salaries are calculated based on the coefficients from governmental document regulating salaries of teachers and headmasters (as well as all the other public sector employees), available at http://narodne-novine.nn.hr/clanci/sluzbeni/2014_03_40_692.html. According to the Law on Salaries in Public Sector (available at http://narodne-novine.nn.hr/clanci/sluzbeni/2001_03_27_472.html) the basic statutory salary (S) in public sector in Croatia is calculated as the product of the national baseline salary amount (B), job complexity factor (C) and length-of-service increment (L) which is initially equal to one and increases by 0.005 for each year of service (Y): $S = B * C * (1 + 0.005 * Y)$.

Source for actual salaries: Croatian Bureau of Statistics (CROSTAT). Report on average monthly gross earnings of persons in paid employment for december 2015. The provided data are aggregated for all employees of schools, including teachers (who make the majority of school personnel), school heads as well as other pedagogical, technical and support staff. Available at http://www.dzs.hr/Hrv_Eng/publication/2015/09-01-02_12_2015.htm

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	Central
No change	An increase of 8 % of the basic statutory salary for additional qualification at Master level and an increase of 15 % of the basic statutory salary for additional qualification at Doctorate level.	
	Further CPD qualifications	Central
	Job complexity factor increases through three levels (1. level: novice; 2. level: mentor; 3. level: counsellor).	
	Positive teaching performance appraisal or students' results	
	n/a	
	Additional responsibilities	
	n/a	
	Geographical location (high cost of living, disadvantaged or remote area)	Central
	The basic statutory salary is increased by 10 %.	
	Teaching pupils/students with special education needs or challenging circumstances	Central
	The hourly fee for each class held with pupils with special needs is increased by 7-10 % from the regular hourly fee, depending on the structure of the class and the number of pupils with special needs.	
	Participation in extracurricular activities	
	n/a	
	Overtime	Central
	Each hour of overtime work is paid as 1.5 regular working hour.	
	Other	Central
	Travelling allowance, for teachers whose place of residence is significantly removed from their place of work. The amount of allowance is equal to the cost of monthly ticket for public transport in the area.	

CROATIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	For public schools and private government dependent schools (managed by religious organisations), all elements of teacher salaries are determined by the collective agreements between the government and school trade unions. In private independent schools, teachers' basic statutory salaries are determined autonomously by the school owner.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools							Data on gross statutory salaries are calculated based on the coefficients from legislative document regulating salaries of teachers and head-masters (as well as all the other public sector employees), available at http://narodne-novine.nn.hr/clanci/sluzbeni/2014_03_40_69_2.html). According to the Law on Salaries in
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		HRK	EUR	
	HRK	EUR	HRK	EUR			
Pre-primary	:	:	:	:	Pre-primary level (ISCED0)	84 204	11 060
Primary (medium-sized)	122 416	16 078	138 307	18 166	Primary level	81 780	10 741
Primary (big)	132 362	17 385	149 544	19 641			
Primary (small)	112 533	14 780	127 141	16 699	Lower secondary level	81 780	10 741
Lower secondary (medium-sized)	122 416	16 078	138 307	18 166			
Lower secondary (big)	132 362	17 385	149 544	19 641			
Lower secondary (small)	112 533	14 780	127 141	16 699	Upper secondary level	88 848	11 669
Upper secondary (medium-sized)	122 416	16 078	138 307	18 166			
Upper secondary (big)	132 362	17 385	149 544	19 641			
Upper secondary (small)	112 533	14 780	127 141	16 699			

Public Sector (available at http://narodne-novine.nn.hr/clanci/sluzbeni/2001_03_27_472.html) the basic statutory salary (S) in public sector in Croatia is calculated as the product of the national baseline salary amount (B), job complexity factor (C) and length-of-service increment (L) which is initially equal to one and increases by 0.005 for each year of service (Y): $S = B * C * (1 + 0.005 * Y)$.

Source for actual salaries: Croatian Bureau of Statistics (CROSTAT). Report on average monthly gross earnings of persons in paid employment for december 2015. The provided data are aggregated for all employees of schools, including teachers (who make the majority of school personnel), school heads as well as other pedagogical, technical and support staff. Available at http://www.dzs.hr/Hrv_Eng/publication/2015/09-01-02_12_2015.htm

Salary allowances for school heads	Decision making levels
Further formal qualifications An increase of 8 % of the basic statutory salary for additional qualification at Master level and an increase of 15 % of the basic statutory salary for additional qualification at Doctorate level.	Central
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) Basic statutory salary increased by 10 %.	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime n/a	
Other Travelling allowance, for school heads whose place of residence is significantly removed from their place of work. The amount of allowance is equal to the cost of monthly ticket for public transport in the area.	Central

ITALY

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private schools have autonomy to decide on teachers' salaries.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 35 years.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	23 051	33 884	29 673	Data on statutory salaries come from the National Collective Contract. Data on actual salaries are from the national administrative register of all the monthly payrolls of individual teacher. The annual amount is estimated from the available payrolls from September 2015 to April 2016
Primary	23 051	33 884	29 673	
Lower secondary	24 849	37 211	30 618	
Upper secondary (teachers obtained Laurea/Master's degree)	24 849	38 901	32 294	
Upper secondary (teachers completed non-university studies)	23 051	34 854		

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change: Salary freeze.	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities It depends on the number of hours allocated to the activities involved within in-school contractual negotiations.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Schools participating in so-called 'disadvantaged areas' projects autonomously allocate the specifically assigned funds among all involved teachers.</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities It depends on the number of hours.</p> <p>Overtime It depends on the number of hours.</p> <p>Other n/a</p>	<p>School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p>

ITALY

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private schools have autonomy to decide on school heads' salaries.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools				Data on statutory salaries are from the National Collective Contract and are referred only at the fixed part.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	Data on actual salaries come from the national administrative register of all the monthly payrolls of individual school managers. As each school generally comprises several levels, it is not possible to give actual figures separately for each level. The annual amount is estimated from the available payrolls from September 2015 to April 2016.
Pre-primary	n/a	n/a	n/a	
Primary	47 167	47 167	63 638	
Lower secondary	47 167	47 167	63 638	
Upper secondary	47 167	47 167	63 638	

Salary allowances for school heads		Decision making levels
Further formal qualifications	n/a	
Further CPD qualifications	n/a	
Positive teaching/management performance appraisal	An evaluation system for school heads is being set up. In the meantime, each region shares among school managers 15/85 % of the yearly amount available at regional level to compensate school principals for the complexity of the school community they operate in.	Regional
Additional responsibilities	n/a	
Geographical location (high cost of living, disadvantaged or remote area)	n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	n/a	
Participation in extracurricular activities	n/a	
Overtime	n/a	
Other	There are additional allowances that depend on the complexity of schools and are defined at regional level.	Regional

CYPRUS
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private independent schools determine teachers' salaries themselves, based on individual contracts.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 22 years. Data on gross annual statutory salaries are from the Government Budget. Source for actual salaries: Central Payroll Office, Treasury of the Republic of Cyprus. Reference year: 2015/16
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	23 885	58 107	38 042	
Primary	23 885	58 107	38 857	
Lower secondary	23 885	58 107	38 811	
Upper secondary	23 885	58 107	38 811	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change: Salary freeze. All retirement benefits (pension, redundancy payments, etc.) and all the deductions referring to social security and pension contribution are calculated on the basis of basic gross annual statutory salaries that are frozen. The statutory salaries for new teachers appointed after 1 January 2012 were reduced by 10 %. In addition, due to economic crises, the following gradual deductions have been enforced with progressive rates: (a) Special Salaries Deduction - as from October 2011, deductions ranging from 2.5 % for gross monthly salaries between EUR 1 501 and EUR 2 500 up to 3.5 % for salaries higher than EUR 3 501. (b) Emoluments' Deduction - as from January 2014, deductions starting from 3.8 % for salaries from EUR 1.000 , up to 17.5 % for salaries higher than EUR 4 001. Those deductions are not reflected in the budget and are considered temporary.	Further formal qualifications n/a Further CPD qualifications n/a Positive teaching performance appraisal or students' results n/a Additional responsibilities n/a Geographical location (high cost of living, disadvantaged or remote area) n/a Teaching pupils/students with special education needs or challenging circumstances n/a Participation in extracurricular activities n/a Overtime n/a Other n/a	(-) (-) (-) (-) (-) (-) (-) (-) (-)
	The above mentioned allowance has been terminated as from January 2013 due to budgetary restrictions.	

CYPRUS

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
Private independent schools determine school heads' salaries themselves, based on individual contracts.

Annual gross salaries of full time fully qualified school heads in public schools				Data on gross annual statutory salaries are from the Government Budget. Pre-primary and primary school heads' basic salaries are based on salary scale A12 and annual increments up to the amount of EUR 48 176. Secondary school heads' basic salaries are based on salary scale A13.
	Basic statutory salary		Average actual salary EUR	
	Minimum EUR	Maximum EUR		
Pre-primary	48 724	69 220	:	
Primary	48 724	69 220	59 096	
Lower secondary	57 694	71 359	69 293	
Upper secondary	57 694	71 359	69 293	

Source for actual salaries: Central Payroll Office, Treasury of the Republic of Cyprus. Reference year 2015/16

Salary allowances for school heads	Decision making levels
Further formal qualifications	n/a
Further CPD qualifications	n/a
Positive teaching/management performance appraisal	n/a
Additional responsibilities	n/a
Geographical location (high cost of living, disadvantaged or remote area)	n/a
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	n/a
Participation in extracurricular activities	n/a
Overtime	n/a
Other	n/a

LATVIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Minimum statutory salary for teachers in pre-primary education is determined at central level. While the salary of pre-primary teachers who teach 1-5 year olds is financed by the local government budget and the salary of those who teach 5-6 year olds are financed by the central budget. For all other levels, the central level sets the overall minimum basic statutory salary and school heads decide on teachers' actual salaries taking into account monthly salary rate and workload. This must be coordinated with the founder of the education institution (municipality or the Ministry of Education, or the Ministry of Culture). According to the regulation in force (Regulation No 836, 28 July 2009; <http://www.likumilv/doc.php?id=195578>), teachers' minimum basic statutory salary cannot be lower than what is stated in the Regulation.

Salaries in the private sector
Methods for the calculation are the same for public and private government dependent schools, where licensed education programmes are offered. In the private government dependent schools, the school board decides about salaries taking into account the Regulation of the Cabinet of Ministers No 836, because these schools (with the exception of the International school) receive state earmarked subsidy for salaries of teaching staff.

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: More than 10 years. The current regulation does not specify further increase of teachers' salary after the 10th year of service. The Cabinet of Ministers (Regulation No 836, 28 July 2009) sets the minimum annual basic statutory salary for teachers with less than 5 years of service (EUR 4 860), with service of 5 to 10 years (EUR 4 956), and with more than 10 years' service (EUR 5 040). In Latvia, only minimum statutory salary rates are defined by the Regulation and attributed to length of service. Since 1 January 2010, municipalities - as founders of educational institutions - can decide on providing additional funding to teacher salaries.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		
Pre-primary	4 860	:	Pre-primary level (ISCED0)	
Primary	4 860	:	Primary level	9 948
Lower secondary	4 860	:	Lower secondary level	9 948
Upper secondary	4 860	:	Upper secondary level	10 980

As a result, teachers with the same level of education and workload may receive different salaries for one work rate (21 contact hours - this is a method of calculation), and there may be different salary levels in different municipalities. Usually it depends on number of pupils in the municipality and the calculation module applicable to programmes offered by school. In state gymnasiums module 1,1 is applicable to salaries of all teachers.

Data on actual gross salary are from the Ministry of Education and Science, the State Education Information System. Ref. year: 2015/16 school year. Data are taken on January 2016, taking into account the respective type of education institution and position. Average salary (including state social insurance mandatory contributions) of integrated primary and lower secondary education teacher comprises EUR 829 per month. Average salary (including state social insurance mandatory contributions) of general upper secondary education teacher comprises EUR 915 per month. It is calculated taking into account salaries of those teachers who work from 1 to 1.9 workload (1 workload includes 21 hours, maximum allowable working time in one institution is 40 working hours per week). Average teacher salary includes payment for teaching work, including all additional responsibilities, additional pedagogic work, as for instance additional work of extra-curricular activities (interest-related or hobby education), boarding-school teacher responsibilities. The funding includes public funding in total.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results Teachers who in the framework of 'Teachers' Professional Activity Quality Evaluation System' have obtained 3rd, 4th and 5th quality level are entitled to get an allowance of 31,87 EUR, 79,68 EUR and 99,60 EUR respectively. Directors of general and vocational schools, their deputies, heads of units and methodologists are entitled to this allowance for their pedagogical work calculated from the minimums salary rate of teachers. Depending on municipality, teachers may receive additional up to 7 % allowance from the payment foundation of the institution.</p> <p>Additional responsibilities 1) Additional payment for additional teaching/pedagogic work (except substitution of absent teacher), up to 40 % of the monthly basic salary or hourly tariff rate. 2) A teaching workload includes also individual work with a pupil, marking/correcting of written tests/works, a class upbringing work: (a) class upbringing work is paid up to six hours per week; (b) correcting/marking of written works in languages, literature and mathematic paid up to six hours per one work rate in a week, in other subjects - up to one hour in a week per work rate; (c) preparation to the lessons - up to two hours in a week per work rate; (d) individual work with pupils paid up to two work hours in a week per work rate (for teachers in state gymnasiums - more than two hours per work rate in a week).</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances 10-30 % of the monthly basic salary.</p> <p>Participation in extracurricular activities n/a</p> <p>Overtime n/a</p> <p>Other Teachers of state gymnasiums and vocational education competence centres: 10 % of the monthly salary.</p>	<p>Central School</p> <p>School</p> <p>Central</p> <p>Central</p>

LATVIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level Local level/municipality	In the private sector, the school board decides about salaries taking into account the Regulation of the Cabinet of Ministers because many of the private schools (with the exception of the International school) receive state earmarked subsidy for salaries of teaching staff.
Primary education	Central level Local level/municipality	
General lower secondary education	Central level Local level/municipality	
General upper secondary education	Central level Local level/municipality	
For pre-primary education institutions' heads, the lowest salary rate is defined and salaries are financed by local authorities. For primary, lower secondary and upper secondary school heads, the lowest salary rate is set by central authority while their salaries defined for different size of schools are set by the founders – local authority or the ministry.		

Annual gross salaries of full time fully qualified school heads in public schools					Since September 2012, there are 16 minimum monthly salary rate categories according to the size of the education institution, between EUR 700 per month for schools with less than 100 pupils and EUR 1 371 per month for schools with more than 2 601 pupils.
	Basic statutory salary		Average actual salary		
		Minimum EUR	Maximum EUR		EUR
Pre-primary	n/a	:	Pre-primary level (ISCED0)	10 571	
Primary (between 251 and 400 pupils)	9 135	:	Primary level	13 369	
Primary (between 601 and 800 pupils)	10 125	:			
Primary (between 1 001 and 1 200 pupils)	11 201	:			
Lower secondary (between 251 and 400 pupils)	9 135	:	Lower secondary level	12 603	
Lower secondary (between 601 and 800 pupils)	10 125	:			
Lower secondary (between 1 001 and 1 200 pupils)	11 201	:			
Upper secondary (between 251 and 400 pupils)	9 135	:	Upper secondary level	15 742	
Upper secondary (between 601 and 800 pupils)	10 125	:			
Upper secondary (between 1 001 and 1 200 pupils)	11 201	:			

Source: Regulation of the Cabinet of Ministers No 836, 28 July, 2009; <http://likumi.lv/doc.php?id=195578>. In the table, only three reference values are indicated.

Data on average actual salaries (including state social insurance mandatory contributions) are from the Ministry of Education and Science, the State Education Information System. Ref. year: 2015/16 school year. Data are taken on January 2016, taking into account the respective type of education institution and position. Upper secondary level includes school heads' salaries of gymnasiums, state gymnasiums and evening schools.

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal Teachers who in the framework of 'Teachers' Professional Activity Quality Evaluation System' have obtained 3rd, 4th and 5th quality level are entitled to get an allowance of 31,87 EUR, 79,68 EUR and 99,60 EUR respectively. Directors of general and vocational schools, their deputies, heads of units and methodologists are entitled to this allowance for their pedagogical work calculated from the minimums salary rate of teachers.	Central Local
Additional responsibilities Teaching allowance: School head may have teaching responsibility up to 9 work hours per week.	Central Local
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 10-30 % of the monthly basic salary. Amount of additional teaching work together with tariffed head's work rate may not exceed 1.22 of work rate.	
Participation in extracurricular activities n/a	
Overtime n/a	
Other n/a	

LITHUANIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined for public and private government dependent schools using the same methods. Private independent schools determine their basic statutory salaries themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 15 years and more.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	5 517	9 649	:	
Primary	4 580	6 986	:	
Lower secondary	4 580	6 986	:	
Upper secondary	4 580	6 986	:	

Data on gross annual statutory salaries are from the Procedure of Salary Payment to the Staff of Educational Institutions and Educational Staff of Other Institutions, approved by the Minister of Education and Science (order No V-1 245, 19 December 2013) and from the Improvement of remuneration arrangements of budgetary institutions and organizations workers, approved by the Government of the Republic of Lithuania (resolution No 511, 8 July 1993).

The specific size of the salary coefficient depends on the teachers' education, experience and his/her qualification category. The salary coefficient is determined by the school head in agreement with employee representatives. The minimum and the maximum basic gross annual statutory salaries are calculated on the basis of 18 pedagogical hours per week. The tariff-based salaries for teachers may also include 0,5-5 hours (in the event that a teacher has 18 class contact hours per week) for these activities: checking of pupils' written work, preparation for lessons or laboratory work, class management, practical training and research, work planning, event organization, preparation of projects and participation in these projects and other additional activities.

Average teachers' statutory salary in 2015 was 7 612 EUR (per year excluding taxes). Source: The Lithuanian Department of Statistics (www.stat.gov.lt). There is no available data by ISCED level.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	Central School
↑: General salary adjustment for all public employees	Teachers who are holders of a scientific degree or a pedagogical (academic) title and who teach in the field of their specialisation may be paid monthly premiums equal to 1 basic monthly salary.	
	Further CPD qualifications	
	n/a	
	Positive teaching performance appraisal or students' results	
	n/a	
	Additional responsibilities	Central School
	Percentage of the basic salary.	
	Geographical location (high cost of living, disadvantaged or remote area)	
	n/a	
	Teaching pupils/students with special education needs or challenging circumstances	Central School
	Percentage of the basic salary.	
	Participation in extracurricular activities	Central School
	Additional tariff-based hours.	
	Overtime	
	n/a	
	Other	Central School
	Percentage of the basic salary for pre-primary class teachers.	
	Schools heads has the right to determine other payments.	

LITHUANIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
School heads' basic statutory salaries are defined for public and private grant-aided schools using the same methods. Private independent schools determine their basic statutory salaries themselves.

Annual gross salaries of full time fully qualified school heads in public schools				Data on gross annual statutory salaries are from the Procedure of Salary Payment to the Staff of Educational Institutions and Educational Staff of Other Institutions, approved by the Minister of Education and Science (order No V-1 245, 19 December 2013) and from the Improvement of remuneration arrangements of budgetary institutions and organizations workers, approved by the Government of the Republic of Lithuania (resolution No 511, 8 July 1993). The specific size of the salary coefficient depends on the number of pupils in the school and the school heads' managerial qualification category and teaching experience. School heads are required to have five contact hours per week. The salary coefficients for school heads include payment for preparation for lessons and checking of written work.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		
Pre-primary	7 796	17 125	:	
Primary	9 798	18 488	:	
Lower secondary	9 798	18 488	:	
Upper secondary	9 798	18 488	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications The founder may establish a premium that is equal to one month basic salary, 0.5 month - for school heads without managerial qualification category.	Central Municipal
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities Percentage of the basic salary.	Central Municipal
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Percentage of the basic salary.	Central Municipal
Participation in extracurricular activities n/a	
Overtime n/a	
Other n/a	
Schools founder has the right to determine other payments.	

LUXEMBOURG

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private government dependent and independent schools determine their teachers' basic statutory salaries themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 25 years.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	72 000	127 200	:	Data on basic gross annual statutory salaries and data on average actual salaries are based on the teacher remuneration tables of the Ministry of Education. Ref. year: 01/01/2015.
Primary	72 000	127 200	:	
Lower secondary	81 600	141 840	:	
Upper secondary	81 600	141 840	:	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees.</p> <p>Increase of 2.2% according to an agreement between the government and the representatives of the public employees.</p>	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities n/a</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities Reduction in the number of classes per week.</p> <p>Overtime Pre-primary and primary level - lump sum. Secondary level - calculation based on the career points.</p> <p>Other Meal allowance – EUR 110 per month</p>	<p>Central</p> <p>Central</p> <p>Central</p>

LUXEMBOURG

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central Level
Primary education	Central Level
General lower secondary education	Central level
General upper secondary education	Central level
There are no school heads in pre-primary and primary education institutions.	

Salaries in the private sector
Private government dependent and independent schools determine their school heads' basic statutory salaries themselves.

Annual gross salaries of full time fully qualified school heads in public schools				Data on basic gross annual statutory salaries and data on average actual salaries are from the teacher remuneration tables of the Ministry of Education. Ref. year: 01/01/2015 (minimum based on 540 pts and maximum on 650 pts).
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	n/a	n/a	:	
Primary	n/a	n/a	:	
Lower secondary	129 600	156 000	:	
Upper secondary	129 600	156 000	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime n/a	
Other Meal allowance – EUR 110 per month	Central

HUNGARY
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
The Education Act and the government decree 326/2013 define the calculation methods and set the statutory salary of teachers in public schools. The maintainer of the public school can offer slightly higher amounts. To private government dependent schools and private independent schools, the Education Act, the government decree 326/2013 and the Labour Code apply. For this reason, the statutory salaries set by the Act and government decree are only the compulsory minimum, the maintainer of these schools is free to set higher amounts.

Annual gross salaries of full time fully qualified teachers in public schools							The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 42 years. Source for statutory salaries: Act on Public Education (CXC, 2011; 64§, 65§, 94§ Annex No 7); Budget Act for 2015 (C, 2014; 61 §). Gov. Decree 326/2013 38§ (2).
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		HUF	EUR	
	HUF	EUR	HUF	EUR			
Pre-primary	2 057 208	6 636	5 040 156	16 259	2 995 200	9 662	
Primary	2 057 208	6 636	5 040 156	16 259	3 350 300	10 807	
Lower secondary	2 057 208	6 636	5 040 156	16 259	3 350 300	10 807	
Upper secondary	2 270 352	7 324	6 016 428	19 408	3 585 800	11 567	

Source for actual salaries: Annual survey on individual wages and earnings carried out in May each year. The survey is harmonized with "Structure of Earnings Survey (SES) of the Eurostat. Coverage: Data cover teachers' earnings in the public, private government dependent and private independent schools. In public schools, the survey covers all educational institutions, and the coverage of teachers is nearly 100 %. For private government dependent and private independent schools, the survey is representative, and covers around 9 % of the teachers. Data refer to full-time teachers. Year of reference: 2014-15 school year. Method: Data refer to total earnings of teachers, including gross actual amount of regular earnings elements accounted in May 2015 (basic salary, regular bonuses, overtime), plus non-monthly payments received in 2014 calendar year. Data refer to occupations, according to the Hungarian Standard Classification of Occupations (infant and early childhood educator, kindergarten teachers/ primary school teachers/ secondary school teachers, instructors).

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	
↑: Reform of teachers' salaries	n/a	
	Further CPD qualifications	
	n/a	
	Positive teaching performance appraisal or students' results	
	n/a	
	Additional responsibilities	Central
As part of the reform of 2012, a new calculation method, a new salary scale and a new regulation have been introduced for teacher statutory salaries. The government decree No 326/2013 regulates the gradual increase of teachers' statutory salary until 2017. The decree sets the multiplier for the amount specified in the annual Budget Act. The resulting amount is further multiplied based on the salary scale (number of years and teacher category) The aim of the reform is to attract young people into the profession and to motivate teachers' professional development.	1) Allowance for leadership: 20-40 % of HUF 171 434 or 189 196/month (for the deputy school head/s), 5-10 % of HUF 171 434 or 189 196/month (for the team leaders of working groups of teachers) ,20-40 % of HUF 171 434 or 189 196/month (for the school/kindergarten division head/s) 20 % of HUF 171 434 or 189 196/month (for the deputy head/s of school/kindergarten division/s)	
	2) Allowance for form teachers: 10-30 % of HUF 171 434 or 189 196/month	
	3) Allowance for teaching ethnic minority classes in an ethnic minority language: 10 % of 171 434 or 189 196 month	
	4) Allowance for former school head/s working at the same school: 25 % of his/her former school head allowance (only after more than 10 year leadership).	
	Geographical location (high cost of living, disadvantaged or remote area)	Central
	Allowance for teaching at schools in disadvantaged areas: 10-30 % of HUF 171 434 or 189 196/month.	
	Teaching pupils/students with special education needs or challenging circumstances	Central
	Allowance for teaching SEN pupils/students: 5-10 % of 171 434 or 189 196/month.	
	Participation in extracurricular activities	
	n/a	
	Overtime	Central
	Hourly pay rate for overtime: the basic salary is divided by 138.5	
	Other	Central/local
	The maintainer may provide teachers with additional allowances.	

HUNGARY

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools

Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector

The Education Act and the government decree 326/2013 define the calculation methods and set the statutory salary of school heads in public schools. The maintainer of the public school can offer slightly higher amounts. To private government dependent schools and private independent schools, the Education Act, the government decree 326/2013 and the Labour Code apply. For this reason, the school heads statutory salaries set by the Act and government decree are only the compulsory minimum, the maintainer of these schools is free to set higher amounts.

Annual gross salaries of full time fully qualified school heads in public schools

	Basic statutory salary				Average actual salary		School heads' basic gross annual statutory salaries shown in this figure correspond to the statutory salaries of teachers plus the allowance for school head leadership (40-80 % of HUF 171 434 or 189 196/month). Source: Act on Public Education (CXC, 2011; 64§, 65§, 94§ Annex No 7 and 8); Budget Act for 2015 (C, 2014; 61 §). Gov. Decree 326/2013 38§ (2)
	Minimum		Maximum		HUF	EUR	
	HUF	EUR	HUF	EUR			
Pre-primary	3 497 256	11 281	6 685 920	21 567	:	:	
Primary	3 497 256	11 281	6 685 920	21 567	:	:	
Lower secondary	3 497 256	11 281	6 685 920	21 567	:	:	
Upper secondary	3 859 596	12 450	7 832 712	25 267	:	:	

Salary allowances for school heads

Decision making levels

Further formal qualifications	
n/a	
Further CPD qualifications	
n/a	
Positive teaching/management performance appraisal	
n/a	
Additional responsibilities	Central
Allowance for teaching ethnic minority classes in an ethnic minority language: 10 % of 171 434 or 189 196/month.	
Geographical location (high cost of living, disadvantaged or remote area)	Central
1) Allowance for teaching SEN pupils/students: 5-10 % of 171 434 or 189 196/month.	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	Central
Allowance for teaching at schools in disadvantaged areas: 10-30 % of HUF 171 434 or 189 196/month.	
Participation in extracurricular activities	
n/a	
Overtime	Central
Hourly pay rate for overtime: the basic salary is divided by 138.5.	
Other	Central/local
The maintainer may provide school heads as teachers with additional allowances.	

MALTA
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined following the same methods for public , private government dependent and private independent schools.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools					The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 10 years for Kindergarten Assistant 1 (pre-primary teacher), 5 years for Kindergarten Assistant 2 (pre-primary teacher) and 16 years for primary, lower secondary and upper secondary teachers.
	Basic statutory salary		Average actual salary		
	Minimum EUR	Maximum EUR		EUR	
Pre-primary (Kindergarten Assistant 1)	13 163	16 994	Pre-primary level (ISCED0)	14 281	
Pre-primary (Kindergarten Assistant 2)	15 972	20 574			
Primary	19 320	25 231	Primary level	17 550	
Lower secondary	19 320	25 231	Lower secondary level	20 305	
Upper secondary	19 320	25 231	Upper secondary level	20 305	

Teachers' salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates, Ministry for Education and Employment.

Data on basic gross annual statutory salaries are from the Financial Estimates for 2016 presented by the Ministry for Finance. http://mf.gov.mt/en/The-Budget/Documents/The_Budget_2016/Financial_Estimates_2016.zip [Budgetary Estimates 2016 - Financial Estimates 2016 - 25 Appendices - L. Schedule Grades.pdf].

Source for actual salaries: Labour Force Survey. Coverage: Persons living in private households. Calculation method: weighted average. Reference year: 2015 (published 23/03/2016). Note: Figure for 'Pre-primary level' is based on a sample count of between 20 and 49 respondents. Data flagged with 'u' is not representative and therefore should only be used in the context of this report.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: †: General salary adjustment for all public employees In October 2012 a Collective Agreement for all public service employees came into force granting them a 2.5 % annual salary increase for the years between 2011 and 2016.	Further formal qualifications A single, fixed allowance depending on the qualification achieved as long as the degree/diploma is not a pre-requisite qualification for appointment in the relevant grade. Only one allowance is granted that to the highest additional qualification obtained. Diploma (MQF 5; undergraduate diploma/certificate and VET Higher Diploma/Foundation degree): EUR 349 per annum; Degree (MQF 6; Bachelor degree): EUR 466 per annum; Master (MQF 7; Master degree/postgraduate certificates): EUR 699 per annum; Doctorate (MQF 8): EUR 932 per annum.	Central
	Further CPD qualifications EUR 14.48 per hour. This fixed payment refers to three two-hourly compulsory professional development sessions held after school hours during each school year.	Central
	Positive teaching performance appraisal or students' results n/a	
	Additional responsibilities Kindergarten Assistants (pre-primary level) receive a fixed EUR 300 allowance per annum. Teachers from primary to upper secondary level receive an allowance of EUR 600, or EUR 650 or EUR 800 per annum depending on the number of years of service. Heads of department receive a fixed annual allowance of EUR 1 100. Teachers in receipt of this allowance shall be required to perform duties assigned to them by the Head of School, Such as those listed below: Guidance; Librarianship; Complementary teaching; Health and safety; Special education; Learning support zone; Drama; Class/form teacher; Mentoring; Subject meetings; Subject development plan meetings; Prize day; Religious activities; Sports activities; School projects and initiatives; Any other activity organised by the school/college.	Central
	Geographical location (high cost of living, disadvantaged or remote area) n/a	
	Teaching pupils/students with special education needs or challenging circumstances n/a	
	Participation in extracurricular activities n/a	
	Overtime n/a	
	Other n/a	
	N/A	

MALTA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

School heads' salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates, Ministry for Education and Employment.

Salaries in the private sector
School heads' basic statutory salaries are defined using the same methods for public, private government dependent and private independent schools.

Annual gross salaries of full time fully qualified school heads in public schools			
	Basic statutory salary		Average actual salary
	Minimum EUR	Maximum EUR	EUR
Pre-primary	23 600	27 178	23 843
Primary	23 600	27 178	23 843
Lower secondary	23 600	27 178	23 843
Upper secondary	23 600	27 178	23 843

Data on basic gross annual statutory salaries are from the Financial Estimates for 2016 presented by the Ministry for Finance. http://mf.in.gov.mt/en/The-Budget/Documents/The_Budget_2016/Financial_Estimates_2016.zip [Budgetary Estimates 2016 - Financial Estimates 2016 - 25 Appendices - L. Schedule Grades.pdf].

Source for actual salaries: Labour Force Survey. Coverage: Persons living in private households. Calculation method: weighted average. Reference year: 2015; released: 23/03/2016. Note: The estimate for school heads is based on a LFS question on occupation of respondents. The code which relates to both school head and assistant school head (referred to as professionals). The information cannot be further split to single out school heads since this would imply not enough sample counts. Data flagged with 'u' is not representative and therefore should only be used in the context of this report.

Salary allowances for school heads	Decision making levels
<p>Further formal qualifications</p> <p>A single, fixed allowance depending on the qualification achieved as long as the degree/diploma is not a pre-requisite qualification for appointment in the relevant grade. Only one allowance is given, that to the highest additional qualification obtained.</p> <p>Diploma: EUR 349 per annum. Degree: EUR 466 per annum. Master: EUR 699 per annum. Doctorate: EUR 932 per annum.</p>	Central
<p>Further CPD qualifications</p> <p>EUR 14.48 per hour. This payment refers to three two-hourly compulsory professional development sessions held after school hours during each school year.</p>	Central
<p>Positive teaching/management performance appraisal</p> <p>n/a</p>	
<p>Additional responsibilities</p> <p>EUR 2 500, EUR 3 000, EUR 3 500 or EUR 4 000 per year depending upon the number of pupils. The minimum allowance is attributed to heads of school with less than 500 pupils while the maximum allowance is attributed to heads of school with more than 900 pupils.</p>	Central
<p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>n/a</p>	
<p>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</p> <p>n/a</p>	
<p>Participation in extracurricular activities</p> <p>n/a</p>	
<p>Overtime</p> <p>n/a</p>	
<p>Other</p> <p>Teachers may benefit from an extra payment if they perform duties in relation to transport supervision, mid-day break supervision and before school activities (Breakfast Club duties).</p>	Central

THE NETHERLANDS

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined following the same methods for public, private government dependent schools: available for private independent schools, which are only a few.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 15 years for primary teachers and 12 years in (upper) Secondary level since 2014.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	:	:	:	
Primary level	34 806	54 604	:	
Secondary level (ISCED2)	36 891	75 375	:	
Upper secondary level (ISCED 3; only general secondary education included)	36 891	75 375	:	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees</p> <p>This increase is a result of a government-wide wage deal (including also public servants, police officers etc.) A part of the pension funding is included in this increase, this results in a decrease in pension contributions.</p>	<p>Further formal qualifications Information on method of calculation and reference values not available.</p> <p>Further CPD qualifications Information on method of calculation and reference values not available.</p> <p>Positive teaching performance appraisal or students' results Information on method of calculation and reference values not available.</p> <p>Additional responsibilities Information on method of calculation and reference values not available.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities Information on method of calculation and reference values not available.</p> <p>Overtime Information on method of calculation and reference values not available.</p> <p>Other n/a</p> <p>Primary education: a teacher gets an allowance of EUR 863 a year (paid monthly) and an allowance of EUR 733 (paid in August), as soon as he/she has reached the maximum salary. Secondary education: a teacher gets an allowance of EUR 1 405 a year (paid in August), as soon as he/she has reached the maximum salary. Other salary allowances are possible but are hardly used by schools.</p>	<p>School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p> <p>School</p>

THE NETHERLANDS

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	School heads' basic statutory salaries are defined following the same methods for public, private government dependent schools.: available for private independent schools, which are only a few.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools				School leader in secondary education refers to the fact that a school head works only within the school. A Chairman Central Board is not only responsible for one school but has broader responsibilities for more schools within the same Board.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	:	:	:	
Primary	43 185	79 308	:	
Secondary level (ISCED 2)	47 678	106 253	:	
Upper secondary level (ISCED 3; only general secondary education included)	47 678	106 253	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications Information on method of calculation and reference values not available.	School
Further CPD qualifications Information on method of calculation and reference values not available.	School
Positive teaching/management performance appraisal Information on method of calculation and reference values not available.	School
Additional responsibilities Information on method of calculation and reference values not available.	School
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities Information on method of calculation and reference values not available.	School
Overtime Information on method of calculation and reference values not available.	School
Other Information on method of calculation and reference values not available.	Central
Every school leader in primary education gets an allowance of EUR 305 a month and an allowance of EUR 224 in August as soon as he/she has reached the maximum salary. Other salary allowances are possible but are hardly used by schools.	

AUSTRIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Regional level	The same regulations apply for public and private government dependent schools. At private independent schools, in general, the owner of the school defines the teachers' basic statutory salaries.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Basic statutory salaries are regulated by Federal Remuneration Act.		

