



**Teachers' and School Heads'**  
**Salaries and Allowances**  
in **Europe**  
**2014/15**

**Eurydice – Facts and Figures**

*Education and  
Training*





Teachers' and School Heads'  
Salaries and Allowances  
in Europe  
2014/15

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Education, Audiovisual and Culture Executive Agency  
Education and Youth Policy Analysis  
Avenue du Bourget 1 (BOU2 – Unit A7)  
B-1049 Brussels  
Tel. +32 2 299 50 58  
Fax +32 2 292 19 71  
E-mail: [eacea-eurydice@ec.europa.eu](mailto:eacea-eurydice@ec.europa.eu)  
Website: <http://eacea.ec.europa.eu/education/eurydice/>

## CONTENTS

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<b>Table of Figures</b>	<b>3</b>
<b>Codes</b>	<b>4</b>
<b>Main findings</b>	<b>5</b>
<b>Introduction</b>	<b>6</b>
<b>Part I: Comparative Analysis</b>	<b>8</b>
<b>Part II: National Data Sheets</b>	<b>27</b>
<b>Part III: Definitions</b>	<b>113</b>
<b>Acknowledgements</b>	<b>117</b>

## TABLE OF FIGURES

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Figure 1: Minimum and maximum annual basic gross statutory salaries for full-time TEACHERS in general education (ISCED 1, 2 and 3) in public schools compared to per capita GDP at current prices, in EUR, 2014/15	10
Figure 2: Changes in TEACHERS' statutory salaries in general education (ISCED 0, 1, 2 and 3) in the public sector between 2013/14 and 2014/15	14
Figure 3: Minimum and maximum annual basic gross statutory salaries for SCHOOL HEADS in general education (ISCED 1, 2 and 3) in public schools compared to per capita GDP at current prices, in EUR, 2014/15	16
Figure 4: Relationship between the relative increase in TEACHERS' statutory salaries and the length of service needed to obtain the maximum salary in general education (ISCED 1, 2 and 3) in public schools, 2014/15	20
Figure 5: Decision-making levels (public authorities) responsible for setting TEACHERS' basic statutory salaries in general education (ISCED 0, 1, 2 and 3) in public schools, 2014/15	22
Figure 6: Salary allowances and complementary payments for TEACHERS in general education (ISCED 0, 1, 2 and 3) in public schools, with the levels of authority responsible for decision-making, 2014/15	24

## CODES

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### Country codes

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

\* ISO code 3166. Provisional code which does not prejudice in any way the definitive nomenclature for this country, which will 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](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

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- In the majority of countries/regions, **teachers'** minimum annual statutory salary for primary and lower secondary education levels is lower than the per capita Gross Domestic Product (GDP). For upper secondary education, this is also the case in more than half of the countries studied. With regard to maximum gross statutory salaries, they are higher than per capita GDP at all educational levels in most countries.
- In many European countries, in 2014/15 teachers' salaries increased in comparison to 2013/14, with salary reforms and adjustments to the cost of living cited as the main reasons. This comes on the back of salary decreases in many countries in the previous years due to the economic crisis.
- The minimum annual basic statutory salary for **school heads** in primary and lower secondary education is higher than the per capita GDP in most of the countries. The same is true for upper secondary education, where school heads are better remunerated than those at lower education levels, and only a few countries register a minimum salary lower than GDP per capita.
- The difference between the minimum and maximum salaries is usually positively correlated to the number of years' service needed to reach the maximum salary. In some countries such as Hungary (secondary level), Austria and Romania, the difference between the minimum and maximum salaries is larger and many years of service are needed to reach the maximum salary. In other countries such as Denmark, Estonia, Latvia and the United Kingdom (Scotland), the difference between minimum and maximum salaries is smaller and the length of service needed to reach the maximum salary is short.
- In almost all countries, the top level (central/regional) authority responsible for education sets the teachers' basic statutory salaries in public schools. However, in nearly all Nordic countries, local authorities alone or together with top level authorities have this responsibility.
- Almost a third of the countries/regions examined in this report offer salary allowances and complementary payments for the following reasons: further formal qualifications, further Continuing Professional Development (CPD) qualifications, positive performance appraisal or good student results, additional responsibilities, geographical location, teaching pupils with special educational needs or in challenging circumstances, participation in extra-curricular activities and overtime. The two reasons most often cited across Europe are 'additional responsibilities' and 'overtime', while 'further CPD qualifications' and 'positive performance appraisal or good students results' are the least common.
- Salaries in private grant-aided schools generally follow the rules applied in the public sector. In private independent schools, salaries are defined on an individual and contractual basis but always follow national labour legislation/codes of practice.

## INTRODUCTION

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Evolving expectations towards quality teaching imply that teachers are required to have an increasingly broad range of competences and perform a wider range of tasks than before. Since teaching is no longer seen as the transmission of knowledge only, teachers are expected to engage in a variety of approaches that rely on the facilitation of learning and the co-creation of knowledge with learners. To this end, teachers are expected to use ICT, work in teams, facilitate the integration of children with special education needs (SEN) and contribute to school leadership and management. Similarly, in addition to leading and organising teaching and learning, school heads have to spend a considerable share of their time on managing staff and financial resources<sup>(1)</sup>. This widening of the skills set creates a challenge for all national education systems: how to attract the most talented people into the teaching profession – people who satisfy all the new requirements and are able to adapt to the changing environment. 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.

Salaries and allowances are key elements in the attractiveness of the teaching profession (along with such issues as working conditions, career prospects, professional development opportunities and recognition). They play an important role in drawing people into the teaching profession and in ensuring that serving teachers are satisfied and motivated to continue 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 raise the attractiveness of the teaching profession, both for serving teachers and potential candidates. The Eurydice Network has been collecting and publishing data on teachers' and school heads' salaries since 1995 (on a yearly basis since 2010) to provide updated information on this important issue.

The present report is composed of three parts. Part I presents a comparative analysis based on the data provided by each country. Part II summarises national sheets on teachers' and school heads' remunerations from pre-primary education (ISCED 0) to upper secondary general education (ISCED 3). Finally, Part III outlines the general methodology and definitions used in the data collection.

In the comparative overview, the minimum and maximum statutory salaries in primary and general secondary education are presented in nominal terms, and compared to per capita GDP in each country. Data on salary progression and its relationship to professional experience is then analysed to provide a picture of teachers' career prospects. The following section examines the levels of decision-making responsible for setting teachers' and school heads' statutory salaries in public schools. The different types of allowances available to teachers are also examined, indicating the decision-making levels involved. The last section looks at how decisions regarding salaries are taken in private schools.

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<sup>(1)</sup> See European Commission/EACEA/Eurydice, 2015. The Teaching Profession in Europe: Practices, Perceptions, and Policies. [Online] Available at: [https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:The\\_Teaching\\_Profession\\_in\\_Europe:\\_Practices,\\_Perceptions,\\_and\\_Policies](https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:The_Teaching_Profession_in_Europe:_Practices,_Perceptions,_and_Policies)



For each country/region, the following elements are included in the national data sheets:

- Decision-making levels for setting teachers'/school heads' basic statutory salaries in public schools;
- Salary arrangements in the private sector;
- Minimum and maximum annual gross statutory salaries of full-time fully qualified teachers/school heads in public schools;
- Actual salary levels if available;
- Information on salary increase/decrease in the previous year;
- Salary allowances for teachers/school heads.

Official documents issued by central (top-level) education authorities are the prime sources of information. However, in countries where such official documents do not exist, other documents and agreements which are recognised and accepted by education authorities are used. When data on actual salaries are available on the basis of representative sources such as national administrative registers, statistical databases or sample surveys, the specific source is indicated in each national data sheet concerned.

Amounts are presented in the national currency and in Euros using the exchange rates at the end of the year 2014.

This report covers all EU Member States as well as other European countries participating in the Eurydice Network <sup>(2)</sup>. The reference year for the data collection is the **2014/15 school year** (September 2014-August 2015). Nevertheless, for countries where index-linked changes in salary occur at the beginning or end of the calendar year, the information is provided for the period **January-December 2015** if not indicated otherwise.

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<sup>(2)</sup> See page 4 for the full list of countries and their respective codes.

## PART I: COMPARATIVE ANALYSIS

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The minimum statutory salary for teachers in primary and secondary general education is lower than national per capita GDP in the majority of countries	9
The majority of countries registered an increase in statutory teachers' salaries in 2014/15	13
School heads' statutory starting salary is higher than GDP per capita in a majority of countries	15
The increase in teachers' statutory salaries is positively correlated to career length in almost all countries	19
Top-level authorities set basic statutory salaries for teachers and school heads in public schools in almost all countries	21
Almost all European countries pay allowances to teachers	22
Teachers' salaries in private grant-aided schools are generally subject to the same rules as public schools but private independent schools often set their own salaries	25

## The minimum statutory salary for teachers in primary and secondary general education is lower than national per capita GDP in the majority of countries

A teacher's statutory salary is generally based on a salary scale with a number of levels or grades <sup>(3)</sup>. Teachers may move from a lower to a higher level in accordance with a set of criteria such as length of service, merit, further qualifications, etc. However, it should be noted that the basic statutory salary excludes salary allowances and benefits, which may represent a significant proportion of a teacher's salary in some countries (with the exception of France where the statutory salary includes an *indemnité de résidence* and a bonus for tutoring. For the *Professeurs certifiés*, it also includes a bonus for extra teaching time).

In order to compare public expenditure on teacher remuneration across countries, one of the most commonly used indicators is the relationship of the minimum or maximum statutory salaries to the per capita Gross Domestic Product (GDP), an indicator of the standard of living in a country. This relationship can be presented either in percentage (ratio between salary and GDP per capita) or in absolute terms. The second option, used in some sections of this report, helps to clearly identify the order of magnitude of the two variables, which is not apparent under the first.

In almost all countries (apart from Germany (*Länder*), Spain, Cyprus, Portugal, the former Yugoslav Republic of Macedonia, Serbia and Turkey), minimum annual statutory salary levels for primary education are lower than the GDP per capita <sup>(4)</sup>. The lowest ratio (teachers' minimum statutory salary/GDP per capita) is recorded in Lithuania (32 %) and Romania (41%), while Germany (*Länder*) (129 %) and Portugal (139 %) are the countries with the highest minimum annual statutory salary in comparison to the GDP per capita. The situation is similar for lower secondary education. In this case, three quarters of countries have a GDP per capita higher than the minimum annual statutory salary.

For upper secondary education, in more than half the countries, the minimum statutory salary is also lower than the GDP per capita. The lowest ratio (teachers' minimum statutory salary/GDP per capita) can be observed in Lithuania (32 %), Latvia (42 %) and Romania (44 %). Conversely, Spain (151 %) and Turkey (159 %) have the highest ratio.

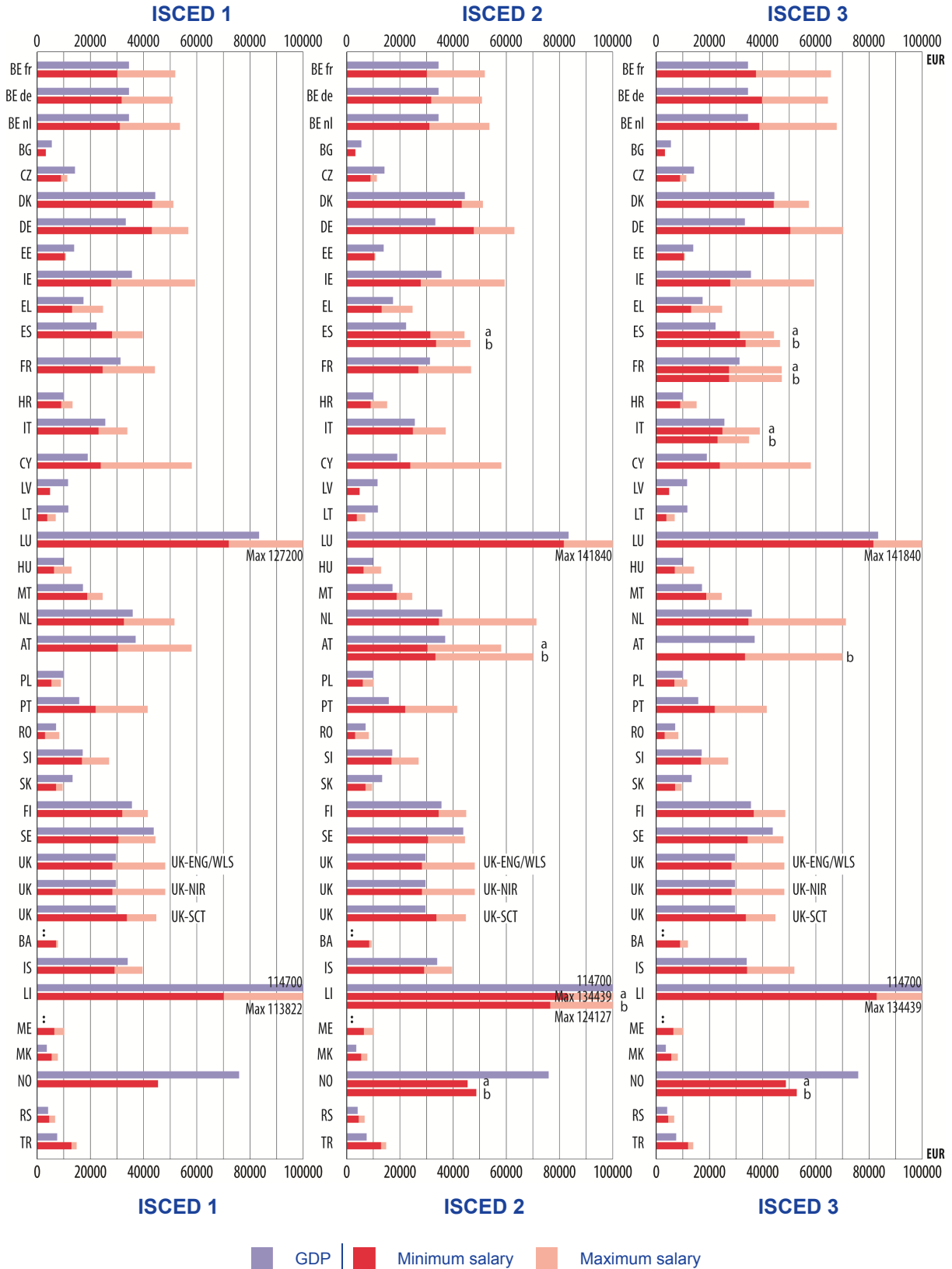
However, when considering the maximum annual statutory salaries for primary, lower secondary and upper secondary levels, the situation is quite different. The maximum statutory salary for teachers at all education levels is higher than per capita GDP in the majority of countries. The highest rate can be seen in Cyprus (306 %, for ISCED 1, 2 and 3), Portugal (263 %, for ISCED 1, 2 and 3), Germany (211 %, for ISCED 3) and Spain (209 % for ISCED 3, *Catedráticos*). In contrast, in the Czech Republic, Estonia, Lithuania and Slovakia, even the maximum statutory salary at all three levels of school education is still lower than per capita GDP (see Data for Figure 1 for details). In Sweden and Iceland, this is the case for ISCED 1 and ISCED 2.

The relationship between the minimum and maximum annual basic statutory salary and the per capita GDP should be seen also in the context of the number of years, or length of service, needed to obtain the maximum salary (see Figure 4).

<sup>(3)</sup> **Teachers' (School Heads) basic statutory salary** is the remuneration awarded to a teacher (school heads), 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. The basic salary may vary according to the level of education.

<sup>(4)</sup> GDP per capita year of reference 2013.

**Figure 1: Minimum and maximum annual basic gross statutory salaries for full-time TEACHERS in general education (ISCED 1, 2 and 3) in public schools compared to per capita GDP at current prices, in EUR, 2014/15**



Source: Eurydice.

## Data (Figure 1)

Table 1: Minimum and maximum annual basic gross statutory salaries for TEACHERS as % 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	87.3	92.0	90.0	59.1	62.8	97.4	129.4	74.8	78.1	75.3	126.1		78.6		89.1	
	Max	150.4	147.4	155.5		79.7	115.3	170.6	77.4	166.7	142.3	177.9		141.4		131.7	
ISCED 2	Min	87.3	92.0	90.0	59.1	62.8	97.4	143.3	74.8	78.1	75.3	140.9	150.5	86.0		89.1	
	Max	150.4	147.4	155.5		79.7	115.3	189.2	77.4	166.7	142.3	198.4	208.6	149.3		150.3	
ISCED 3	Min	108.6	115.2	112.3	59.1	62.8	99.4	151.3	74.8	78.1	75.3	140.9	150.5	87.3	87.3	89.1	
	Max	190.4	186.9	196.7		79.7	129.2	211.0	77.4	166.7	142.3	198.4	208.6	150.7	150.8	150.3	
	IT (a)	IT (b)	CY	LV	LT	LU	HU	MT	NL	AT (a)	AT (b)	PL	PT	RO	SI	SK	
ISCED 1	Min	90.0		125.7	41.9	32.3	86.3	63.7	109.2	90.8	82.0		52.8	139.0	41.3	98.3	53.2
	Max	132.4		305.8		59.4	152.5	130.5	143.1	143.7	156.9		88.2	262.9	116.9	158.1	72.0
ISCED 2	Min	97.1		125.7	41.9	32.3	97.8	63.7	109.2	96.5	82.0	90.1	59.5	139.0	44.0	98.3	53.2
	Max	145.4		305.8		59.4	170.1	130.5	143.1	198.6	156.9	189.1	100.5	262.9	116.9	158.1	72.0
ISCED 3	Min	97.1	90.0	125.7	41.9	32.3	97.8	70.0	109.2	96.5		90.1	67.3	139.0	44.0	98.3	53.2
	Max	152.0	136.2	305.8		59.4	170.1	143.6	143.1	198.6		189.1	115.1	262.9	116.9	158.1	72.0
	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	89.8	69.7	95.5	95.5	113.8		85.5	61.1			150.5	59.9		109.7	171.7	
	Max	116.8	101.5	162.6	162.6	151.3		116.5	99.2			215.6			164.2	197.7	
ISCED 2	Min	97.0	69.7	95.5	95.5	113.8		85.5	72.2	66.7		150.5	59.9	64.2	109.7	171.7	
	Max	126.2	101.5	162.6	162.6	151.3		116.5	117.2	108.2		215.6			164.2	197.7	
ISCED 3	Min	102.9	78.5	95.5	95.5	113.8		100.4	72.2			157.1	64.2	69.6	109.7	159.1	
	Max	136.2	109.1	162.6	162.6	151.3		152.7	117.2			225.6			164.2	185.1	

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	30 121	31 740	31 054	3 252	8 913	43 226	43 097	10 400	27 814	13 104	28 129		24 595		8 998	
	Max	51 903	50 850	53 642		11 314	51 195	56 811	10 756	59 359	24 756	39 673		44 254		13 301	
ISCED 2	Min	30 121	31 740	31 054	3 252	8 913	43 226	47 731	10 400	27 814	13 104	31 415	33 566	26 927		8 998	
	Max	51 903	50 850	53 642		11 314	51 195	63 013	10 756	59 359	24 756	44 250	46 513	46 739		15 182	
ISCED 3	Min	37 477	39 748	38 743	3 252	8 913	44 146	50 383	10 400	27 814	13 104	31 415	33 566	27 316	27 333	8 998	
	Max	65 674	64 491	67 864		11 314	57 378	70 277	10 756	59 359	24 756	44 250	46 513	47 167	47 185	15 182	
	IT (a)	IT (b)	CY	LV	LT	LU	HU	MT	NL	AT (a)	AT (b)	PL	PT	RO	SI	SK	
ISCED 1	Min	23 048		23 885	4 860	3 774	72 000	6 303	18 787	32 598	30 338		5 337	21 960	2 934	16 810	7 074
	Max	33 885		58 107		6 954	127 200	12 922	24 614	51 596	58 044		8 905	41 537	8 297	27 029	9 576
ISCED 2	Min	24 846		23 885	4 860	3 774	81 600	6 303	18 787	34 632	30 338	33 348	6 011	21 960	3 122	16 810	7 074
	Max	37 212		58 107		6 954	141 840	12 922	24 614	71 305	58 044	69 958	10 154	41 537	8 297	27 029	9 576
ISCED 3	Min	24 846	23 048	23 885	4 860	3 774	81 600	6 933	18 787	34 632		33 348	6 797	21 960	3 122	16 810	7 074
	Max	38 902	34 867	58 107		6 954	141 840	14 212	24 614	71 305		69 958	11 623	41 537	8 297	27 029	9 576
	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	31 978	30 533	28 274	28 273	33 682		7 083	29 085	70 137		6 433	5 417	45 432		4 498	12 875
	Max	41 590	44 459	48 140	48 138	44 790		7 806	39 612	113 822		10 213	7 761			6 734	14 826
ISCED 2	Min	34 536	30 533	28 274	28 273	33 682		8 428	29 085	82 835	76 490	6 433	5 417	45 432	48 717	4 498	12 875
	Max	44 917	44 459	48 140	48 138	44 790		9 442	39 612	134 439	124 127	10 213	7 761			6 734	14 826
ISCED 3	Min	36 623	34 366	28 274	28 273	33 682		8 938	34 130	82 835		6 433	5 654	48 717	52 831	4 498	11 934
	Max	48 487	47 780	48 140	48 138	44 790		11 927	51 908	134 439		10 213	8 120			6 734	13 885

Source: Eurydice.

### Explanatory note (Figure 1)

The **basic gross annual statutory salary** is the amount paid by the employer in a year, including general increases to salary scales, the 13th month and holiday pay (where applicable) but 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). The **minimum salary** is the gross salary received by teachers at the start of their career. The **maximum salary** is the gross salary received by teachers and school heads on retirement or after a certain number of years' service. The maximum salary includes only increases related to length of service and/or age. For information regarding decision-making levels, see Figure 5.

The values in the table 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 2013. Source: Eurostat (data extracted May 2015: [nama\\_gdp\\_c](#)). The reference period for salaries is the 2014/15 school year or the calendar year 2015. Exchange rates, source: Eurostat ([ert\\_bil\\_eur\\_a](#)), values at the end of the period (year 2014).

When comparing teachers' salaries to per capita GDP between several years, it is necessary to take into consideration the fact that a positive change in this indicator does not necessarily mean an increase in teachers' real purchasing power. This is the case in countries where the per capita GDP decreased due to the budgetary and financial crisis, while statutory salaries remained unchanged or fell by a lower rate than the per capita GDP.

See detailed National Data Sheets for additional info.

### Country specific notes (Figure 1)

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

**Czech Republic:** Statutory salaries are based on salary scales 8-11 for ISCED 0 and salary scales 11-12 for ISCED 1-3.

**Denmark:** For upper secondary schools the period of reference is from 1 August 2013. Earnings-related pension is included.

**Germany (Länder):** Ref. year: 2013/14.

**Ireland:** There are three different pay scales in existence depending on the time of the first appointment to teaching. Teachers appointed in the period 1 January 2011 to 1 February 2012 are on the scales quoted in the table. See National Data Sheets for additional info.

**Greece:** GDP per capita data 2012.

**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 *indemnité de résidence* and a bonus for tutoring. At ISCED 2 or ISCED 3, minimum and maximum salaries refer to the statutory wage of a *Professeur certifié* and include a bonus for tutoring, a bonus for extra teaching time and the *indemnité de résidence*. 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.

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

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

**Austria:** At ISCED 2, **(a)** Data on salaries of *Neue Mittelschule* and *Hauptschule* teachers; **(b)** Data on salaries of *Allgemeinbildende Höhere Schule* 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. Ref. year: 2014/2015.

**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 2014/15.

**United Kingdom:** The country's per capita GDP is taken into account (instead of per capita GDP in each part of the UK).

**Iceland:** At ISCED 3, data refer to gross actual annual salaries for January-December 2014.

**Liechtenstein:** At ISCED 2, **(a)** Data on salaries of *Gymnasium* teachers; **(b)** Data on salaries of *Oberschule/Realschule* teachers. GDP per capita 2011.

**Former Yugoslav Republic of Macedonia:** GDP per capita 2011.

**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 not applicable.

**Turkey:** GDP per capita 2011.

## The majority of countries registered an increase in statutory teachers' salaries in 2014/15

In 2014/15, the majority of countries registered an increase in teachers' salaries compared with 2013/14, with salary reforms and adjustments to the cost of living cited as the main reasons. This comes on the back of salary decreases in many countries in the previous years due to the economic crisis <sup>(5)</sup>.

