

FISCAL RESEARCH CENTER

Variation in Teacher Salaries in Georgia

John V. Winters

Fiscal Research Center
Andrew Young School of Policy Studies
Georgia State University
Atlanta, GA

FRC Report No. 182
August 2008



ANDREW YOUNG SCHOOL
OF POLICY STUDIES

**VARIATION IN TEACHER
SALARIES IN GEORGIA**

John V. Winters

**Fiscal Research Center
Andrew Young School of Policy Studies
Georgia State University
Atlanta, GA**

**FRC Report No. 183
August 2008**

Variation in Teacher Salaries in Georgia

Acknowledgments

I would like to thank Dave Sjoquist and Sally Wallace for valuable comments on this report. I also thank Gerald Eads at the Georgia Professional Standards Commission and Terris Ross at the Georgia Department of Education for help collecting the data used in this report.

Variation in Teacher Salaries in Georgia

Table of Contents

Acknowledgments.....	ii
I. Introduction	1
II. The State Salary Schedule	2
III. Variation in Teacher Salaries	5
IV. Variation in Local Supplements	8
Teacher, School, and Student Characteristics	9
Comparable Wage Index	10
The Property Tax Base and Its Composition.....	11
Other Resident Characteristics	15
V. Summary and Conclusion.....	16
References.....	17

Variation in Teacher Salaries in Georgia

I. Introduction

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

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

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

Variation in Teacher Salaries in Georgia

II. The State Salary Schedule

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

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

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

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

Variation in Teacher Salaries in Georgia

TABLE 1. GEORGIA ANNUAL SALARY SCHEDULE, 2007-08

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

Source: Georgia Department of Education.

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

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

Variation in Teacher Salaries in Georgia

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

III. Variation in Teacher Salaries

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

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

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

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

Variation in Teacher Salaries in Georgia

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

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

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

Variation in Teacher Salaries in Georgia

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

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

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

IV. Variation in Local Supplements

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

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

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

Variation in Teacher Salaries in Georgia

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

Teacher, School, and Student Characteristics

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

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

Variation in Teacher Salaries in Georgia

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

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

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

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

Comparable Wage Index

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

Variation in Teacher Salaries in Georgia

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

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

The Property Tax Base and Its Composition

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

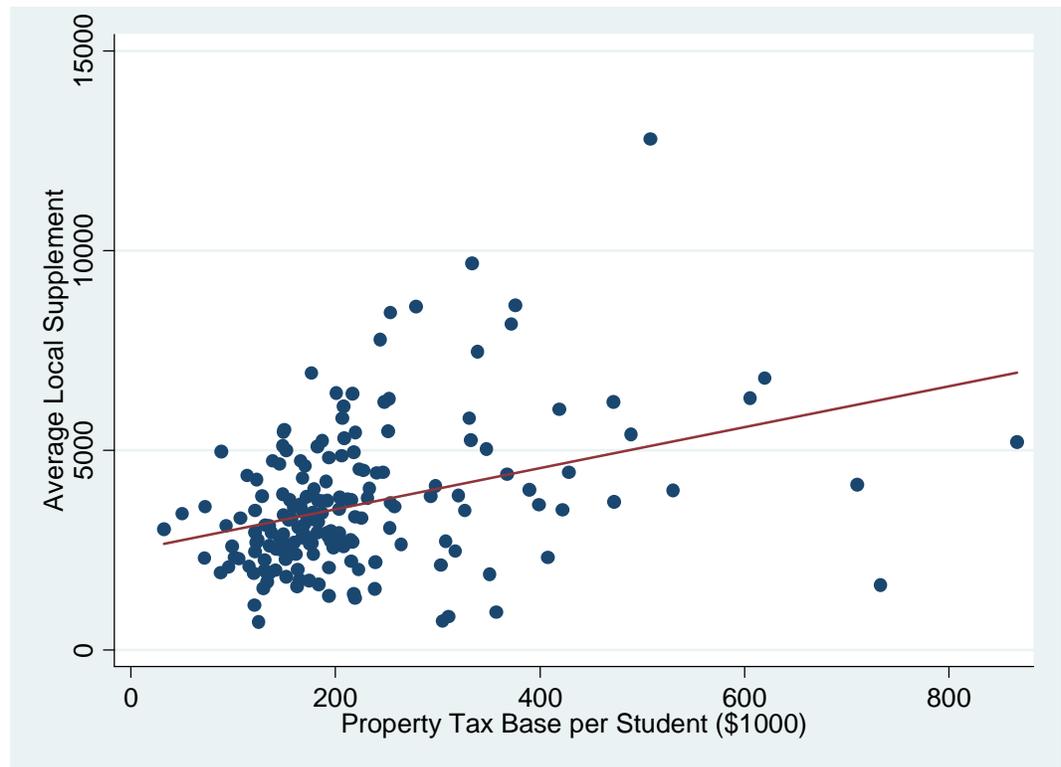
⁴ The local labor market is defined as either a metropolitan area or a group of non-metropolitan counties. See Taylor and Fowler (2006) for more details.