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 34 years. Data on basic statutory salaries are from the Federal Remuneration Act. Ref. year: 2016. Source on actual salaries: SAP data. Only teachers at academic secondary schools were considered. School heads are included. All salary components are included (base salary, all allowances, compensation for travelling expenses). Ref. year 2015. Due to changes of the financial law these numbers cannot be compared in an appropriate way with the numbers indicated for the years before 2013. (Technical changes of the evaluation system of resources were implemented.)
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	:	:	:	
Primary	33 157	58 813	:	
Lower secondary (General schools)	33 157	58 813	:	
Lower secondary (Academic schools)	34 116	70 853	60 389	
Upper secondary (Academic schools)	34 116	70 853	60 389	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: Reform of teachers salaries and general salary adjustment for all public employees</p> <p>A reform of teachers' salaries was decided in 2013 and became effective from September 2015. Main changes are higher initial salaries and a change of the salary progression scheme (away from the strong tendency towards higher salaries for longer service). For a transitional period of 5 years starting teachers can choose between the old and new payment scheme.</p> <p>Further, due to judgement of the European Court of Justice the regulations concerning the number of years of education that are considered as times of service have been adjusted for all civil servants. This lead to slight shifts within the payment-schemes. As a result the statutory salaries of teachers slightly increased.</p>	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results Lump sum bonus for outstanding performance or involvement in particularly successful projects.</p> <p>Additional responsibilities These allowances are in general defined as fixed amounts.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances These allowances are in general defined as fixed amounts.</p> <p>Participation in extracurricular activities n/a</p> <p>Overtime Teachers receive extra payment for overtime if they exceed their fixed legally defined teaching load. The calculation is based on a fixed percentage of the gross salary. Detailed regulations apply if teachers fall ill or are not able to give lessons as foreseen because of other reasons.</p> <p>Other</p>	<p>Central Regional School</p> <p>Central Regional School</p> <p>Central Regional School</p> <p>Central Regional School</p>
	All allowances are regulated by federal laws. The decision on which particular teacher receives a certain allowance is made at regional and school level.	

AUSTRIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Regional level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level
Basic statutory salaries are regulated by Federal Remuneration Act.	

Salaries in the private sector
School heads' basic statutory salaries are defined using the same methods for public and private government dependent schools. At private independent schools, in general, the owner of the school defines the school heads' basic statutory salaries.

Annual gross salaries of full time fully qualified school heads in public schools				
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		EUR
Pre-primary	:	:	Pre-primary level (ISCED0)	:
Primary (big)	42 389	68 016	Primary level	:
Primary (small)	37 383	62 329		
Lower secondary (> 4 classes, General schools)	42 389	68 016	Lower secondary level	:
Lower secondary (small)	37 383	62 329		
Upper secondary (> 12 classes, Academic secondary schools)	55 266	83 390	Upper secondary level	:
Upper secondary (small)	50 842	78 383		
				Data on basic statutory salaries are from the Federal Remuneration Act.

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal Lump sum bonus for outstanding performance or involvement in particular successful projects.	Central Regional School
Additional responsibilities These allowances are in general defined as fixed amounts.	Central Regional School
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances These allowances are in general defined as fixed amounts.	Central Regional School
Participation in extracurricular activities n/a	
Overtime School heads receive extra payment for overtime if they exceed their fixed legally defined teaching load. The calculation is based on a fixed percentage of the gross salary. Detailed regulations apply if the school head falls ill or is not able to give lessons as foreseen because of other reasons.	Central Regional School
Other	
Depending on the size of the school, school heads are granted a reduction of the teaching load (up to 100 % at big schools). If school heads give lessons, they are eligible for all teachers' allowances.	

POLAND
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
Teachers' basic statutory salaries at private government dependent and independent schools are defined in accordance with the Labour Code as well as in the remuneration rules applicable in particular school statutes.

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 20 years. Data on gross annual statutory salaries are from the Act of 26 January 1982 Teachers' Charter (with further amendments) plus executive regulations related to salaries. Minimum and maximum teacher's gross annual statutory salaries for primary and lower secondary education are calculated for teachers with minimum full qualifications. However, approximately 90 % of teachers have higher levels of qualification and receive higher remuneration.	
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		PLN		EUR
	PLN	EUR	PLN	EUR			
Pre-primary	22 805	5 450	38 054	9 095	49 856	11 916	
Primary	22 805	5 450	38 054	9 095	57 738	13 799	
Lower secondary	25 687	6 139	43 390	10 370	58 907	14 079	
Upper secondary	29 043	6 941	49 666	11 870	57 837	13 823	

The school year 2014/15 is the latest available reference year for actual salaries. Data are from the system of educational data collection (SIO), 31 March 2015. The actual gross salaries were calculated as the average salaries including all bonuses, allowances and additional payments of full-time classroom teachers aged 25 to 64. At upper secondary level (ISCED 3) teachers' salaries were calculated only for the general programmes. The reference date for calculation is March 2015 r. and the data available on that day were then extrapolated for the entire school year. Calculation excludes equalization supplements as well as payments for ad hoc substituting.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change	<p>Further formal qualifications The amount specified in the regulation for different levels of education obtained.</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results Motivation incentive (teaching and pedagogical achievements, introducing effective teaching innovations, involvement in the teaching work, exceptionally effective in fulfilling tasks and duties and implementing into the school life educational priorities of the school governing body in accordance with local education policy): the amount specified in the regulations adopted by the local governments and upon a decision of the school head. In addition, awards may be granted for outstanding assessment in the evaluation of teachers' performance and for outstanding educational and pedagogical achievements.</p> <p>Additional responsibilities The amount specified in the regulations adopted by the local self-governments and upon a decision of the school head.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) 10 % of basic gross annual statutory salary (seniority allowance and the 13th month salary are excluded) for working in a rural area or in a town of a population of less than 5 000. Accommodation allowance: the amount specified in the regulations adopted by the local governments.</p> <p>Teaching pupils/students with special education needs or challenging circumstances The amount specified in the regulations adopted by the local governments.</p> <p>Participation in extracurricular activities n/a</p> <p>Overtime Payment for one hour overtime = personal rate of basic monthly salary (salary allowances excluded) divided by (4.16 x compulsory teaching hours weekly).</p> <p>Other 1) Awards: upon a decision of the authorities at particular decision-making levels 2) Education professor: the amount of 6 months basic salaries (monthly salary excluding seniority allowance and the 13th month salary and received before being granted the honorary title) 3) Teacher transferred to another school receives additional payment for arduous working conditions. Defined as 20 % of statutory base salary paid to teachers 4) Entering the teaching profession for the first time. Defined as Two months base salary.</p> <p>Other awards can be granted for different activities.</p>	<p>Central</p> <p>Central Local School</p> <p>Central Local School</p> <p>Central Local</p> <p>Central Local</p> <p>Central</p> <p>1) Central Local School; 2) Central; 3) Central; 4) Central</p>

POLAND

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	School heads' basic statutory salaries at private government dependent and independent schools are defined in accordance with the Labour Code as well as in the remuneration rules applicable in particular school statutes.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum		PLN	EUR
	PLN	EUR	PLN	EUR		
Pre-primary	29 015	6 935	38 054	9 095	73 628	17 597
Primary	29 015	6 935	38 054	9 095	78 201	18 690
Lower secondary	32 910	7 865	43 390	10 370	79 853	19 085
Upper secondary	37 606	8 988	49 666	11 870	80 369	19 208

Data on gross annual statutory salaries are from the Act of 26 January 1982 Teachers' Charter (with further amendments) plus executive regulations related to salaries.
Data on actual salaries refer to 2014/15. Source: system of educational data collection (SIO) 31 March 2015. The actual gross salaries were calculated as the average salaries including all bonuses, allowances and additional payments of full-time school heads and their deputies aged 25 to 64. At the upper secondary level (ISCED 3) the salaries of the school heads and their deputies were calculated only for the general programmes. The reference date for calculation is March 2015 r. and the data available on that day were then extrapolated for the entire school year. Calculation excludes equalization supplements as well as payments for ad hoc substituting.

Salary allowances for school heads	Decision making levels
Further formal qualifications The amount is specified in the regulation for different levels of qualification obtained.	Central
Further CPD qualifications n/a	
Positive teaching/management performance appraisal Motivation incentive (teaching and pedagogical achievements, introducing effective teaching innovations, involvement in the teaching work, exceptionally effective in fulfilling tasks and duties and implementing into the school life educational priorities of the school governing body in accordance with local education policy): the amount is specified in the regulations adopted by the local governments and upon a decision of the school head. In addition, awards may be granted for outstanding assessment in the evaluation of teachers' performance and for outstanding educational and pedagogical achievements.	Central Local School
Additional responsibilities Additional responsibilities including managerial responsibilities. The amount of this allowance depends on a decision of the school running body.	Central Local School
Geographical location (high cost of living, disadvantaged or remote area) 10 % of basic gross annual statutory salary (seniority allowance and the 13th month salary are excluded) for working in a rural area or in a town of a population of less than 5 000. Accommodation allowance: the amount specified in the regulations adopted by the local governments.	Central Local
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances The amount specified in the regulations adopted by the local governments.	Central Local
Participation in extracurricular activities n/a	
Overtime Payment for one hour overtime = personal rate of basic monthly salary (salary allowances excluded) divided by (4.16 x compulsory teaching hours weekly). School heads are entitled to overtime in the case when they teach full-time.	Central
Other 1) Awards: upon a decision of the authorities at particular decision-making levels 2) Education professor: the amount of 6 month basic salaries (monthly salary excluding seniority allowance and the 13th month salary and received before being granted the honorary title) 3) Teacher transferred to another school receives additional payment for arduous working conditions. Defined as 20 % of statutory basic salary paid to teachers 4) Entering the teaching profession for the first time. Defined as two months statutory basic salary.	1) Central Local School; 2) Central; 3) Central; 4) Central

PORTUGAL

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private independent schools regulate their teachers' salaries in function of a pay scale which is different from the pay scale used at public schools. This pay scale is a guideline for private independent schools but is not binding.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: around 34 years in the case of a regular career. Teachers stay, at least, for four years in each salary grade, except in the 5th echelon where they may stay only for two years, but there are no teachers at this level.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	21 960	42 377	31 805	The law in force, which defines teacher careers, does not distinguish teachers' salaries by level of education; it is unicategorical. The teachers' career is divided into 10 steps (teacher's progress within these steps over time and in function of their evaluation, among other factors) and each one of the steps has a wage interval associated. Data on gross annual statutory salaries are from the Education Financial Management Institute (P.I.-IGeFE) the Portuguese Ministry of Education.
Primary	21 960	42 377	28 697	
Lower secondary	21 960	42 377	30 032	
Upper secondary	21 960	42 377	30 032	

Data on actual salaries are from the Institute for Financing Management of Education (IGeFE: <http://www.igefe.mec.pt/>), school year 2015/16. The weighted average teacher salary was calculated having as reference the payments that were made.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees and other reasons</p>	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities n/a</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities n/a</p> <p>Overtime n/a</p> <p>Other n/a</p>	

PORTUGAL

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
Private independent schools regulate their teachers' salaries in function of a pay scale which is different from a pay scale used at public schools. This pay scale is a guideline role for private independent schools but is not binding. School heads' salaries should also be calculated according to years of service, position, number of students (in each school cluster or school), as well as school policies regarding teachers' salaries.

Annual gross salaries of full time fully qualified school heads in public schools			
Schools:	Basic statutory salary		Average actual salary EUR
	Minimum EUR	Maximum EUR	
Schools with less than 301 students	24 362	44 753	(*) School heads are teachers in the position or have duties of a school head. There is no difference between school heads at different education levels. The amount that they receive is calculated according to their career position and number of pupils in their school cluster or school. The statutory salary is only paid in twelve installments per year, i.e., school heads do not receive the supplement at the end of the year and holiday payment (Dispatch no. 5/2010, 24 December). All school heads receive a salary allowance besides their salary which is defined in accordance with the number of pupils of each school cluster or school. This allowance varies between EUR 200 per month for schools with less than 301 students to EUR 750 per month for schools with more than 1 500 students. A school head may be the head of a school or a head of a school cluster that may have all levels of education. Data on gross annual statutory salaries are from the Education Financial Management Institute (P.I.-IGeFE) the Portuguese Ministry of Education. Data on actual salaries include all levels of education and refer to 2015. The weighted average was calculated on the basis of the value of the salaries in one month.
Schools between 301 and 600 students	25 637	45 941	
Schools between 601 and 900 students	27 551	47 723	
Schools between 901 and 1 200 students	29 954	50 099	
Schools between 1 201 and 1 500 students	30 548	50 693	
Schools with more than 1 500 students	31 142	51 287	

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime n/a	
Other Please see note (*).	Central

ROMANIA
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private government dependent and independent schools are autonomous in the definition of their salaries, but teachers are employed in accordance with the Law of National Education 1/2011, art. 60 (3), [Legea Educatiei Nationale 1/2011, art. 60 (3)].
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools							The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 40 years.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		Average actual salary		
	RON	EUR	RON	EUR	RON	EUR	
Pre-primary	15 928	3 583	45 004	10 124	30 465	6 853	
Primary	15 928	3 583	45 004	10 124	30 465	6 853	
Lower secondary	16 935	3 810	45 004	10 124	30 971	6 967	
Upper secondary	16 935	3 810	45 004	10 124	30 971	6 967	

Data on gross annual statutory salaries are from Law 63/10.05.2011 about salaries of teachers and staff in education in 2011, Annex 2 [Legea 63/10.05.2011 privind salarizarea in anul 2011 a personalului didactic si auxiliar din invatamant, Anexa 2].
 Data on average actual salaries are from Ministry of National Education and Scientific Research, Human Resources Department.
 Ref. year: 2015/16 school year.
 Calculation method: It was applied the coefficient of indexing 1,05 - septembrie 2015 si 1,15 - decembrie 2015.
 OUG nr. 83/dec. 2014 și OUG nr. 57/2015.
 Source for actual salaries: Ministry of National Education and Scientific Research, Human Resources Department. Ref. year: 2015/16 school year.
 Calculation method: It was applied the coefficient of indexing 1,05 - septembrie 2015 si 1,15 - decembrie 2015. OUG nr. 83/dec. 2014 și OUG nr. 57/2015.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: †: General salary adjustment for all public employees OUG nr. 83/dec 2014 și OUG nr. 57/2015 (5 % - septembrie 2015, 15 % - decembrie 2015).	Further formal qualifications Fixed pay scale, according to the professional situation and years of teaching experience.	Central
	Further CPD qualifications n/a	
	Positive teaching performance appraisal or students' results Merit Graduation: 25 % of the basic salary granted 5 years consecutively and applied by County School Inspectorates to 16 % of all teachers in the county (methodology defined centrally and applied locally).	Central Local
	Additional responsibilities 25 %-35 % - headteacher 20-25 % of the basic salary of a teacher for the position of a deputy head 10 % form teacher/ form tutor (the tutor of a particular group of pupils).	Central
	Geographical location (high cost of living, disadvantaged or remote area) Up to 20 % of the basic salary for working in a remote area.	Central Local
	Teaching pupils/students with special education needs or challenging circumstances Up to 15 % of the basic salary (methodology defined centrally and applied locally).	Central Local
	Participation in extracurricular activities n/a	
	Overtime n/a	
	Other n/a	

ROMANIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private grant-aided and private independent schools are autonomous in the definition of their salaries, but school heads are employed in accordance with the Law of National Education 1/2011 [Legea Educatiei Nationale 1/2011].
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools						School heads' basic salaries are set by Law 63/10.05.2011 about salaries of teachers and staff in education in 2011, Annex 4.2 [Legea 63/10.05.2011 privind salarizarea in anul 2011 a personalului didactic si auxiliar din invatamant, Anexa 4.2]. School heads' statutory salaries correspond to the statutory salaries of teachers plus allowances for the school head position. Allowances are calculated as follows: 15-25 % of the basic salary of educators or primary school teachers; 25-35 % of the basic salary of secondary school teachers. OUG nr. 83/2014 și OUG nr. 57/2015 (5 % - septembrie 2015, 15 % - decembrie 2015).		
	Basic statutory salary				Average actual salary			
	Minimum		Maximum		RON			EUR
	RON	EUR	RON	EUR	RON	EUR		
Pre-primary	18 304	4 118	56 257	12 655	:	:		
Primary	18 304	4 118	56 257	12 655	:	:		
Lower secondary	21 169	4 762	60 757	13 667	:	:		
Upper secondary	21 169	4 762	60 757	13 667	:	:		

Salary allowances for school heads	Decision making levels
Further formal qualifications Fixed pay scale, according to the professional situation, years of teaching experience, number of classes and number of students.	Central
Further CPD qualifications n/a	
Positive teaching/management performance appraisal Merit graduation: 25 % of the basic salary granted 5 years consecutively and applied by County School Inspectorates to 16 % of all teachers in the county (methodology defined centrally and applied locally).	Central Local
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) Up to 20 % of the basic salary for working in a remote area.	Central Local
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Up to 15 % of the basic salary (methodology defined centrally and applied locally).	Central Local
Participation in extracurricular activities n/a	
Overtime n/a	
Other n/a	
The allowances are regulated by the rules set for teachers. There are in addition allowances for school head positions.	

SLOVENIA
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined using the same methods for public, private government dependent and independent schools if they get funding from public authorities.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools			
	Basic statutory salary		Average actual salary
	Minimum EUR	Maximum EUR	
Pre-primary	17 117	25 400	17 460
Primary	17 117	27 379	23 988
Lower secondary	17 117	27 379	24 432
Upper secondary	17 117	27 379	26 376

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 25 years.

The gross annual statutory salaries are determined by the Public Sector Salary System Act and with the Collective Agreement for Public Sector, which specify common salary bases of all employees in the public sector. Teachers are assigned on a wage grade between 30 to 43 (out of 65 grades).