A reform of teachers' salaries took place in Croatia, Slovakia and Iceland. In Croatia, the changes were introduced in the previous school year, but they only had an impact on last months' salaries then. For the academic year 2014/15, teachers received the increased salaries in all 12 months. In Slovakia, a new pay scale for teachers and professional employees in education has been in place since 1 January 2015.

Although the 2015 General State Budget in Spain did not establish any salary reduction or increment of civil servants' salaries (including teachers), a small increase is observed. The change is due to an increase in salary supplements, which had been reduced or removed in previous years in some Autonomous Communities.

Around a quarter of countries granted an increase in salaries to all public employees in 2013/14, including teachers. In the Czech Republic, since 1 November 2014, salaries of employees in services and administration including the education and non-education staff at schools were increased by 3.5 %. In Luxembourg, the increase of 2.2 % is due to an agreement between the government and the representatives of the public employees. In Romania, from March 2015, the basic salaries were increased by 5 %. Another 5 % increase is applied as from September 2015. In Malta, the collective agreement for all public service employees in force from October 2012 granted a 2.5 % annual salary increase for the years between 2011 and 2016.

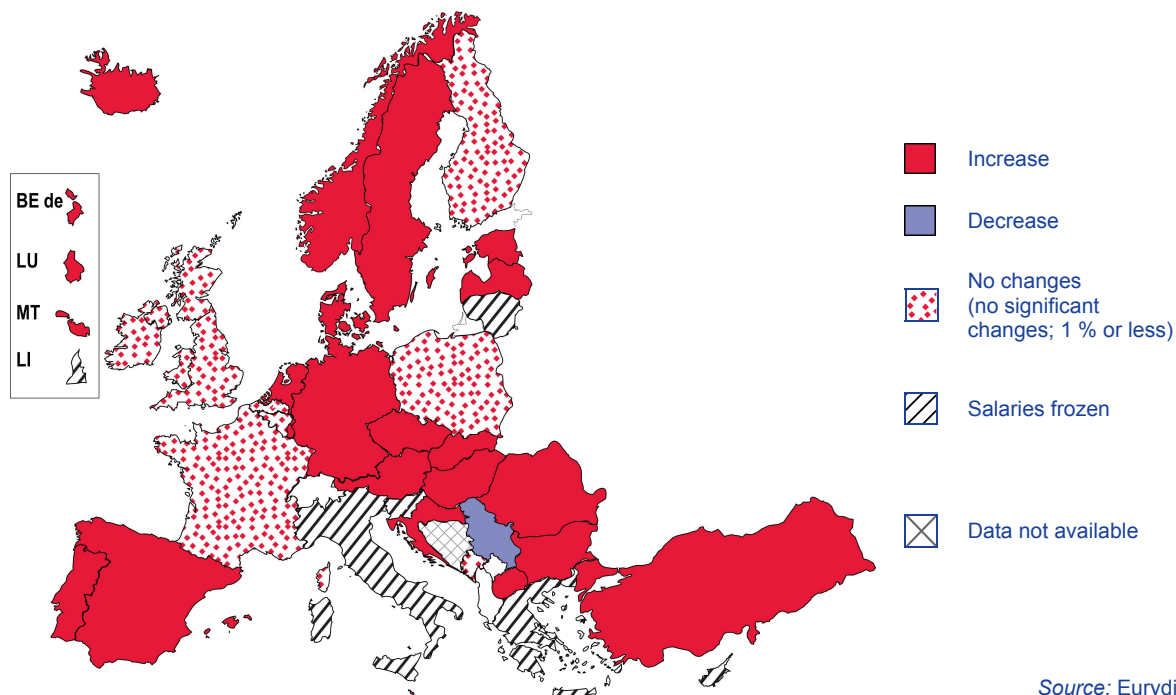
In 2014/15, 10 countries or regions (Belgium – French and Flemish Communities, Ireland, France, Poland, Finland, the United Kingdom and Montenegro) had no significant change (1 % or less) in teachers' salaries in comparison to 2013/14.

Only one country registered a salary decrease of more than 1 % (Serbia). Due to budgetary deficits and a new fiscal savings plan, salaries of all public employees in Serbia, including teachers, school heads and other education staff, were reduced by 10 % in November 2014. In some schools, the teachers' salaries were additionally reduced in February 2015 after refusing to end a strike after the signature of the new collective agreement.

Six countries (Greece, Italy, Cyprus, Lithuania, Slovenia and Liechtenstein) still apply a salary freeze.

<sup>(5)</sup> See *Teachers' and School Heads' salaries and allowances in Europe, 2013/14*, p. 20, for the evolution of the minimum gross annual statutory salaries from 2009 to 2014.

**Figure 2: Changes in TEACHERS' statutory salaries in general education (ISCED 0, 1, 2 and 3) in the public sector between 2013/14 and 2014/15**



Source: Eurydice.

**Explanatory note**

The figure presents **the absolute changes** (increases and decreases) in the gross annual statutory salary for teachers in 2014/15 compared with the previous year without taking inflation into consideration. Only changes greater than 1 % on a year to year basis are considered for increase or decrease.

The **basic gross annual statutory salary** is defined as the amount paid by the employer in year, including general increases to salary scales, the 13th month and holiday pay (where applicable) but 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, teaching classes in challenging circumstances, or accommodation, health or travel costs).

For information regarding decision-making levels, see Figure 5.

**Country specific notes**

For additional information and country specific notes please refer to the detailed National Data Sheets under the section 'Salary increase/decrease' in Part II of the document.



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

The minimum salary for school heads is always higher than the minimum salary of teachers. This is related to the fact that several years' teaching experience is generally required to become a head. Maximum (as well as minimum) statutory salaries are also higher for school heads due to the level of responsibility they have.

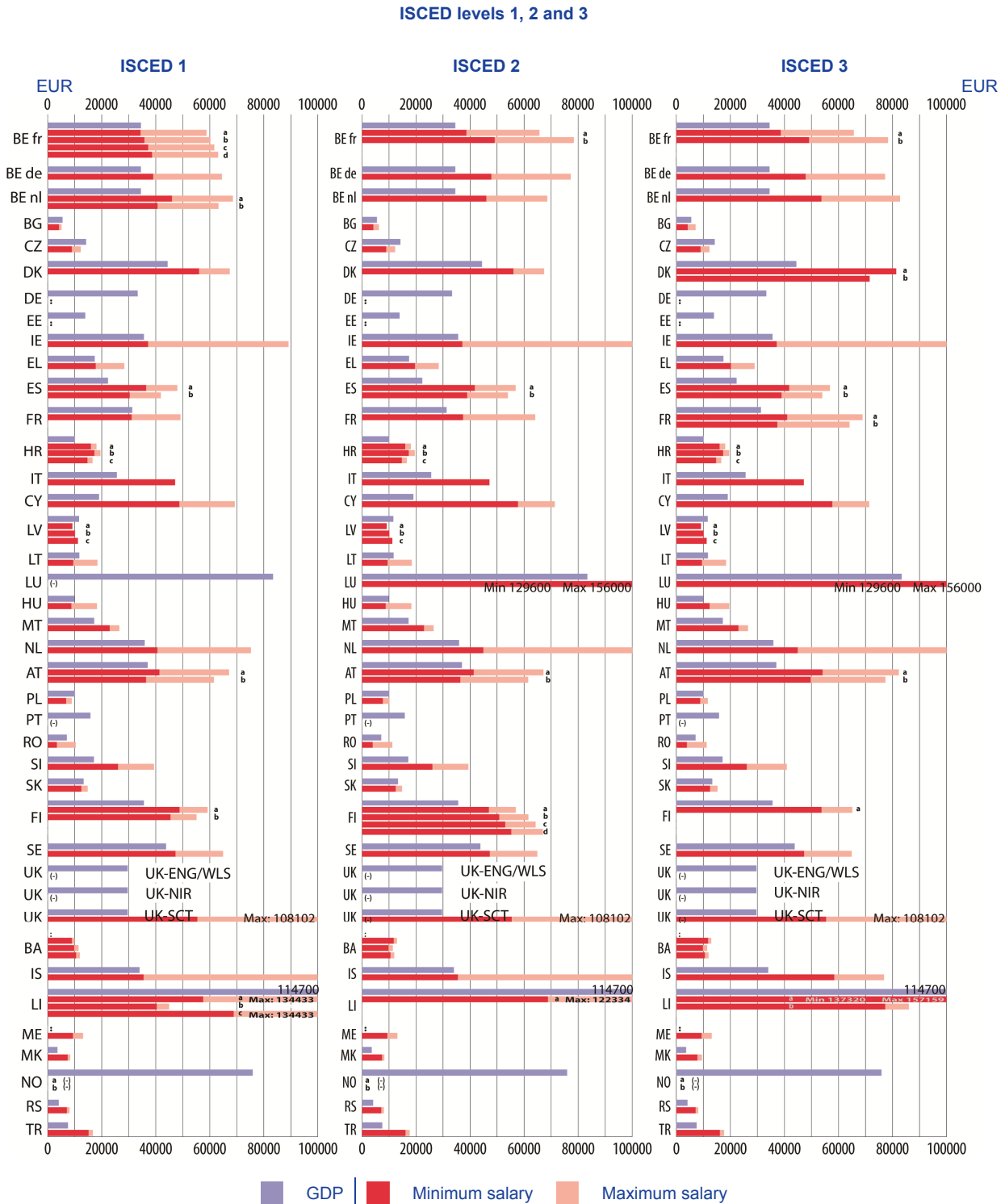
A positive correlation exists between the number of students and the level of salaries for school heads in a third of countries, regardless of ISCED level, i.e. the greater the number of students, the higher the salary. This is the case in Belgium (Flemish Community, in the French Community only for primary education and in the German-speaking Community only for secondary education), Denmark, Spain, France (only for primary education), Croatia, Latvia, the Netherlands, Austria, Portugal, Finland, Bosnia and Herzegovina, Liechtenstein and the former Yugoslav Republic of Macedonia.

The minimum basic statutory salary for school heads in primary and lower secondary education is higher than the GDP per capita in most countries, with the exceptions of Bulgaria, the Czech Republic, Latvia, Lithuania, Hungary, Austria (only for small schools), Poland, Romania, Slovakia and Liechtenstein.

For upper secondary education, only seven countries (Bulgaria, the Czech Republic, Latvia, Lithuania, Poland, Romania and Slovakia) register a minimum basic statutory salary lower than GDP per capita. The maximum basic statutory salary for school heads is higher than the GDP per capita in all countries apart from Bulgaria (only ISCED 1), the Czech Republic (all education levels) and Poland (only for ISCED 1). The highest ratio between maximum school heads salary and GDP per capita can be observed in the United Kingdom (England, Wales and Northern Ireland, 465 % for Group 8), Cyprus (376%) and Portugal (307 %).

Figure 3 shows school heads' salaries for ISCED 1, 2 and 3, since, in almost all countries (apart from Portugal and the United Kingdom), differences exist between the various levels of education. In Portugal, the salary of school heads is based on their career position and on the number of pupils in their school or school cluster, and is not affected by the level of education. A more complex arrangement exists in the United Kingdom (England, Wales and Northern Ireland), but in practice, the lowest salaries in the ranges will tend to be paid only to heads in the very smallest primary schools and the highest to heads of very large secondary schools. The statutory salary ranges for heads do not apply to academies (government-dependent private schools).

**Figure 3: Minimum and maximum annual basic gross statutory salaries for SCHOOL HEADS in general education (ISCED 1, 2 and 3) in public schools compared to per capita GDP at current prices, in EUR, 2014/15**

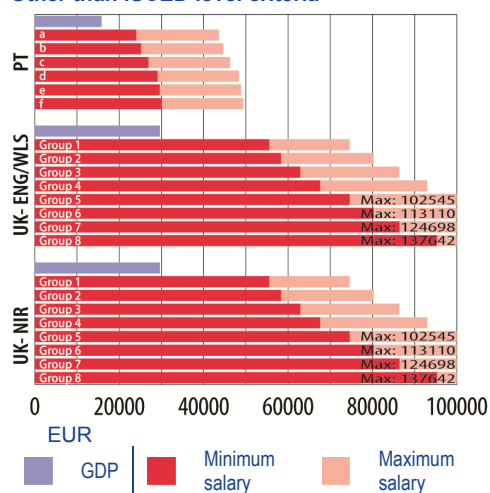


Source: Eurydice.

**Explanatory note**

The **basic gross annual statutory salary** is the amount paid by the employer year, including general increases to salary scales, the 13th month and holiday pay (where applicable) but excluding the employers' social security and pension contributions.

## Other than ISCED level criteria



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). The minimum salary indicated is the gross salary received by school heads at the start of their career. The maximum salary is the basic gross salary received by school heads on retirement or after a certain number of years' service. The maximum salary includes increases related solely to length of service and/or age.

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 2013. Exchange rates, source: Eurostat ([ert\\_bil\\_eur\\_a](#)), values at the end of the period (year 2014). The reference period for salaries is the 2014/15 school year or the calendar year 2015. For Germany (*Länder*) and Estonia data are not available and therefore these two countries are not included in the figure.

See detailed National Data Sheets for additional info.

## Data (Figure 3)

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	34 332	35 760	37 187	38 614	39 035	45 978	40 638	4 172	8 913	56 008	:	:	37 124	17 772	36 421	30 350	31 061		
	Max	58 807	60 235	61 662	63 089	64 490	68 566	63 226	5 154	12 230	67 383	:	:	89 135	28 356	47 965	41 894	49 135		
LS	Min	38 608	49 088			47 830	45 978		4 172	8 913	56 008	:	:	37 124	19 572	41 744	38 906	37 363		
	Max	65 674	78 365			77 239	68 566		6 258	12 230	67 383	:	:	101 828	28 356	56 842	54 004	64 092		
US	Min	38 608	49 088			47 830	53 667		4 172	8 913	81 367	71 512	:	:	37 124	20 172	41 744	38 906	40 998	37 363
	Max	65 674	78 365			77 239	82 789		7 117	12 230	81 367	71 512	:	:	101 828	28 956	56 842	54 004	68 919	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	15 985	17 284	14 695	47 167	48 724	9 135	10 125	11 201	9 434	(-)	8 740	22 934	40 580	41 320	36 376	6 790	(-)	3 374	26 020
	Max	18 060	19 528	16 602	47 167	69 220	:	:	:	18 402	(-)	18 261	26 512	75 219	67 120	61 513	8 905	(-)	10 371	39 366
LS	Min	15 985	17 284	14 695	47 167	57 694	9 135	10 125	11 201	9 434	129 600	8 740	22 934	44 893	41 320	36 376	7 701	(-)	3 903	26 020
	Max	18 060	19 528	16 602	47 167	71 359	:	:	:	18 402	156 000	18 261	26 512	100 396	67 120	61 513	10 154	(-)	11 201	39 366
US	Min	15 985	17 284	14 695	47 167	57 694	9 135	10 125	11 201	9 434	129 600	12 272	22 934	44 893	54 083	49 721	8 800	(-)	3 903	26 020
	Max	18 060	19 528	16 602	47 167	71 359	:	:	:	18 402	156 000	19 551	26 512	100 396	82 334	77 381	11 623	(-)	11 201	40 877
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	12 426	48 797	45 437		47 269	55 382	8 959	9 796	10 515	35 471	57 513	40 348	68 800	9 333	7 394	(-)	7 106	15 133	
	Max	14 814	59 179	55 104		64 899	108 102	9 949	11 403	11 911	100 503	134 433	44 935	122 334	13 097	8 282	(-)	8 081	16 707	
LS	Min	12 426	46 936	50 763	52 971	55 224	47 269	55 382	11 724	9 796	10 515	35 471	68 800		9 333	7 394	(-)	7 106	16 074	
	Max	14 814	56 921	61 563	64 240	66 972	64 899	108 102	12 908	11 403	11 911	100 503	122 334		13 097	8 282	(-)	8 081	17 648	
US	Min	12 426	53 693			47 269	55 382	11 724	9 796	10 515	58 425	137 320	77 274		9 333	7 743	(-)	7 106	16 074	
	Max	15 234	65 116			64 899	108 102	12 908	11 403	11 911	76 843	157 159	86 065		13 097	9 441	(-)	8 081	17 648	

Table 2: Other than ISCED level criteria

Portugal								
	School with less than 301 students	Schools between 301 and 600 students	Schools between 601 and 900 students	Schools between 901 and 1 200 students	Schools between 1 201 and 1 500 students	Schools with more than 1 500 students		
Min	23 999	25 166	26 917	29 053	29 578	30 103		
Max	43 637	44 686	46 261	48 360	48 885	49 409		
United Kingdom – England and Wales								
	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8
Min	55 504	58 314	62 898	67 599	74 587	80 268	86 391	95 282
Max	74 587	80 268	86 391	92 976	102 545	113 111	124 699	137 643
United Kingdom – Northern Ireland								
	Group 1 (L6 - L18)	Group 2 (L8 - L21)	Group 3 (L11 - L24)	Group 4 (L14 - L27)	Group 5 (L18 - L31)	Group 6 (L21 - L35)	Group 7 (L24 - L39)	Group 8 (L28 - L43)
Min	55 503	58 313	62 895	67 597	74 586	80 267	86 390	95 281
Max	74 586	80 267	86 390	92 975	102 545	113 110	124 698	137 642

**Country specific notes (Figure 3)**

**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.

**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:** Data for school heads in secondary schools take into account the basic salary, compensation for living in high cost cities (*indemnité de résidence*), and two specific allowances for responsibilities, called *indemnité de responsabilité des personnels de direction* and *indemnités pour sujétions spéciales des personnels de direction*. 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.

**Hungary:** School heads' basic gross annual statutory salaries shown in this figure correspond to the statutory salaries of teachers plus the allowance for school leadership (40-80 % of HUF 160 167 or 175 494/month).

**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 2014/15.

**United Kingdom:** The country's per capita GDP is taken into account (instead of per capita GDP in each part of the UK).

**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, pupil ages 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-points pay spine, within which each school uses an 'individual school range' (ISR) of seven consecutive points.

**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.

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

**Former Yugoslav Republic of Macedonia:** GDP per capita 2011.

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

**Serbia:** GDP per capita 2012.

**Turkey:** GDP per capita 2011.

## The increase in teachers' statutory salaries is positively correlated to career length in almost all countries

The relationship between maximum and minimum annual gross statutory salaries is a pointer to the long-term prospects of teachers in terms of the salary increases they can reasonably expect during their careers if only their length of service is taken into account. Figure 4 analyses the differences between minimum and maximum statutory salaries and the number of years' service needed to obtain the maximum level.

Five different groups of countries can be identified (see Figure 4):

**Group 1** – in the bottom left of the figure, this group is characterised by a short to medium length-of-service needed to reach the maximum statutory salary (from 6 to 20 years) and a relative low salary increase (from 3 % to 33 %), and includes Denmark, Estonia, Malta, Finland and the United Kingdom (Scotland). In these countries, teachers with less than 20 years' experience can reach the maximum statutory salary, which is approximately 30 % higher than the minimum.

**Group 2** – features a short to medium length-of-service to reach the maximum statutory salary but a relatively high salary increase (from 58 % to 106 %). It encompasses Lithuania, the Netherlands and the United Kingdom (Northern Ireland). In the United Kingdom (Northern Ireland) with 10 years' experience the salary increase may reach 70 %, while in Lithuania, after 15 years it may rise to around 85 %. In the Netherlands from 2014, teachers may obtain the maximum statutory salary after 15 years at primary level and 12 years in (upper) secondary with increases of 58 % and 106 % respectively.

**Group 3** – teachers in these countries (Belgium (all communities), Luxembourg, Poland and Slovenia) need between 20 and 27 years' experience to reach the maximum salary. The increase varies from 60 % in Belgium (German-speaking Community) to 77 % in Luxembourg.

**Group 4** – a medium to long length-of-service is needed in the Czech Republic, Spain, France, Croatia, Italy, Slovakia, Serbia and Turkey to reach the maximum statutory salary (from 27 years in Turkey to 40 in Serbia). For these countries, the relative salary increase is less pronounced, apart from France where the increase is 80 % for the *Professeurs des écoles* (with an average length of service to reach the maximum statutory salary of 25 years) and higher than 70 % for the *Professeurs certifiés* (with an average length of service to reach the maximum statutory salary of 29 years). Indeed, for the other countries, it varies from 16 % in Turkey to 50 % in Italy.

**Group 5** – encompasses Greece, Hungary, Austria, Portugal and Romania. A relatively long length of service (from 33 years in Greece to 42 in Hungary) is needed in these countries before reaching the maximum salary. However, in this group, the salary increase is very large, almost doubling (roughly 89 %) in Greece and Hungary, and over 182 % in Romania.

Cyprus and Ireland are particular cases since they award salary increases of 143 % and 113 % respectively, after 22 and 24 years' experience.

At all three education levels (ISCED 1, 2 and 3), the increase from the minimum to the maximum statutory salary is normally positively correlated to the length of service. The three countries with the greatest differences between the maximum and minimum salaries (more than 90 %) and the highest number of years needed to obtain it (34 years or more) are Hungary (secondary level), Austria and Romania.

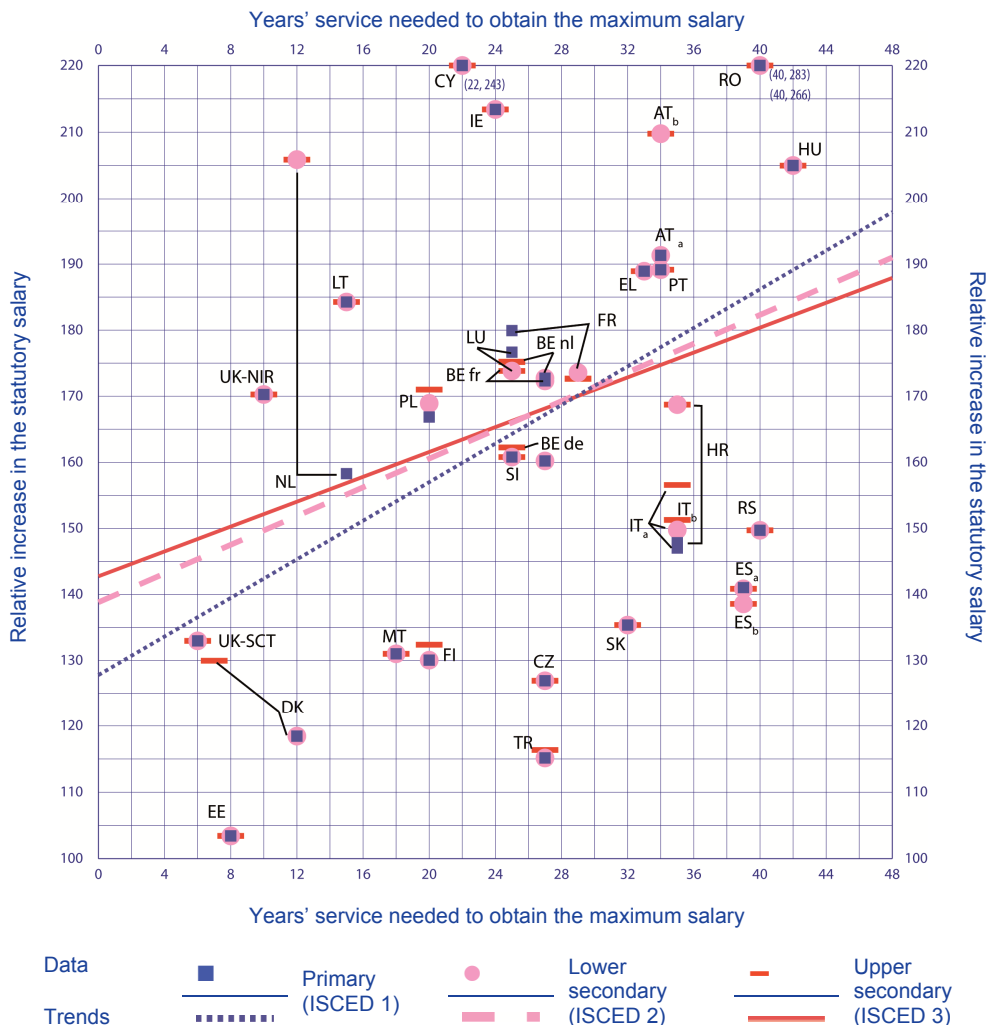
Some countries do not have salary increases correlated to the number of years in the profession. This is the case, for example, in Sweden, where salaries are performance-based and set after negotiations

and are not specifically linked to the number of years in the profession. In Iceland, a combination of education, work experience and actual age determines the level of salaries. 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 larger element is performance-based and index-related. In Montenegro, the average number of years needed to achieve the maximum salary is not prescribed by statute, but the length of service does contribute alongside other factors such as the level of teachers' education.

