



SCHOOL DISTRICT

Preparing children for an ever changing world

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Date: Monday, June 8, 2026

To: Neah-Kah-Nie School Board

From: Kari Fleisher, Business Manager

RE: Substitute and reimbursement rates for 2026 - 2027

Please approve the following rates for the 2026-2027 fiscal year using ODE Memo dated May 15, 2026

Licensed Substitutes \$236.26 per day or \$29.53 per hour
Long term Licensed Substitutes \$277.96 per day or \$34.75 per hour

ESS Markup 1.275 for 2026-27

District Cost:

Licensed Substitutes \$301.23 per day or \$37.65 per hour
Long term Licensed Substitutes \$354.40 per day or \$42.30 per hour

Classified Substitutes:	Sub Pay	District Cost:
Custodians	\$23.00	\$29.33
Secretaries	\$20.00	\$25.50
Instructional assistants/elementary library assistants	\$20.00	\$25.50
Food Service	\$18.75	\$23.91
Students – minimum wage		

Current IRS Mileage rate \$0.725 (seventy cents per mile) or as changed by IRS

Maximum Meal Reimbursement (including tip at a maximum of 15%):

Breakfast \$16.00
Lunch \$19.00
Dinner \$28.00



TO: School District & ESD Fiscal Staff

FROM: Andrea V. Lockard, EdD

DATE: May 15, 2026

SUBJECT: 2026-27 Minimum Daily Substitute Teacher Pay Rates

This memo fulfills ODE's annual obligation, pursuant to [ORS 342.610](#), to publish substitute teacher pay rates for the 2026-27 school year, which is not feasible to complete until the most current salary figures are available annually in mid-May. This memo provides any updated statutory information and final minimum pay rates.

Statutory Changes

There were no statutory changes to the minimum daily pay calculation from the prior year.

Final Minimum Pay Rates for Substitute Teachers for the 2026-27 School Year

Note that charter schools are not subject to the provisions of the law that sets the minimum amount that substitute teachers must be paid. Based on data for 2025-26, the statewide average salary of beginning teachers with a bachelor's degree was **\$52,812**.

Districts with a 5-Day School Week		
Substitute Teacher Assignment of 10 days or less	Substitute Teacher Assignment > 10 days in a District	
	Without a salary schedule	With a salary schedule
\$ 236.26	\$ 277.96	1/190th of the district's annual salary scale for beginning teachers' with a Bachelor's degree, or \$236.26, whichever is higher

Districts with 4-Day School Week		
Substitute Teacher Assignment of 8 days or less	Substitute Teacher Assignment > 8 days in a District	
	Without a salary schedule	With a salary schedule
\$ 265.80	\$ 312.70	1.125 x 1/190th of the district's annual salary scale for beginning teachers' with a Bachelor's degree, or \$265.80, whichever is higher

If you have questions regarding these calculated rates, please contact ODE Senior Research Analyst Evan Fuller at evan.fuller@ode.oregon.gov.

Andrea V. Lockard, EdD
Assistant Superintendents
Office of Research, Assessment, Data, Accountability, & Reporting
Oregon Department of Education