Source for actual salaries: Statistical Office of the Republic of Slovenia (SORS). Data refer to 2014. The calculations are based on the pays of teachers who worked for the same employer the entire year and had full-time employment. Holidays payment is not included. For pre-primary level, the actual gross salaries of pre-primary teacher assistants are also included. The teacher assistants must have completed at least a four-year upper secondary education and are assigned on a wage grade between 19 to 29. For upper secondary level, only teachers of general subjects and educators at residence halls for students are included.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: Other reasons</p> <p>The Government and public sector unions have reached agreements on measures in the field of salaries and other labour costs in the public sector aiming to balance public finances for years 2015 and 2016. Agreements have enabled the extension of some measures regarding pay freeze that were implemented in previous years. In 2016, payment due to promotion to higher wage grades and titles is possible again. Holiday payment for all public employees increased.</p>	<p>Further formal qualifications</p> <p>Fixed amounts per month: 1) academic specialization: EUR 23.27; 2) research master's degree: EUR 36.21; 3) doctor's degree: EUR 59.47.</p> <p>Further CPD qualifications</p> <p>n/a</p> <p>Positive teaching performance appraisal or students' results</p> <p>1) Regular work performance: between 2 and 5 % of the basic annual salary. 2) Work performance from increased workload - additional teaching work: 100-130 % of the basic salary hour rate per teaching hour (not more than 5 hours weekly).</p> <p>Additional responsibilities</p> <p>1) Head of a smaller branch unit: 5-12 % of the basic salary. 2) Support to beginning teachers: 20 % of the basic salary for 4 teaching hours per week (ISCED 1, 2, 3). 3) Assuming teaching responsibility for a certain class: 7-13 % of the basic salary for 0.5-1 teaching hour per week (ISCED 1, 2, 3). 4) Correction of national assessment of knowledge: EUR 11.58 per hour (ISCED 1, 2).</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>1) Teaching classes of pupils/students with special education needs: 8-18 % of the basic salary for teaching hours. 2) Teaching at in-hospital classes: 7 % of the basic salary for teaching hours. 3) Additional teaching assistance offered to a pupil or a group of pupils with special education needs integrated in mainstream class: EUR 11.94 per hour (ISCED 1, 2, 3). 4) Bilingual classes: 12-15 % of the basic salary. 5) Teaching in multi-grade classes: 7-10 % of the basic salary for teaching hours. 6) Long service bonus: for each year of service, 0.33 % of the basic salary.</p> <p>Participation in extracurricular activities</p> <p>1) Outdoor education: 20 % of the basic salary for 6 hours per day (ISCED 1, 2). 2) Workshops, sports and other extracurricular activities for pupils: EUR 11.94 per hour (ISCED 1, 2, 3).</p> <p>Overtime</p> <p>Up to 130 % of the basic salary hour rate per teaching hour.</p> <p>Other</p>	<p>Central School</p> <p>Central School</p> <p>Central School</p> <p>Central School</p> <p>Central School</p> <p>Central School</p> <p>Central School</p>
	<p>Allowances are specified by law and collective agreement. The decision to assign a particular allowance to a particular teacher is made at school level (except for the long service bonus which depends only on the number of years of service). Regular work performance allowances are provisionally taken out of teachers' salaries following circumstances of economic crisis. Payment for overtime is extremely rare and realised in exceptional cases only.</p>	

SLOVENIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
School heads' basic statutory salaries are defined using the same methods for public, private government dependent and independent schools if they get funding from public authorities.

Annual gross salaries of full time fully qualified school heads in public schools				The gross annual statutory salaries are determined by the Public Sector Salary System Act and with the Collective Agreement for Public Sector, which specifies common salary bases of all employees in the public sector. School heads are assigned to a wage grade between 41 to 54 (out of 65 grades) according to the Decree on salaries of directors within public sector and the Rules on the classification of posts of directors in education and sport into wage groups within wage group ranges. The relevant criteria are: level of education, number of students, classes, programmes, etc.
	Basic statutory salary		Average actual salary EUR	
	Minimum EUR	Maximum EUR		
Pre-primary	25 400	35 608	:	Data on actual salaries are from the administrative record for allocation of funds of Ministry of Education, Science and Sport - school year 2014/15, Holiday payment and allowances are included, except for upper secondary level where allowance for work performance from increased workload (additional teaching work) is not included. In 2015, school heads assigned to a wage grade over 50 received no Holiday payment.
Primary	26 370	39 716	33 983	
Lower secondary	26 370	39 716	33 983	
Upper secondary	26 370	41 227	33 779	

Salary allowances for school heads	Decision making levels
Further formal qualifications Fixed amounts per month: 1) academic specialization: EUR 23.27; 2) research master's degree: EUR 36.21; 3) doctor's degree: EUR 59.47.	Central
Further CPD qualifications n/a	
Positive teaching/management performance appraisal 1) Regular work performance: up to two months' payments. 2) Work performance from increased workload - additional teaching work: fixed amount depending on the number of teaching hours (not more than 5 hours weekly) and promotion to titles.	Central
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 1) Managing a bilingual school: 6 % of the basic salary. 2) Long service bonus: for each year of service 0.33 % of the basic salary.	Central
Participation in extracurricular activities n/a	
Overtime	Central
Other n/a	
Regular work performance allowances are provisionally taken out of school heads' salaries following circumstances of the economic crisis.	

SLOVAKIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined following the same methods for public, private grant-aided and private independent schools.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 32 years. Data on minimum and maximum gross annual statutory salaries are in accordance with the Regulation of the Government No. 341/2004 of the Law Code amended and Act No. 553/2003 of the Law Code amended.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	5 940	8 166	9 168	
Primary	7 362	9 966	12 373	
Lower secondary	7 362	9 966	12 373	
Upper secondary	7 362	9 966	12 406	

Data on actual salaries are from a Statistical survey of employees and salary in education during the year 2015. MŠVVŠ SR, 2016. Data include also the salaries of school head teachers.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: Reform of teachers' salaries.</p> <p>As part of a teacher salary reform of 2009 (new Act on Pedagogical and Professional employees and its subsequent amendments), every year a Government regulation stipulates increasing pay scale with effect from 1 January (for example Government regulation No 393/2014 Coll with effect 1 January 2015 and Government regulation No 432/2015 Coll with effect of 1 January 2016). Among the attachments to these Government regulations is separate pay scale for teachers.</p>	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications Fixed amount.</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities The allowances in fixed percentage can be for responsibility as a class teacher and induction of starting education staff.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances In case when in the class there are at least 30 % individually integrated pupils and there is no teacher assistant. Individual allowances are accounted following internal school regulation.</p> <p>Participation in extracurricular activities Individual allowances.</p> <p>Overtime Individual allowances for substitution of long absented colleagues.</p> <p>Other n/a</p>	<p>Central School</p> <p>Central School</p> <p>School</p> <p>School</p> <p>Central School</p>

SLOVAKIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Salaries in the private sector
School heads' basic statutory salaries are defined using the same methods for public, private grant-aided and private independent schools.

Annual gross salaries of full time fully qualified school heads in public schools				Data on minimum and maximum gross annual statutory salaries are in accordance with the Regulation of the Government No. 341/2004 of the Law Code amended and Act No. 553/2003 of the Law Code amended. A teacher with at least 5 years of experience can become a school head. School heads' statutory salaries correspond to the statutory salaries of a teacher with a minimum required qualifications and at least 32 years of experience plus allowances for management. Management allowances are stipulated in percentage of teachers' basic salaries and increased by percentage in scope from 12 to 42, which depends on the level and size of school (number of students). They are regulated by the Act No. 317/2009 on pedagogical and professional employees.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	8 832	12 534	9 168	
Primary	10 794	15 324	12 373	
Lower secondary	10 794	15 324	12 373	
Upper secondary	10 794	15 774	12 406	

Data on average actual salaries are from a Statistical survey of employees and salary in education during the year 2015. MŠVVŠ SR, 2016 and include both salaries of teachers and school heads.

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Individual allowances.	Regional Local
Participation in extracurricular activities Individual allowances.	Regional Local
Overtime n/a	
Other n/a	

FINLAND
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	The salary scale and agreements for teachers in private government dependent schools are different from those in public schools. The differences in salaries are however small. Private independent schools that have the right to give certificates of completed education do not exist in Finland.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Local level/municipality	
Teachers' salaries are agreed nationally as part of collective agreements for state and municipal civil servants for the educational sector, which are concluded at intervals of 1-3 years. The negotiations are conducted between the Trade Union of Education and Local Authority Employers in Finland.		

Annual gross salaries of full time fully qualified teachers in public schools				The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 20 years.
	Basic statutory salary		Average actual salary	
	Minimum	Maximum		The maximum gross annual statutory salary is a minimum salary with all age increments as the agreements do not define a maximum statutory salary. The salaries do not include any extra teaching hours. Source Collective agreement for teaching personnel 2014-2016. The annual salary is calculated as 12.5 times the monthly salary (including holidays payment). Source for actual salaries: Statistics Finland. The annual salary is calculated as 12.5 times the monthly salary (incl.holidays payment). Data from October 2015.
	EUR	EUR	EUR	
Pre-primary	28 811	31 116	32 539	
Primary	32 234	41 924	44 141	
Lower secondary	34 813	45 277	48 701	
Upper secondary	36 916	48 876	54 833	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	Local
No change:	According to the local agreements.	
The statutory salaries are based on a collective agreement that is currently valid for two years. A monthly increase of EUR 75 is made to kindergarten teachers (pre-primary) as from 1 July 2015.	Further CPD qualifications	Local
	According to the local agreements.	
	Positive teaching performance appraisal or students' results	Local
	According to the local agreements.	
	Additional responsibilities	Local
	Reduction in teaching load or remuneration based on calculated amounts. The formulas for these vary according to responsibility.	
	Geographical location (high cost of living, disadvantaged or remote area)	Central
	2.37 % of the basic salary.	
	Teaching pupils/students with special education needs or challenging circumstances	Local
	According to the local agreements.	
Participation in extracurricular activities	Local	
According to the local agreements.		
Overtime	Local	
The formulas for these vary according to responsibility.		
Other		
n/a		

FINLAND

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	The salary scale and agreements for school heads in private government dependent schools are different from those in public schools. The differences in salaries are, however, small. Private independent schools that have the right to give certificates of completed education do not exist in Finland.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Local level/municipality	
School heads' salaries are agreed nationally as part of collective agreements for state and municipal civil servants for the educational sector, which are concluded at intervals of 1-3 years. The negotiations are conducted between the Trade Union of Education and Local Authority Employers in Finland.		

Annual gross salaries of full time fully qualified school heads in public schools				
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		EUR
Pre-primary	32 559	35 163	Pre-primary level (ISCED0)	40 122
Primary (big)	49 189	59 653	Primary level	60 765
Primary (small)	45 801	55 546		
Lower secondary (<=6 groups of 32 pupils)	47 312	57 378	Lower secondary level	69 297
Lower secondary (7-14 groups of 32 pupils)	51 170	62 056		
Lower secondary (15-19 groups of 32 pupils)	53 395	64 755		
Lower secondary (> 20 groups of 32 pupils)	55 666	67 509		
Upper secondary	54 123	65 638	Upper secondary level	73 346

In upper secondary education, school size does not affect the statutory salary. Source Collective agreement for teaching personnel 2014-2016. Data on actual salaries Statistics Finland October 2015.

Salary allowances for school heads	Decision making levels
Further formal qualifications According to the local agreements.	Local
Further CPD qualifications According to the local agreements.	Local
Positive teaching/management performance appraisal According to the local agreements.	Local
Additional responsibilities According to the local agreements.	Local
Geographical location (high cost of living, disadvantaged or remote area) 2.37 % of the basic salary. Local and national level refers to additional duties that have been agreed on in collective agreements.	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances According to the local agreements.	Local
Participation in extracurricular activities According to the local agreements.	Local
Overtime n/a	
Other n/a	

SWEDEN
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	Salaries are negotiated between the trade unions and the school organisers for private government dependent and independent schools. The individual teacher's salary is finally set by the school head.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Local level/municipality	
There are no statutory salaries. Teachers' salaries are agreed between the trade unions and the local authorities for teachers employed by the municipalities. The individual teacher's salary is finally set by the school head within this framework. Monthly salary refers to contractually negotiated salaries including base salary including fixed supplements and variable supplements such as time outside ordinary working hours, on-call, and preparation compensations. All such included payments are counted in total as full-time salary.		

Annual gross salaries of full time fully qualified teachers in public schools							The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: not available. Salaries are performance-based and set after negotiations and are not specifically linked to the number of years in the profession.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		SEK	EUR	
	SEK	EUR	SEK	EUR	SEK	EUR	
Pre-primary	285 600	30 534	381 600	40 798	333 600	35 666	
Primary	288 000	30 791	432 000	46 186	361 200	38 617	
Lower secondary	288 000	30 791	432 000	46 186	361 200	38 617	
General upper secondary	330 000	35 281	465 600	49 778	393 600	42 081	
There are no salary scales or statutory salaries. The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual teachers' salaries for the school year 2015/16. Sweden has single structure compulsory education, hence data for primary and lower secondary are not separated. Data on average actual salaries are from Statistics Sweden (Statistiska centralbyrån, SCB, www.scb.se), data last updated on 21 June 2016: http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0_110__AM0_110A/LoneSpridSektorYrk4A/?rxid=d92d67f4-5f23-4820-93a4-ef50f968f408 , in Swedish. Data on average actual salaries are from Statistics Sweden (Statistiska centralbyrån, SCB, www.scb.se), data last updated on 21 June 2016. http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0_110__AM0_110A/LoneSpridSektorYrk4A/?rxid=d92d67f4-5f23-4820-93a4-ef50f968f408 , in Swedish. Sweden has single structure compulsory education, hence data for primary and lower secondary are not separated.							

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	Local
↑: Salaries are set after negotiations.	Information on method of calculation and reference values not available.	
	Further CPD qualifications	Local
	Information on method of calculation and reference values not available.	
	Positive teaching performance appraisal or students' results	Local
	Information on method of calculation and reference values not available.	
	Additional responsibilities	Local
	Information on method of calculation and reference values not available.	
	Geographical location (high cost of living, disadvantaged or remote area)	Local
	Information on method of calculation and reference values not available.	
	Teaching pupils/students with special education needs or challenging circumstances	Local
Information on method of calculation and reference values not available.		
Participation in extracurricular activities	Local	
Information on method of calculation and reference values not available.		
Overtime	Local	
Normally overtime is included in all agreements for all employees.		
Other		
n/a		
All the given variables are eligible but not exhaustive grounds for salary negotiations.		

SWEDEN

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	Salaries are negotiated between the trade unions and the school organisers for private government dependent and independent schools.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Local level/municipality	
<p>There are no statutory salaries. Salaries are negotiated on an individual basis. Monthly salary refers to contractually negotiated salaries including basic salary including fixed supplements and variable supplements such as time outside ordinary working hours, on-call, and preparation compensations. All such included payments are counted in total as full-time salary.</p>		

Annual gross salaries of full time fully qualified school heads in public schools							There are no salary scales or statutory salaries. The indicated data for minimum and maximum salaries corresponds to the 10th and 90th percentiles of actual school heads' salaries for the school year 2015/16; available on different categories within compulsory education (primary, lower secondary) and upper secondary education (level, size, etc.).
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		SEK	EUR	
	SEK	EUR	SEK	EUR	SEK	EUR	
Pre-primary	360 000	38 488	552 000	59 015	448 800	47 982	
Primary	460 800	49 265	627 600	67 098	522 000	55 808	
Lower secondary	460 800	49 265	627 600	67 098	522 000	55 808	
Upper secondary	460 800	49 265	627 600	67 098	522 000	55 808	
<p>Source: Statistics Sweden (Statistiska centralbyrån, SCB, www.scb.se), data last updated on 21 June 2016: http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0_110__AM0_110A/LoneSpridSektorYrk4A/?rxid=d92d67f4-5f23-4820-93a4-ef50f968f408, in Swedish.</p> <p>Source for actual salaries: Statistics Sweden (Statistiska centralbyrån, SCB), http://www.scb.se/, data last updated 17 June 2015: http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0_110__AM0_110A/LoneSpridSektorYrk4A/?rxid=bd22680e-f795-48e6-8412-3d785dace3d3#, in Swedish.</p>							

Salary allowances for school heads	Decision making levels
Further formal qualifications Information on method of calculation and reference values not available.	Local
Further CPD qualifications Information on method of calculation and reference values not available.	Local
Positive teaching/management performance appraisal Information on method of calculation and reference values not available.	Local
Additional responsibilities Information on method of calculation and reference values not available.	Local
Geographical location (high cost of living, disadvantaged or remote area) Information on method of calculation and reference values not available.	Local
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Information on method of calculation and reference values not available.	Local
Participation in extracurricular activities Information on method of calculation and reference values not available.	Local
Overtime Normally overtime is included in all agreements for all employees.	Local
Other n/a	
All the given variables are eligible but not exhaustive grounds for individual salary negotiations.	

UNITED KINGDOM (ENGLAND AND WALES)

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level / School	Private independent schools (England and Wales) set their own pay scales. Academies (England only) also set their own pay scales so are not included in the data for statutory salaries. They are however included in the data for average actual salaries. Although, legally, academies are independent schools they receive all or almost all of their funds from public authorities. Academies constitute nearly a fifth of primary schools and nearly two thirds of secondary schools.
Primary education	Central level / School	
General lower secondary education	Central level / School	
General upper secondary education	Central level / School	
<p>Maintained schools in England and Wales are bound by centrally-determined minimum and maximum amounts for pay ranges, which are set out in the 'School Teachers' Pay and Conditions Document' (https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015). Academies (England only) are not bound by these pay ranges. In academies (England only) decisions are made by the academy trust. This may not equate to school level as some trusts run more than one academy.</p> <p>Staff in sixth form colleges (England and Wales) are not paid on the scales outlined in the 'School Teachers' Pay and Conditions Document' and are not included here; their pay and conditions of service are negotiated nationally through the National Joint Council (NJC) for Sixth Form Colleges.</p>		

Annual gross salaries of full time fully qualified teachers in public schools						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum		salary	
	GBP	EUR	GBP	EUR	GBP	EUR
Pre-primary / Primary maintained	22 244	30 646	37 871	52 175	33 400	46 016
Primary academies (England only)	n/a	n/a	n/a	n/a	31 800	43 811
Secondary maintained	22 244	30 646	37 871	52 175	36 800	50 700
Secondary academies (England only)	n/a	n/a	n/a	n/a	35 500	48 909

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: n/a. In September 2014, the system of incremental pay points and automatic pay progression based on length of service was replaced by a performance-related pay scheme with pay ranges with minimum and maximum amounts only. There is a main pay range and an upper pay range; progression within each range, and from the main onto the upper range, is performance-related. Schools therefore have discretion over the speed of progression and the specific pay increases awarded.

The salary figures provided are the minimum on the main pay range and the maximum on the upper pay range. They apply to maintained schools (not academies) in England and Wales and are not broken down by phase of education. Each point in the pay range is set at a higher level for schools in London or in the 'fringe' areas surrounding London.

Data on statutory minimum and maximum gross annual salaries are from Department for Education, School Teachers' Pay and Conditions Document 2015, <https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015>.