In the majority of countries, the relative increase in the statutory salary and the length of service needed to reach the maximum are the same for primary and secondary level. However, in some countries, while the number of years' service needed to obtain the maximum salary is the same, the relative increase in statutory salaries varies according to the education level.

The data shown in Figure 4 may partly explain why teaching may be more attractive at some stages of a career than others. Clearly, teachers whose salaries rise significantly throughout their entire career may be less inclined to leave the profession than those whose salaries do not progress much after the early years of teaching.

**Figure 4: Relationship between the relative increase in TEACHERS' statutory salaries and the length of service needed to obtain the maximum salary in general education (ISCED 1, 2 and 3) in public schools, 2014/15**



Source: Eurydice.

**Explanatory note**

The figure shows the relative increase in the statutory salary (calculated as the difference between the maximum and minimum values) and the number of years' service needed to obtain the maximum salary. The trend lines are obtained as a non-weighted linear regression between the two data sets. Only countries with both minimum and maximum statutory salaries and available data on the number of years' service needed to obtain the maximum salary are shown on the figure. Therefore, Bulgaria, Germany, Latvia, Sweden, the United Kingdom (England and Wales), Bosnia and Herzegovina, Iceland, Liechtenstein, Montenegro, the former Yugoslav Republic of Macedonia and Norway are not shown.

**Country specific notes**

**Ireland:** Data shown are for teachers appointed on or after 1 February 2011.

**Spain:** The total amounts correspond to average salaries in public education, calculated as a weighted average of the salaries in the different Autonomous Communities. Only data on non *Catedráticos* teachers is shown.

**France:** At ISCED 1, the minimum and maximum salaries refer to the statutory wage of a *Professeur des écoles* and include an *indemnité de résidence* and a bonus for tutoring (ISAE). At ISCED 2 or ISCED 3, minimum and maximum salaries refer to the statutory wage of a *Professeur certifié* and include an *indemnité de résidence*, a bonus for tutoring and bonuses for extra teaching time.

**Italy:** Data is for teachers with a *Laurea magistrale* (Master's degree).

**Austria:** At ISCED 1, value is equal to Portugal (see rectangle instead of square for those two countries).

**Finland:** Maximum salaries may vary considerably depending on teachers' years of service and individual increments. The information shown provides an estimate of the annual basic gross maximum salary.

**United Kingdom (ENG/WLS):** 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. Schools now have discretion over the speed of progression and the specific pay increases awarded.

**Top-level authorities set basic statutory salaries for teachers and school heads in public schools in almost all countries**

The amount of the basic statutory salary for teachers and school heads at the different levels of education is decided by the top-level authority for education in almost all European countries<sup>(6)</sup>. In Germany, the regional governments of each *Land* are responsible for setting teachers' and school heads' salaries; while in Spain the responsibility is shared between the national authority (basic salary and extra payments for the length of service and civil service rank held) and the Autonomous Communities (allowances for teaching, in-service training and other salary supplements).

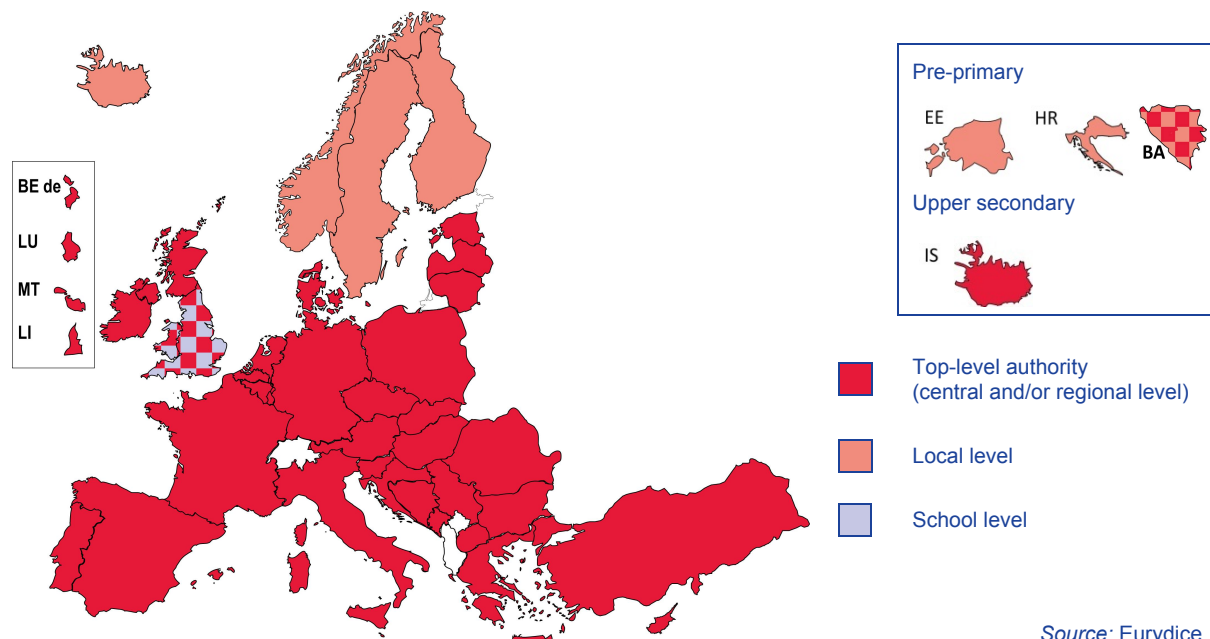
In Finland and Sweden, teachers' basic remuneration is decided on the basis of negotiations between the education authorities and the trade unions and, consequently, there are no statutory salaries in the strict sense of the term. In Finland, teachers' salaries are agreed nationally as part of collective agreements for state and municipal civil servants in the education sector. These negotiations take place at intervals of one to three years, between the trade union for education and local authority employers. In Sweden, teachers' salaries are performance-based and agreements at central level specified at local level provide the framework within which teachers' salaries are negotiated on an individual basis. Teachers' salaries are established at local level for pre-primary education in Estonia and Croatia, and for pre-primary and compulsory education in Iceland. In Norway, the minimum salaries for teachers are negotiated between the Norwegian Association of Local and Regional Authorities and trade unions at central level. Local and regional authorities are free to increase the minimum salaries.

Only in Estonia and Latvia, are teachers' and school heads' salaries decided by different levels of authority. In Estonia (except pre-primary education) and Latvia, teachers' salaries are decided at central level. In Estonia, school heads conclude an employment contract with the rural municipality or city mayor or an official authorised by the mayor. In Latvia for heads in pre-primary education, local authorities set the basic rate and fund salaries. For primary, lower secondary and upper secondary school heads, the basic salary rate is set by the central authority while actual salaries vary according to school size. These rates are set by the founders – the local authority or the ministry.

<sup>(6)</sup> For additional info on the decision making bodies involved in the transfer of funds (including for teaching staff) to schools see European Commission/EACEA/Eurydice 2014. Financing Schools in Europe: Mechanisms, Methods and Criteria in Public Funding. [Online] Available at: [https://webgate.ec.europa.eu/epfif/mwikis/eurydice/index.php/Publications:Financing\\_Schools\\_in\\_Europe:\\_Mechanisms,\\_Methods\\_and\\_Criteria\\_in\\_Public\\_Funding](https://webgate.ec.europa.eu/epfif/mwikis/eurydice/index.php/Publications:Financing_Schools_in_Europe:_Mechanisms,_Methods_and_Criteria_in_Public_Funding) [Accessed 23 June 2015].



**Figure 5: Decision-making levels (public authorities) responsible for setting TEACHERS' basic statutory salaries in general education (ISCED 0, 1, 2 and 3) in public schools, 2014/15**



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.

**Teachers' (School Heads') basic statutory salary** is the remuneration awarded to a teacher (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. The basic salary may vary according to the level of education.

This figure only shows the authority levels which have some decision-making powers regarding the basic statutory salary. 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.

**Almost all European countries pay allowances to teachers**

Teachers' basic salaries generally increase along with their length of service (see Figure 4). However, various allowances may be added to the basic salary, and these can make up a considerable proportion of teachers' take-home pay. Additional allowances may be granted for: extra qualifications; as a result of performance management procedures based on appraisals of teachers' work and/or students' examination results; for teaching in challenging circumstances or working with students with special needs; for teaching in remote or expensive geographical areas; as well as for overtime worked.

For thirteen countries (Belgium – all three communities, Ireland, Greece, Spain, France, Croatia, Luxembourg, Hungary, Malta, Bosnia and Herzegovina, the former Yugoslav Republic of Macedonia, Serbia and Turkey), the allowances are decided by the top/central level. Conversely, in Italy and in the Netherlands, the decision on allowances is taken at school level. In the remaining countries, decision-making is shared, involving the central/top level and/or local authorities and/or school.

Almost one third of countries/regions offer all or almost all of the types of allowances mentioned above. At the other end of the spectrum, in education systems such as in Belgium (French and Flemish Communities), Portugal, the United Kingdom (Scotland), Liechtenstein and Montenegro, only one or two of these allowances exist. Since January 2013, Cyprus has no longer provided any allowances to teachers due to budgetary restrictions.



Allowances for **formal qualifications higher than 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. Generally, the top-level education authorities define the types and amounts of allowances. However, in some countries, these allowances are established on the basis of local/school agreements. In Belgium (French and German-speaking Communities), Greece, Iceland, the former Yugoslav Republic of Macedonia and Turkey, teachers qualified at Master or Ph.D. level move up on the salary scale. In Belgium (French Community), if teachers in primary and lower secondary education complete a specific Master's degree in education (any Master's degree in the case of the German-speaking Community), they are paid at the same salary level as upper secondary school teachers, for whom the qualification is a requirement. In Turkey, teachers with a Master's degree move up one level on the salary scale and teachers with a Doctorate move up two levels. In Belgium (Flemish Community), Bulgaria, Croatia, Slovenia, Montenegro and Serbia, obtaining any postgraduate qualifications/degrees beyond the minimum required leads to the fixed salary increase. In Croatia, for example, an extra 8 % and 15 % of the basic statutory salary is allocated to teachers who hold Master's and Ph.D. degree respectively.

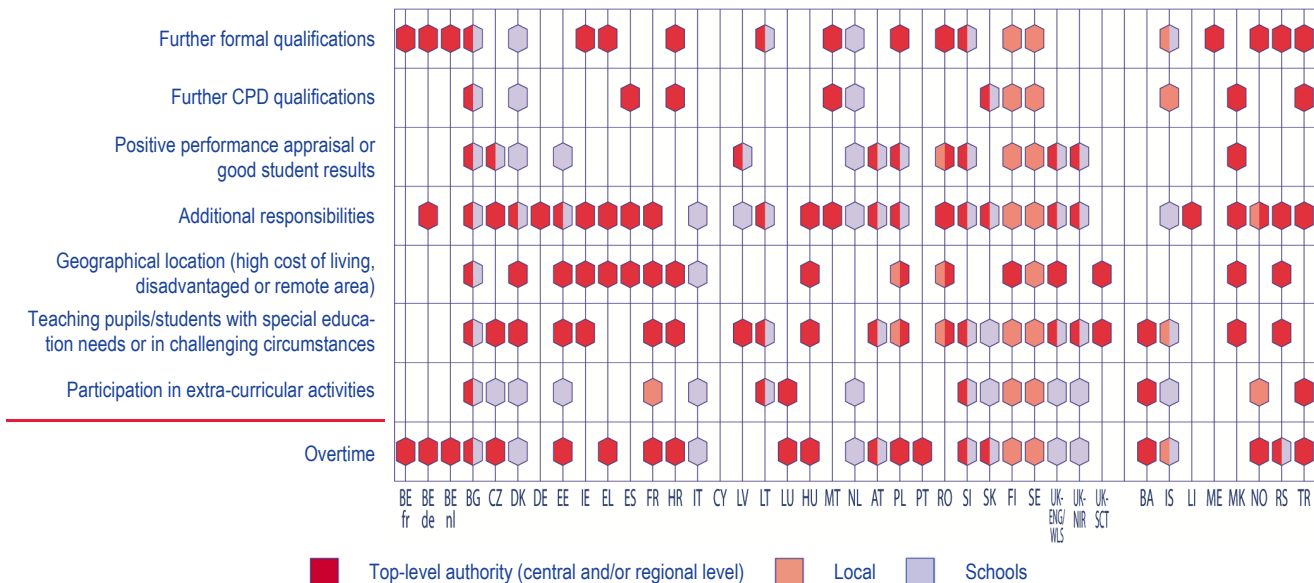
**Continuing professional development** (CPD) is considered as a professional duty for teachers in the great majority of European countries. In some countries, for example in Lithuania, Poland, Romania and Slovenia, CPD participation is, moreover, a prerequisite for career advancement and salary increases<sup>(7)</sup>. Only about a quarter of countries/regions provide teachers with financial allowances for obtaining further qualifications through CPD.

In more than a third of the countries/regions, teachers may be rewarded for the quality or value of their work by additional payments following a **performance appraisal or based on their students' examination results**. In the Czech Republic, this allowance is usually 2.8 % of the gross salary, while in the former Yugoslav Republic of Macedonia, excellent and outstanding teachers in primary education and secondary education are rewarded by the fixed salary supplement. Austria also awards a bonus (lump sum) for outstanding performance or involvement in particularly successful projects. In Poland, a specific 'motivation incentive' is granted by the school head, in agreement with the local authorities, for good teaching, for introducing effective innovation into teaching practices, strong commitment to teaching activities and for exceptional performance in carrying out tasks and duties. Finally, in the United Kingdom (England, Wales and Northern Ireland), each school carries out a performance appraisal and, subject to this being satisfactory, a teacher will be awarded a pay increase. In Northern Ireland, this will normally mean they move 1 point up a pay scale, although, in cases of outstanding performance, they may move 2 points up the scale. In England and Wales, the rate and degree of progression related to performance is left to the discretion of the school.

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(7) See European Commission/EACEA/Eurydice, 2015. The Teaching Profession in Europe: Practices, Perceptions, and Policies. [Online] Available at: [https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:The\\_Teaching\\_Profession\\_in\\_Europe:\\_Practices,\\_Perceptions,\\_and\\_Policies](https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:The_Teaching_Profession_in_Europe:_Practices,_Perceptions,_and_Policies)

**Figure 6: Salary allowances and complementary payments for TEACHERS in general education (ISCED 0, 1, 2 and 3) in public schools, with the levels of authority responsible for decision-making, 2014/15**



Source: Eurydice.

**Explanatory note**

See definitions of each type of allowance in Part III: Definitions.

**Country specific notes**

**Belgium (BE fr):** Overtime allowances apply to teachers in courses in Social Advancement Education.

**Ireland:** Qualification, geographical allowances and allowances for teaching in Irish have been withdrawn for teachers appointed for the first time from 1 February 2012.

**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 teacher 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.

Almost all European countries give teachers financial allowances when they are willing to assume **additional responsibilities**. These responsibilities can include the supervision of pupils after class, 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, or the organisation of teaching materials. Allowances for additional responsibilities are allocated both by the top-level authority for some of the regulated activities as well as at school level for specific tasks which fall within the scope of the school's autonomy for managing delegated budgets. In Finland and Sweden, they are allocated solely at local level.

Nearly half of the countries/regions examined provide financial allowances related to the **geographical location of the school** in which teachers work. These allowances, defined by central/top-level authorities, 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 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.

The majority of 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 are also available such as those for teaching children with language difficulties, children of different ages in the same class, or pupils with low levels of attainment. In Slovenia, for example, allowances are provided for teaching bilingual classes. In Sweden, the presence in a class of pupils with learning difficulties or special needs may be taken into account in individual salary negotiations. The allowances are sometimes calculated as a percentage of the statutory salary, as in Estonia, Croatia, Latvia, Lithuania, Hungary, Romania, Slovenia and Bosnia and Herzegovina, or awarded as a lump sum (as in Austria). In the United Kingdom (England, Wales and Northern Ireland), while the range of the amounts awarded is centrally determined, schools are free to appoint individuals to these roles and allocate an appropriate point on the range. Similarly, in the United Kingdom (Northern Ireland) while there are two centrally set levels, it is for schools to determine which is most appropriate. 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 of a duration to be decided by the school in England and Wales.

In some countries, **participation in extra-curricular activities** is remunerated as **overtime** but in others specific allowances are granted for this type of work. 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*), a fixed amount per hour is paid at all levels of compulsory education. Whereas in Turkey, teachers in lower and upper secondary education participating in extra-curricular activities receive an allowance equivalent of six teaching hours a week, in Luxembourg, the compensation is made by the reduction of the number of teaching hours per week.

Furthermore, teachers in many European countries (except Germany, Cyprus, Latvia, Lithuania, Malta, Romania, Sweden, the United Kingdom (Scotland), Liechtenstein, Montenegro and the former Yugoslav Republic of Macedonia) receive **additional payments for working overtime**, i.e. working time which exceeds the number of working hours specified in the contract of employment or conditions of service. In many cases, the hourly overtime rate is defined by top-level authorities as a specific percentage of the basic salary per hour. In Greece and Turkey, a specific fixed amount is determined by the top-level authorities. In the United Kingdom (England and Wales), the payment of overtime, decided at school level, is made only in very specific circumstances in relation to participation in CPD or learning activities outside the school day.

### **Teachers' salaries in private grant-aided schools are generally subject to the same rules as public schools but private independent schools often set their own salaries**

Private grant-aided (or private government-dependent) schools <sup>(8)</sup> receive the majority of their funding from public authorities. The salary arrangements for teachers and school heads in these schools are usually based on the same calculation methods and basic statutory salary references as in the public sector. This is the case in Belgium, Denmark (at upper secondary level), Estonia, France, Latvia, Lithuania, the Netherlands (where these public authorities are the social partners) and Austria. However, in Sweden, teachers' individual salaries are set by the school heads following negotiations at local level, which usually comply with the agreement at national level between the teachers' trade unions and the association of municipalities.

<sup>(8)</sup> For the definition of private grant-aided schools, see Part III: Definitions.

Private independent schools <sup>(9)</sup> often determine their own basic salaries, considering as a starting point relevant national labour legislation/codes of practice. This is the case in the Czech Republic, Lithuania, Poland and Liechtenstein among others. In Portugal, private independent schools determine their teachers' salaries according to a pay scale which is different from that used in public schools, but statutory salaries in public schools are used as non-binding guidelines. In Spain, trade unions and private sector negotiate a National Collective Agreement, which establishes the minimum salaries for teachers in private schools. In other countries, the minimum amount of salaries in private independent schools is regulated. Although teachers' salaries in Czech private schools are contractual, their minimum level is set by the Government. In Hungary, the Labour Code is applied when calculating teachers' basic statutory salaries in the private sector; nevertheless, according to the Public Education Act, teachers' basic statutory salaries in private grant-aided schools cannot be lower than in public schools. Similar rules apply in Turkey where the basic net salary paid to a teacher in a private independent school cannot be less than the basic salary of a teacher working in an equivalent public school.

Private independent schools may adopt different salary policies, and teachers' salaries may vary significantly. In Belgium (French and Flemish Communities), Bulgaria, France, Cyprus, Luxembourg, Poland, Romania, the United Kingdom, the former Yugoslav Republic of Macedonia and Serbia, private independent schools have complete freedom to determine their basic salaries. In Croatia, Austria and Bosnia and Herzegovina, teachers' basic salaries are determined, in general, by the owner of the school. In Denmark, teachers at private independent primary and lower secondary schools have to negotiate their salaries individually, but can obtain help from the Danish union of teachers.

Finally, in Greece, Malta, Slovenia (only schools receiving public funding), Slovakia, Montenegro and Iceland, teachers' basic statutory salaries are determined using the same methods for all public, private grant-aided and private independent schools.

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<sup>(9)</sup> For the definition of private independent schools, see Part III: Definitions.

## PART II: NATIONAL DATA SHEETS

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Belgium (French Community)	28
Belgium (German-speaking Community)	30
Belgium (Flemish Community)	32
Bulgaria	34
Czech Republic	36
Denmark	38
Germany/Länder	40
Estonia	42
Ireland	44
Greece	46
Spain	48
France	50
Croatia	52
Italy	54
Cyprus	56
Latvia	58
Lithuania	62
Luxembourg	64
Hungary	66
Malta	68
The Netherlands	70
Austria	72
Poland	74
Portugal	76
Romania	78
Slovenia	80
Slovakia	82
Finland	84
Sweden	86
United Kingdom (England and Wales)	88
United Kingdom (Northern Ireland)	92
United Kingdom (Scotland)	94
Bosnia and Herzegovina	96
Iceland	98
Liechtenstein	100
Montenegro	102
Former Yugoslav Republic of Macedonia	104
Norway	106
Serbia	108
Turkey	110

## BELGIUM (FRENCH COMMUNITY)

## 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
The community level is referred to as the central level.	

Salaries in the private sector
Teachers' 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 teachers in public schools			
	Basic statutory salary		Average actual salary EUR
	Minimum EUR	Maximum EUR	
Pre-primary	30 121	51 903	42 061
Primary	30 121	51 903	41 748
Lower secondary	30 121	51 903	41 202
Upper secondary	37 477	65 674	51 542

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. The amounts for 2014/15 are the minimum and maximum basic statutory salaries from 1 January 2014 on. Note: The amounts are slightly lower (around 200 euros) than previous years only because the statutory salaries of previous years were slightly overestimated: no employer's contribution was deducted from the holiday allowance (13.07 %) of the teachers.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2014/15:  No change.	<p><b>Further formal qualifications</b> 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><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> Not applicable</p> <p><b>Additional responsibilities</b> Not applicable</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable</p> <p><b>Participation in extracurricular activities</b> Not applicable</p> <p><b>Overtime</b> For teaching in courses in social advancement education</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		Salaries in the private sector
Pre-primary education	Central level	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.
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 school heads in public schools				Data on gross annual statutory salaries are from the Ministry of the French Community. The amounts for 2014/15 are the minimum and maximum basic statutory salaries implemented by the index of January 2014. Same note as the one for the teachers about the holiday allowance, as far as the past is concerned.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary, < 72 pupils	34 332	58 807	No data	
Pre-primary, 72-140 pupils	35 760	60 235	No data	
Pre-primary, 141-209 pupils	37 187	61 662	No data	
Pre-primary, > 209 pupils	38 614	63 089	No data	
Primary, < 72 pupils	34 332	58 807	No data	
Primary, 72-140 pupils	35 760	60 235	No data	
Primary, 141-209 pupils	37 187	61 662	No data	
Primary, > 209 pupils	38 614	63 089	No data	
Secondary D1 only	38 608	65 674	No data	
Secondary D1+D2+D3 or D2+D3	49 088	78 365	No data	

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



## BELGIUM (GERMAN-SPEAKING COMMUNITY)

## 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
The community level is referred to as the central level.	

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

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 German-speaking Community and correspond to the indexed gross salary on January 2013 (index = 1.6084).
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	31 740	50 850	No data	
Primary	31 740	50 850	No data	
Lower secondary	31 740	50 850	No data	
Upper secondary	39 748	64 491	No data	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑ ↓: Reform of teachers' salaries</p> <p>In accordance to the Decree to upgrade the teacher profession of 21 April 2008, the starting salary of new arrived teachers increased on 1 September 2014 (increase of 10 % in total: 3 % in September 2009, 6 % in September 2013 and 10 % in September 2014). At the same time however due to the Reform of teachers' salaries, on 16 July 2012, the Parliament of the German-speaking Community of Belgium has adopted a 'Crisis decree' which includes, within other measures in the education sector, a temporary reduction of salaries. They are reduced by a total of 2 % (1 % in January 2013 and 1 % in January 2014). The reduction shall be taken back in two stages in January 2018 and January 2019.</p>	<p><b>Further formal qualifications</b> 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><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> Not applicable</p> <p><b>Additional responsibilities</b> Fixed amounts</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable</p> <p><b>Participation in extracurricular activities</b> Not applicable</p> <p><b>Overtime</b> % of the basic salary</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

Teachers' basic statutory salaries are defined for public and private grant-aided schools using the same methods.

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

	Basic statutory salary		Average actual salary EUR
	Minimum EUR	Maximum EUR	
Pre-primary	39 035	64 490	No data
Primary	39 035	64 490	No data
Lower secondary	47 830	77 239	No data
Upper secondary	47 830	77 239	No data

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.

