

## Informational Item: 8b.3.b

## **Salary and Benefits Reports**

## **Background:**

School districts are required to report to the State Board of Education, on or before October 1 of each year, the base salary and benefits of the district superintendent and all administrators and teachers employed by the school district (105 ILCS 5/10-20.47). For this Section, "benefits" include, without limitation, vacation days, sick days, bonuses, annuities, and retirement enhancements. Before this annual report to the State Board of Education, the information must be presented at a regular school board meeting, subject to applicable notice requirements, and then posted on the Internet website of the school district.

School districts are also required to post information pertaining to salary and benefits offered through the Illinois Municipal Retirement Fund within 6 days after the Board of Education approves the final budget for employees whose compensation package exceeds \$75,000 per year. (Illinois Public Act 97-0609).