Data on actual salaries refer only to England - reference year 2015. Source: Department for Education, School Workforce in England: November 2015, published June 2016 (SFR 21/2016, table 9b)

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General Salary adjustment for all public employees and other reasons</p> <p>Uplifts of 1 % have been applied to the minimum of both the main and upper pay ranges, and to the maximum of the upper pay range, in line with the Government's public sector pay uplift policy. An uplift of 2 % has been applied to the maximum of the main pay range, reflecting the School Teachers' Review Body (STRB)'s priority of reinforcing the attractiveness of the teaching profession in the early career stages.</p> <p>It is for schools to determine how to apply the uplift to individual salaries and pay ranges and to make individual pay progression decisions. (Source: School Teachers' Pay and Conditions Document 2015 and Guidance on School Teachers' Pay and Conditions: https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015).</p>	<p>Further formal qualifications</p> <p>Do not attract salary allowances.</p> <p>Further CPD qualifications</p> <p>Do not attract salary allowances.</p> <p>Positive teaching performance appraisal or students' results Central School</p> <p>This factor does not attract separate allowances but is a requirement for progression. (See the School Teachers' Pay and Conditions Document 2015 and Guidance on School Teachers' Pay and Conditions: https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015)</p> <p>Additional responsibilities Central School</p> <p>Teaching and Learning Responsibility (TLR) payments (England and Wales): between GBP 2 613 and GBP 12 770 per year. There are centrally determined pay ranges for these TLR payments but schools themselves appoint candidates to specific roles / responsibilities with TLRs and have some flexibility in deciding how much to award.</p> <p>There is a separate pay range for 'leading practitioners' whose primary purpose is to model and lead the improvement of teaching skills in the school. The minimum salary for a leading practitioner is GBP 38 598 and the maximum GBP 58 677 (excluding the London and fringe areas, for which higher rates apply). Schools may also decide to award teachers additional payment for activities relating to the provision of initial teacher training as part of the ordinary conduct of the school.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Central</p> <p>There are separate pay ranges for schools in inner London, outer London and the fringe area. Minimum on main pay range for teachers in inner London (the highest range): GBP 27 819; maximum on upper pay range for teachers in inner London: GBP 46 365.</p> <p>Teaching pupils/students with special education needs or challenging circumstances Central School</p> <p>Teachers may be paid a SEN allowance in the range GBP 2 064 - GBP 4 075 per year. Schools may offer recruitment and retention benefits for those working in challenging circumstances for a fixed period (determined by the school).</p> <p>Participation in extracurricular activities School</p> <p>Schools make such payments at their discretion.</p> <p>Overtime School</p> <p>Schools may decide to award teachers additional payment for participation in continuing professional development undertaken outside the 1265 annual hours of 'directed time' for full-time teachers (proportional for part-time teachers). Schools make such payments at their discretion.</p> <p>Other</p> <p>n/a</p>	

UNITED KINGDOM (ENGLAND AND WALES)

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level / School	Private independent schools (England and Wales) set their own pay scales. Academies (England only) also set their own pay scales so are not included in the data for statutory salaries. They are however included in the data for average actual salaries. Although, legally, academies are independent schools they receive all or almost all of their funds from public authorities. Academies constitute nearly a fifth of primary schools and nearly two thirds of secondary schools.
Primary education	Central level / School	
General lower secondary education	Central level / School	
General upper secondary education	Central level / School	
<p>Local authority maintained schools in England and Wales are bound by centrally-determined minimum and maximum amounts for pay ranges, which are set out in the 'School Teachers' Pay and Conditions Document' (https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015). Academies (England only) are not bound by these pay ranges. In academies (England only) decisions are made by the academy trust. This may not equate to school level as some trusts run more than one academy.</p> <p>Staff in sixth form colleges (England and Wales) are not paid on the scales outlined in the 'School Teachers' Pay and Conditions Document' and are not included here; their pay and conditions of service are negotiated nationally through the National Joint Council (NJC) for Sixth Form Colleges.</p>		

Annual gross salaries of full time fully qualified school heads in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum				
	GBP	EUR	GBP	EUR			
Group 1	43 665	60 158	58 096	80 040	Pre-primary / Primary maintained	61 400	84 592
Group 2	45 876	63 204	62 521	86 136	Primary academies (England Only)	64 900	89 414
Group 3	49 481	68 171	67 290	92 706	Secondary maintained	87 600	120 688
Group 4	53 180	73 267	72 419	99 773	Secondary academies (England Only)	92 900	127 990
Group 5	58 677	80 840	79 872	110 041			
Group 6	63 147	86 999	88 102	121 379			
Group 7	67 963	93 634	97 128	133 815			
Group 8	74 958	103 271	107 210	147 705			
<p>The statutory salary ranges for headteachers are determined upon a 43-point leadership pay scale (the lower points of which apply only to leadership posts below the level of headteacher). The scale applies to maintained schools only, in all phases of education, in both England and Wales. In London and the 'fringe' areas surrounding London there are higher minima and maxima.</p> <p>Every school is assigned to one of eight broad pay 'groups' according to the number, age and SEN status of pupils. There are statutory minimum and maximum amounts for each group, but within those, it is for the school to determine the appropriate indicative pay range and the starting point which will apply to any given new appointment. Since primary schools tend to be much smaller than secondary schools, in practice salaries at the lower end (minimum GBP 43 665) will tend to be paid only to heads in very small primary schools and those at the upper end (maximum GBP 107 210) to headteachers in very large secondary schools.</p> <p>If circumstances warrant it, a school can set the maximum level of the indicative pay range for a headteacher post up to 25 per cent above the top of the relevant headteacher group range.</p> <p>The salaries for other leadership group posts (deputy headteachers or assistant headteachers) are also paid according to the leadership pay range which in total ranges from GBP 38 598 to GBP 107 210. Salaries are determined by taking into consideration how the roles fit within the wider leadership structure of the school. The pay range for a deputy or assistant headteacher should only overlap the headteacher's pay range in exceptional circumstances. The school determines how the differentials work within the range of salaries it pays to leadership group staff.</p> <p>Source for statutory salaries: School Teachers Pay and Conditions Document 2015 (https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015).</p> <p>Data on actual salaries refer only to England - reference year 2015. Source: Department for Education, School Workforce in England: November 2015, published June 2016 (SFR 21/2016, table 9b).</p>							

Salary allowances for school heads	Decision making levels
<p>Further formal qualifications Do not attract salary allowances.</p>	
<p>Further CPD qualifications Do not attract salary allowances. In Wales a leadership qualification is essential for appointment to headship; in England this is no longer compulsory but it is nevertheless encouraged.</p>	
<p>Positive teaching/management performance appraisal The salary of school heads is reviewed annually as part of the performance appraisal process. It is for the governing body to determine if a salary increase is warranted and, if so, the amount of that increase.</p>	School
<p>Additional responsibilities School governing bodies may decide to award school heads additional payment for activities in respect of the provision of services by the headteacher relating to the raising of educational standards to one or more additional schools.</p>	School
<p>Geographical location (high cost of living, disadvantaged or remote area) There are separate pay ranges for headteachers in schools in inner London, outer London and the fringe area. For inner London (the highest range) the minimum is set at 50 966 and the maximum at 114 437.</p>	Central
<p>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances This factor does not attract separate allowances but should be considered in determining basic pay. (See the School Teachers' Pay and Conditions Document 2015 and Guidance on School Teachers' Pay and Conditions: https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015)</p>	School
<p>Participation in extracurricular activities School governing bodies make such payments at their discretion.</p>	School
<p>Overtime Headteachers and other members of the leadership group do not operate on a time-bound contract and are not subject to the same working time provisions as classroom teachers. Nevertheless the school governing body remains duty bound to have regard to the headteacher's work-life balance. Governing bodies may decide to award headteachers additional payment for participation in learning activities undertaken outside school hours. They make such payments at their discretion.</p>	School
<p>Other In England a headteacher in one school may provide a service to another school, for example as a National Leader of Education (NLE), providing support to a school facing challenging circumstances. (See https://www.gov.uk/guidance/national-leaders-of-education-a-guide-for-potential-applicants.) It is for the governing body of their employing school to determine how much, if any, additional payment is due to the individual concerned, e.g. where the contract requires work outside school sessions.</p>	School
<p>For all new (or reviewed) posts, the expectation is that additional payments to headteachers by means of allowances will become largely unnecessary, with the exception of allowances for temporary or irregular responsibilities or for other very specific purposes not appropriate to incorporate into permanent pay.</p>	

UNITED KINGDOM (NORTHERN IRELAND)

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level

Public schools (known in Northern Ireland as grant-aided schools) are bound by centrally determined pay scales common for all levels of education, which are determined by the Department of Education.

Salaries in the private sector
Private independent schools set their own pay scales.

Annual gross salaries of full time fully qualified teachers in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum				
	GBP	EUR	GBP	EUR	GBP	EUR	
Pre-primary	22 022	30 340	37 495	51 657	37 742	51 998	
Primary	22 022	30 340	37 495	51 657	37 515	51 685	
Secondary	22 022	30 340	37 495	51 657	39 286	54 125	
Grammar	22 022	30 340	37 495	51 657	39 990	55 095	

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 10 years (six years on the main salary scale and an additional four years on the upper salary scale after positive assessment against national standards).

Source for statutory salaries: Department of Education Northern Ireland, Circular 2015/18: Teachers' Pay and Allowances from 1 September 2014 (http://www.deni.gov.uk/2015-18_-_teachers_pay_and_allowances_from_1_september_2014.pdf).

Source for actual salaries: Personal communication from Department of Education Northern Ireland, Teachers Pay and Pensions Team, April 2015. The data include part-time teachers at their full-time equivalent salaries.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change	<p>Further formal qualifications Do not attract salary allowances.</p> <p>Further CPD qualifications Do not attract salary allowances.</p> <p>Positive teaching performance appraisal or students' results This factor does not attract separate allowances but school carries out performance appraisal and subject to this being satisfactory, teachers move up the pay scale. In cases of outstanding performance, they may move 2 points up the scale.</p> <p>Additional responsibilities Teaching Allowances: minimum: GBP 1 884; maximum: GBP 12 150. There are centrally determined scales for these teachers, but schools themselves appoint candidates to specific roles / responsibilities with teaching allowances and have some flexibility in deciding how much to award. Schools may also decide to award teachers additional payment for activities relating to the provision of initial teacher training as part of the ordinary conduct of the school.</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances A special needs allowance of GBP 2 041 or 4 033 is payable. Amounts are centrally determined while schools appoint individuals to these roles. Schools may offer recruitment and retention points for those working in challenging circumstances for a fixed period of up to three years. The payments are centrally determined: minimum: GBP 1 221; maximum: GBP 2 399.</p> <p>Participation in extracurricular activities Schools make such payments at their discretion.</p> <p>Overtime Schools may decide to award teachers additional payment for participation in out-of-school hours learning activity agreed between the teacher and the headteacher. Schools make such payments at their discretion.</p> <p>Other n/a</p>	<p>Central School</p> <p>Central School</p> <p>Central School</p> <p>School</p> <p>School</p> <p>Central School</p>

UNITED KINGDOM (NORTHERN IRELAND)

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private independent schools set their own pay scales.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Public schools (known in Northern Ireland as grant-aided schools) are bound by centrally-determined pay scales common for all levels of education, which are determined by the Department of Education.		

Annual gross salaries of full time fully qualified school heads in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum			salary	
	GBP	EUR	GBP	EUR		GBP	EUR
Group 1	43 231	59 560	58 095	80 038	Pre-primary	52 019	71 667
Group 2	45 420	62 576	62 520	86 135	Primary	55 740	76 794
Group 3	48 989	67 493	67 289	92 705	Secondary	69 907	96 312
Group 4	52 651	72 538	72 418	99 771	Grammar	77 406	106 643
Group 5	58 095	80 038	79 872	110 041			
Group 6	62 520	86 135	88 101	121 378			
Group 7	67 289	92 705	97 127	133 813			
Group 8	74 214	102 246	107 209	147 703			

School heads' salaries are based on the leadership group spine. Every school is allocated to one of eight 'groups'. Primary schools tend to be much smaller than secondary and grammar schools (the two types of school providing lower/upper secondary education), so in practice salaries set at the lowest points in the scale are likely only to be paid to heads in very small primary schools, and salaries at the highest points to heads of very large secondary and grammar schools.

Source for statutory salaries: Department of Education Northern Ireland, Circular 2015/18: Teachers' Pay and Allowances from 1 September 2014 (http://www.deni.gov.uk/2015-18_-_teachers_pay_and_allowances_from_1_september_2014.pdf).

Source for actual salaries: Personal communication from Department of Education Northern Ireland, Teachers Pay and Pensions Team, April 2015. The data include part-time teachers at their full-time equivalent salaries.

Salary allowances for school heads	Decision making levels
Further formal qualifications Do not attract salary allowances	
Further CPD qualifications Do not attract salary allowances	
Positive teaching/management performance appraisal This factor does not attract separate allowances but is considered when determining basic pay. The school's board of governors carries out a performance appraisal and subject to this being satisfactory, the head moves up the pay scale which consists of 7 consecutive points. Minimum value on 43 point pay spine is GBP 43 231 and maximum value is GBP 107 209.	Central School
Additional responsibilities Schools may decide to award school heads additional payment for activities relating to the provision of initial teacher training as part of the ordinary conduct of the school and for additional responsibilities and activities due to, or in respect of, the provision of services by the head teacher relating to the raising of educational standards to one or more additional schools.	School
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Boards of governors may offer recruitment and retention points to recruit and retain heads to challenging schools. Schools make such payments at their discretion.	School
Participation in extracurricular activities Schools make such payments at their discretion.	School
Overtime Schools may decide to award school heads additional payment for participation in out-of-school hours activity, which may be learning activity. Schools make such payments at their discretion.	School
Other n/a	

UNITED KINGDOM (SCOTLAND)

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private independent schools are free to set their own salary levels.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Teachers' basic statutory salaries in all state schools in Scotland are set at a national level by the Scottish Negotiating Committee for Teachers (SNCT).		

Annual gross salaries of full time fully qualified teachers in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		GBP	EUR	
	GBP	EUR	GBP	EUR			
Pre-primary	26 628	36 686	35 409	48 783	33 534	46 200	The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 6 years.
Primary	26 628	36 686	35 409	48 783	33 534	46 200	
Lower secondary	26 628	36 686	35 409	48 783	33 534	46 200	
Upper secondary	26 628	36 686	35 409	48 783	33 534	46 200	
Data on gross annual statutory salaries are from the Scottish Negotiating Committee For Teachers, The SNCT Handbook of Conditions of Service, Appendix 2.1 SNCT Salary tables.							
Data on average actual salaries are from the Staff Pay Data Census in Scotland. The average actual salary presented is only calculated over all levels of education together. Average annual actual salary for the school year 2015/16 for all classroom teachers was GBP 33 534.							

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: Increase due to adjustment to the cost of living for employees in the education sector.</p> <p>There was a 1.5 % salary pay award for 2015/16 agreed by the SNCT.</p>	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities n/a</p> <p>Geographical location (high cost of living, disadvantaged or remote area) Central Fixed amounts for remote schools and schools on distant islands: GBP 1 371, GBP 1 998 or GBP 2 574 per year.</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities n/a</p> <p>Overtime n/a</p> <p>Other</p>	
	<p>The Chartered Teacher programme in Scotland was closed to new entrants in 2011. However teachers who have already received accreditation for work on the programme continue to receive additional salary increments in return for an enhanced contribution to the wider life of the school.</p>	

UNITED KINGDOM (SCOTLAND)

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private independent schools are free to set their own salary levels.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools							Data on gross annual statutory salaries are from the Scottish Negotiating Committee For Teachers, The SNCT Handbook of Conditions of Service, Appendix 2.1 SNCT Salary tables. School head posts in state schools in Scotland are job sized according to an agreed set of criteria (including size of the school roll) which measure the management responsibilities of that specific post. The result of this jobsizing exercise determines the point on the above scale that the post-holder is paid.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		GBP	EUR	
	GBP	EUR	GBP	EUR			
Pre-primary	43 785	60 323	85 464	117 745	51 938	71 556	
Primary	43 785	60 323	85 464	117 745	51 938	71 556	
Lower secondary	43 785	60 323	85 464	117 745	51 938	71 556	
Upper secondary	43 785	60 323	85 464	117 745	51 938	71 556	

The average actual salary is only calculated over all levels of education and for both head and deputy head teachers. Average annual actual salary for the school year 2015/16 for all head and deputy head teachers was £51,938. Source: Staff Pay Data Census in Scotland; Ref. year: 2015/16.

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) Fixed amounts for remote schools and schools on distant islands: GBP 1 371, GBP 1998 or GBP 2 574 per year.	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances The Residential Special School Allowances are (per year), the 'Residential Responsibility Allowance' (where a headteacher or depute headteacher resides at the school, or in such close proximity that they can undertake immediately action in respect of management and supervisory tasks arising outwith teaching hours, and responsibility for such tasks is an accepted part of the duties of the post): Headteacher - £17 550; Depute Headteacher - £14 146 and 'Extra Curricular Activities Allowance' (where a teacher is involved in extra curricular activities for a maximum of 15 hours a week) - £8 169	Central
Participation in extracurricular activities n/a	
Overtime n/a	
Other	

BOSNIA AND HERZEGOVINA
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central local level	Teacher salaries in public schools are determined by the collective agreements between the government and school trade unions. In private schools, teachers' basic statutory salaries are determined autonomously by the owner.
Primary education	Central Level	
General lower secondary education	Central Level	
General upper secondary education	Central Level	
Central level refers to the Republic of Srpska (RS), the cantons in the Federation of B&H and the Brcko district (BD). These are the education and relevant budgetary authorities, with differences across them. For primary and lower secondary schools, teacher transport costs and other school staff members are covered from the local budget. For upper secondary schools, these costs are covered from the central budget (Budget of the Government of RS, 10 cantons budget and BD budget). Statutory salaries for pre-primary teachers are the responsibility of the central government (Ministry of education) in Canton Sarajevo and Brcko District. In other parts of the country, they are determined by the local authorities.		

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 35 years. Data on gross statutory salaries are calculated on the basis of the coefficients provided by the steering documents regulating teachers' and school heads' salaries (and other public employees).	
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		BAM		EUR
	BAM	EUR	BAM	EUR	BAM	EUR	
Pre-primary	:	:	:	:	15 430	7 872	
Primary	13 882	7 083	15 300	7 806	16 857	8 601	
Lower secondary	16 518	8 428	18 507	9 442	18 450	9 413	
Upper secondary	17 518	8 938	23 376	11 927	20 134	10 272	

The basic statutory salary (S) in education/public sector in B&H is calculated as the product of the cost of labour (CL), payment coefficient for certain salary grade (C) and length-of-service increment (L) which is 0.5 % for each year of service: $S = CL * C * (L^{0.5})$. Fees for food and travel allowance for eligible teachers is included in the salaries of teachers in the Republic of Srpska, but not in the cantons. The allowance equals the price of the monthly travel card in the area.