## Salary allowances for school heads

Decision making levels

## Further formal qualifications

Not applicable

## Further CPD qualifications

Not available

## Positive teaching/management performance appraisal

Not applicable

## Additional responsibilities

Fixed amounts

Central

## Geographical location (high cost of living, disadvantaged or remote area)

Not applicable

## Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances

Not applicable

## Participation in extracurricular activities

Not applicable

## Overtime

Not applicable

## BELGIUM (FLEMISH COMMUNITY)

## 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
The Community level (= Flemish Community) is referred to as the central level.	

Salaries in the private sector
Teachers' 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. Information on the basic or actual statutory salary in private independent schools is not available.

Annual gross salaries of full time fully qualified teachers in public schools			
	Basic statutory salary		Average actual salary
	Minimum	Maximum	
	EUR	EUR	EUR
Pre-primary	31 054	53 642	44 445
Primary	31 054	53 642	45 263
Lower secondary	31 054	53 642	43 995
Upper secondary	38 743	67 864	57 127

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 calculated for the school year 2014/15. The data contain the gross payments as regulated by decrees and resolutions (and multiplied by the index of January 2015).

Data on average salaries are from the Database of the Ministry of Education. Only full-time teachers 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. For secondary education, teachers with a permanent appointment in general education in public schools are taken into account.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: Other reasons</p> <p>In 2014/15, the end of year allowance has been increased.</p>	<p><b>Further formal qualifications</b></p> <p>Different fixed amounts according to different qualifications: min EUR 43.05 per month; max EUR 129.17 per month</p> <p><b>Further CPD qualifications</b></p> <p>Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b></p> <p>Not applicable</p> <p><b>Additional responsibilities</b></p> <p>Not applicable</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area)</p> <p>Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b></p> <p>Not applicable</p> <p><b>Participation in extracurricular activities</b></p> <p>Not applicable</p> <p><b>Overtime</b></p> <p>Maximum – 140 % of the basic salary</p> <p>Nothing has been changed in the regulation of getting salary allowances for the teachers since the school year 2010/11.</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		Salaries in the private sector
Pre-primary education	Central level	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. 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 school heads in public schools				Data on gross annual statutory salaries are for the school year 2014/15. 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. 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 2015).
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		
Pre-primary	40 638	68 566	63 485	
Primary (< 180 pupils/100 pupils in Brussels)	40 638	63 226	63 531	
Primary (>= 350 pupils)	45 978	68 566	63 531	
Lower secondary	45 978	68 566	64 715	
Upper secondary	53 667	82 789	77 039	

Data on average actual salaries are from the Database of the Ministry of Education for salary payments. Ref. year: 2013/14 school year. Only school heads aged 25 to 64 in public schools with a fulltime are taken into account in the overall annual actual gross salary.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Different fixed amounts according to different qualifications: min EUR 43.05 per month; max EUR 129.17 per month	Central
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> Not applicable	
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	
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 determine their basic statutory salaries themselves.
Primary education	Central Level	
General lower secondary education	Central Level	
General upper secondary education	Central Level	
Monthly basic statutory salaries of pedagogical and non-pedagogical staff employed in public and municipal kindergartens and schools are set by Ordinance No 1/2010 of the Ministry of Education and Sciences.		

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: The given annual amount is formed of 12 payments. Ordinance No 1/2010 determines
	Basic statutory salary				Average actual salary		
	Minimum	Maximum					
	BGN	EUR	BGN	EUR	BGN	EUR	
Pre-primary	6 360	3 252			9 720	4 970	
Primary	6 360	3 252			9 720	4 970	
Lower secondary	6 360	3 252			9 720	4 970	
Upper secondary	6 360	3 252			9 720	4 970	

the minimum basic month statutory salaries of the pedagogical and non-pedagogical staff in the units of the system of the public education. The individual basic gross month statutory salaries of full time pedagogical staff are negotiated to amounts not less than the determined in the Ordinance. The last amendment of the Ordinance No 1/2010 is dated 26 August 2014. The new amounts are effective from 1 September 2014. The Collective labour agreement also sets the amounts. The minimum amount of the basic work salary for junior teacher is 530 lv./month, senior teacher – 555 lv./month and chief teacher – 590 lv./month.

The mechanisms for setting the basic salaries of the pedagogical and non-pedagogical staff except the heads of the kindergartens, schools or service units are agreed by the Collective labour agreement and/or are included in the exact Internal rules for the work salary of the exact kindergarten, school and service unit.

The showed amounts are the minimum under which a basic salary could not be set and the real minimum salaries received by the teachers are usually higher than the determined by the Ordinance. The maximum amount depends on the individual teacher's years of professional experience, level, additional qualifications, i.e. on various personal specificity.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: Reform of teachers' salaries.</p> <p>By increasing the minimum basic salary of the teachers started a realization of priority measures orientated to increasing the attractiveness of the teacher profession. Attracting young and high educated people in the educational system will have a positive effect on the quality of the gained knowledge and skills of the pupils. In accordance with the priorities of the Government programme 2014, Strategic framework for European cooperation in education and training and National strategy for development of the Pedagogical staff (2014-2020) aiming to create conditions for attracting of young specialists in pre-primary and school education and keep them in the system.</p>	<p><b>Further formal qualifications</b> Fixed amounts between BGN 12 and 65 per month.</p> <p><b>Further CPD qualifications</b> Fixed amount – BGN 21 per month.</p> <p><b>Positive teaching performance appraisal or students' results</b> According to the given results (received points) by the teachers of their work during the school year there is paid additional allowance based on the evaluation according to indicators and criteria, set by the Ordinance No 1 and Decision of the Pedagogical Council.</p> <p><b>Additional responsibilities</b> Fixed amount – BGN 25 per month.</p> <p><b>Geographical location (high cost of living, disadvantaged or remote area)</b> 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.</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Between 4-16 % of the min. basic salary for the category of the teacher.</p> <p><b>Participation in extracurricular activities</b> Could be calculated like additional hours and paid as lecturers.</p> <p><b>Overtime</b> Fixed min. amounts per hour between BGN 3.50 and BGN 5.00 according to the teacher's category, educational level and qualification.</p> <p>The Collective labour agreement, signed 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. Where 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.</p>	<p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p> <p>Central/Local/School</p>

## BULGARIA

## SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
<b>Pre-primary education</b>	Central/Local Level	The Ordinance No 1 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.
<b>Primary education</b>	Central/Regional Level	
<b>General lower secondary education</b>	Central/Regional Level	
<b>General upper secondary education</b>	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. 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							Statutory salaries are defined by the Rules for determination of the work salaries of the heads of the municipal and state schools and service units 2015. The minimum 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 8 160 lv. up to 8 760 lv. depending on the type of school and minimum number pupils (from 1 to 50 pupils). The maximum starts from 13 440 lv. up to 14 280 lv. 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).
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		BGN	EUR	
	BGN	EUR	BGN	EUR			
<b>Pre-Primary</b>	No Data	No Data	No Data	No Data	No data	No data	
<b>Primary school</b>	8 160	4 172	10 080	5 154	No data	No data	
<b>Lower secondary school</b>	8 160	4 172	12 240	6 258	No data	No data	
<b>Upper secondary school</b>	8 160	4 172	13 920	7 117	No data	No data	

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Fixed amount – max BGN 100 per month.	Central/Regional/School
<b>Further CPD qualifications</b> Fixed amount – BGN 21 per month.	Central/Regional/School
<b>Positive teaching/management performance appraisal</b> Received points according defined criteria established in the Ordinance.	Central/Regional
<b>Additional responsibilities</b> Fixed amount between BGN 50-500 per month.	Central/Regional/School
<b>Geographical location</b> (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
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Between 4-16 % of the min. basic salary for the category of the teacher.	Central/Regional/School
<b>Participation in extracurricular activities</b> Could be calculated like additional hours and paid as lecturers.	Central/Regional/School
<b>Overtime</b> Fixed min amounts per hour between BGN 3.50 and BGN 5.00 according to the teacher's category, educational level and qualification.	Central/Local/School
The Collective labour agreement defines the various salary allowances and also their amounts concerning state and municipal schools heads. The heads of the Regional Inspectorates for Education determine the amount of the salary 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 determined in the Ordinance No 1, 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: 27 years.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		CZK	EUR	
	CZK	EUR	CZK	EUR			
Pre-primary	191 000	6 887	285 500	10 294	269 738	9 726	Data on gross annual statutory salaries are from Nařízení vlády o platových poměrech zaměstnanců ve veřejných službách a správě (Nařízení vlády)
Primary	247 200	8 913	313 800	11 314	315 469	11 374	
Lower secondary	247 200	8 913	313 800	11 314	314 829	11 351	
Upper secondary	247 200	8 913	313 800	11 314	330 079	11 901	

[Government regulation on pay terms of employees in public services and administration (Government regulation)]: 6. 12. 2006, 564/2006, Sbírka zákonů ČR, částka sbírky 184/2006, příloha 5 (<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. The change of the salary scales since November 2014 is taken into account. Data on average actual salaries are from the National information system of salaries (Ministry of Finance of the Czech Republic). Ref. year: 2014. The data concerned are provided within the statistical survey by public schools and school facilities twice a year.

Salary increase/ decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: Reform of teachers' salaries and General salary adjustment for all public employees.</p> <p>Since 1 November 2014, salary tariffs of employees in services and administration including the education and non-education staff at schools were increased by 3.5%. In this way the government fulfils one goal of its Policy Statement. Concerning the teachers' salary scales modification – the salary increase is higher for teachers with more years of experience. In 2015, the salary increase in education will be funded through the development programme in the amount of CZK 2 263 million (EUR 82.2 million).</p>	<p><b>Further formal qualifications</b> Not applicable</p> <p><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> 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).</p> <p><b>Additional responsibilities</b> 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 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.</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> 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.</p> <p><b>Participation in extracurricular activities</b> Individual allowance.</p> <p><b>Overtime</b> An allowance equal to a double of the hourly average earnings for every hour of direct teaching.</p> <p>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.</p>	<p>Central   School</p> <p>Central</p> <p>Central</p> <p>School</p> <p>School</p> <p>Central</p>



## 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	191 000	6 887	285 500	10 294	394 948	14 240
Primary	247 200	8 913	339 200	12 230	492 898	17 772
Lower secondary	247 200	8 913	339 200	12 230	492 898	17 772
Upper secondary	247 200	8 913	339 200	12 230	537 687	19 387

Statutory salaries are based on fully qualified teachers' salary scales 8-11 for ISCED 0 and salary scales 11-13 for ISCED 1-3. School heads receive in addition allowance for leadership (5-60 % of a teachers' salary according to the level of leadership), which is not included in the table.

Data on average actual salaries are from the National information system of salaries (Ministry of Finance of the Czech Republic). Ref. year: 2014. The data concerned are provided within the statistical survey by public schools and school facilities twice a year. There is a change in data collection methodology: due to the implementation of classification CZ-ISCO, it is not possible to divide salaries of school heads and deputy directors.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> 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
<b>Additional responsibilities</b> 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
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> 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
<b>Participation in extracurricular activities</b> Individual allowance:	Central   Regional   Local
<b>Overtime</b> An allowance equal to the double of the hourly average earnings for every hour of direct teaching.	Central
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 grant-aided and private 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 Lærereforening) 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
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		DKK	EUR	
	DKK	EUR	DKK	EUR			
Pre-primary	306 570	41 176	340 009	45 668	368 712	49 523	statutory salaries are from the Danish Union of Teachers (Danmarks Lærereforening) – <a href="http://www.dlf.org/arbejdsliv/loen-og-penge/ansat-i-en-kommune/">http://www.dlf.org/arbejdsliv/loen-og-penge/ansat-i-en-kommune/</a> for ISCED 0, 1, 2. The salary figures refer to 'Grundløn' (basic salary) which most teachers are paid as. Data on gross annual statutory salaries regarding ISCED 3 is from the National Union of Upper Secondary School Teachers (Gymnasieskolernes Lærereforening) – <a href="http://www.gl.org/loenogans/loen/Sider/Hvad tjener gymnasie lærer.aspx">http://www.gl.org/loenogans/loen/Sider/Hvad tjener gymnasie lærer.aspx</a> For upper secondary school, the period of reference is per 1 April 2014. Pension is not included.
Primary	321 828	43 226	381 163	51 195	393 216	52 814	
Lower secondary	321 828	43 226	381 163	51 195	393 216	52 814	
Upper secondary	328 680	44 146	427 200	57 378	464 508	62 389	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↑: General salary adjustment for all public employees.  Based on the general agreement concluded in 2014. However, decrease in relation to last year's numbers for this report is due to the fact that pension is not included in this year's report.	<b>Further formal qualifications</b> According to the local agreements.	School
	<b>Further CPD qualifications</b> According to the local agreements.	School
	<b>Positive teaching performance appraisal or students' results</b> According to the local agreements.	School
	<b>Additional responsibilities</b> ISCED 0, 1 and 2 as replacement for the school head the teacher receives a yearly allowance of DKK 17 060. ISCED 3 by local agreement.	Central   School
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) 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.	Central
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> ISCED 0, 1 and 2: between DKK 15.00 and DKK 41.50 per hour. Teachers at independent schools (ISCED 0, 1 and 2) for pupils with special needs receive between DKK 18.92 and 24.46 per hour plus a yearly allowance of DKK 20 605.	Central
	<b>Participation in extracurricular activities</b> According to the local agreements.	School
	<b>Overtime</b> According to the local agreements.	School
	ISCED 0, 1 and 2: There is a supplement for pre-primary, primary and lower secondary teachers when they teach more than 300 hours a year. From 1 October 2014, the teacher receives DKK 35.03 per extra hour after the 300 hours. The supplement increases after 750 hours. Supplement for working inconvenient hours.	



## 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 grant-aided and private 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							School heads are generally teachers and therefore the same regulations as for teachers are applied to them. 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.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		DKK	EUR	
	DKK	EUR	DKK	EUR			
Pre-primary	416 995	56 008	501 684	67 383	530 040	71 191	
Primary	416 995	56 008	501 684	67 383	530 040	71 191	
Lower secondary	416 995	56 008	501 684	67 383	530 040	71 191	
Upper secondary (> 700 full-time students)	532 425	71 512	532 425	71 512	No data	No data	
Upper secondary (≤ 700 full-time students)	605 804	81 367	605 804	81 367			

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 numbers (1 April 2015) is from the Danish Union of Lawyers and Economists (DJØF), Lønoversigt 1. april 2015 – Løn til rektorer og ledere ved almene og private gymnasier (Salary overview of principals and leaders at general and private upper secondary institutions): <http://www.djoef.dk/~media/documents/djoef/a/aktuel%20lønoversigt.ashx>

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> According to the local agreements.	Local
<b>Further CPD qualifications</b> According to the local agreements.	Local
<b>Positive teaching/management performance appraisal</b> According to the local agreements.	Local
<b>Additional responsibilities</b> Central for upper secondary schools only.	Central   Local
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) For pre-primary, primary and lower secondary schools only.	Central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	

## GERMANY/LÄNDER

## 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
The individual Länder are responsible for the definition of the basic statutory salaries.	

Salaries in the private sector
Teachers at privately-maintained schools: A contract of employment is required, covering duties, conditions for resignation or dismissal, holiday entitlement, sufficient emoluments and a right to future pension payments. In this way, it should be ensured that teachers at privately-maintained schools are not in a significantly worse position than teachers at public-sector schools in terms of economic and legal security.

Annual gross salaries of full time fully qualified teachers in public schools			
	Basic statutory salary		Average actual salary
	Minimum	Maximum	
	EUR	EUR	EUR
Pre-primary	No data	No data	No data
Primary	43 097	56 811	No data
Lower secondary	47 731	63 013	No data
Upper secondary	50 383	70 277	No data

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: data not available.

The statutory salaries represent a weighted average of the data available at Länder level for civil servants and include general post allowances where applicable and special annual payments. Ref. year: 2013/14.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b> ↑: General salary adjustment for all public employees	<b>Further formal qualifications</b> Not applicable <b>Further CPD qualifications</b> Not applicable <b>Positive teaching performance appraisal or students' results</b> Not applicable <b>Additional responsibilities</b> Data not available <b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable <b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable <b>Participation in extracurricular activities</b> Not applicable <b>Overtime</b> Not applicable	Central (Länder)

## 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	Generally, school heads' salaries depend on the type of school and the number of pupils. This applies to public schools. For school heads at privately-maintained schools, a contract of employment is required, covering duties, conditions for resignation or dismissal, holiday entitlement, sufficient emoluments and a right to future pension payments. In this way, it should be ensured that teachers at privately-maintained 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	

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	No data	No data	No data
Primary	No data	No data	No data
Lower secondary	No data	No data	No data
Upper secondary	No data	No data	No data

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

**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 salaries themselves.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
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.		

Annual gross salaries of full time fully qualified teachers in public schools			
	Basic statutory salary		Average actual salary
	Minimum EUR	Maximum EUR	
Pre-primary	Not applicable	Not applicable	8 265
Primary	10 400	10 756	12 344
Lower secondary	10 400	10 756	12 344
Upper secondary	10 400	10 756	12 344

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 7-8 years.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  †: Reform of teachers' salaries  Increase of minimum salary starting from 2013.	<b>Further formal qualifications</b> Not applicable	
	<b>Further CPD qualifications</b> Not applicable	
	<b>Positive teaching performance appraisal or students' results</b> According to the local agreements.	School
	<b>Additional responsibilities</b> 10 % of the basic salary and according to the local agreements.	Central   School
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Beginners' allowance for teachers who start working in rural areas: EUR 12 782.32 (EEK 200 000) during - year period.	Central
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> 10-20 % of the basic salary.	Central
	<b>Participation in extracurricular activities</b> According to the local agreements.	School
	<b>Overtime</b> Time off equal to overtime or 150 % of normal wage, regulated by the Employment Contracts Act.	Central

## ESTONIA

## 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	No data
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Local level/municipality	
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.		

Annual gross salaries of full time fully qualified school heads in public schools				The amounts of school heads' salaries have not been set at national level.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	No data	No data	12 202	
Primary	No data	No data	15 665	
Lower secondary	No data	No data	15 665	
Upper secondary	No data	No data	15 665	

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Data not available	
<b>Further CPD qualifications</b> Data not available	
<b>Positive teaching/management performance appraisal</b> Data not available	
<b>Additional responsibilities</b> Data not available	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Data not available	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Data not available	
<b>Participation in extracurricular activities</b> Data not available	
<b>Overtime</b> 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	No data
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	Not applicable	Not applicable	No data	
Primary	27 814	59 359	No data	
Lower secondary	27 814	59 359	No data	
Upper secondary	27 814	59 359	No data	

Data on gross annual statutory salaries are from Department Circulars. The relevant Circulars currently are 4/2010, 5/2014 and 53/2014 (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 30 904 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 30 702 to EUR 59 940.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>No change:</p> <p>The salary scales of teachers appointed after 1 January 2011 were increased as part of national agreements during 2013/14. This was partial compensation for the salary reductions in the case of teachers appointed between 1 January 2011 and 31 January 2012 and the withdrawal of qualification allowances for those appointed from 1 February 2012.</p>	<p><b>Further formal qualifications</b></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 4 416 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><b>Further CPD qualifications</b></p> <p>Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b></p> <p>Not applicable</p> <p><b>Additional responsibilities</b></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><b>Geographical location</b> (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 1 February 2012. Gaeltacht (Irish-speaking areas) allowance of 3 063 payable to teachers teaching in gaeltacht schools appointed prior to 1 February 2012.</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b></p> <p>Annual allowance of 2 437 is payable.</p> <p><b>Participation in extracurricular activities</b></p> <p>Not applicable</p> <p><b>Overtime</b></p> <p>Not applicable</p> <p>Qualification, geographical allowances and allowances for teaching in Irish have been withdrawn for teachers appointed for the first time from 1 February 2012.</p>	<p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p> <p>Central</p>

## 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	No data
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.		

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, 5/2014 and 53/2014 ( <a href="http://www.education.gov.ie">www.education.gov.ie</a> ). 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)	Not applicable	Not applicable	No data	
Primary level	37 124	89 135	No data	
Lower secondary level	37 124	101 828	No data	
Upper secondary level	37 124	101 828	No data	

Salary allowances for school heads		Decision making levels
<b>Further formal qualifications</b>	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 1 January 2011 and 31 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.	Central
<b>Further CPD qualifications</b>	Not applicable	
<b>Positive teaching/management performance appraisal</b>	Not applicable	
<b>Additional responsibilities</b>	Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area)		Central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b>	Not applicable	
<b>Participation in extracurricular activities</b>	Not applicable	
<b>Overtime</b>	Not applicable	

## GREECE

## 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 are defined following the same methods for public, private grant-aided and private independent schools.

Annual gross salaries of full time fully qualified teachers in public schools			
	Basic statutory salary		Average actual salary
	Minimum	Maximum	
	EUR	EUR	EUR
Pre-primary	13 104	24 756	16 377
Primary	13 104	24 756	
Lower secondary	13 104	24 756	18 276
Upper secondary	13 104	24 756	

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 33 years.

Data on gross annual statutory salaries are calculated on the basis of the provisions of Law 4 024/2011, regarding the categories of teachers having completed university education (the majority of teachers in Greece) and they refer to the initial and ending salary after 35 years of employment.  
 $13\ 104 = 1\ 092 * 12$  ( $1\ 092 = 780 * 1.4$ . 780 is the introductory basic salary for grade F compulsory education personnel. 1.4 is the multiplier for higher education personnel.)  
 $24\ 756 = 2\ 063 * 12$  ( $2\ 063 = 1\ 381 * \text{multiplier for grade B, 4th salary climax personnel.}$   
 $1\ 381 = 1\ 092 * \text{multiplier for grade D personnel.}$ )

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  No change: Salaries frozen.	<b>Further formal qualifications</b>  There is no fixed amount and the Law 4024/2011 does not provide for a specific allowance regarding further formal qualifications. However, a Master's degree gives a two year of service precedence over other teachers, while a PhD a six year precedence. Years of service result to upgrading from one grade to the other or upscaling within the grade. This results to an increase in salary. Holders of both degrees get a seven year precedence. However, the promotion from grade to grade has not yet been implemented.	Central
	<b>Further CPD qualifications</b>  Not applicable	
	<b>Positive teaching performance appraisal or students' results</b>  Not applicable	
	<b>Additional responsibilities</b>  Allowance for position held: head of regional education directorate EUR 10 800 per year; school advisor EUR 4 800 per year; head of directorate of primary or secondary education EUR 6 600 per year; deputy school heads EUR 1 800 per year.	Central
	<b>Geographical location</b> (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
	<b>Teaching pupils/students with special education needs or challenging circumstances</b>  Not applicable	
	<b>Participation in extracurricular activities</b>  Not applicable	
	<b>Overtime</b>  EUR 10 per hour, for up to 20 hours per month.	Central
	For the first child there is a family allowance of EUR 600 per year, 240 for the second, 600 for the third, 600 for the fourth and 840 for each additional child.	



## 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 for public, private grant-aided 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	
Pre-primary	17 772	25 956	23 990
Primary	17 772	28 356	
Lower secondary	19 572	28 356	25 950
Upper secondary	20 172	28 956	

Data on gross annual statutory salaries are calculated on the basis of the provisions of Law 4024/2011. 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 at least 8 years of teaching experience. On the scale of wages, at the end of 8 years of service, teachers are classified to grade D (the system has six grades).

For the calculation of the minimum school head salary, the following methodology is used: basic salary after 8 years of service plus minimum allowance for position of responsibility, depending on the education level. For example: EUR 17 772 = €/month 1 381\*12 months + EUR /month 100\*12 months.

For the calculation of the maximum school head salary, the following methodology is used: basic salary after 35 years of service plus maximum allowance for position of responsibility, depending on the education level. For example: EUR 28 956 = €/month 2 063\*12 months + EUR/month 350\*12 months

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b>	Central
There is no fixed amount and the Law 4 024/2011 does not provide for a specific allowance regarding further formal qualifications. However, a Master's degree gives a two year of service precedence over other teachers, while a PhD a six year precedence. Years of service result to upgrading from one grade to the other or upscaling within the grade. This results to an increase in salary. Holders of both degrees get a seven year precedence. However, the promotion from grade to grade has not yet been implemented.	
<b>Further CPD qualifications</b>	
Not applicable	
<b>Positive teaching/management performance appraisal</b>	
Not applicable	
<b>Additional responsibilities</b>	
Not applicable	
<b>Geographical location</b> (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.	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b>	
Not applicable	
<b>Participation in extracurricular activities</b>	
Not applicable	
<b>Overtime</b>	Central
EUR 10 per hour, for up to 20 hours per month.	
For the first child there is a family allowance of EUR 600 per year, 240 for the second, 600 for the third, 600 for the fourth and 840 for each additional child.	

**SPAIN**

**TEACHERS**

<p><b>Decision making levels for setting teachers' basic statutory salaries in public schools</b></p> <p><b>Pre-primary education</b> Central level   Regional level</p> <p><b>Primary education</b> Central level   Regional level</p> <p><b>General lower secondary education</b> Central level   Regional level</p> <p><b>General upper secondary education</b> Central level   Regional level</p> <p>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/central level). The national (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.</p>	<p><b>Salaries in the private sector</b></p> <p>The economic modules to fund the salaries of teachers in private grant-aided 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.</p>
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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.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	28 129	39 673	No data	Data sources are the Departments of Education of the Autonomous Communities and the Sub-directorate General of Staff of the Ministry of Education, Culture and Sport for the Autonomous Cities of Ceuta and Melilla. The national salaries provided are calculated as means of the salaries of each Autonomous Community/City weighted by the number of teachers in public schools in each Autonomous Community/City. The annual salary has been calculated considering 1/3 of the school year corresponding to 2014 and 2/3 of the school year corresponding to 2015.
Primary	28 129	39 673	No data	
Lower secondary	31 415	44 250	No data	
Lower secondary (Catedráticos)	33 566	46 513	No data	
Upper secondary	31 415	44 250	No data	
Upper secondary (Catedráticos)	33 566	46 513	No data	

The basic gross annual statutory salaries of primary education teachers who are teaching in the first two grades of lower secondary education are EUR 29 614 and EUR 40 926.  
Vocational education teachers teach at secondary schools and their basic gross annual statutory salaries are between EUR 29 551 and EUR 41 136.

Salary increase/ decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: Other reasons</p> <p>The 2015 General State Budget did not establish any salary reduction or increment of civil servants' salaries (including teachers) during 2015. This affects the basic salary and the length of service supplement. The small variations observed in the 2015 total amounts in relation to the previous year are due to some wage increases in salary supplements, which had been reduced or removed in previous years in some Autonomous Communities.</p>	<p><b>Further formal qualifications</b></p> <p><b>Further CPD qualifications</b> 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.</p> <p><b>Positive teaching performance appraisal or students' results</b></p> <p><b>Additional responsibilities</b> 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 (e.g. class tutoring, technological innovation, coordination of bilingual programs, bilingual teaching, school library, sports leagues, etc.).</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area)</p> <p>Fixed amounts (they may be different for each level of education). Geographical location refers to Canary Islands, Balearic Islands, the cities of Ceuta and Melilla, the Spanish schools abroad as well as to some areas with a specific dialect. They consist of allowances given to all teachers working in those regions or areas, but not of personal allowances.</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b></p> <p><b>Participation in extracurricular activities</b></p> <p><b>Overtime</b> Fixed amounts for teachers working extra time (in the evening) for different activities as: remedial/support classes, activities aimed at improving school life, health programs, compulsory training courses outside working hours, etc.</p>	<p>Central</p> <p>Central</p> <p>Central</p>

## SPAIN

## SCHOOL HEADS

Decision making levels for setting school heads' basic statutory salaries in public schools		Salaries in the private sector
<b>Pre-primary education</b>	Central level   Regional level	School heads' salaries in private grant-aided 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.
<b>Primary education</b>	Central level   Regional level	
<b>General lower secondary education</b>	Central level   Regional level	
<b>General upper secondary education</b>	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 levels of responsibility are considered as top/central level.		

Annual gross salaries of full time fully qualified school heads in public schools				The type of school is defined by the number of students or units (groups of students) it has. The education administration of each Autonomous Community establishes the number of students or units characterizing each school type. 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 Sub-directorate 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 EUR	
	Minimum EUR	Maximum EUR		
<b>Pre-primary (type A)</b>	36 421	47 965	No data	
<b>Pre-primary (type F)</b>	30 350	41 894		
<b>Primary (type A)</b>	36 421	47 965	No data	
<b>Primary (type F)</b>	30 350	41 894		
<b>Lower secondary (type A)</b>	41 744	56 842	No data	
<b>Lower secondary (type D)</b>	38 906	54 004		
<b>Upper secondary (type A)</b>	41 744	56 842	No data	
<b>Upper secondary (type D)</b>	38 906	54 004		

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b>	
<b>Further CPD qualifications</b> Fixed amounts (they may be different 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.	Central
<b>Positive teaching/management performance appraisal</b> 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.	Central
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Fixed amounts (they may be different for each level of education). Geographical location refers to the Canary Islands, Balearic Islands, the cities of Ceuta and Melilla, the Spanish schools abroad as well as to some areas with a specific dialect. They consist of allowances given to all teachers working in those regions or areas, but not of personal allowances.	Central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b>	
<b>Participation in extracurricular activities</b>	
<b>Overtime</b>	
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 grant-aided 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 can be estimated at 25 years for the major qualification at ISCED 0 and 1 ('professeur des écoles') and 29 years for the major qualification at ISCED 2 and 3 ('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 bonus for tutoring (called 'ISOE'), bonus for extra teaching time and accommodation allowances.  The 2013-2014's data have been revised: they include the ISAE (new bonus since 1 September of 2013) for the pre-primary and primary and a residence allowance's rate revised for all.  Sources: decrees, administrative data.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	24 595	44 254	32 744	
Primary	24 595	44 254	32 310	
Lower secondary	26 927	46 739	37 983	
Upper secondary (Lycées)	27 316	47 167	41 785	
Upper secondary (Lycées professionnels)	27 333	47 185		

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↓: No significant changes.  The index point is stable since 1 September 2010; no improvement in the different indemnities, neither for the teachers nor the school heads since 1 July 2010. The rates of supplementary hours are stable and their volume increase quite little. The residence allowance's rate has been revised: until last year, the reference was the highest rate (3 % – Paris); this year an average rate has been calculated (from SIASP's data) on 'professeurs des écoles' and 'certifiés' to obtain a more precise figure (0.8 %).	<b>Further formal qualifications</b> Not applicable  <b>Further CPD qualifications</b> Not applicable  <b>Positive teaching performance appraisal or students' results</b> Not applicable  <b>Additional responsibilities</b> 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.  <b>Geographical location</b> (high cost of living, disadvantaged or remote area) 1) Geographical location: 1 % of the basic statutory salary in province, 3 % of the basic statutory salary in Ile de France. 2) Working in Areas for priority education (REP): EUR 1 156 as of 1 July 2010.	Central           Central           Central           Central
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Fixed amount: EUR 929.  <b>Participation in extracurricular activities</b> Paid as overtime hours: more precisely, these activities lead to compensation of teaching hours.  <b>Overtime</b> Paid as overtime hours.	Central           Local           Central

## FRANCE

## 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 using the same methods for public and private government-granted schools. In pre-primary and primary schools, school heads remain under their teacher status, with extra bonuses.
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	31 061	49 135	No data
Primary	31 061	49 135	No data
Lower secondary	37 363	64 092	57 618
Upper secondary (Lycées)	40 998	68 919	57 618
Upper secondary (Lycées professionnels)	37 363	64 092	

School heads' statutory salaries in pre-primary 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 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.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> Not applicable	
<b>Additional responsibilities</b> Fixed amounts.	Central
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) % of the gross statutory salary.	Central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Fixed amounts.	Central
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	

**CROATIA**
**TEACHERS**

Decision making levels for setting teachers' basic statutory salaries in public schools	
<b>Pre-primary education</b>	Local level/municipality
<b>Primary education</b>	Central level
<b>General lower secondary education</b>	Central level
<b>General upper secondary education</b>	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 teacher's 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 on 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, all elements of teacher salaries are determined by the collective agreements between the government and school trade unions. In privately owned schools, teachers' basic statutory salaries are determined autonomously by the school owner.

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		Maximum			HRK	EUR	
	HRK	EUR	HRK	EUR				
<b>Pre-primary</b>	No data	No data	No data	No data	<b>Pre-primary level (ISCED0)</b>	85 752	11 198	Data on gross statutory salaries are calculated based on the coefficients from governmental document regulating salaries of teachers and
<b>Primary</b>	68 908	8 998	101 857	13 301	<b>Primary level</b>	82 296	10 746	
<b>Lower secondary</b>	68 908	8 998	116 263	15 182	<b>Lower secondary level</b>	82 296	10 746	
<b>Upper secondary</b>	68 908	8 998	116 263	15 182	<b>Upper secondary level</b>	88 944	11 615	

headmasters (as well as all the other public sector employees), available at [http://narodne-novine.nn.hr/clanci/sluzbeni/2014\\_03\\_40\\_692.html](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](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):  $S = B * C * (1 + 0.005 * Y)$ .

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b> ↑: Reform of teachers' salaries. Croatian government did introduce some changes in teacher salaries in previous school year (2013/14). These changes were introduced starting with April 2014 (respective legislation was passed in March 2014), and hence the total annual salaries for teachers went up in that school year compared with the school year 2012/13. However, as changes were introduced roughly half-way into the school year, the full effect on annual salary of teachers was not immediately visible in the data for the last year. Therefore, out of 12 months of the school year 2013/14, teachers received 'old' lower salaries between September 2013 and March 2014, and 'new' increased salaries from April 2014 onwards. On the other hand, in the present school year (2014/15), teachers receive the 'new' increased salaries in all 12 months. The net effect is that, although there was no administrative increase in statutory salaries in this school year (it was introduced in the previous school year), annual teacher salaries nevertheless did effectively increase with respect to the year before.	<b>Further formal qualifications</b> 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
	<b>Further CPD qualifications</b> Job complexity factor increases through three levels (1. level: novice; 2. level: mentor; 3. level: counsellor).	Central
	<b>Positive teaching performance appraisal or students' results</b> Not applicable	
	<b>Additional responsibilities</b> Not applicable	
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) The basic statutory salary is increased by 10 %.	Central
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> 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.	Central
	<b>Participation in extracurricular activities</b> Not applicable	
	<b>Overtime</b> Each hour of overtime work is paid as 1.5 regular working hour.	Central



## 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	In privately owned 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	

Annual gross salaries of full time fully qualified school heads in public schools							
	Basic statutory salary				Average actual salary		
	Minimum		Maximum			HRK	EUR
	HRK	EUR	HRK	EUR			HRK
Pre-primary	No data	No data	No data	No data	Pre-primary level (ISCED0)	85 752	11 198
Primary (medium-sized)	122 416	15 985	138 307	18 060	Primary level	82 296	10 746
Primary (big)	132 362	17 284	149 544	19 528			
Primary (small)	112 533	14 695	127 141	16 602			
Lower secondary (medium-sized)	122 416	15 985	138 307	18 060	Lower secondary level	82 296	10 746
Lower secondary (big)	132 362	17 284	149 544	19 528			
Lower secondary (small)	112 533	14 695	127 141	16 602			
Upper secondary (medium-sized)	122 416	15 985	138 307	18 060	Upper secondary level	88 944	11 615
Upper secondary (big)	132 362	17 284	149 544	19 528			
Upper secondary (small)	112 533	14 695	127 141	16 602			

Data on gross statutory salaries are calculated based on the coefficients from legislative 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](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](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):  $S = B * C * (1 + 0.005 * Y)$ .

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> 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
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> Not applicable	
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Basic statutory salary increased by 10 %.	Central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	

**ITALY**

**TEACHERS**

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	No data
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
0		

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 statutory salaries are from the National Collective Contract.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	23 048	33 885	28 941	
Primary	23 048	33 885	28 941	
Lower secondary	24 846	37 212	30 394	
Upper secondary (teachers obtained Laurea/Master's degree)	24 846	38 902	32 191	
Upper secondary (teachers completed non-university studies)	23 048	34 867		

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>No change: salaries frozen.</p>	<p><b>Further formal qualifications</b> Not applicable</p> <p><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> Not applicable</p> <p><b>Additional responsibilities</b> <span style="float: right;">School</span> It depends on the number of hours allocated to the activities involved within in-school contractual negotiations.</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) <span style="float: right;">School</span> Schools participating in so-called 'disadvantaged areas' projects autonomously allocate the specifically assigned funds among all involved teachers.</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable</p> <p><b>Participation in extracurricular activities</b> <span style="float: right;">School</span> It depends on the number of hours.</p> <p><b>Overtime</b> <span style="float: right;">School</span> It depends on the number of hours.</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	No data
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	Not applicable	Not applicable	Not applicable
Primary	47 167	47 167	62 086
Lower secondary	47 167	47 167	62 086
Upper secondary	47 167	47 167	62 086

Data on statutory salaries are from the National Collective Contract and are referred only at the fixed part.

Salary allowances for school heads		Decision making levels
<b>Further formal qualifications</b>	Not applicable	
<b>Further CPD qualifications</b>	Not applicable	
<b>Positive teaching/management performance appraisal</b>	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
<b>Additional responsibilities</b>	Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area)	Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b>	Not applicable	
<b>Participation in extracurricular activities</b>	Not applicable	
<b>Overtime</b>	Not applicable	
In addition, there are allowances that depend on the complexity of schools and are defined at regional level.		

**CYPRUS**

**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' salaries in private schools are contractual.

Annual gross salaries of full time fully qualified teachers in public schools			
	Basic statutory salary		Average actual salary EUR
	Minimum EUR	Maximum EUR	
Pre-primary	23 885	58 107	38 709
Primary	23 885	58 107	39 005
Lower secondary	23 885	58 107	39 322
Upper secondary	23 885	58 107	39 322

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.

**Salary increase/decrease**

**2014/15:**

No change: salary frozen.

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 entering the profession 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 starting from 2.5 % for gross monthly salaries between EUR 1 501 and EUR 2 500 rising to 3.5 % for salaries higher than EUR 3 501. (b) Emoluments' Deduction. As from January 2014 starting from 3.8 % for salaries up to EUR 1 000, rising to 17.5 % for salaries higher than EUR 4 001. Those deductions are not reflected in the budget and are considered temporary.

Salary allowances for teachers	Decision making levels
<b>Further formal qualifications</b>	(-)
Not applicable	
<b>Further CPD qualifications</b>	(-)
Not applicable	
<b>Positive teaching performance appraisal or students' results</b>	(-)
Not applicable	
<b>Additional responsibilities</b>	(-)
Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area)	(-)
Not applicable	
<b>Teaching pupils/students with special education needs or challenging circumstances</b>	(-)
Not applicable	
<b>Participation in extracurricular activities</b>	(-)
Not applicable	
<b>Overtime</b>	(-)
Not applicable	
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
School heads' salaries in private schools are contractual.

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	48 724	69 220	No data
Primary	48 724	69 220	59 595
Lower secondary	57 694	71 359	70 055
Upper secondary	57 694	71 359	70 055

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

**LATVIA**

**TEACHERS**

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Methods for the calculation are the same for all schools where licensed education programmes are offered. In the private sector, the school board decides about salaries taking into account the Regulation of the Cabinet of Ministers No 836, 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	
General lower secondary education	Central level	
General upper secondary education	Central level	
<p>Central level sets the lowest salary rate and school heads are responsible for the definition of teachers' 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; <a href="http://www.likumi.lv/doc.php?id=195578">http://www.likumi.lv/doc.php?id=195578</a>), the local governments decide on salaries for teachers, not lower than it is stated in the Regulation. Minimum salary rate for teachers who work with pre-primary education programmes for 5 and 6 year old children is set at central level as for all other teachers in the Latvian education system and salaries for teachers who realise educational programme for 5 and 6 years old children are financed by the Central budget, but for teachers who realise programme for 1-5 year olds – by the local government budget.</p>		

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	4 860	No Data	Pre-primary level (ISCED0)	6 767
Primary	4 860	No Data	Primary level	9 917
Lower secondary	4 860	No Data	Lower secondary level	9 917
Upper secondary	4 860	No Data	Upper secondary level	10 921

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: more than 10 years. But again, it's a minimum statutory salary rate after the 10 years and more length of service.

The Cabinet of Ministers (Regulation No 836, 28 July 2009) sets lowest salary rates per month for teachers with length of service less than 5 years (4 860), from 5 to 10 years (4 956), and more than 10 years (5 040). In Latvia, only minimum salary rates are defined by the Regulation and attributed to length of service.

## LATVIA

## TEACHERS

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: Other reasons</p> <p>In 2013, the Government decision was made to increase national budget block grant for teacher salaries. In 2014, the block grant was earmarked in the national budget and additional funding from the state budget was made available for teachers' salaries.</p>	<p><b>Further formal qualifications</b> Not applicable</p> <p><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> <span style="float: right;">Central   School</span> 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 8 %, 20 % and 25 % respectively, calculated from the minimum salary rate. (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.) Additional allowance up to 7 % of teachers' salary fund of the institution.</p> <p><b>Additional responsibilities</b> <span style="float: right;">School</span> 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 has tarified as up to six hours per week; (b) correcting/marking of written works in languages, literature and mathematic – 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 has tarified 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><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> <span style="float: right;">Central</span> 10-30 % of the monthly basic salary.</p> <p><b>Participation in extracurricular activities</b> Not applicable</p> <p><b>Overtime</b> Not applicable</p> <p>There are, in addition, allowances for: 1) Teachers of state gymnasiums and vocational education competence centres: 10 % of monthly salary. 2) Divided day for teachers whose workload does not exceed one work rate and who agree to divide working day in two parts, if a break is longer than two hours: 20 % of teacher monthly salary rate or according to hourly rate proportionally to number of work hours for working time of divided working day. Salary rate per hour is calculated by dividing monthly salary rate with 84 for 21 hours per week; with 96 for 24 hours per week; with 120 for 30 hours per week; with 144.7 for 36 hours per week; with 168.7 for 40 hours per week; with 64 for 640 hours per year; with 75.6 for 756 hours per year; with 96 for 960 hours per year. Teacher's work load – total amount of tarified hours per week (year) should not exceed 40 hours working week (except substitution of absent colleague). However, this kind of allowance has ceased in practice because there are not schools in Latvia anymore with divided working day.</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				
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		EUR
Pre-primary	Not applicable	No data	Pre-primary level (ISCED0)	10 571
Primary (between 251 and 400 pupils)	9 135	No data	Primary level	13 369
Primary (between 601 and 800 pupils)	10 125	No data		
Primary (between 1 001 and 1 200 pupils)	11 201	No data		
Lower secondary (between 251 and 400 pupils)	9 135	No data	Lower secondary level	12 603
Lower secondary (between 601 and 800 pupils)	10 125	No data		
Lower secondary (between 1 001 and 1 200 pupils)	11 201	No data		
Upper secondary (between 251 and 400 pupils)	9 135	No data	Upper secondary level	15 742
Upper secondary (between 601 and 800 pupils)	10 125	No data		
Upper secondary (between 1 001 and 1 200 pupils)	11 201	No data		

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. Source: Regulation of the Cabinet of Ministers No 836, 28 July, 2009; <http://likumi.lv/doc.php?id=19557>. In the table, only three reference values are indicated. Data on average actual salaries are from the Ministry of Education and Science, the State Education Information System. Ref. year: 2014/15 school year. Data are taken on October 2014, 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.

## LATVIA

## SCHOOL HEADS

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> 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 8 %, 20 % and 25 % respectively, calculated from the minimum salary rate. 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
<b>Additional responsibilities</b>	Central   Local
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> 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.	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	

## 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 grant-aided 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	4 664	8 565	No data	
Primary	3 774	6 954	No data	
Lower secondary	3 774	6 954	No data	
Upper secondary	3 774	6 954	No data	

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. From 2015, Lithuania has changed the national currency into euro (EUR). (In 2014, it was Litas (LTL)).

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2014/15: No change: Salaries frozen	<p><b>Further formal qualifications</b> 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.</p> <p><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> Percentage of the basic salary.</p> <p><b>Additional responsibilities</b> Percentage of the basic salary.</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Percentage of the basic salary.</p> <p><b>Participation in extracurricular activities</b> Additional tariff-based hours.</p> <p><b>Overtime</b> Not applicable</p> <p>Schools heads has the right to determine other payments.</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>



## 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			
	Basic statutory salary		Average actual salary
	Minimum	Maximum	
	EUR	EUR	EUR
Pre-primary	7 611	17 045	No data
Primary	9 434	18 402	No data
Lower secondary	9 434	18 402	No data
Upper secondary	9 434	18 402	No data

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.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> The founder may establish a premium that is equal to one basic salary, 0.5 – for school heads without managerial qualification category.	Central   Municipal
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> Percentage of the basic salary.	Central   Municipal
<b>Additional responsibilities</b> Percentage of the basic salary.	Central   Municipal
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Percentage of the basic salary.	Central   Municipal
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	
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 grant-aided and private 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.  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.
	Basic statutory salary		Average	
	Minimum EUR	Maximum EUR	actual salary EUR	
Pre-primary	72 000	127 200	No data	
Primary	72 000	127 200	No data	
Lower secondary	81 600	141 840	No data	
Upper secondary	81 600	141 840	No data	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></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><b>Further formal qualifications</b> Not applicable</p> <p><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> Not applicable</p> <p><b>Additional responsibilities</b> Not applicable</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable</p> <p><b>Participation in extracurricular activities</b> Reduction in the number of classes per week.</p> <p><b>Overtime</b> Pre-primary and primary level – lump sum. Secondary level – calculation based on the career points.</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 grant-aided and private independent schools determine their school heads' basic statutory salaries themselves.

Annual gross salaries of full time fully qualified school heads in public schools			
	Basic statutory salary		Average actual salary
	Minimum EUR	Maximum EUR	
Pre-primary	Not applicable	Not applicable	No data
Primary	Not applicable	Not applicable	No data
Lower secondary	129 600	156 000	No data
Upper secondary	129 600	156 000	No data

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).

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

**HUNGARY**
**TEACHERS**

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Regulations stipulate the same promotion system for all teachers regardless of the employer.
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: 42 years plus 2-4 year teacher trainee status.  Source: Act on Public Education (CXC, 2011); Gov. Decree No 483/2013 (XII.17.).
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		HUF	EUR	
	HUF	EUR	HUF	EUR			
Pre-primary	1 989 000	6 303	4 077 432	12 922	2 995 248	9 492	
Primary	1 989 000	6 303	4 077 432	12 922	3 392 772	10 752	
Lower secondary	1 989 000	6 303	4 077 432	12 922	3 392 772	10 752	
Upper secondary	2 187 528	6 933	4 484 436	14 212	3 515 220	11 140	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↑: Reform of teachers' salaries  Teachers' salaries have been increased in order to motivate young people to be a teacher and to motivate teachers for professional development.	<b>Further formal qualifications</b>  <b>Further CPD qualifications</b>  <b>Positive teaching performance appraisal or students' results</b>  <b>Additional responsibilities</b> 1) Allowance for leadership: 20-40 % of HUF 120 278, 160 167 or 175 494/month (for the deputy school head/s), 5-10 % of HUF 120 278, 160 167 or 175 494/month (for the team leaders of working groups of teachers), 20-40 % of HUF 120 278, 160 167 or 175 494/month (for the school/kindergarten division head/s) 20 % of HUF 120 278, 160 167 or 175 494 /month (for the deputy head/s of school/kindergarten division/s). 2) Allowance for form teachers: 10-30 % of HUF 160 167 or 175 494/month. 3) Allowance for teaching ethnic minority classes in an ethnic minority language: 10 % of 120 278, 160 167 or 175 494 /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).	Central
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Allowance for teaching at schools in disadvantaged areas: 10-30 % of HUF 120 278, 160 167 or 175 494/month.	Central
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Allowance for teaching SEN pupils/students: 5-10 % of 120 278, 160 167 or 175 494/month.	Central
	<b>Participation in extracurricular activities</b>	
	<b>Overtime</b> Hourly pay rate for overtime: the basic salary is divided by 138.5.	Central

## HUNGARY

## 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 same promotion system is stipulated for school heads in private 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 school heads in public schools							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 160 167 or 175 494/month).
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		HUF	EUR	
	HUF	EUR	HUF	EUR			
Pre-primary	2 757 804	8 740	5 762 172	18 261	No data	No data	
Primary	2 757 804	8 740	5 762 172	18 261	No data	No data	
Lower secondary	2 757 804	8 740	5 762 172	18 261	No data	No data	
Upper secondary	3 872 268	12 272	6 169 176	19 551	No data	No data	

Salary allowances for school heads		Decision making levels
Further formal qualifications		
Further CPD qualifications		
Positive teaching/management performance appraisal		
<b>Additional responsibilities</b>		Central
Allowance for teaching ethnic minority classes in an ethnic minority language: 10 % of 160 167 or 175 494/month.		
<b>Geographical location</b> (high cost of living, disadvantaged or remote area)		Central
1) Allowance for teaching SEN pupils/students: 5-10 % of 160 167 or 175 494/month.		
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b>		Central
Allowance for teaching at schools in disadvantaged areas: 10-30 % of HUF 160 167 or 175 494/month.		
<b>Participation in extracurricular activities</b>		
<b>Overtime</b>		Central
Hourly pay rate for overtime: the basic salary is divided by 138.5.		