Source for actual salaries: Institute of Statistics of Republic of Srpska, Statistical Bulletin http://www2.rzs.rs.ba/static/uploads/bilteni/rad/BiltenStatistike_Plata_Zaposlenosti_i_Nezaposlenosti_Br8.pdf and Institut of Statistics of Federation of B&H <http://www.fzs.ba/Bilten0416.pdf>

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change	Further formal qualifications n/a Further CPD qualifications n/a Positive teaching performance appraisal or students' results n/a Additional responsibilities n/a Geographical location (high cost of living, disadvantaged or remote area) n/a Teaching pupils/students with special education needs or challenging circumstances Salary allowance is increased by 1-10 % for teachers who teach pupils with special needs and depending on the structure of the class and the number of pupils with special needs.	Central
	Participation in extracurricular activities Overtime In all cantons, teachers have right for overtime payment;. The amount depends on collective agreements.	Central
	Other 15 % of the basic statutory salaries for teachers working at school's sites located 5 to 10 kilometers away and 20 % for those working at sites more than 10 kilometres away 15 % if the teacher is the chair of a trade union 5-15 % for work in multigrade classes.	Central

BOSNIA AND HERZEGOVINA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central local level	The salaries of school heads' in public schools are determined by the collective agreements between the government and school trade unions. In private schools, school heads' basic statutory salaries are determined autonomously by the owner.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Central level refers to the Republic of Srpska (RS), the cantons in the Federation of B&H and the Brcko district (BD). These are the education and relevant budgetary authorities. Statutory salaries for pre-primary teachers is the responsibility of the Ministry of education in Canton Sarajevo and Brcko District. In other parts of the country, they are determined by the local authorities.		

Annual gross salaries of full time fully qualified school heads in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum			BAM	EUR
	BAM	EUR	BAM	EUR			BAM
Pre-primary	17 560	8 959	19 500	9 949	Pre-primary	21 254	10 844
Primary (small sized under the 400 pupils)	19 200	9 796	22 350	11 403	Primary level	23 532	12 006
Primary (medium sized from 400 to 800 pupils)	20 610	10 515	23 345	11 911			
Primary (big sized above 800 pupils)	22 980	11 724	25 300	12 908			
Lower secondary (small sized)	19 200	9 796	22 350	11 403	Lower secondary	23 532	12 006
Lower secondary (medium sized)	20 610	10 515	23 345	11 911		:	
Lower secondary (big sized)	22 980	11 724	25 300	12 908		:	
Upper secondary (small sized)	19 200	9 796	22 350	11 403	Upper secondary	25 543	13 032
Upper secondary (medium sized)	20 610	10 515	23 345	11 911		:	
Upper secondary (large sized)	22 980	11 724	25 300	12 908		:	

Data on gross statutory salaries are calculated on the basis of the coefficients provided by the steering documents regulating teachers' and school heads' salaries (and other public employees).

In B&H, education (public sector) salaries are calculated as the product of the cost of labour (CL), payment coefficient for certain salary grade (C) and length-of-service increment (L) which is 0,5 % for each year of service: $S = CL * C * (L * 0,5)$.

Source for actual salaries: Institute of Statistics of Republic of Srpska, Statistical Bulletin http://www2.rzs.rs.ba/static/uploads/bilteni/rad/BiltenStatike_Plata_Zaposlenosti_i_Nezaposlenosti_Br8.pdf and Institut of Statistics of Federation of B&H <http://www.fzs.ba/Bilten0416.pdf> The provided data are aggregated for all employees of schools, including teachers (who make the majority of school personnel), school heads as well as other pedagogical, technical and support staff.

Salary allowances for school heads	Decision making levels
Further formal qualifications n/a	:
Further CPD qualifications n/a	:
Positive teaching/management performance appraisal n/a	:
Additional responsibilities Basic statutory salary increased by 15 % for headmasters who chairs a regional council of school heads.	Central
Geographical location (high cost of living, disadvantaged or remote area) n/a	:
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	:
Participation in extracurricular activities n/a	:
Overtime Different solutions depend from canton to canton in Federation of B&H, RS and BD, but all have right for overtime payment and amount depends from collective agreements.	Central
Other n/a	:

ICELAND

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools	
Pre-primary education	Local level/municipality
Primary education	Local level/municipality
General lower secondary education	Local level/municipality
General upper secondary education	Central level

Basic statutory salaries for pre-primary, primary and lower secondary level are determined by the Collective Agreement between the Association of Local Authorities in Iceland and The Icelandic Teachers Union.

Salaries in the private sector

Teachers' basic statutory salaries are defined using the same methods for public, private government dependent and independent schools.

Annual gross salaries of full time fully qualified teachers in public schools						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum		ISK	EUR
	ISK	EUR	ISK	EUR		
Pre-primary	4 458 917	30 478	6 071 424	41 500	:	:
Primary	4 576 631	31 283	6 233 205	42 606	:	:
Lower secondary	4 576 631	31 283	6 233 205	42 606	:	:
Upper secondary	5 370 512	36 709	8 167 933	55 830	7 747 692	52 958

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: not set. Determination of salaries is a combination of education, work experience and actual age.

Data on gross annual statutory salaries for pre-primary, primary and lower secondary level are from the Collective Agreement between the Association of Local Authorities in Iceland and The Icelandic Teachers Union, and is valid until 31 December 2016. Data on gross annual statutory salaries for upper secondary level are from the Icelandic Ministry of Education, Science and Culture (Ref. year: 2015), and the Icelandic Teachers Union (Ref. year: 2015).

Actual salary at upper secondary level - Source: Ministry of Finance; Coverage: > 90 %; Year of ref: 2015; Calculation: Gross average monthly salary of full-time equivalent, fully qualified teacher * 12.

Salary increase/decrease
<p>2015/16:</p> <p>↑: Reform of Teachers' salaries.</p> <p>An index based salary increase was awarded in 2015/16 according to the Collective Agreement.</p>

Salary allowances for teachers	Decision making levels
Further formal qualifications	Local School
Increase in salary level.	
Further CPD qualifications	Local
Salary increases through experience.	
Positive teaching performance appraisal or students' results	
n/a	
Additional responsibilities	School
Information on method of calculation and reference values not available.	
Geographical location (high cost of living, disadvantaged or remote area)	
n/a	
Teaching pupils/students with special education needs or challenging circumstances	Local School
Increase in salary level.	
Participation in extracurricular activities	School
Estimated as overtime.	
Overtime	Local School
1 % of the monthly basic salary per hour.	
Other	
n/a	

Salaries are calculated in a tiered matrix. Salary allowances may come as specific payments or as salary increases within the matrix. Part of primary teachers' working time is reserved for CPD. As teachers are expected to participate in CDP, they get salary increases through experience. Overtime payments can be a significant factor in salaries of upper secondary teachers. In case of work outside normal working hours, extra time is paid separately.

ICELAND

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	School heads' basic statutory salaries are defined using the same methods for public, private government dependent and independent schools.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools							Data on gross annual statutory salaries for pre-primary, primary and lower secondary level are from the Collective Agreement between the Association of Local Authorities in Iceland and the Icelandic Teachers Union. It is valid until 31 December 2016.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		ISK	EUR	
	ISK	EUR	ISK	EUR			
Pre-primary	5 632 979	38 503	12 552 863	85 802	:	:	
Primary	5 581 607	38 152	15 814 651	108 097	:	:	
Lower secondary	5 581 607	38 152	15 814 651	108 097	:	:	
Upper secondary	9 193 537	62 840	12 091 643	82 650	:	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications Increase in the salary level.	Local
Further CPD qualifications Information on method of calculation, reference values and level of decision-making not available.	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime Salary increase for higher workload: Hourly rate 1 % of monthly salary.	Local School
Other	
In many cases, the overall level of allowances depends on a number of factors both at municipal and school level. Allowances for upper secondary school heads may be different.	

LIECHTENSTEIN

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private government dependent and independent schools work under the private employment law. They are free to define their teachers' salaries within the legal framework.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
<p>Public school teachers' salaries are regulated nationally, based on the national law on Civil Service Salaries and the related ordinance on teachers and its amendments. All teachers and head of schools are employed and administered centrally by the national education authority (Office of Education). Reference documents: Civil Service Salary Law: https://www.gesetze.li/lilexprod/fshowpdf.jsp?lgblid=1991006000&version=11&signed=n&tablesel=0</p> <p>Civil Serve Salary Ordinance:</p> <p>Law on Teachers Service at Public Schools: https://www.gesetze.li/lilexprod/fshowpdf.jsp?lgblid=2004004000&version=5&signed=n&tablesel=0</p> <p>Ordinance on Teachers Service at Public Schools: https://www.gesetze.li/lilexprod/lgsystpage2.jsp?menu=1&tablesel=0&formname=showlaw&lgblid=2004092000&version=8&lrstart=41&observe_date=31.05.2016</p>		

Annual gross salaries of full time fully qualified teachers in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum			CHF	EUR
	CHF	EUR	CHF	EUR			
Pre-primary	77 315	72 399	125 460	117 483	Pre-primary level	:	:
Primary	84 333	78 971	136 860	128 158	Primary level	:	:
Lower secondary (Gymnasium)	99 601	93 268	161 650	151 372	Lower secondary level	:	:
Lower secondary (Oberschule, Realschule)	91 971	86 123	149 250	139 760			
Upper secondary (Gymnasium)	99 601	93 268	161 650	151 372	Upper secondary level	:	:
<p>The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: not defined. Statutory salaries are performance based and index-related. Only a small part of the salary increases with age and years of service. The maximum amount mentioned is a theoretical value that is never reached.</p> <p>Following a major reform of the initial teacher education and teaching requirements, there are still teachers with old (pre-bologna, non tertiary) qualifications. For those teachers, a general deduction of 10 % of the gross annual statutory salary is applied.</p> <p>There is a major difference regarding actual time taught at lower and upper level of the Gymnasium. Full statutory salary at lower level of the Gymnasium is given for 28 lessons per week (100 full-time equivalence) and for 22 lessons per week at upper level.</p>							

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: No change: Salary freeze	<p>Further formal qualifications n/a</p> <p>Further CPD qualifications n/a</p> <p>Positive teaching performance appraisal or students' results n/a</p> <p>Additional responsibilities Head of school substitute position: monthly basic allowance + additional allowance in % of managerial responsibilities as set by contract (time and financial allowance). Central</p> <p>Geographical location (high cost of living, disadvantaged or remote area) n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances n/a</p> <p>Participation in extracurricular activities Overtime Other n/a n/a n/a</p>	
	<p>There are no special financial allowances but teachers receive a relief of their teaching hours and additional tasks (so called 'anrechenbare Tätigkeiten', 'Entlastungslektionen'). Each school has a certain quota of lessons for defined tasks to allocate to the teachers. Calculations are defined by law (Ordinance on teachers service).</p>	

LIECHTENSTEIN

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Private government dependent and independent schools work under the private employment law. They are free to define their school heads' salaries within that legal framework.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools							
	Basic statutory salary				Average actual salary	CHF	EUR
	Minimum		Maximum				
	CHF	EUR	CHF	EUR			
Pre-primary	n/a	n/a	n/a	n/a	Pre-primary level (ISCED0)	:	:
Primary	69 154	64 757	161 642	151 364	Primary level	:	:
Primary (small)	48 514	45 429	54 030	50 595			
Lower secondary	82 725	77 465	147 094	137 741	Lower secondary level	:	:
Lower secondary	82 725	77 465	147 094	137 741			
Upper secondary (big)	165 113	154 615	188 968	176 953	Upper secondary level	:	:
Upper secondary (small)	92 914	87 006	103 484	96 904			

With a reform of the ordinance on civil servants salary systems in June 2012, a new salary system for school heads was introduced in the context of a reform of schools management system general (more autonomy and more leadership responsibilities). Until that date, school heads were regular teachers with additional managerial responsibilities. As from the school year 2012/13, actual school heads are in place with special contracts (civil servants) and salary categories. As most head of school positions are not full-time positions (actual workload depends on the size of the school), head of schools may additionally have a teaching contract. This is not covered in the amounts indicated in the table. The maximum amount is a theoretical value, that is in fact never reached.

Salary allowances for school heads	Decision making levels
Further formal qualifications	
n/a	
Further CPD qualifications	
n/a	
Positive teaching/management performance appraisal	
n/a	
Additional responsibilities	
n/a	
Geographical location (high cost of living, disadvantaged or remote area)	
n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	
n/a	
Participation in extracurricular activities	
n/a	
Overtime	
n/a	
Other	
n/a	

MONTENEGRO
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Teachers' basic statutory salaries are defined following the same methods for public, private government dependent and private independent schools.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Teachers' salaries in public schools are regulated in accordance with the Collective Agreement.		

Annual gross salaries of full time fully qualified teachers in public schools				
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		EUR
Pre-primary (Kindergarten Assistant 1)	:	:	Pre-primary level (ISCED0)	9 676
Pre-primary (Kindergarten Assistant 2)	:	:		
Primary	7 193	10 775	Primary level	9 676
Lower secondary	7 193	10 775	Lower secondary level	9 676
Upper secondary	7 193	10 775	Upper secondary level	9 676

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: not statutory prescribed. This amount is the product of several factors which include the level of teachers' education, length of service, etc.

In order to get maximum statutory salary the employee need 40 years of service.

The calculation on basic statutory salaries is made in accordance with the Collective Agreement. Coefficients for all levels of education depend on the education level of the teacher. For the teachers with upper secondary non -tertiary education, the coefficient is 5.96. For the teachers with tertiary education coefficient is 6.83. Coefficients are multiplied with the starting base, which is 90.00 EUR plus 63.00 EUR as a fixed amount multiplied by the coefficient of years of service to date. The coefficient for the years of service to date in accordance with the Collective Agreement for the first 10 years is increased by 0.50 %, for 10-20 years by 0.75 % and for each year over 20 years of the years of service to date by 1.00 %. Source: Ministry of Education.

The actual salaries have been calculated using the same method and increasing the coefficient for home room teaching by 10 % and for the average 20 years of service by 12.5 %. Source: Ministry of Education. Reference year: 2015/16. Regulated by the Collective Agreement for the Field of Education.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	Central
	For teachers graduated with a Master degree of Sciences, the basic coefficient (6.83) is increased with 0,50 (7,33). For teacher with PhD degree, the basic coefficient is increased with 0,90 (7,73).	
↑: Adjustment to the cost of living for employees in the education sector	Further CPD qualifications	
	n/a	
There were changes in the amount of Teachers' salaries in the current year in accordance with the new Collective Agreement of February 2016.	Positive teaching performance appraisal or students' results	
	n/a	
	Additional responsibilities	Central
	The basic coefficients will be increased: teacher-mentor by 0.30; teacher-advisor by 0.50; teacher-senior advisor by 0.70; teacher-researcher by 0.90; homeroom teaching by 10 %; pre-school teacher carrying out educational process by 5 %; coordinator of educational work at facilities outside the seat of an institution by 0.30; work in the area of inclusive education at pre-school institution, without a teaching assistant by 5 %; work in the area of inclusive education in the first cycle without a teaching assistant by 5 %; work in combined classes: with two grades by 4 %, with three grades by 7 %, with four grades and more by 10 %; work at two or more institutions by 5 %; lesson exceeding the teaching load (valued as regular lesson); work at an institution more than 5 km away from the road lacking infrastructure, organised transport and own transport to the institution by 5 %; teaching four or more subjects according to different programmes by 5 %; carrying out four or more subjects as part of subject teaching by 5 %.	
	Geographical location (high cost of living, disadvantaged or remote area)	
	n/a	
	Teaching pupils/students with special education needs or challenging circumstances	
	n/a	
	Participation in extracurricular activities	
	n/a	
	Overtime	Central
	Each overtime teaching hour is calculated as a regular teaching hour.	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
	Other A teacher whose student is a finalist (1st-3rd place) in a national or international competition in the subject matter s/he teaches is entitled to a bonus - eight accrual rates of coefficient net of tax and contribution paid by the employee, for the first place; - six accrual rates of coefficient net of tax and contribution paid by the employee, for the second place; - four accrual rates of coefficient net of tax and contribution paid by the employee, for the third place.	Central

MONTENEGRO

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	For public, private government dependent schools and private independent schools, the same Collective Agreement is binding. In some cases, private independent schools can regulate heads' salaries by themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Salaries of school heads depend on the number of students in a particular school (regulated by Collective Agreement). In upper secondary schools up to 150 students, the coefficient for school heads is 8.08; up to 500 students, the coefficient 8.14; over 500 students, the coefficient is 8,51. In upper secondary schools, over 1.000 students the coefficient is 9.25. For heads of primary schools and kindergarten, the same rule is in force.		

Annual gross salaries of full time fully qualified school heads in public schools			
	Basic statutory salary		Average actual salary
	Minimum EUR	Maximum EUR	EUR
Pre-primary	9 851	13 817	11 832
Primary	9 851	13 817	11 832
Lower secondary	9 851	13 817	11 832
Upper secondary	9 851	13 817	11 832
Statutory salaries are calculated based on the Collective Agreement. Source: Ministry of Education. Gross annual salary varies depending on the number of students, level of education (in accordance with National Qualifications Framework), number of children in kindergartens and length of service. It varies from 8,00 to 9,25. Gross annual salary varies in the above noted amounts depending on the number of students, level of education (in accordance with National Qualifications Framework) number of children in kindergartens and length of service. It varies from 8.00 to 9.25. It is regulated by the Collective Agreement.			

Salary allowances for school heads		Decision making levels
Further formal qualifications		Central
For school heads with Master of Science degree coefficient is increased for 0,50, while for school heads with PhD degree coefficient is increased for 0.90.		
Further CPD qualifications		
n/a		
Positive teaching/management performance appraisal		
n/a		
Additional responsibilities		
n/a		
Geographical location (high cost of living, disadvantaged or remote area)		
n/a		
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances		
n/a		
Participation in extracurricular activities		
n/a		
Overtime	Other	
n/a	n/a	

FORMER YUGOSLAV REPUBLIC OF MACEDONIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	The private independent and government dependent schools follow their own rules to determine their teachers' salaries.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum			MKD	EUR
	MKD	EUR	MKD	EUR			
Pre-primary (Kindergarten Assistant 1)	353 697	5 741	527 558	8 563	Pre-primary level (ISCED0)	:	:
Pre-primary (Kindergarten Assistant 2)	258 959	4 203	385 402	6 255		:	:
Primary	363 708	5 903	541 243	8 785	Primary level	:	:
Lower secondary	363 708	5 903	541 243	8 785	Lower secondary level	:	:
Upper secondary	379 707	6 163	565 918	9 185	Upper secondary level	:	:

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 40 years. This is the average that an advisory teacher needs to work to get the maximum statutory salary. A teacher must complete 8 years to reach the status of advisor teacher. For each additional year of employment, public servants, including teachers and school heads, get an additional 0.5 % increase of the basic statutory salary.