## 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 grant-aided and private independent schools.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
N/A		

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: Kindergarten Assistant 1 (pre-primary teacher): 10 years Kindergarten Assistant 2 (pre-primary teacher): 5 years Teacher (primary, lower secondary and upper secondary): 18 years 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.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary (Kindergarten Assistant 1)	12 810	16 589	15 103	
Pre-primary (Kindergarten Assistant 2)	15 539	20 078	15 103	
Primary	18 787	24 614	18 622	
Lower secondary	18 787	24 614	19 377	
Upper secondary	18 787	24 614	19 377	

Data on basic gross annual statutory salaries are from the Financial Estimates for 2015 presented by the Ministry for Finance. [http://mf.in.gov.mt/en/The-Budget/Documents/The\\_Budget\\_2015/Financial\\_Estimates\\_2015.zip](http://mf.in.gov.mt/en/The-Budget/Documents/The_Budget_2015/Financial_Estimates_2015.zip) [Budgetary Estimates 2015 - Financial Estimates 2015 - 25 Appendices - L. Schedule Grades.pdf].

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: General salary adjustment for all public employees</p> <p>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.</p>	<p><b>Further formal qualifications</b></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 granted 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> <p><b>Further CPD qualifications</b></p> <p>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.</p> <p><b>Positive teaching performance appraisal or students' results</b></p> <p>Not applicable</p> <p><b>Additional responsibilities</b></p> <p>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.</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area)</p> <p>Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging</b></p> <p>Not applicable</p> <p><b>Participation in extracurricular activities</b></p> <p>Not applicable</p> <p><b>Overtime</b></p> <p>Not applicable</p>	<p>Central</p> <p>Central</p> <p>Central</p>

## 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 grant-aided and private independent schools.

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	22 934	26 512	23 559
Primary	22 934	26 512	23 559
Lower secondary	22 934	26 512	23 559
Upper secondary	22 934	26 512	23 559

Data on basic gross annual statutory salaries are from the Financial Estimates for 2015 presented by the Ministry for Finance. [http://mfin.gov.mt/en/The-Budget/Documents/The\\_Budget\\_2015/Financia\\_l\\_Estimates\\_2015.zip](http://mfin.gov.mt/en/The-Budget/Documents/The_Budget_2015/Financia_l_Estimates_2015.zip) [Budgetary Estimates 2015 - Financial Estimates 2015 - 25 Appendices - L. Schedule Grades.pdf]. Head of school salaries for upper secondary education refer to the institutions that fall under the direct responsibility of the Education Directorates, Ministry for Education and Employment.

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

## 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. No data 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: primary level 15 years and 12 years in (upper) secondary level since 2014.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	No data	No data	No data	
Primary level	32 598	51 596	No data	
Secondary level (ISCED2)	34 632	71 305	No data	
Upper secondary level (LB) (ISCED 3; only general secondary education included)	34 632	71 305	No data	

Salary increase/decrease	Salary allowances for teachers	Decision making levels	
<b>2014/15:</b>  ↑: Adjustment to the cost of living for employees in the education sector  Increase of 1.2% (this increase is also the case for the salaries of school heads) decided in the collective agreements.	<b>Further formal qualifications</b> Information on method of calculation and reference values not available.	School	
	<b>Further CPD qualifications</b> Information on method of calculation and reference values not available.	School	
	<b>Positive teaching performance appraisal or students' results</b> Information on method of calculation and reference values not available.	School	
	<b>Additional responsibilities</b> Information on method of calculation and reference values not available.	School	
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable		
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable		
	<b>Participation in extracurricular activities</b> Information on method of calculation and reference values not available.	School	
	<b>Overtime</b> Information on method of calculation and reference values not available.	School	
	Primary education: a teacher gets an allowance of EUR 856 a year (paid monthly) and an allowance of EUR 724 (paid in August), as soon as he/she has reached the maximum salary. Secondary education: a teacher gets an allowance of EUR 1 388 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.		



## THE NETHERLANDS

## 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
Not applicable	

Salaries in the private sector
School heads' basic statutory salaries are defined following the same methods for public, private government dependent schools. No data available for private independent schools, which are only a few.

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	No data	No data	No data
Primary	40 580	75 219	No data
Secondary level (ISCED 2)	44 893	100 396	No data
Upper secondary level (ISCED 3; only general secondary education included)	44 893	100 396	No data

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.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Information on method of calculation and reference values not available.	School
<b>Further CPD qualifications</b> Information on method of calculation and reference values not available.	School
<b>Positive teaching/management performance appraisal</b> Information on method of calculation and reference values not available.	School
<b>Additional responsibilities</b> Information on method of calculation and reference values not available.	School
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Information on method of calculation and reference values not available.	School
<b>Overtime</b> Information on method of calculation and reference values not available.	School

Every school leader in primary education gets an allowance of EUR 302 a month and an allowance of EUR 219 in August. 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	
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**

The same regulations apply for public and private grant-aided schools. At private independent schools, in general, the owner of the school defines the teachers' basic statutory salaries.

Annual gross salaries of full time fully qualified teachers in public schools			
	Basic statutory salary		Average
	Minimum EUR	Maximum EUR	actual salary EUR
Pre-primary	No data	No data	No data
Primary	30 338	58 044	No data
Lower secondary (General schools)	30 338	58 044	No data
Lower secondary (Academic schools)	33 348	69 958	59 861
Upper secondary (Academic schools)	33 348	69 958	59 861

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: 2015 (March-August). Average actual salaries are calculated using SAP data. Only teachers at the academic secondary schools were considered. School heads are included. Ref. year: 2014.

**Salary increase/decrease**

**2014/15:**

↑: General salary adjustment for all public employees

A reform of teachers' salaries was decided in 2013 and will become effective from 1 September 2015.

It was agreed upon higher initial salaries and a change of the salary progression scheme (away from the strong tendency towards higher salaries for longer service).

Salary allowances for teachers	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching performance appraisal or students' results</b> Lump sum bonus for outstanding performance or involvement in particularly successful projects.	Central   Regional   School
<b>Additional responsibilities</b> These allowances are in general defined as fixed amounts. However, the allowance for additional management responsibilities (department head in vocational education) is based on the teacher's length of service and the number of classes which fall into his or her responsibility.	Central   Regional   School
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching pupils/students with special education needs or challenging circumstances</b> These allowances are in general defined as fixed amounts.	Central   Regional   School
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> 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.	Central   Regional   School
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 grant-aided 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	No data	No data	No data
Primary (big)	41 320	67 120	No data
Primary (small)	36 376	61 513	
Lower secondary (> 4 classes, General schools)	41 320	67 120	No data
Lower secondary (small)	36 376	61 513	
Upper secondary (> 12 classes, Academic secondary schools)	54 083	82 334	No data
Upper secondary (small)	49 721	77 381	

Data on basic statutory salaries are from the Federal Remuneration Act.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> Lump sum bonus for outstanding performance or involvement in particular successful projects.	Central   Regional   School
<b>Additional responsibilities</b> These allowances are in general defined as fixed amounts.	Central   Regional   School
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> These allowances are in general defined as fixed amounts.	Central   Regional   School
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> 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
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 grant-aided and private 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. Data on average actual salary is from the school year 2013/14.
	Basic statutory salary				Average actual salary		
	Minimum	Maximum					
	PLN	EUR	PLN	EUR	PLN	EUR	
Pre-primary	22 805	5 337	38 054	8 905	49 631	11 615	
Primary	22 805	5 337	38 054	8 905	56 983	13 335	
Lower secondary	25 687	6 011	43 390	10 154	57 903	13 550	
Upper secondary	29 043	6 797	49 666	11 623	56 821	13 297	

Salary increase/decrease
2014/15:
No change:
Statutory salaries of teachers have not changed in the school year 2014/15.

Salary allowances for teachers	Decision making levels
<b>Further formal qualifications</b> The amount specified in the regulation for different levels of education obtained.	Central
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching performance appraisal or students' results</b> 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 teacher's performance and for outstanding educational and pedagogical achievements.	Central   Local   School
<b>Additional responsibilities</b> The amount specified in the regulations adopted by the local self-governments and upon a decision of the school head.	Central   Local   School
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) 10 % of basic gross annual statutory salary lowered by the amount of seniority allowance and the 13th month salary 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
<b>Teaching pupils/students with special education needs or challenging circumstances</b> The amount specified in the regulations adopted by the local governments.	Central   Local
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Payment for one hour overtime = personal rate of basic monthly salary (seniority allowance and the 13th month salary excluded) divided by (4.16 x compulsory teaching hours weekly).	Central
Other awards can be granted for different activities.	

## 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 grant-aided and private 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	6 790	38 054	8 905	72 860	17 050
Primary	29 015	6 790	38 054	8 905	77 317	18 093
Lower secondary	32 910	7 701	43 390	10 154	79 035	18 495
Upper secondary	37 606	8 800	49 666	11 623	79 518	18 609

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 average actual salary is from the school year 2013/14.

Salary allowances for school heads	Decision making levels
<p><b>Further formal qualifications</b> The amount specified in the regulation for different levels of qualification obtained.</p>	Central
<p><b>Further CPD qualifications</b> Not applicable</p>	
<p><b>Positive teaching/management performance appraisal</b> 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. In addition, awards may be granted for outstanding assessment in the evaluation of teacher's performance and for outstanding educational and pedagogical achievements.</p>	Central   Local   School
<p><b>Additional responsibilities</b> Additional responsibilities including managerial responsibilities, class headship, methodological advisory role or supervision and consultation for trainee teachers. The amount of this allowance depends on a decision of the school running body.</p>	Central   Local   School
<p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) 10 % of basic gross annual statutory salary lowered by the amount of seniority allowance and the 13th month salary 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>	Central   Local
<p><b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> The amount specified in the regulations adopted by the local governments.</p>	Central   Local
<p><b>Participation in extracurricular activities</b> Not applicable</p>	
<p><b>Overtime</b> Payment for one hour overtime = personal rate of basic monthly salary (seniority allowance and the 13th month salary excluded) divided by (4.16 x compulsory teaching hours weekly). School heads are entitled to overtime in the case when they teach full-time.</p>	Central

**PORTUGAL**

**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**

Private 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 schools but is not binding.

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	21 960	41 537	No data
Primary	21 960	41 537	No data
Lower secondary	21 960	41 537	No data
Upper secondary	21 960	41 537	No data

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: About 34 years in the case of a regular career. Teachers stay, at least, four years in each echelon, except in the 5th echelon where they may stay only two years. Nevertheless there are no teachers in the last echelon.

The law in force, which defines a teacher's career, does not distinguish teacher's salaries by the level of education. The teacher's career is divided into 10 steps (teacher's progress within these steps overtime 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 Directorate-General for Planning and Financial Management of the Portuguese Ministry of Education and Science.

**Salary increase/decrease**

2014/15:

↑: General salary adjustment for all public employees and other reasons

**Salary allowances for teachers**

Decision making levels

**Further formal qualifications**  
Not applicable

**Further CPD qualifications**  
Not applicable

**Positive teaching performance appraisal or students' results**  
Not applicable

**Additional responsibilities**  
Not applicable

**Geographical location** (high cost of living, disadvantaged or remote area)  
Not applicable

**Teaching pupils/students with special education needs or challenging circumstances**  
Not applicable

**Participation in extracurricular activities**  
Not applicable

**Overtime** Central  
The extra hours of teaching service are compensated in accordance with the following percentages: 12.5 % for the first weekly hour of daytime extra work; 18.75 % for the subsequent hours of extra work.

## 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 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 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

	Basic statutory salary		Average actual salary EUR
	Minimum EUR	Maximum EUR	
Schools with less than 301 students	23 999	43 637	Not Available
Schools between 301 and 600 students	25 166	44 686	Not Available
Schools between 601 and 900 students	26 917	46 261	Not Available
Schools between 901 and 1 200 students	29 053	48 360	Not Available
Schools between 1 201 and 1 500 students	29 578	48 885	
Schools with more than 1 500 students	30 103	49 409	

School heads are teachers in the position or that 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 allowances are only paid twelve times 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 Directorate-General for Planning and Financial Management of the Portuguese Ministry of Education and Science.

## Salary allowances for school heads

## Decision making levels

## Further formal qualifications

Not applicable

## Further CPD qualifications

Not applicable

## Positive teaching/management performance appraisal

Not applicable

## Additional responsibilities

Not applicable

## Geographical location (high cost of living, disadvantaged or remote area)

Not applicable

## Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances

Not applicable

## Participation in extracurricular activities

Not applicable

## Overtime

Not applicable



## 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 grant-aided and private 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.  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 Education and Scientific Research, Human Resources Department. Ref. year: 2014/15 school year. Calculation method: It was applied the coefficient of indexing 1.05 (for the period March-August 2015).
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		RON	EUR	
	RON	EUR	RON	EUR			
Pre-primary	13 154	2 934	37 194	8 297	25 178	5 617	
Primary	13 154	2 934	37 194	8 297	25 178	5 617	
Lower secondary	13 996	3 122	37 194	8 297	25 596	5 710	
Upper secondary	13 996	3 122	37 194	8 297	25 596	5 710	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↑: General salary adjustment for all public employees  From 1 March 2015, the basic salaries were increased with 5%. According to the OUG 83 / December 2014 and the Law 71/2015, starting 1 March 2015, the salaries will be increased by 5% towards the salaries in February 2015, and starting 1 September 2015 the salaries will be increased by 5% towards the salaries in August 2015.	<b>Further formal qualifications</b> Fixed pay scale, according to the professional situation and years of teaching experience.	Central
	<b>Further CPD qualifications</b> Not applicable	
	<b>Positive teaching performance appraisal or students' results</b> 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
	<b>Additional responsibilities</b> 20-25 % of the basic salary of a teacher for the position of a deputy head.	Central
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Up to 20 % of the basic salary for working in a remote area.	Central   Local
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Up to 15 % of the basic salary (methodology defined centrally and applied locally).	Central   Local
	<b>Participation in extracurricular activities</b> Not applicable	
	<b>Overtime</b> Not applicable	



## 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.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		RON	EUR	
	RON	EUR	RON	EUR			
Pre-primary	15 127	3 374	46 493	10 371	No data	No data	
Primary	15 127	3 374	46 493	10 371	No data	No data	
Lower secondary	17 495	3 903	50 212	11 201	No data	No data	
Upper secondary	17 495	3 903	50 212	11 201	No data	No data	

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Fixed pay scale, according to the professional situation, years of teaching experience, number of classes and number of students.	Central
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> 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
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Up to 20 % of the basic salary for working in a remote area.	Central   Local
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Up to 15 % of the basic salary (methodology defined centrally and applied locally).	Central   Local
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	
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 grant-aided and private 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				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	16 810	25 050	17 400	
Primary	16 810	27 029	23 520	
Lower secondary	16 810	27 029	23 940	
Upper secondary	16 810	27 029	25 704	

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
2013/14:  No change: salaries frozen.  In December 2014, the Government and public sector unions have reached the Agreement on measures in the field of salaries and other labour costs in the public sector aiming to balance public finances for the year 2015. The Agreement has enabled the extension of some measures implemented in previous years. Measures refer to pay freeze of all public employees, the delay of payment arising from promotion to higher wage grades and titles, and freeze of some salary allowances.	<p><b>Further formal qualifications</b> Central   School</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><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> Central   School</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><b>Additional responsibilities</b> Central   School</p> <p>1) Head of a smaller branch unit: 9-10 % 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).</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Central   School</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: from September to December 2014 EUR 11.94 per hour and since January 2015 EUR 11.01 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><b>Participation in extracurricular activities</b> Central   School</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: from September to December 2014 EUR 11.94 per hour and since January 2015 EUR 11.01 (ISCED 1, 2, 3).</p> <p><b>Overtime</b> Central   School</p> <p>Up to 130 % of the basic salary hour rate per teaching hour.</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. 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 grant-aided and private independent schools if they get funding from public authorities.

Annual gross salaries of full time fully qualified school heads in public schools			
	Basic statutory salary		Average actual salary
	Minimum EUR	Maximum EUR	
Pre-primary	25 050	35 258	No data
Primary	26 020	39 366	34 128
Lower secondary	26 020	39 366	34 128
Upper secondary	26 020	40 877	33 816

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. 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. Data on actual salaries are from the administrative record for allocation of funds of Ministry of Education, Science and Sport. Ref. year: school year 2013/14. For upper secondary level, allowance for work performance from increased workload (additional teaching work) is not included.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> 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
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> 1) Regular work performance: up to two month's 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
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> 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
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b>	Central
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 using 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. Data on average actual salaries are from the Statistical survey of employees and salary in education during the year 2014, MSVVŠ, 2015.
	Basic statutory salary		Average	
	Minimum EUR	Maximum EUR	actual salary EUR	
Pre-primary	5 706	7 842	8 622	
Primary	7 074	9 576	11 809	
Lower secondary	7 074	9 576	11 809	
Upper secondary	7 074	9 576	11 717	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↑: Reform of teachers' salaries.  Change the pay scales of teachers and professional employees in education with effect from 1 January 2015 (Act No 393/2014 Coll.).	<b>Further formal qualifications</b> Not applicable	
	<b>Further CPD qualifications</b> Fixed amount.	Central   School
	<b>Positive teaching performance appraisal or students' results</b> Not applicable	
	<b>Additional responsibilities</b> The allowances in fixed percentage can be for responsibility as a class teacher and induction of starting education staff.	Central   School
	<b>Geographical location (high cost of living, disadvantaged or remote area)</b> Not applicable	
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> 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.	School
	<b>Participation in extracurricular activities</b> Individual allowances.	School
	<b>Overtime</b> Individual allowances for substitution of long absented colleagues.	Central   School

## 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. Data on average actual salaries are from the Statistical survey of employees and salary in education during the year 2014, MŠVVŠ, 2015.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR	EUR	
Pre-primary	8 484	10 062	8 622	
Primary	12 426	14 814	11 809	
Lower secondary	12 426	14 814	11 809	
Upper secondary	12 426	15 234	11 717	

Salary allowances for school heads		Decision making levels
<b>Further formal qualifications</b> Not applicable		
<b>Further CPD qualifications</b> Not applicable		
<b>Positive teaching/management performance appraisal</b> Not applicable		
<b>Additional responsibilities</b> Not applicable		
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable		
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Individual allowances.		Regional   Local
<b>Participation in extracurricular activities</b> Individual allowances.		Regional   Local
<b>Overtime</b> Not applicable		

**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 grant-aided 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				
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		EUR
Pre-primary	27 674	29 887	Pre-primary level	32 446
Primary	31 978	41 590	Primary level	43 977
Lower secondary	34 536	44 917	Lower secondary level	48 460
Upper secondary	36 623	48 487	Upper secondary level	54 275

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 20 years.  
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. Ref. year: 2014.  
Data on average actual salaries are from Statistics Finland. The annual salary is calculated as 12.5 times the monthly salary (including holidays payment).

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2014/15:	<b>Further formal qualifications</b>	Local
No change	According to the local agreements.	
	<b>Further CPD qualifications</b>	Local
	According to the local agreements.	
	<b>Positive teaching performance appraisal or students' results</b>	Local
	According to the local agreements.	
	<b>Additional responsibilities</b>	Local
	Reduction in teaching load or remuneration based on calculated amounts. The formulas for these vary according to responsibility.	
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area)	Central
	2.37 % of the basic salary.	
	<b>Teaching pupils/students with special education needs or challenging circumstances</b>	Local
	According to the local agreements.	
	<b>Participation in extracurricular activities</b>	Local
	According to the local agreements.	
	<b>Overtime</b>	Local
	The formulas for these vary according to responsibility.	

## FINLAND

## SCHOOL HEADS

Decision making levels for setting school heads' 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	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.

Salaries in the private sector
The salary scale and agreements for school heads in private grant-aided 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.

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	28 412	30 685	Pre-primary level (ISCED0)	39 945
Primary (big)	48 797	59 179	Primary level	60 492
Primary (small)	45 437	55 104		
Lower secondary (<= 6 groups of 32 pupils)	46 936	56 921	Lower secondary level	68 872
Lower secondary (7-14 groups of 32 pupils)	50 763	61 563		
Lower secondary (15-19 groups of 32 pupils)	52 971	64 240		
Lower secondary (> 20 groups of 32 pupils)	55 224	66 972		
Upper secondary	53 693	65 116	Upper secondary level	72 620

In upper secondary education, school size does not affect the statutory salary.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Autonomy.	Local
<b>Further CPD qualifications</b> Autonomy.	Local
<b>Positive teaching/management performance appraisal</b> Autonomy.	Local
<b>Additional responsibilities</b> Autonomy.	Local
<b>Geographical location</b> (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
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Autonomy.	Local
<b>Participation in extracurricular activities</b> Autonomy.	Local
<b>Overtime</b> Not applicable	



**SWEDEN**
**TEACHERS**

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
<b>Pre-primary education</b>	Local level/municipality	Salaries are negotiated between the trade unions and the school organisers for independent or grant-aided independent schools. The individual teacher's salary is finally set by the school head.
<b>Primary education</b>	Local level/municipality	
<b>General lower secondary education</b>	Local level/municipality	
<b>General upper secondary education</b>	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: 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	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 2014/15. 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 27 May 2015: <a href="http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0_110__AM0_110A/LoneSpridSektorYrk4A/?rxid=bd22_680e-f795-48e6-8_412-3d785dace3d3#">http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0_110__AM0_110A/LoneSpridSektorYrk4A/?rxid=bd22_680e-f795-48e6-8_412-3d785dace3d3#</a> , in Swedish.
<b>Pre-primary</b>	277 200	29 511	367 200	39 093	322 800	34 366	
<b>Primary</b>	286 800	30 533	417 600	44 459	350 400	37 304	
<b>Lower secondary</b>	286 800	30 533	417 600	44 459	350 400	37 304	
<b>General upper secondary</b>	322 800	34 366	448 800	47 780	382 800	40 754	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↑: Increase in actual salaries is the result of negotiations between the employer and the employees (or their respective representatives).  Salaries are set after negotiations.	<b>Further formal qualifications</b> Information on method of calculation and reference values not available.	Local
	<b>Further CPD qualifications</b> Information on method of calculation and reference values not available.	Local
	<b>Positive teaching performance appraisal or students' results</b> Information on method of calculation and reference values not available.	Local
	<b>Additional responsibilities</b> Information on method of calculation and reference values not available.	Local
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Information on method of calculation and reference values not available.	Local
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Information on method of calculation and reference values not available.	Local
	<b>Participation in extracurricular activities</b> Information on method of calculation and reference values not available.	Local
	<b>Overtime</b> Normally overtime is included in all agreements for all employees.	Local
	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
<b>Pre-primary education</b>	Local level/municipality	Salaries are negotiated between the trade unions and the school organisers for independent or grant-aided independent schools.
<b>Primary education</b>	Local level/municipality	
<b>General lower secondary education</b>	Local level/municipality	
<b>General upper secondary education</b>	Local level/municipality	
There are no statutory salaries. Salaries are negotiated on an individual basis. 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 school heads in public schools						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum		SEK	EUR
	SEK	EUR	SEK	EUR		
<b>Pre-primary</b>	327 600	34 877	546 000	58 128	448 800	47 780
<b>Primary</b>	444 000	47 269	609 600	64 899	522 000	55 573
<b>Lower secondary</b>	444 000	47 269	609 600	64 899	522 000	55 573
<b>Upper secondary</b>	444 000	47 269	609 600	64 899	522 000	55 573

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 2014/15. No data available on different categories within compulsory education (primary, lower secondary) and upper secondary education (level, size, etc.).  
Source: Statistics Sweden (Statistiska centralbyrån, SCB, www.scb.se), data last updated on 27 May 2015: [http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START\\_\\_AM\\_\\_AM0110\\_\\_AM0110A/LoneSpridSektorYrk4A/?rxid=bd22680e-f795-48e6-8412-3d785dace3d3#](http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__AM__AM0110__AM0110A/LoneSpridSektorYrk4A/?rxid=bd22680e-f795-48e6-8412-3d785dace3d3#), in Swedish.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Information on method of calculation and reference values not available.	Local
<b>Further CPD qualifications</b> Information on method of calculation and reference values not available.	Local
<b>Positive teaching/management performance appraisal</b> Information on method of calculation and reference values not available.	Local
<b>Additional responsibilities</b> Information on method of calculation and reference values not available.	Local
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Information on method of calculation and reference values not available.	Local
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Information on method of calculation and reference values not available.	Local
<b>Participation in extracurricular activities</b> Information on method of calculation and reference values not available.	Local
<b>Overtime</b> Normally overtime is included in all agreements for all employees.	Local
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	In England and Wales, private independent schools set their own pay scales. Salary arrangements for staff in sixth form colleges who are not paid on the scales outlined in the 'School Teachers' Pay and Conditions Document' are not included; their pay and conditions of service are negotiated nationally through the National Joint Council (NJC) for Sixth Form Colleges. Academies, which are government-dependent private schools, are dealt with under public schools.
Primary education	Central level / School	
General lower secondary education	Central level / School	
General upper secondary education	Central level / School	
Publicly-funded schools can be local authority maintained schools or academies. Maintained schools (England and Wales) are bound by centrally-determined minimum and maximum amounts for pay ranges, common for all levels of education and set out in the 'School Teachers' Pay and Conditions Document'. Academies (England only and constituting around 57 % of secondary schools and 11 % of primary schools) have the power to set their own pay scales if they so wish. Although academies are not required to follow the national pay ranges, many do.		

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	22 023	28 274	37 496	48 140	Pre-primary/primary (maintained)	32 500	41 726
Primary level (maintained schools)	22 023	28 274	37 496	48 140			
Primary academies (England only)	Not applicable	Not applicable	Not applicable	Not applicable	Primary academies (England only)	31 000	39 800
Secondary level (maintained schools)	22 023	28 274	37 496	48 140	Secondary (maintained)	36 300	46 604
Secondary academies (England only)	Not applicable	Not applicable	Not applicable	Not applicable	Secondary academies (England only)	35 600	45 705
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. Schools now have discretion over the speed of progression and the specific pay increases awarded.							
Data on statutory minimum and maximum gross annual salaries are from the Department for Education, School Teachers' Pay and Conditions Document 2014, <a href="https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014">https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014</a> . Statutory salaries are not broken down by phase and do not apply to academies. They apply to England and Wales, excluding the London area (for which there are higher salary ranges). Figures on actual salaries do not apply to Wales. They have been provided by the Department for Education, ESEDD/Teachers and Teaching Statistics Team.							

## UNITED KINGDOM (ENGLAND AND WALES)

## TEACHERS

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: No significant changes. General Salary adjustment for all public employees</p> <p>In line with the recommendations in the School Teachers' Review Body's Twenty-Fourth Report, from 1 September 2014, a 1 per cent uplift has been applied to the statutory minimum and maximum of all pay ranges in the national pay framework, including allowances. (<a href="https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014">https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014</a>). It was also recommended that the 1 per cent uplift be applied to salaries between the minimum and maximum, and reference values have been given, but this, along with determining the number and value of scale points, is now at the discretion of the school, due to the introduction of performance-related pay progression. The 1 per cent uplift reflects the Government's average 1 per cent pay uplift policy which applies across the public sector. (Source: School Teachers' Pay and Conditions Document 2014 and Guidance on School Teachers' Pay and Conditions - <a href="https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014">https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014</a>)</p>	<p><b>Further formal qualifications</b> Do not attract salary allowances.</p> <p><b>Further CPD qualifications</b> Do not attract salary allowances.</p> <p><b>Positive teaching performance appraisal or students' results</b> <span style="float: right;">Central   School</span> The new performance-related pay scheme gives schools discretion over the speed of progression and the amount of specific increases, within a minimum and maximum range.</p> <p><b>Additional responsibilities</b> <span style="float: right;">Central   School</span> Teaching and Learning Responsibility (TLR) payments (England and Wales): between GBP 2 587 and GBP 12 643 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. 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 38 215 and the maximum GBP 58 096 (excluding the London area, 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><b>Geographical location (high cost of living, disadvantaged or remote area)</b> <span style="float: right;">Central</span> 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 27 543; maximum on upper pay range for teachers in inner London: GBP 45 905.</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> <span style="float: right;">Central   School</span> Teachers may be paid a SEN allowance in the range GBP 2 043 – GBP 4 034 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><b>Participation in extracurricular activities</b> <span style="float: right;">School</span> Schools make such payments at their discretion.</p> <p><b>Overtime</b> <span style="float: right;">School</span> Schools may decide to award teachers additional payment for participation in continuing professional development undertaken outside the school day. Schools make such payments at their discretion.</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	In England and Wales, private independent schools set their own pay scales. Academies, which are government-dependent private schools, are dealt with under public schools.
Primary education	Central level / School	
General lower secondary education	Central level / School	
General upper secondary education	Central level / School	
Publicly-funded schools can be local authority maintained schools or academies. Maintained schools (England and Wales) are bound by centrally-determined minimum and maximum amounts for pay ranges, common for all levels of education and set out in the 'School Teachers' Pay and Conditions Document'. Academies (England only and constituting around 57 % of secondary schools and 11 % of primary schools) have the power to set their own pay scales if they so wish. Although academies are not required to follow the national pay ranges, many do.		

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	GBP	EUR			
Group 1	43 232	55 504	58 096	74 587	Pre-primary (maintained schools)	60 000	77 032
Group 2	45 421	58 314	62 521	80 268	Primary academies (England Only)	63 300	81 268
Group 3	48 991	62 898	67 290	86 391	Secondary Level (schools)	86 600	111 182
Group 4	52 653	67 599	72 419	92 976	Secondary academies (England Only)	91 600	117 602
Group 5	58 096	74 587	79 872	102 545			
Group 6	62 521	80 268	88 102	113 111			
Group 7	67 290	86 391	97 128	124 699			
Group 8	74 215	95 282	107 210	137 643			

The statutory salary ranges for headteachers apply to maintained schools only in England and Wales, excluding the London area. Although the salary ranges apply to all phases of education, because there is a tendency for primary schools to be much smaller than secondary schools, in practice salaries at the lower end will tend to be paid only to heads in very small primary schools and those at the upper end to headteachers in very large secondary schools.

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. If circumstances warrant it, schools can set the indicative pay range with a maximum of up to 25 per cent above the top of the relevant headteacher group range.

The salaries for other leadership group posts (deputy headteachers or assistant headteachers) are paid according to a separate leadership pay range which goes from GBP 38 215 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.

Source for statutory salaries: School Teachers Pay and Conditions Document 2014 <https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2014>.

Figures on actual salaries do not apply to Wales. They have been provided by the Department for Education, ESEDD/Teachers and Teaching Statistics Team.

## UNITED KINGDOM (ENGLAND AND WALES)

## SCHOOL HEADS

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Do not attract salary allowances.	
<b>Further CPD qualifications</b> 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.	
<b>Positive teaching/management performance appraisal</b> 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.	School
<b>Additional responsibilities</b> 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.	School
<b>Geographical location</b> (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 50 461 and the maximum at 114 437.	Central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Since September 2014, schools may not offer additional payments for recruitment and retention of headteachers (or deputy/assistant headteachers) for schools in challenging circumstances, with the exception of time-bound expenses for relocation or housing costs. Instead, such circumstances should be taken into account in the determination of base pay.	School
<b>Participation in extracurricular activities</b> School governing bodies make such payments at their discretion.	School
<b>Overtime</b> School governing bodies may decide to award school heads additional payment for participation in out-of-school hours learning activity. They make such payments at their discretion.	School
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.	

## UNITED KINGDOM (NORTHERN IRELAND)

## 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 set their own pay scales for teachers.
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 Northern Ireland.		

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	28 273	37 495	48 138	Pre-primary level	37 742	48 456
Primary	22 022	28 273	37 495	48 138	Primary level	37 515	48 164
Secondary Schools	22 022	28 273	37 495	48 138	Secondary schools	39 286	50 438
Grammar schools	22 022	28 273	37 495	48 138	Grammar schools	39 990	51 342

The pay range comprises two scales: a six-point main pay scale and a three-point upper pay scale. The range is the same for all phases. 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).  
 Note: Data on actual salaries include part-time teachers at their full-time equivalent salaries.  
 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](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.

Salary inc./dec.	Salary allowances for teachers	Decision making levels
<p>2014/15:</p> <p>↑: No significant changes.                      Pay award for teachers. A 1 % uplift for all teachers in post on or after 1 September 2014 and 1 % uplift for all allowances</p>	<p><b>Further formal qualifications</b>                      Do not attract salary allowances.</p> <p><b>Further CPD qualifications</b>                      Do not attract salary allowances.</p> <p><b>Positive teaching performance appraisal or students' results</b>                      Fixed incremental amounts on the main and upper pay scale. 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><b>Additional responsibilities</b>                      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><b>Geographical location (high cost of living, disadvantaged or remote area)</b>                      Not applicable</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b>                      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><b>Participation in extracurricular activities</b>                      Schools make such payments at their discretion.</p> <p><b>Overtime</b>                      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>Central   School</p> <p>Central   School</p> <p>School</p> <p>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 Northern Ireland.		

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	GBP	EUR			
Group 1 (L6-L18)	43 231	55 503	58 095	74 586	Pre-primary level	52 019	66 785
Group 2 (L8-L21)	45 420	58 313	62 520	80 267	Primary level	55 740	71 562
Group 3 (L11-L24)	48 989	62 895	67 289	86 390	Secondary schools	69 907	89 751
Group 4 (L14-L27)	52 651	67 597	72 418	92 975	Grammar schools	77 406	99 379
Group 5 (L18-L31)	58 095	74 586	79 872	102 545			
Group 6 (L21-L35)	62 520	80 267	88 101	113 110			
Group 7 (L24-L39)	67 289	86 390	97 127	124 698			
Group 8 (L28-L43)	74 214	95 281	107 209	137 642			
Principals' salaries are based on the leadership group spine. Points below L6 (not shown above), with a minimum salary of 38 214, apply only to deputy/assistant principals. Every school is allocated to one of eight 'groups', each covering a range of 13-16 points on the overall 43-point pay spine, and each school uses an 'individual school range' (ISR) of seven consecutive points within that range. Heads receive increments and move up the seven points subject to satisfactory performance assessment. 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 ( <a href="http://www.deni.gov.uk/2015-18_-_teachers_pay_and_allowances_from_1_september_2014.pdf">http://www.deni.gov.uk/2015-18_-_teachers_pay_and_allowances_from_1_september_2014.pdf</a> ).							
Source for actual salaries: Personal communication from Department of Education Northern Ireland, Teachers Pay and Pensions Team, April 2015							

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Do not attract salary allowances	
<b>Further CPD qualifications</b> Do not attract salary allowances	
<b>Positive teaching/management performance appraisal</b> Fixed incremental amounts on leadership pay scale. School governing body carries out performance appraisal and subject to this being satisfactory, heads move 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
<b>Additional responsibilities</b> 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
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> School governing bodies may offer recruitment and retention points to recruit and retain heads to challenging schools. Schools make such payments at their discretion.	School
<b>Participation in extracurricular activities</b> Schools make such payments at their discretion.	School
<b>Overtime</b> Schools may decide to award school heads additional payment for participation in out-of-school hours learning activity. Schools make such payments at their discretion.	School



## 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							The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: 6 years.
	Basic statutory salary				Average actual salary		
		Minimum		Maximum			
	GBP	EUR	GBP	EUR	GBP	EUR	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 2013/14 for all classroom teachers was £32 944.
Pre-primary	26 235	33 682	34 887	44 790	32 944	42 296	
Primary	26 235	33 682	34 887	44 790	32 944	42 296	
Lower secondary	26 235	33 682	34 887	44 790	32 944	42 296	
Upper secondary	26 235	33 682	34 887	44 790	32 944	42 296	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p><b>2014/15:</b></p> <p>↑: No significant changes. Increase due to adjustment to the cost of living for employees in the education sector. There was a 1 % salary pay award for 2014/15 agreed by the SNCT.</p>	<p><b>Further formal qualifications</b> Not applicable</p> <p><b>Further CPD qualifications</b> Not applicable</p> <p><b>Positive teaching performance appraisal or students' results</b> Not applicable</p> <p><b>Additional responsibilities</b> Not applicable</p> <p><b>Geographical location</b> (high cost of living, disadvantaged or remote area) Fixed amounts for remote schools and schools on distant islands: GBP 1 341, GBP 1 941 or GBP 2 517 per year.</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Residential Special School Allowances, 'Extra Curricular Activities Allowance' (where a teacher is involved in extra curricular activities for a maximum of 15 hours a week) – GBP 8 049 per year.</p> <p><b>Participation in extracurricular activities</b> Not applicable</p> <p><b>Overtime</b> Not applicable</p>	<p>Central</p> <p>Central</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						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum			
	GBP	EUR	GBP	EUR	GBP	EUR
Pre-primary	43 137	55 382	84 201	108 102	50 804	65 225
Primary	43 137	55 382	84 201	108 102	50 804	65 225
Lower secondary	43 137	55 382	84 201	108 102	50 804	65 225

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 and for both head and deputy head teachers. Average annual actual salary for the school year 2013/14 for all head and deputy head teachers was £50 804. 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.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> Not applicable	
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Fixed amounts for remote schools and schools on distant islands: GBP 1 341, GBP 1 941 or GBP 2 517 per year.	Central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> 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 – £17 466; Depute Headteacher – £14 076; and 'Extra Curricular Activities Allowance' (where a teacher is involved in extra curricular activities for a maximum of 15 hours a week) – £8 049.	Central
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	

## 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/Regional 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	
<p>Central level means level of entity Republic of Srpska (RS), cantonal levels in Federation of B&amp;H and Brcko district level (BD). These are the levels of responsible ministries and there are budgets for education. There are differences between cantons, RS and BD. For primary and lower secondary schools, teacher transport costs and other school staff members are covered from the local budget whereas for upper secondary schools these costs are covered from the central budget (Budget of the Government of RS, 10 cantons budget and BD budget).</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: 35 years	
	Basic statutory salary				Average actual salary				
	Minimum		Maximum			BAM			EUR
	BAM	EUR	BAM	EUR			BAM		EUR
Pre-primary	No data	No data	No data	No data	Pre-primary level (ISCED0)	15 430	7 872		
Primary	13 882	7 083	15 300	7 806	Primary level	16 857	8 601		
Lower secondary	16 518	8 428	18 507	9 442	Lower secondary level	18 450	9 413		
Upper secondary	17 518	8 938	23 376	11 927	Upper secondary level	20 154	10 283		
<p>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 net pages of all government (Government of RS, ten cantonal governments and BD government). According to those laws, the basic statutory salary (S) in education/public sector in B&amp;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: <math>S = CL * C * (L * 0.5)</math>. Fees for food and travelling allowance, for teachers whose place of residence is significantly removed from their place of work is calculated in teachers' salary in Republic of Crpska, but it is not case with cantons. The amount of allowance is equal to the cost of monthly ticket for public transport in the area.</p>									

Salary increase/decrease	Salary allowances for teachers	Decision making levels
2013/14: No change.	<b>Further formal qualifications</b> Not applicable	
:	<b>Further CPD qualifications</b> Not applicable	
:	<b>Positive teaching performance appraisal or students' results</b> Not applicable	
:	<b>Additional responsibilities</b> Not applicable	
:	<b>Geographical location (high cost of living, disadvantaged or remote area)</b> Not applicable	
:	<b>Teaching pupils/students with special education needs or challenging circumstances</b> 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
:	<b>Participation in extracurricular activities</b> If the teacher is chaired by the union at the school, salary is increased for 15 %	Central
:	<b>Overtime</b> In all canton teachers have right for overtime payment; the amount depends on collective agreements.	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	:	School heads' basic statutory salaries are determined autonomously by the owner.
Primary education	:	
General lower secondary education	:	
General upper secondary education	:	
Central level means level of entity Republic of Srpska (RS), cantonal levels in Federation of B&H and Brcko district level (BD). These are the levels of responsible ministries and there are budgets for education. There are differences between cantons, RS and BD.		

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 level (ISCED0)	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 level	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 (medium sized)	20 610	10 515	23 345	11 911			

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 net pages of all government (Government of RS, ten cantonal governments and BD government)). According to those laws, 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:  $S = CL * C * (L * 0.5)$ .

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Not applicable	:
<b>Further CPD qualifications</b> Not applicable	:
<b>Positive teaching/management performance appraisal</b> Not applicable	:
<b>Additional responsibilities</b> Basic statutory salary increased by 15 % for headmasters who are presidents of the assets of directors.	Central
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	:
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	:
<b>Participation in extracurricular activities</b> Not applicable	:
<b>Overtime</b> 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

**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 grant-aided and private 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	4 371 487	28 337	5 952 376	38 584	No data	No data
Primary	4 486 893	29 085	6 110 985	39 612	No data	No data
Lower secondary	4 486 893	29 085	6 110 985	39 612	No data	No data
Upper secondary	5 265 208	34 130	8 007 777	51 908	6 612 132	42 861

The average number of years that a reference teacher must complete to obtain the maximum basic statutory salary is: the number of years varies. Determination of salaries is a combination of education, work experience and actual age. Teachers 55 years and older are compensated with a reduction of teaching time duties.

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 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: 2014), and the Icelandic Teachers Union (Ref. year: 2014).

Data on average actual salaries for upper secondary level are from the Ministry of Finance; coverage: > 90 %; Ref. year: 2014; calculation: gross average monthly salary of full-time equivalent, fully qualified teacher multiplied by 12.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↑: Reform of Teachers' salaries.  An index based salary increase has been awarded in 2013/14.	<b>Further formal qualifications</b> Raise in salary level	Local   School
	<b>Further CPD qualifications</b> Salary increases through experience.	Local
	<b>Positive teaching performance appraisal or students' results</b> Not applicable	
	<b>Additional responsibilities</b> Information on method of calculation and reference values not available.	School
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Raise in salary level.	Local   School
	<b>Participation in extracurricular activities</b> Estimated as overtime.	School
	<b>Overtime</b> 1 % of the monthly basic salary per hour.	Local   School
	Salaries are calculated in a tiered matrix. Salary allowances may come as specific payments or as salary raise 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 grant-aided and private 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 valid until 31 May 2015. Data on gross annual statutory salaries for upper secondary level are from the Icelandic Ministry of Education, Science and Culture. Ref. year: 2012.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		ISK	EUR	
	ISK	EUR	ISK	EUR			
Pre-primary	5 522 528	35 798	12 306 728	79 774	No data	No data	
Primary	5 472 164	35 471	15 504 560	100 503	No data	No data	
Lower secondary	5 472 164	35 471	15 504 560	100 503	No data	No data	
Upper secondary	9 013 272	58 425	11 854 552	76 843	No data	No data	

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Raise in the salary level.	Local
<b>Further CPD qualifications</b> Information on method of calculation, reference values and level of decision-making not available.	
<b>Positive teaching/management performance appraisal</b> Not applicable	
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Salary raise increased workload. Hourly rate 1 % of monthly salary.	Local   School
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	
Pre-primary education	Central level
Primary education	Central level
General lower secondary education	Central level
General upper secondary education	Central level
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).	

**Salaries in the private sector**

Private grant-aided and private independent schools work under the private employment law. They are free to define their teachers' salaries within the legal framework.

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: age system to reach maximum basis statutory salary does not apply, only a small part of the salary increases with age and years of service. The other part is performance based and index-related.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		CHF	EUR	
	CHF	EUR	CHF	EUR	CHF	EUR	
Pre-primary	77 315	64 301	125 460	104 341	No data	No data	
Primary	84 333	70 137	136 860	113 822	No data	No data	
Lower secondary (Gymnasium)	99 601	82 835	161 650	134 439	No data	No data	
Lower secondary (Oberschule, Realschule)	91 971	76 490	149 250	124 127	No data	No data	
Upper secondary (Gymnasium)	99 601	82 835	161 650	134 439			
Following a major reform of the initial teacher education, there are still teachers with old diplomas. For those teachers, a general deduction of 10 % of the gross annual statutory salary amount is applied. 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. The maximum amount is a theoretical value, that is in fact never reached. (Average salaries are all in the lower half of the salary scope.)							

**Salary increase/decrease**

**2013/14:**  
No change: salaries frozen.

Since 2007, the reform of teachers' salaries aimed at determining the regular teachers' payment in accordance with the system for civil servants. The new performance related salary system is regarded as a quality assurance instrument.

Salary allowances for teachers	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching performance appraisal or students' results</b> Not applicable	
<b>Additional responsibilities</b> Head of school substitute position: monthly basic allowance + additional allowance for in % of managerial responsibilities as set by contract (time and financial allowance).	Central
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	
There are no special financial allowances but teachers receive a relief of their teaching hours if additional tasks (so called 'anrechenbare Tätigkeiten', 'Entlastungslektionen'). Each school has a certain quota of lessons for defined tasks to allocate to the teachers based on calculations defined by law (Ordinance on teachers service: <a href="http://www.gesetze.li/get_pdf.jsp?PDF=2004_092.pdf">http://www.gesetze.li/get_pdf.jsp?PDF=2004_092.pdf</a> , Art. 22).	

## 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 grant-aided and private 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						With a reform of the ordinance on civil servants salary systems in June 2012, a new salary system for school heads has been introduced in the context of reform of school heads in 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 system. 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. (Average salaries are all in the lower half of the salary scope.)		
	Basic statutory salary				Average actual salary			
	Minimum CHF	Minimum EUR	Maximum CHF	Maximum EUR	CHF			EUR
Pre-primary	Not applicable	Not applicable	Not applicable	Not applicable	No data	No data		
Primary	69 154	57 513	161 642	134 433	No data	No data		
Primary (small)	48 514	40 348	54 030	44 935	No data	No data		
Lower secondary	82 725	68 800	147 094	122 334	No data	No data		
Lower secondary	82 725	68 800	147 094	122 334				
Upper secondary (big)	165 113	137 320	188 968	157 159				
Upper secondary (small)	92 914	77 274	103 484	86 065				

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



## MONTENEGRO

## TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Central level	Calculation method is the same for all of these noted types of schools.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
Amount of teachers' salaries in public schools is statutory regulated.		

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: The average number of years to achieve the maximum amount of salary is not statutory prescribed. This amount is the product of several factors which include the level of teachers' education, length of service, etc.
	Basic statutory salary		Average actual salary	
	Minimum EUR	Maximum EUR		
Pre-primary (Kindergarten Assistant 1)	No Data	No Data	Pre-primary level (ISCED0)	9 172
Pre-primary (Kindergarten Assistant 2)	No Data	No Data		
Primary	6 433	10 213	Primary level	9 172
Lower secondary	6 433	10 213	Lower secondary level	9 172
Upper secondary	6 433	10 213	Upper secondary level	9 172

The above calculation is made in accordance with the Collective Agreement. Based on this document, coefficients for all levels of education depend on the education level of teacher. For the teachers with upper secondary non-tertiary education coefficient is 5.43, while for the teachers with tertiary education coefficient is 6.47. Coefficients are multiplied with the starting base the amount of 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.

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<p>2014/15:</p> <p>No change.</p> <p>There were no changes in the amount of Teachers' salaries in the current year.</p>	<p><b>Further formal qualifications</b></p> <p>For teachers graduated with the Master degree of Sciences basic coefficient 6.47 is increased for 0.50 (6.97), while for teacher with PhD degree coefficient 6.47 is increased for 0.90 (7.37).</p> <p><b>Further CPD qualifications</b></p> <p><b>Positive teaching performance appraisal or students' results</b></p> <p><b>Additional responsibilities</b></p> <p>In primary education, the basic coefficients will be increased for:</p> <ul style="list-style-type: none"> <li>- teacher – mentor 0.20;</li> <li>- teacher – counsellor 0.40;</li> <li>- teacher – senior counsellor 0.60;</li> <li>- teacher – researcher 0.80;</li> <li>- homeroom teaching 10 %</li> <li>- work in combined classes: with two grades 4 %, with three grades 7 %, with four grades and more 10 %;</li> <li>- work in two or more institutions 5 %;</li> <li>- a pre-school teacher carrying out educational process and keeping the work register 5 %.</li> </ul> <p>In secondary education and education of children with special needs, the coefficient will be increased for:</p> <ul style="list-style-type: none"> <li>- teacher – mentor 0.20;</li> <li>- teacher – counsellor 0.40;</li> <li>- teacher – senior counsellor 0.60;</li> <li>- teacher – researcher 0.80.</li> </ul> <p><b>Additional responsibilities (continued)</b></p> <ul style="list-style-type: none"> <li>- practical education provider 0.30;</li> <li>- homeroom teaching 10 %;</li> <li>- teaching four or more subjects according to different programmes 5 %;</li> <li>- work in two or more institutions 5 %.</li> </ul>	Central



Salary increase/decrease	Salary allowances for teachers	Decision making levels
	<p><b>Geographical location</b> (high cost of living, disadvantaged or remote area)</p> <p><b>Teaching pupils/students with special education needs or challenging circumstances</b> Only for teachers who work in specialized institutions basic coefficient is increased by 30 %.</p> <p><b>Participation in extracurricular activities</b></p> <p><b>Overtime</b> Each overtime teaching hour is calculated as a regular teaching hour, i.e. one overtime teaching hour means increasing of salary by 5 % in relation to the basic salary.</p> <p>For these above noted specificities, Collective Agreement is applied which is equally binding for all.</p>	

## 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, which are financed by the Government 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). For example, in upper secondary schools up to 500 students, coefficient of head is 8.07 while in upper secondary schools over 500 students coefficient of head is 8.76. For heads of primary schools the same rule is in force while in kindergarten salary of heads depends on the number of educational-upbringing groups.		