The minimum and maximum amount of the basic gross annual statutory salary of the teachers is calculated with the coefficients in the Collective Agreement for Basic Education and Collective Agreement for Secondary Education (Official Gazette of Republic of Macedonia, No. 39 od 22 March 2010). Based on the Government's decision of August 2014, the gross salaries for all public servants (including teachers and school heads) are increased by 4 %.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees</p> <p>The Government's decision of August 2014 increased the gross salaries for all public servants (including teachers and school heads) by 4 %.</p>	<p>Further formal qualifications</p> <p>Further CPD qualifications</p> <p>Positive teaching performance appraisal or students' results</p> <p>Allowance for outstanding or especially outstanding teachers: Success Coefficient in primary education 0.090-0.180 (1 090 - 2 180 denars); Success Coefficient for secondary education 0.092-0.184 (1 149 - 2 299 denars) - on the basis of Collective Agreements for Primary and Secondary Education. The government is considering whether to grant the allowance to teachers when the marks given to their students are similar to the results of their external assessment.</p> <p>Additional responsibilities</p> <p>Class leadership: Coefficient for primary education 0.120 (MKD 1 453); Coefficient for Secondary Education of 0.123 (MKD 1 537). Determined by the collective contract for primary education. Allowance for mentorship: In the first year of employment the 'trainee teacher' receives 80 % of the salary. At the completion of the traineeship, his/her 'mentor teacher' receives an allowance of 10 % of this salary for the training. The mentorship aims to provide the trainee with the necessary skills to pass the exam and get the Teacher status.</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>Mountainous area coefficient for primary education: from 0.060 to 0.300 (727 to 3 633 denars). Determined by the collective agreement for primary education.</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>Coefficient 0.120 (amount 1 453 denars): Determined by the collective agreement for primary education.</p> <p>Participation in extracurricular activities</p> <p>Overtime</p> <p>Other</p> <p>Working with multiple classes: Coefficient for primary education 0.120 (1 453 denars).</p> <p>The amounts are calculated by multiplying of the coefficients with a basic amount which for primary education is 12 109 denars, and for secondary education is 12 492 (monthly based amounts).</p>	<p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> <p>-</p> <p>-</p> <p>Central</p>

FORMER YUGOSLAV REPUBLIC OF MACEDONIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	The private independent and government dependent schools follow their own rules to determine school heads' salaries.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools							Sources for statutory salaries: Ministry of Education and Science for school education. With the Government's decision of August 2014, the gross statutory salaries for all public servants (including teachers and school heads) are increased by 4 %.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		MKD	EUR	
	MKD	EUR	MKD	EUR	MKD	EUR	
Pre-primary	496 492	8 058	577 600	9 375	:	:	
Primary	496 488	8 058	577 535	9 374	:	:	
Lower secondary	496 488	8 058	577 535	9 374	:	:	
Upper secondary	519 945	8 439	657 988	10 680	:	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications	
Further CPD qualifications	
Positive teaching/management performance appraisal Allowance for outstanding or especially outstanding teachers: Success Coefficient in primary education 0.090-0.180 (1 090 - 2 180 denars); Success Coefficient for secondary education 0.092-0.184 (1 149 - 2 299 denars) - on the basis of Collective Agreements for Primary and Secondary Education. As from 2014, based on the results of an external assessment 20 % of the teachers might have a 15 % salary increase.	Central
Additional responsibilities Allowances for management duties and activities depending of the size of the schools: Primary education (up to 16 classes: 6 439 denars; from 17 to 36 classes: 8 954 denars; over 36 classes: 9 715 denars) ; Secondary education (up to 29 classes: 0.55 coefficient, i.e. 6 607 denars; from 30 to 49 classes: 0.889 coefficient, i.e. 10 679 denars; over 50 classes: 1.226 coefficient, i.e. 14 727 denars). Allowance for mentorship: In the first year of employment the "trainee teacher" receives 80 % of the salary. At the completion of the traineeship, his/her 'mentor teacher' receives an allowance of 10 % of this salary for the training. The mentorship aims to provide the trainee with the necessary skills to pass the exam and get the Teacher status.	Central
Geographical location (high cost of living, disadvantaged or remote area) Mountainous and rural areas coefficient for only for primary education: from 0. 060 to 0.300 (727 to 3 633 denars). Determined by the collective agreement for primary education.	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances Coefficient 0.120 (amount 1 453 denars): Determined by the collective agreement for primary education.	Central
Participation in extracurricular activities	
Overtime	
Other	No

NORWAY

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local Level	Teachers in private government dependent schools have a right to similar wage - and working agreement as teachers in similar to those of public schools, but they may agree to deviations.
Primary education	Local level	
General lower secondary education	Local level	
General upper secondary education	Regional level	
The minimum basic statutory salaries are negotiated at central level. Authorities at local level are free to increase minimum wages (in local agreements). The minimum wages are therefore not statutory, strictly speaking.		

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: over 16 years. This indicates an increase in the minimum wage, not a maximum statutory salary.	
	Basic statutory salary		Maximum		Average actual salary		
	Minimum	Minimum	Maximum	Maximum	NOK		EUR
	NOK	EUR	NOK	EUR	NOK	EUR	
Pre-primary	367 500	41 063	n/a	n/a	461 343	51 549	
Primary	415 800	46 460	n/a	n/a	514 788	57 521	
Lower secondary (t4it)	415 800	46 460	n/a	n/a	514 788	57 521	
Lower secondary (t5it)	446 200	49 857	n/a	n/a	514 888	57 532	
Upper secondary (t5it)	446 200	49 857	n/a	n/a	562 013	62 798	
Upper secondary (t6it)	484 200	54 103	n/a	n/a	562 013	62 798	

The minimum basic statutory salaries are negotiated at central level. The local level is free to increase minimum wages. Most teachers have a higher salary than the minimum basic statutory salary.

Data on actual salaries represent the weighted average annual actual gross salary as pr. 1 December 2015 for public schools. The source is the PAI data base owned by The Norwegian Association of Local and Regional Authorities (KS). The wages for December 2015 are multiplied by 12 to obtain annual wages.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2015/16:</p> <p>↑: General salary adjustment for all public employees.</p> <p>The increase is due to negotiations at central level.</p>	<p>Further formal qualifications</p> <p>Fixed amounts.</p> <p>Further CPD qualifications</p> <p>n/a</p> <p>Positive teaching performance appraisal or students' results</p> <p>n/a</p> <p>Additional responsibilities</p> <p>Minimum value.</p> <p>Geographical location (high cost of living, disadvantaged or remote area)</p> <p>n/a</p> <p>Teaching pupils/students with special education needs or challenging circumstances</p> <p>n/a</p> <p>Participation in extracurricular activities</p> <p>Information on method of calculation and reference values not available.</p> <p>Overtime</p> <p>Between 50 % and 100 % of the basic salary.</p> <p>Other</p> <p>n/a</p>	<p>Central</p> <p>Central / Local</p> <p>Local</p> <p>Central</p>
	Criteria for allowances can be negotiated at local level. This may include criteria related to performance or student results.	

NORWAY

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local level/municipality	The same rules apply to school heads in private and public schools.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Regional Level	

Annual gross salaries of full time fully qualified school heads in public schools							There are no longer statutory salaries for school heads. School heads' salaries are negotiated individually or collectively at local level. Data on actual salaries represent the weighted average annual actual gross salary as pr. 1 December 2015 for public schools. The source is the PAI data base owned by The Norwegian Association of Local and Regional Authorities (KS). The wages for December 2015 are multiplied by 12 to obtain annual wages.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		NOK	EUR	
	NOK	EUR	NOK	EUR	NOK	EUR	
Pre-primary	n/a	n/a	n/a	n/a	549 508	61 400	
Primary (big)	n/a	n/a	n/a	n/a	667 428	74 576	
Primary (small)	n/a	n/a	n/a	n/a	667 428	74 576	
Lower secondary (big)	n/a	n/a	n/a	n/a	667 428	74 576	
Lower secondary (small)	n/a	n/a	n/a	n/a	667 428	74 576	
Upper secondary (MX+Y>10)*	n/a	n/a	n/a	n/a	769 332	85 963	
Upper secondary (MX+Y<=10)*	n/a	n/a	n/a	n/a	769 332	85 963	

Salary allowances for school heads	Decision making levels
Further formal qualifications	
n/a	
Further CPD qualifications	
n/a	
Positive teaching/management performance appraisal	
n/a	
Additional responsibilities	
n/a	
Geographical location (high cost of living, disadvantaged or remote area)	
n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances	
n/a	
Participation in extracurricular activities	
n/a	
Overtime	
n/a	
Other	
n/a	
Criteria for salaries are decided at local level.	

SERBIA

TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Salaries of teachers in private independent schools are calculated by following the methods established by private institutions themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Salaries of all teachers in public schools are regulated at central level, regardless of their categories, school types etc.		

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 40 for men, 35 for women. As there is no pay scale based on other criteria for the teaching profession, teachers receive the maximum salary based on the number of years in service. The salary is increased by 0.4 % per year, and the maximum salary can be reached by completing 40/35 years of service. This is also one of the conditions for retirement.	
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		Serbian Dinar - RSD		EUR
	Serbian Dinar - RSD	EUR	Serbian Dinar - RSD	EUR			
Pre-primary	565 810	4 686	847 078	7 016	:		:
Primary	565 810	4 686	847 078	7 016	:	:	
Lower secondary	627 367	5 196	847 078	7 016	:	:	
Upper secondary	565 810	4 686	847 078	7 016	:	:	
The basic gross statutory salary is calculated on the basis of the coefficients for each occupation group, level of education and the salary basis for public employees. These are defined by the Government and the Ministry of Education, Science and Technological Development and in accordance with the Law on salaries in public bodies and services; the Regulation on the coefficients for the calculation and payment of salaries of public employees; the Labor law; the Special collective agreement for employees in primary and secondary schools and students dormitories. The indicated statutory salaries became valid in December 2015, when they were increased by 4 %.							

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16:	Further formal qualifications	Central
↑: General salary adjustment for all public employees	One-year specialization - 2 % of the basic salary; two-years specialization - 3 % of the basic salary; magistratura - 3 % of the basic salary; PhD - 6 % of the basic salary.	
Salaries of all public employees were increased in December 2015. In the case of teachers, school heads and other education staff in preschool, primary and secondary education, the increase was 4 %.	Further CPD qualifications	
	n/a	
	Positive teaching performance appraisal or students' results	
	n/a	
	Additional responsibilities	Central
	Class teacher in lower and upper secondary education: 4 % of the basic salary; Teacher who works in combined classes, consisted of 2 grades (3 % of the basic salary), 3 grades (4 % of the basic salary) or 4 grades (5 % of the basic salary); Assistant to the school head: 10 % of the basic salary; School head: 20 % of the basic salary.	
	Geographical location (high cost of living, disadvantaged or remote area)	Central
	8 % of the basic salary.	
	Teaching pupils/students with special education needs or challenging circumstances	Central
	10 % of the basic salary.	
	Participation in extracurricular activities	
	n/a	
	Overtime	Central / School
	26 % of the basic salary. The amount of overtime allowance is decided at central level and school heads (school level) are responsible for deciding if overtime work is necessary in a certain situation.	
	Other	/
	/	
	The salary allowances should be awarded to teachers on all education levels who fulfill conditions for a certain allowance. The allowances are determined at the central level (the Government decides which are the values and calculation methods). In addition, teachers are awarded with transportation allowance or a monthly public transportation ticket.	

SERBIA

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Statutory salaries of school heads in private independent schools are calculated based on the methods established by private institutions themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Statutory salaries of all school heads in public schools are regulated at the central level, regardless of their categories, school types etc.		

Annual gross salaries of full time fully qualified school heads in public schools						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum		Serbian Dinar - RSD	EUR
	Serbian Dinar - RSD	EUR	Serbian Dinar - RSD	EUR		
Pre-primary	893 815	7 403	1 016 496	8 419	:	:
Primary	893 815	7 403	1 016 496	8 419	:	:
Lower secondary	893 815	7 403	1 016 496	8 419	:	:
Upper secondary	893 815	7 403	1 016 496	8 419	:	:
There are no differences in basic gross statutory salaries for school heads for different categories or size of schools. Primary and lower secondary education is integrated and delivered through one institution - primary school. Therefore, a school head in a primary school is in charge of both education levels. To be assigned as a school head, one must have at least five years of experience as a teacher or other education staff. Therefore, the minimum statutory salary indicated in the table is calculated by taking into account 5 years of experience, the coefficient for education staff with ISCED 7 qualification, and the salary basis for public employees. These are established by the Government and the Ministry of Education, Science and Technological Development and are in accordance with the following documents: the Law on salaries in public bodies and services; the Regulation on the coefficients for the calculation and payment of salaries of public employees; the Labor law; the Special collective agreement for employees in primary and secondary schools and students dormitories. The indicated statutory salaries became valid in December 2015, when they were increased by 4 %.						
There is no official data on actual average school heads' salaries.						

Salary allowances for school heads	Decision making levels
Further formal qualifications One-year specialization - 2 % of the basic salary; two-years specialization - 3 % of the basic salary; magistratura - 3 % of the basic salary; PhD - 6 % of the basic salary.	Central
Further CPD qualifications n/a	
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) 8 % of the basic salary.	Central
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances 10 % of the basic salary.	Central
Participation in extracurricular activities n/a	
Overtime 26 % of the basic salary. The amount of overtime allowance is decided at central level and school heads (school level) are responsible for deciding if overtime work is necessary in a certain situation.	Central/School.
Other	
The salary allowances are awarded to school heads at all education levels who fulfill conditions for a certain allowance. The allowances are determined at the central level (the Government decides which are the values and calculation methods). In addition, school heads are awarded with transportation allowance or a monthly public transportation ticket.	

TURKEY
TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	In accordance with the Ministry of National Education Regulation on Private Education Institutions, the basic net salary paid to a teacher in a private independent school cannot be less than the basic net salary of a teacher working in an equivalent public school. Taking this precondition into account, private independent schools may adopt different salary policies. Thus, teacher salaries may vary significantly between private independent schools.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified teachers in public schools						The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 27 years. Data on the gross annual statutory salaries are from Decision on the Lesson and Additional Lesson Hours of School Heads and Teachers of MoNE (http://www.resmigazete.gov.tr/eskiler/2006/12/20_061_216-5.html).	
	Basic statutory salary		Maximum		Average actual salary		
	TRY	EUR	TRY	EUR	TRY		EUR
Pre-primary	40 833	13 496	47 020	15 541	:	:	
Primary	40 833	13 496	47 020	15 541	:	:	
Lower secondary	37 850	12 510	44 037	14 555	:	:	
Upper secondary	37 850	12 510	44 037	14 555	:	:	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2015/16: †: General salary adjustment for all public employees.	Further formal qualifications Fixed amounts. Master teachers and prime teachers receive additional payment. Teachers with masters' degree move one year upper in the salary scale. Teachers with doctorate degree move two years upper in the salary scale. In addition, for teachers with masters' and doctorate degree the additional lesson payment is 5 % and 15 % respectively, higher than other teachers.	Central
	Further CPD qualifications Teachers obtaining a relevant level (A, B or C) from National Public Staff Foreign Language Exam receive additional payment according to the level obtained.	Central
	Positive teaching performance appraisal or students' results n/a	
	Additional responsibilities Fixed amounts.	Central
	Geographical location (high cost of living, disadvantaged or remote area) n/a	
	Teaching pupils/students with special education needs or challenging circumstances n/a	
	Participation in extracurricular activities Fixed amounts. Teachers in lower and upper secondary education who have responsibilities for carrying on special activities receive additional payment for six teaching hours a week.	Central
	Overtime Fixed amounts. Teachers receive an extra payment if they teach more than 18 hours per week in primary schools and more than 15 hours per week in lower and upper secondary schools.	Central
	Other	

TURKEY

SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	In accordance with the Ministry of National Education Regulation on Private Education Institutions, the basic net salary paid to a school head in a private independent school cannot be less than the basic net salary of a school head working in an equivalent public school. Taking this precondition into account, private independent schools may adopt different salary policies.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	

Annual gross salaries of full time fully qualified school heads in public schools							Data on gross annual statutory salaries are from the Decision on the Lesson and Additional Lesson Hours of School Heads and Teachers of MoNE (http://www.resmigazete.gov.tr/eskiler/2006/12/20061216-5.html). The amounts reflect the salaries of school heads in most common school types, i.e., primary schools and anatolian high schools. Salaries in other school types such as boarding primary schools, science and social sciences high schools differ.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		TRY	EUR	
	TRY	EUR	TRY	EUR			
Pre-primary	51 120	16 896	56 114	18 547	:	:	
Primary	48 137	15 910	53 130	17 561	:	:	
Lower secondary	48 137	16 896	53 130	18 547	:	:	
Upper secondary	51 120	16 896	56 114	18 547	:	:	

Salary allowances for school heads	Decision making levels
Further formal qualifications Fixed amounts. Master teachers and prime teachers receive additional payment. Teachers with masters' degree move one year higher in the salary scale and teachers with doctorate degree move two years higher in the salary scale.	Central
Further CPD qualifications School heads obtaining a relevant level (A,B or C) from National Public Staff Foreign Language Exam receive additional payment according to the level obtained.	Central
Positive teaching/management performance appraisal n/a	
Additional responsibilities n/a	
Geographical location (high cost of living, disadvantaged or remote area) n/a	
Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances n/a	
Participation in extracurricular activities n/a	
Overtime School heads may teach for up to 6 hours a week if they wish and receive payment for each taught hour in that case.	Central
Other	

PART III: DEFINITIONS

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Education levels and programmes

Pre-primary education (ISCED 0)

Programmes at this level are typically designed with a holistic approach to support children's early cognitive, physical, social and emotional development and introduce young children to organised instruction outside the family context. ISCED level 0 refers to early childhood programmes that have an intentional education component.

Primary education (ISCED 1)

Programmes at this level are typically designed to provide students with fundamental skills in reading, writing and mathematics (i.e. literacy and numeracy) and establish a solid foundation for learning and understanding core areas of knowledge, personal and social development, in preparation for lower secondary education. Age is typically the only entry requirement at this level. The customary or legal age of entry is usually between 5 and 7 years old. This level typically lasts six years, although its duration can range between four and seven years depending on the country.

Lower secondary education (ISCED 2)

Programmes at this level are typically designed to build on the learning outcomes from ISCED level 1. Students enter ISCED level 2 typically between ages 10 and 13 (age 12 being the most common).