Annual gross salaries of full time fully qualified school heads in public schools					Above calculation is based on Collective Agreement. Source: Ministry of Education.
	Basic statutory salary		Average actual salary		
	Minimum EUR	Maximum EUR		EUR	
Pre-primary	9 333	13 097	Pre-primary level (ISCED0)	11 215	
Primary	9 333	13 097	Primary level	11 215	
Lower secondary	9 333	13 097	Lower secondary level	11 215	
Upper secondary	9 333	13 097	Upper secondary level	11 215	

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

## 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 institutions (primary schools, secondary schools, and pre-primary schools) use different methodology for calculation of the staff salaries, which is based on their internal rules.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
N/A		

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: minimum eight years of work as associate-teacher.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		MKD	EUR	
	MKD	EUR	MKD	EUR			
Pre-primary (Kindergarten Assistant 1)	323 868	5 268	465 063	7 564	No Data	No Data	
Pre-primary (Kindergarten Assistant 2)	237 120	3 857	339 747	5 526	No Data	No Data	
Primary	333 038	5 417	477 180	7 761	No Data	No Data	
Lower secondary	333 038	5 417	477 180	7 761	No Data	No Data	
Upper secondary	347 641	5 654	499 200	8 120			

The minimum and maximum amount of the basic gross annual salary of the teachers is calculated with the provided possibility for the adopted coefficients in the Collective Agreement for basic education and Collective Agreement for secondary education. With 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
<b>2014/15:</b>  ↑: Other reasons  Starting from 2014, based on the results of an external assessment 20 % of the teachers might have a 15 % salary increase. Additionally, with the Government's decision of August 2014 the gross salaries for all public servants (including teachers and school heads) are increased by 4 %.	<b>Further formal qualifications</b>  <b>Further CPD qualifications</b> Allowance for mentorship: 10 % of the salary which is received by the apprentice-teacher after the completion of the apprenticeship (for primary education 2 914 denars, i.e. 10 % of 29 142 denars; for secondary education 3 042 denars, i.e. 10 % of 30 426 denars). Defined in the Law for Secondary Education and Law for Primary Education.  <b>Positive teaching performance appraisal or students' results</b> Allowance for outstanding or especially outstanding teachers: Success Coefficient in primary education 0.090-0.180 (1 050-2 160 denars); Success Coefficient for secondary education 0.092-0.184 (1 100-2 210 denars). On the basis of Collective Agreements for Primary and Secondary Education.  <b>Additional responsibilities</b> Class leadership: Coefficient for primary education 0.120 (MKD 1 400); Coefficient for Secondary Education of 0.123 (MKD 1 480). Determined by the collective contract for primary education.  <b>Geographical location (high cost of living, disadvantaged or remote area)</b> Mountainous area coefficient for primary education: from 0.060 to 0.300 (700 to 3 490 denars). Determined by the collective agreement for primary education.  <b>Teaching pupils/students with special education needs or challenging circumstances</b> Coefficient 0.120 (amount 1 397denars): Determined by the collective agreement for primary education.  <b>Participation in extracurricular activities</b>  <b>Overtime</b>	Central Central Central Central Central - -
	The amounts are calculated by multiplying of the coefficients with basic amount which for primary education is 11 643 denars, and for secondary education is 12 012 (monthly based amounts).	

## 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	N/A
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
N/A		

Annual gross salaries of full time fully qualified school heads in public schools							Sources: Ministry of Education and Science for school education. With the Government's decision of August 2014, the gross 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			
Pre-primary	454 621	7 394	509 177	8 282	No Data	No Data	
Primary	454 621	7 394	509 177	8 282	No Data	No Data	
Lower secondary	454 621	7 394	509 177	8 282	No Data	No Data	
Upper secondary	476 036	7 743	580 416	9 441	No Data	No Data	

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b>	
<b>Further CPD qualifications</b>	Central
Allowance for mentorship: 10 % of the salary which is received by the apprentice-teacher after the completion of the apprenticeship (for primary education 2, 914 denars, i.e. 10 % of 29 142 denars; for secondary education 3 042 denars, i.e. 10 % of 30 426 denars) Defined in the Law for Secondary Education and Law for Primary Education.	
<b>Positive teaching/management performance appraisal</b>	Central
Allowance for outstanding or especially outstanding school heads: Success Coefficient in primary education 0.090-0.180 (1 050-2 160 denars); Success Coefficient for secondary education 0.092-0.184 (1 100-2 210 denars). On the basis of Collective Agreements for Primary and Secondary Education.	
<b>Additional responsibilities</b>	Central
Allowances for management duties and activities: primary education (up to 16 classes: 10 057 coefficient, i.e. 6 439 denars; from 17 to 36 classes: 12 217 coefficient, i.e. 8 954 denars; over 36 classes: 12 871 coefficient, i.e. 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).	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area)	Central
Mountainous area coefficient for primary education from 0.060 to 0.300 (700 to 3 490 denars). Determined by the collective agreement for primary education.	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b>	Central
Coefficient 0.120 (amount 1 397denars). Determined by the collective agreement for primary education.	
<b>Participation in extracurricular activities</b>	
<b>Overtime</b>	

## NORWAY

## TEACHERS

Decision making levels for setting teachers' basic statutory salaries in public schools		Salaries in the private sector
Pre-primary education	Local Level/municipality	Teachers in private schools have a right to similar wage – and working agreement as teachers in similar kind of public schools, but they may agree to deviations.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Regional level/counties	
The minimum wages 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: there is an increase in minimum wage over 16 years, setting minimum wage after 16 years, not maximum.
	Basic statutory salary		Maximum		Average actual salary		
		Minimum					The minimum wages are negotiated on central level. Local level is free to increase minimum wages. The minimum wages are therefore not statutory, strictly speaking. Most teachers have a higher salary than the minimum statutory salary.
	NOK	EUR	NOK	EUR	NOK	EUR	
Pre-primary	383 100	42 369	Not applicable	Not applicable	453 622	50 168	
Primary	410 800	45 432	Not applicable	Not applicable	506 264	55 990	
Lower secondary (t4it)	410 800	45 432	Not applicable	Not applicable	506 264	55 990	
Lower secondary (t5it)	440 500	48 717	Not applicable	Not applicable	506 264	55 990	
Upper secondary (t5it)	440 500	48 717	Not applicable	Not applicable	552 388	61 091	
Upper secondary (t6it)	477 700	52 831	Not applicable	Not applicable	552 388	61 091	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  †: General salary adjustment for all public employees.  The increase is due to negotiations at central level.	<b>Further formal qualifications</b> Fixed amounts.	Central
	<b>Further CPD qualifications</b> Not applicable	
	<b>Positive teaching performance appraisal or students' results</b> Not applicable	
	<b>Additional responsibilities</b> Minimum value.	Central / Local
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable	
	<b>Participation in extracurricular activities</b> Information on method of calculation and reference values not available.	Local
	<b>Overtime</b> Between 50 % and 100 % of the basic salary.	Central
	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	Same rules apply as for teachers in private schools.
Primary education	Local level/municipality	
General lower secondary education	Local level/municipality	
General upper secondary education	Regional Level/counties	

Annual gross salaries of full time fully qualified school heads in public schools						
	Basic statutory salary				Average actual salary	
	Minimum		Maximum		NOK	EUR
	NOK	EUR	NOK	EUR		
Pre-primary	Not applicable	Not applicable	Not applicable	Not applicable	551 461	60 989
Primary (big)	Not applicable	Not applicable	Not applicable	Not applicable	641 148	70 908
Primary (small)	Not applicable	Not applicable	Not applicable	Not applicable	641 148	70 908
Lower secondary (big)	Not applicable	Not applicable	Not applicable	Not applicable	641 148	70 908
Lower secondary (small)	Not applicable	Not applicable	Not applicable	Not applicable	641 148	70 908
Upper secondary (MX+Y>10)*	Not applicable	Not applicable	Not applicable	Not applicable	733 800	81 155
Upper secondary (MX+Y<=10)*	Not applicable	Not applicable	Not applicable	Not applicable	733 800	81 155

There are no longer statutory salaries for school heads.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Not applicable	
<b>Further CPD qualifications</b> Not applicable	
<b>Positive teaching/management performance appraisal</b> Not applicable	
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> Not applicable	
Criteria for salaries are decided at local level.	

## SERBIA

## 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 of all teachers in public schools are regulated at the central level, regardless of their categories, school types, etc.

Salaries in the private sector
Salaries of teachers in private independent schools are calculated by following the methods established by private institutions themselves. There is no official data on these methods or salary amounts.

Annual gross salaries of full time fully qualified teachers 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	544 049	4 498	814 499	6 734	No data	No data
Primary	544 044	4 498	814 499	6 734	No data	No data
Lower secondary	544 049	4 498	814 499	6 734	No data	No data
Upper secondary	544 049	4 498	814 499	6 734	No data	No data

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.

The basic gross salary is calculated on the basis of the coefficients for each occupation group and level of education, and the salary basis for public employees, both established by the Government and the Ministry of Education, Science and Technological Development and 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 Labour law; the Special collective agreement for employees in primary and secondary schools and students dormitories. As presented in the table above, the basic salaries of teachers are different in case of different highest level of education they have attained (ISCED 4, 5, 6 or 7). The indicated statutory salaries became valid in November 2014, while at the beginning of the 2014/15 school year (September and October) they were 10 % higher.

Salary increase/decrease
<p><b>2014/15:</b></p> <p>↓: General salary adjustment for all public employees.</p> <p>Due to budgetary deficits and new fiscal savings plan, salaries of all public employees, including teachers, school heads and other education staff, were reduced by 10 % in November 2014. This decision is still valid, therefore, the minimum and maximum statutory salaries are given by taking into account the reduction. The salaries in September and October 2014 were 10 % higher. Moreover, the salaries of teachers in a limited number of schools were additionally reduced in February 2015 after they had refused to end the strike after the signature of the new collective agreement. Although the new collective agreement was adopted, these schools did not provide the plan for compensation of classes that were reduced from 45 to 30 minutes during the strike. In Serbia, teachers have the legal right during the strike to limit the length of school hours from 45 to 30 minutes.</p>

Salary allowances for teachers	Decision making levels
<p><b>Further formal qualifications</b></p> <p>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.</p> <p><b>Further CPD qualifications</b></p>	central
<p><b>Positive teaching performance appraisal or students' results</b></p>	
<p><b>Additional responsibilities</b></p> <p>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.</p>	central
<p><b>Geographical location (high cost of living, disadvantaged or remote area)</b></p> <p>8 % of the basic salary.</p>	central
<p><b>Teaching pupils/students with special education needs or challenging circumstances</b></p> <p>10 % of the basic salary.</p>	central
<p><b>Participation in extracurricular activities</b></p>	
<p><b>Overtime</b></p> <p>26 % of the basic salary. The amount of overtime allowance is decided at central level, but school heads are responsible for deciding if overtime work is necessary in a certain situation.</p>	central / school
<p>The salary allowances are awarded to teachers on all education levels who fulfil conditions for a certain allowance. The allowances are determined on the central level (the Government decides which are the values and calculation methods) and are processed on the school level. In addition, teachers are awarded with transportation allowance or a monthly public transportation ticket.</p>	

## 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	Salaries of school heads in private independent schools are calculated by following the methods established by private institutions themselves. There is no official data on these methods or salary amounts.
Primary education	Central level	
General lower secondary education	Central level	
General upper secondary education	Central level	
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							There are no differences in basic gross 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, one school head in a primary school is in charge of both education levels.
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		Serbian Dinar - RSD	EUR	
	Serbian Dinar - RSD	EUR	Serbian Dinar - RSD	EUR			
Pre-primary	859 438	7 106	977 400	8 081	No data	No data	
Primary	859 438	7 106	977 400	8 081	No data	No data	
Lower secondary	859 438	7 106	977 400	8 081	No data	No data	
Upper secondary	859 438	7 106	977 400	8 081	No data	No data	

To be assigned as a school head, one must have at least five years of experience as a teacher or other education staff, so the minimum statutory salary indicated in the table above 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, all established by the Government and the Ministry of Education, Science and Technological Development and 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 Labour law; the Special collective agreement for employees in primary and secondary schools and students dormitories. The indicated statutory salaries became valid in November 2014, while at the beginning of the 2014/15 school year (September and October) they were 10 % higher.

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> 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
<b>Further CPD qualifications</b> /	/
<b>Positive teaching/management performance appraisal</b> /	/
<b>Additional responsibilities</b> /	/
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) 8 % of the basic salary.	central
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> 10 % of the basic salary.	central
<b>Participation in extracurricular activities</b> /	/
<b>Overtime</b> 26 % of the basic salary. The amount of overtime allowance is decided at central level, but school heads are responsible for deciding if overtime work is necessary in a certain situation.	central/school
The salary allowances are awarded to school heads who fulfil conditions for a certain allowance at all education levels. The allowances are determined on the central level (the Government decides which are the values and calculation methods) and are processed on the school level. 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 schools may adopt different salary policies. Thus, teacher salaries may vary significantly between private 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 ( <a href="http://www.resmigazete.gov.tr/eskiler/2006/12/20061216-5.html">http://www.resmigazete.gov.tr/eskiler/2006/12/20061216-5.html</a> ).
	Basic statutory salary				Average actual salary		
	Minimum		Maximum		TRY	EUR	
	TRY	EUR	TRY	EUR			
Pre-primary	36 462	12 875	41 987	14 826	No data	No data	
Primary	36 462	12 875	41 987	14 826	No data	No data	
Lower secondary	33 798	11 934	39 323	13 885	No data	No data	
Upper secondary	33 798	11 934	39 323	13 885	No data	No data	

Salary increase/decrease	Salary allowances for teachers	Decision making levels
<b>2014/15:</b>  ↑: General salary adjustment for all public employees.	<b>Further formal qualifications</b> Fixed amounts. Master teachers and prime teachers receive additional payment. Teachers with masters' degree move on to one year upper degree in the salary scale and teachers with doctorate degree move on to two years upper degree in the salary scale. In addition, teachers with masters' and doctorate degree receive the additional lesson payment respectively 5 % and 15 % increased than the other teachers.	Central
	<b>Further CPD qualifications</b> 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
	<b>Positive teaching performance appraisal or students' results</b> Not applicable	
	<b>Additional responsibilities</b> Fixed amounts.	Central
	<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
	<b>Teaching pupils/students with special education needs or challenging circumstances</b> Not applicable	
	<b>Participation in extracurricular activities</b> 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
	<b>Overtime</b> 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



## 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 schools may adopt different salary policies. Thus, school head salaries may vary significantly between private 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							Data on gross annual statutory salaries are from the Decision on the Lesson and Additional Lesson Hours of School Heads and Teachers of MoNE ( <a href="http://www.resmigazete.gov.tr/eskiler/2006/12/20061216-5.html">http://www.resmigazete.gov.tr/eskiler/2006/12/20061216-5.html</a> ).
	Basic statutory salary				Average actual salary		
		TRY	EUR	TRY	EUR	TRY	EUR
Pre-primary	45 522	16 074	49 979	17 648	No data	No data	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.
Primary	42 858	15 133	47 315	16 707	No data	No data	
Lower secondary	42 858	16 074	47 315	17 648	No data	No data	
Upper secondary	45 522	16 074	49 979	17 648	No data	No data	

Salary allowances for school heads	Decision making levels
<b>Further formal qualifications</b> Fixed amounts. Master teachers and prime teachers receive additional payment. Teachers with masters' degree move on to one year upper degree in the salary scale and teachers with doctorate degree move on two years upper degree in the salary scale.	Central
<b>Further CPD qualifications</b> 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
<b>Positive teaching/management performance appraisal</b> Not applicable	
<b>Additional responsibilities</b> Not applicable	
<b>Geographical location</b> (high cost of living, disadvantaged or remote area) Not applicable	
<b>Teaching/coordinating classes with pupils/students with special education needs or challenging circumstances</b> Not applicable	
<b>Participation in extracurricular activities</b> Not applicable	
<b>Overtime</b> 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



## PART III: DEFINITIONS

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Education levels and programmes – International Classification of Education (ISCED 2011)	113
Decision-making levels	113
Schools	114
Teachers and school heads	114
Salaries	114
Allowances	115

### Education levels and programmes – International Classification of Education (ISCED 2011)

#### Early Childhood 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 of 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 not below 5 years old or above 7 years old. This level typically lasts six years, although its duration can range between four and seven years.

#### 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

In most countries, this is the central government. In four cases, however, decision-making occurs at a different level, namely that of 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 respective education ministries in England, Wales, Northern Ireland and Scotland for the United Kingdom.

## **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 grant-aided 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 other requirements (e.g. probation period) according to the official policy in a country.

### **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 basic remuneration awarded to a teacher/school head who holds the minimum qualifications required to teach or to manage a school at a specific level of the education system and who is a 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 actual gross annual salary received by all teachers/school heads at a specific education level, including their basic gross statutory salary plus all the allowances, bonuses or financial benefits, divided by the total number of teachers at that level. For some countries, all education levels are considered together. The data can be drawn from national administrative registers, statistical databases, representative sample surveys or other representative sources.

## **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 who perform well in 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**

Activities linked to the teaching of pupils/students with special education needs within mainstream classes as well as pupils/students with learning difficulties, language problems, and those from an immigrant background, etc., often qualify teachers for additional allowances. In the case of school heads, these activities also include tasks designed to coordinate and support specific groups of pupils/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 which exceeds the number of working hours specified in the contract of employment or in the conditions of service.

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---

### **EDUCATION, AUDIOVISUAL AND CULTURE EXECUTIVE AGENCY**

### **EDUCATION AND YOUTH POLICY ANALYSIS**

Avenue du Bourget 1 (BOU2)  
B-1 049 Brussels  
(<http://eacea.ec.europa.eu/education/eurydice>)

#### **Managing editor**

Arlette Delhaxhe

#### **Authors**

Michele Zagordo, Olga Ducout, Sonia Piedrafita

#### **Layout and graphics**

Patrice Brel

#### **Production coordinator**

Gisèle De Lel

## EURYDICE NATIONAL UNITS

### AUSTRIA

Eurydice-Informationsstelle  
Bundesministerium für Bildung und Frauen  
Abt. Internationale multilaterale Angelegenheiten  
Minoritenplatz 5  
1014 Wien  
Contribution of the Unit: Joint responsibility

### BELGIUM

Unité francophone d'Eurydice  
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: Eline De Ridder (coordination);  
experts from the Flemish Department of Education and  
Training: Ann Van Driessche, Raymond Van De Sijpe

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  
Education Sector  
Trg BiH 3, Sarajevo  
Contribution of the Unit: Joint responsibility

### 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 športa  
Donje Svetice 38  
10 000 Zagreb  
Contribution of the Unit: Joint responsibility

### CYPRUS

Eurydice Unit  
Ministry of Education and Culture  
Kimonos and Thoukydidou  
1434 Nicosia  
Contribution of the Unit: Joint responsibility

### CZECH REPUBLIC

Eurydice Unit  
Centre for International Cooperation in Education  
Dům zahraniční spolupráce  
Na Poříčí 1 035/4  
110 00 Praha 1  
Contribution of the Unit: Marcela Máchová and Michaela  
Maršíková

### DENMARK

Eurydice Unit  
Ministry of Higher Education and Science  
Danish 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  
50 088 Tartu  
Contribution of the Unit: Kersti Kaldma (coordination);  
expert: Ingrid Jaggo

### FINLAND

Eurydice Unit  
Finnish National Board of Education  
P.O. Box 380  
00 531 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: Joint responsibility

### 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  
75 732 Paris Cedex 15  
Contribution of the Unit: Pierrette Briant, Florence Lefresne,  
Robert Rakocevic, Marion Defresne



---

**GERMANY**

Eurydice-Informationsstelle des Bundes  
 EU Bureau of the German Ministry for Education and Research  
 Rosa-Luxemburg-Str.2  
 10 178 Berlin

Eurydice-Informationsstelle der Länder im Sekretariat der Kultusministerkonferenz  
 Graurheindorfer Straße 157  
 53 117 Bonn  
 Contribution of the Unit: Thomas Eckhard.

---

**GREECE**

Eurydice Unit  
 Ministry of Culture, Education and Religious Affairs  
 Directorate of European and International Affairs  
 37 Andrea Papandreou Str. (Office 2 172)  
 15 180 Maroussi (Attiki)  
 Contribution of the Unit: Dimitris Tenes

---

**HUNGARY**

Eurydice National Unit  
 Hungarian Institute for Educational Research and Development  
 Szobránc utca 6-8  
 1143 Budapest  
 Contribution of the Unit: Joint responsibility

---

**ICELAND**

Eurydice Unit  
 Education Testing Institute  
 Víkurhvarfi 3  
 203 Kópavogur  
 Contribution of the Unit: Joint responsibility

---

**IRELAND**

Eurydice Unit  
 Department of Education and Skills  
 International Section  
 Marlborough Street  
 Dublin 1  
 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  
 50 134 Firenze  
 Contribution of the Unit: Simona Baggiani;  
 experts: Gianna Barbieri e Lucia De Fabrizio (Ufficio di statistica settore istruzione, 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: Joint responsibility;  
 expert: Modra Jansone (Senior Expert of Education Department, the Ministry of Education and Science)

---

**LIECHTENSTEIN**

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

---

**LITHUANIA**

Eurydice Unit  
 National Agency for School Evaluation  
 Didlaukio 82  
 08303 Vilnius  
 Contribution of the Unit: Joint responsibility: Monika Bilotienė and Jurgita Maslauskaitė

---

**LUXEMBOURG**

Unité nationale d'Eurydice  
 ANEFORÉ ASBL  
 58, boulevard Grande-Duchesse Charlotte  
 1330 Luxembourg  
 Contribution of the Unit: Kathleen Lapie (National Eurydice Unit Luxembourg). Gilles Hirt (MENJE Luxembourg)

---

**MALTA**

Eurydice Unit  
 Research and Development Department  
 Ministry for Education and Employment  
 Great Siege Rd.  
 Floriana VLT 2000  
 Contribution of the Unit: Robert L. Grech, in conjunction with input provided by the National Unit

---

**MONTENEGRO**

Eurydice Unit  
 Vaka Djurovica bb  
 81 000 Podgorica  
 Contribution of the Unit: Mubera Kurpejović, Mijajlo Djurić, Biljana Mišović and Radosav Petrušić, Ministry of Education

---

**NETHERLANDS**

Eurydice Nederland  
 Ministerie van Onderwijs, Cultuur en Wetenschap  
 Directie Internationaal Beleid  
 Etage 4 – Kamer 08.022  
 Rijnstraat 50  
 2500 BJ Den Haag  
 Contribution of the Unit: Joint responsibility

---

**NORWAY**

Eurydice Unit  
 Ministry of Education and Research  
 AIK-avd., Kunnskapsdepartementet  
 Kirkegata 18  
 P.O. Box 8 119 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  
060 042 București  
Contribution of the Unit: Veronica – Gabriela Chirea; in  
cooperation with George Ghelmez (Head of Human  
Resources Department, Ministry of Education and Scientific  
Research)

---

## SERBIA

---

Eurydice Unit Serbia  
Foundation Tempus  
Resavska 29  
11 000 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;  
expert: Tatjana Rozman (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  
28 027 Madrid  
Contribution of the Unit: Flora Gil, Carla Díaz Torvisco,  
Ángel Ariza

---

## SWEDEN

---

Eurydice Unit  
Universitets- och högskolerådet/The Swedish Council for  
Higher Education  
Box 45 093  
104 30 Stockholm  
Contribution of the Unit: Joint responsibility

---

## TURKEY

---

Eurydice Unit  
MEB, Strateji Geliştirme Başkanlığı (SGB)  
Eurydice Türkiye Birimi, Merkez Bina 4. Kat  
B-Blok Bakanlıklar  
06 648 Ankara  
Contribution of the Unit: Joint responsibility

---

## UNITED KINGDOM

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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: Maureen Heron

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

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