Upper secondary education (ISCED 3)

Programmes at this level are typically designed to complete secondary education in preparation for tertiary education or provide skills relevant to employment, or both. Pupils enter this level typically between ages 14 and 16.

Decision-making levels

The top-level authority for education

The highest level of authority with responsibility for education in a given country, usually located at national (state) level. However, for Belgium, Germany, Spain and the United Kingdom, the *Communautés*, *Länder*, *Comunidades Autónomas* and devolved administrations respectively are responsible for all or most areas relating to education. Therefore, these administrations are considered as the top level authority for the areas where they hold the responsibility, while for the ones for which they share the responsibility with the national (state) level, both are considered to be top level authorities.

Local level / Municipality

This level refers to the decision-making bodies at municipal or city level.

School level

This level refers to all the decision-making bodies located within the school. They may include the school head, school board, parental committee, etc.

Schools

Public school

Public schools are those directly or indirectly administered by a public education authority and receive all/almost all their funding from the public authorities.

Private government-dependent schools

Schools/institutions which are directly or indirectly administered by a non-governmental organisation (church, trade union, a private business concern or other body) and which receive over 50 % of their funding from the public authorities.

Private independent schools

Private schools are regarded as independent if they get less than 50 % of their funding from public authorities.

School size

Where school heads' salaries are linked to the size of the school, the definition of 'small schools' and 'large schools' is used as laid down in national legislation or official national documents.

Teachers and school heads

Fully qualified classroom teacher

A classroom teacher is defined as a person whose professional tasks involve the planning, organisation and delivery of group or individual activities for a class of students with respect to the development of their knowledge, skills, and attitudes. Fully qualified teachers have fulfilled all the training requirements for teaching (one or more subjects) and meet all the official requirements (e.g. probation period).

School head

Any person leading a school or a group of schools who, alone or as part of an administrative body such as a board or council, is responsible for its leadership/management/administration. Depending on circumstances, the person concerned may also 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, management of staff and/or finances.

Salaries

Basic statutory salary (teachers/school heads)

The remuneration awarded to a teacher/school head with the minimum qualifications required to teach or to manage a school at a specific level of the education system that is childless unmarried person.

Basic gross annual statutory salary

The amount paid by the employer in a year, including general increases to salary scales, the 13th month and holiday-pay (where applicable), excluding the employers' social security and pension contributions. This salary does not include other salary allowances or financial benefits (related, for example, to further qualifications, merit, overtime, additional responsibilities, geographical location, the obligation to teach classes in challenging circumstances, or accommodation, health or travel costs).

Minimum salary

The basic gross salary received by teachers and school heads in the above-mentioned circumstances at the start of their career.

Maximum salary

The basic gross salary received by teachers and school heads in the above-mentioned circumstances on retirement or after a certain number of years of service. The maximum salary includes solely increases related to the length of service and/or the age.

Actual gross average salary (teachers/school heads)

The weighted average gross annual salary actually received by all teachers/school heads within the age range 24-65 at a specific education level, including their basic gross statutory salary plus all the allowances, bonuses and other financial benefits. The data can be drawn from national administrative registers, statistical databases, representative sample surveys or other representative sources.

Purchasing power parity (PPP)

A currency conversion rate which converts economic indicators expressed in a national currency into an artificial common currency that equalises the purchasing power of different national currencies. In other words, PPP eliminates the differences in price levels between countries in the process of conversion to an artificial common currency, called Purchasing Power Standard (PPS).

Purchasing power standard (PPS)

The artificial common reference currency unit used in the European Union to express the volume of economic aggregates for the purpose of spatial comparisons in such a way that price level differences between countries are eliminated. Economic volume aggregates in PPS are obtained by dividing their original value in national currency units by the respective PPP. PPS thus buys the same given volume of goods and services in all countries, whereas different amounts of national currency units are needed to buy this same volume of goods and services in individual countries, depending on the price level.

Allowances**Salary allowances**

The basic gross salary may be accompanied by various forms of additional payments, which compensate teachers for further qualifications, additional tasks or responsibilities, for difficult working conditions or for good performance. These elements may represent a significant proportion of a teacher's salary in some countries. Allowances are often paid in European countries for:

Further formal qualifications

Further formal qualifications makes reference to any postgraduate qualifications obtained beyond the minimum qualification needed to become a teacher at the specific level of education (e.g. Master's degree, Doctorate, etc.).

Further CPD qualifications

Formal and non-formal Continuing Professional Development (CPD) activities which may, for example, include subject-based and pedagogical training, using ICT for teaching, developing new teaching materials, etc. In certain cases, these activities may lead to additional qualifications.

Positive performance appraisal

Teachers and school heads may be appraised on the quality of their work (teaching or managing) through internal or external evaluation procedures or on the basis of the results obtained by their students in different types of examinations. Additional allowances are paid in some countries to teachers/school heads performing well in their appraisals.

Additional responsibilities

These include any activities that might be carried out by teachers/school heads as distinct from those specified in their contract. These activities can include supervision of pupils after classes, participation in school management, provision of support to other teachers, serving as a head of department, membership of selection or examination committees, participation in national or international bodies, organisation of teaching materials, etc. However, responsibilities for leadership/management/administration etc. are not regarded as additional responsibilities for school heads.

Geographical location (high cost of living, disadvantaged or remote areas, etc.)

Location allowances are often used as incentives to encourage teachers to accept posts in remote or rural areas as well as in socially disadvantaged ones. Also included in this group are the allowances given for working in regions such as capital cities where the cost of living is above average.

Special education needs or challenging circumstances

Allowances for teaching students with special education needs integrated in mainstream classes and pupils with learning difficulties, language problems, and those from an immigrant background, etc. In the case of school heads, these activities also include tasks designed to coordinate and support specific groups of students.

Extra-curricular activities

These activities can include sports, out-of-school workshops, visits to museums, theatres, summer schools, etc.

Overtime

Overtime is the amount of time spent by teachers and school heads at work that exceeds the number of working hours specified in the contract of employment or in the conditions of service.

**EDUCATION, AUDIOVISUAL AND CULTURE
EXECUTIVE AGENCY**

Education and Youth Policy Analysis

Postal address:
Avenue du Bourget 1 (J-70 – Unit A7)
BE-1049 Brussels

(<http://ec.europa.eu/eurydice>)

Managing editor

Arlette Delhaxhe

Authors

Sonia Piedrafita Tremosa (coordinator), Olga Davydovskaia, Anita Kremo

Layout and graphics

Patrice Brel

Production coordinator

Gisèle De Lel

EURYDICE NATIONAL UNITS

ALBANIA

European Integration and Projects Department
Ministry of Education and Sport
Rruga e Durrësit, Nr. 23
1001 Tirane

AUSTRIA

Eurydice-Informationsstelle
Bundesministerium für Bildung
Abt. Bildungsentwicklung und -reform
Minoritenplatz 5
1010 Wien
Contribution of the Unit: Joint responsibility

BELGIUM

Unité Eurydice de la Fédération Wallonie-Bruxelles
Ministère de la Fédération Wallonie-Bruxelles
Direction des relations internationales
Boulevard Léopold II, 44 – Bureau 6A/008
1080 Bruxelles
Contribution of the Unit: Joint responsibility

Eurydice Vlaanderen
Departement Onderwijs en Vorming
Afdeling Strategische Beleidsondersteuning
Hendrik Consciencegebouw 7C10
Koning Albert II-laan 15
1210 Brussel
Contribution of the Unit: Experts from the Flemish Ministry of Education and Training: Raymond Van De Sijpe, Ann Van Driessche; general coordination: Ben Cohen, Eline De Ridder

Eurydice-Informationsstelle der Deutschsprachigen
Gemeinschaft
Autonome Hochschule in der DG
Monschauer Strasse 57
4700 Eupen
Contribution of the Unit: Joint responsibility

BOSNIA AND HERZEGOVINA

Ministry of Civil Affairs
Department for Education B&H
Trg BiH 3
71000 Sarajevo
Contribution of the Unit: Milijana Lale

BULGARIA

Eurydice Unit
Human Resource Development Centre
Education Research and Planning Unit
15, Graf Ignatiev Str.
1000 Sofia
Contribution of the Unit: Anita Rahova (expert)

CROATIA

Ministarstvo znanosti, obrazovanja i sporta
Donje Svetice 38
10000 Zagreb
Contribution of the Unit: Duje Bonacci

CYPRUS

Eurydice Unit
Ministry of Education and Culture
Kimonos and Thoukydidou
1434 Nicosia
Contribution of the Unit: Leontios Leontiou (Administrator at the Educational Planning Office, Secondary Education Department, Ministry of Education and Culture)

CZECH REPUBLIC

Eurydice Unit
Centre for International Cooperation in Education
Dům zahraniční spolupráce
Na Poříčí 1035/4
110 00 Praha 1
Contribution of the Unit: Marcela Máčková

DENMARK

Eurydice Unit
The Agency for Higher Education
Bredgade 43
1260 København K
Contribution of the Unit: Joint responsibility

ESTONIA

Eurydice Unit
Analysis Department
Ministry of Education and Research
Munga 18
50088 Tartu
Contribution of the Unit: Kersti Kaldma (coordination); expert: Signe Uustal (Financing Department, Ministry of Education and Research)

FINLAND

Eurydice Unit
Finnish National Board of Education
P.O. Box 380
00531 Helsinki
Contribution of the Unit: Kristiina Volmari

FORMER YUGOSLAV REPUBLIC OF MACEDONIA

National Agency for European Educational Programmes and Mobility
Porta Bunjakovec 2A-1
1000 Skopje
Contribution of the Unit: Darko Dimitrov, Dejan Zlatkovski

FRANCE

Unité française d'Eurydice
 Ministère de l'Éducation nationale, de l'Enseignement
 supérieur et de la Recherche
 Direction de l'évaluation, de la prospective et de la
 performance
 Mission aux relations européennes et internationales
 61-65, rue Dutot
 75732 Paris Cedex 15
 Contribution of the Unit: Pierrette Briant, Marion Defresne,
 Anne Gaudry-Lachet

GERMANY

Eurydice-Informationsstelle des Bundes
 Deutsches Zentrum für Luft- und Raumfahrt e. V. (DLR)
 Heinrich-Konen Str. 1
 53227 Bonn

Eurydice-Informationsstelle der Länder im Sekretariat der
 Kultusministerkonferenz
 Taubenstraße 10
 10117 Berlin
 Contribution of the Unit: Thomas Eckhardt

GREECE

Eurydice Unit
 Directorate of European Union Affairs
 37 Andrea Papandreou Str. (Office 2172)
 15180 Maroussi (Attiki)
 Contribution of the Unit: Magda Trantallidi;
 Dimitra Farmakiotou

HUNGARY

Eurydice National Unit
 Educational Authority
 10-14 Szalay utca
 1155 Budapest
 Contribution of the Unit: National Unit;
 external expert: Anna Imre

ICELAND

Eurydice Unit
 The Directorate of Education
 Víkurhvarfi 3
 203 Kópavogur
 Contribution of the Unit: Joint responsibility

IRELAND

Eurydice Unit
 Department of Education and Skills
 International Section
 Marlborough Street
 Dublin 1
 DO1 RC96
 Contribution of the Unit: Bernadette Quinn (Assistant
 Principal Officer, Expenditure & Financial Control);
 Pádraig Maloney (Principal Officer, Payroll)

ITALY

Unità italiana di Eurydice
 Istituto Nazionale di Documentazione, Innovazione e
 Ricerca Educativa (INDIRE)
 Agenzia Erasmus+
 Via C. Lombroso 6/15
 50134 Firenze
 Contribution of the Unit: Simona Baggiani;
 experts: Gianna Barbieri e Lucia De Fabrizio (*Ufficio
 'Statistica e Studi', Ministero dell'istruzione, dell'università
 e della ricerca*), Francesca Brotto (Dirigente tecnico,
 Ministero dell'istruzione, dell'università e della ricerca)

LATVIA

Eurydice Unit
 State Education Development Agency
 Valņu street 3
 1050 Riga
 Contribution of the Unit: Modra Jansone (Senior Expert of
 Education Department of the Ministry of Education and
 Science)

LIECHTENSTEIN

Informationsstelle Eurydice
 Schulamt des Fürstentums Liechtenstein
 Austrasse 79
 Postfach 684
 9490 Vaduz
 Contribution of the Unit: National Eurydice Unit

LITHUANIA

Eurydice Unit
 National Agency for School Evaluation of the Republic of
 Lithuania
 Geležinio Vilko Street 12
 03163 Vilnius
 Contribution of the Unit: Joint responsibility

LUXEMBOURG

Unité nationale d'Eurydice
 ANEFORÉ ASBL
 eduPôle Walferdange
 Bâtiment 03 – étage 01
 Route de Diekirch
 L-7220 Walferdange
 Contribution of the Unit: Christine Pegel; expert: Gilles Hirt
 (Ministry of Education, Children and Youth)

MALTA

Eurydice Unit
 Research and Policy Development Department
 Ministry for Education and Employment
 Great Siege Road
 Floriana VLT 2000
 Contribution of the Unit: Roslynn Vella

MONTENEGRO

Eurydice Unit
 Vaka Djurovica bb
 81000 Podgorica
 Contribution of the Unit: Mubera Kurpejović, Radosav
 Petrušić, Biljana Mišović, Tamara Tovjanin,
 NU Montenegro

NETHERLANDS

Eurydice Nederland
 Ministerie van Onderwijs, Cultuur en Wetenschap
 Directie Internationaal Beleid
 Etage 4 – Kamer 08.022
 Rijnstraat 50
 Postbus 16375
 2500 BJ Den Haag
 Contribution of the Unit: Joint responsibility (with a special thanks to Dick van Vliet, Hans Ruesink and Jerry Straten)

NORWAY

Eurydice Unit
 Ministry of Education and Research
 ALK-avd., Kunnskapsdepartementet
 Kirkegata 18
 P.O. Box 8119 Dep.
 0032 Oslo
 Contribution of the Unit: Joint responsibility

POLAND

Eurydice Unit
 Foundation for the Development of the Education System
 Mokotowska 43
 00-551 Warsaw
 Contribution of the Unit: Magdalena Górowska-Fells;
 experts: Anna Nowożyńska and Renata Karnas (Ministry of National Education)

PORTUGAL

Unidade Portuguesa da Rede Eurydice (UPRE)
 Ministério da Educação e Ciência
 Direção-Geral de Estatísticas da Educação e Ciência (DGEEC)
 Av. 24 de Julho 134
 1399-054 Lisboa
 Contribution of the Unit: Isabel Almeida
 Outside the Unit: João Matos

ROMANIA

Eurydice Unit
 National Agency for Community Programmes in the Field of Education and Vocational Training
 Universitatea Politehnică București
 Biblioteca Centrală
 Splaiul Independenței, nr. 313
 Sector 6
 060042 București
 Contribution of the Unit: Veronica – Gabriela Chirea; in cooperation with George Ghelmez (Head of Human Resources Department, Ministry of National Education and Scientific Research)

SERBIA

Eurydice Unit Serbia
 Foundation Tempus
 Terazije 36 – 1st floor
 11000 Belgrade
 Contribution of the Unit: Joint responsibility

SLOVAKIA

Eurydice Unit
 Slovak Academic Association for International Cooperation
 Křížkova 9
 811 04 Bratislava
 Contribution of the Unit: Joint responsibility

SLOVENIA

Eurydice Unit
 Ministry of Education, Science and Sport
 Education Development Office
 Masarykova 16
 1000 Ljubljana
 Contribution of the Unit: Barbara Kresal Sterniša; experts: Tatjana Rozman, Rebeka Stanič and Živko Banjac (Ministry of Education, Science and Sport)

SPAIN

Eurydice España-REDIE
 Centro Nacional de Innovación e Investigación Educativa (CNIIE)
 Ministerio de Educación, Cultura y Deporte
 c/ Torrelaguna, 58
 28027 Madrid
 Contribution of the Unit: Fátima Rodríguez Gómez, Jesús Ibáñez Milla, Inmaculada Cabezalí Montero and Concepción Gil Gil

SWEDEN

Eurydice Unit
 Universitets- och högskolerådet/The Swedish Council for Higher Education
 Universitets- och högskolerådet
 Box 45093
 104 30 Stockholm
 Contribution of the Unit: Joint responsibility

SWITZERLAND

Eurydice Unit
 Swiss Conference of Cantonal Ministers of Education (EDK)
 Speichergasse 6
 3000 Bern 7

TURKEY

Eurydice Unit
 MEB, Strateji Geliştirme Başkanlığı (SGB)
 Eurydice Türkiye Birimi, Merkez Bina 4. Kat
 B-Blok Bakanlıklar
 06648 Ankara
 Contribution of the Unit: Dilek Güleçyüz, Hatice Nihan Erdal, Osman Yıldırım Uğur

UNITED KINGDOM

Eurydice Unit for England, Wales and Northern Ireland
 Centre for Information and Reviews
 National Foundation for Educational Research (NFER)
 The Mere, Upton Park
 Slough, Berkshire, SL1 2DQ
 Contribution of the Unit: Hilary Grayson

Eurydice Unit Scotland
 c/o Learning Analysis
 Education Analytical Services
 Scottish Government
 Area 2D South
 Victoria Quay
 Edinburgh EH6 6QQ
 Contribution of the Unit: Yousaf Kanan

Teachers' and School Heads' Salaries and Allowances in Europe – 2015/16

In 2015/16, teachers' salaries increased in 24 countries or regions, while they remained at about the same level in 16. Over the last seven years, in real terms, minimum statutory salaries have increased or remained stable in most European countries, although they are still below 2009 levels in some of them.

Remuneration is a key element in making teaching an attractive profession. The report *Teachers' and School Heads' Salaries and Allowances in Europe – 2015/16* provides a comparative overview on the minimum and maximum statutory salaries for teachers and school heads in pre-primary, primary and secondary public schools in 40 European countries or regions. It also examines the changes in teachers' basic salaries over the last year and the evolution of teachers' purchasing power since 2009.

The report also looks into actual salaries, salary progression and available allowances in each country, including national data sheets with detailed information on all these issues.

The Eurydice Network's task is to understand and explain how Europe's different education systems are organised and how they work. The network provides descriptions of national education systems, comparative studies devoted to specific topics, indicators and statistics. All Eurydice publications are available free of charge on the Eurydice website or in print upon request. Through its work, Eurydice aims to promote understanding, cooperation, trust and mobility at European and international levels. The network consists of national units located in European countries and is coordinated by the EU Education, Audiovisual and Culture Executive Agency. For more information about Eurydice, see <http://ec.europa.eu/eurydice>.