Variation in Teacher Salaries in Georgia

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

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

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



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

Variation in Teacher Salaries in Georgia

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

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

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

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

See Appendix B for descriptive statistics and source notes.

Variation in Teacher Salaries in Georgia

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

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

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

Variation in Teacher Salaries in Georgia

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

Other Resident Characteristics

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

V. Summary and Conclusion

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

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

Variation in Teacher Salaries in Georgia

References

- Babcock, Linda C. and John B. Engberg (1999). "Bargaining Unit Composition and the Returns to Education and Tenure." *Industrial & Labor Relations Review* 52 (2).
- Kondra, Alex Z. and Ian Stewart (2000). "Labor Party Support and Teachers' Salaries in Alberta." *Journal of Collective Negotiations* 29 (1).
- Lentz, Corliss (1998). "Why Some Communities Pay More than Others? The Example of Illinois Teachers." *Public Administration Review* 58 (2).
- Martinez-Vazquez, Jorge and David L. Sjoquist (1988). "Property Tax Financing, Renting, and the Level of Local Expenditures." *Southern Economic Journal* 55 (2).
- Taylor, Lori L. and William J. Fowler, Jr. (2006). "A Comparable Wage Approach to Geographic Cost Adjustment (NCES 2006-321)." Washington, DC, National Center for Education Statistics.
- Walden, Michael L. and Zulai Sogutlu (2001). "Determinants of Intrastate Variation in Teacher Salaries." *Economics of Education Review* 20.

Variation in Teacher Salaries in Georgia

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

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

Source: North Carolina Department of Education.

Variation in Teacher Salaries in Georgia

About the Author

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

About The Fiscal Research Center

The Fiscal Research Center provides nonpartisan research, technical assistance, and education in the evaluation and design of state and local fiscal and economic policy, including both tax and expenditure issues. The Center's mission is to promote development of sound public policy and public understanding of issues of concern to state and local governments.

The Fiscal Research Center (FRC) was established in 1995 in order to provide a stronger research foundation for setting fiscal policy for state and local governments and for better-informed decision making. The FRC, one of several prominent policy research centers and academic departments housed in the School of Policy Studies, has a full-time staff and affiliated faculty from throughout Georgia State University and elsewhere who lead the research efforts in many organized projects.

The FRC maintains a position of neutrality on public policy issues in order to safeguard the academic freedom of authors. Thus, interpretations or conclusions in FRC publications should be understood to be solely those of the author.

Variation in Teacher Salaries in Georgia

FISCAL RESEARCH CENTER STAFF

David L. Sjoquist, Director and Professor of Economics
Peter Bluestone, Research Associate
Robert Buschman, Research Associate
Margo Doers, Administrative Coordinator
Nevbahar Ertas, Research Associate
Jaiwan M. Harris, Business Manager
Kenneth J. Heaghey, State Fiscal Economist
Stacie Kershner, Program Coordinator
Jungbu Kim, Research Associate
John W. Matthews, Senior Research Associate
Nara Monkam, Research Associate
Lakshmi Pandey, Senior Research Associate
Dana K. Rickman, Senior Research Associate
Dorie Taylor, Assistant Director
Arthur D. Turner, Microcomputer Software Technical Specialist
Sean Turner, Research Associate
Sally Wallace, Associate Director and Professor of Economics
Laura A. Wheeler, Senior Research Associate
Tumika Williams, Staff Assistant
John Winters, Research Associate

ASSOCIATED GSU FACULTY

James Alm, Dean and Professor of Economics
Roy W. Bahl, Regents' Professor of Economics
Spencer Banzhaf, Associate Professor of Economics
Carolyn Bourdeaux, Assistant Professor of Public Administration and Urban Studies
Martin F. Grace, Professor of Risk Management and Insurance
Shiferaw Gurm, Associate Professor of Economics
Gregory B. Lewis, Professor of Public Administration and Urban Studies
Jorge L. Martinez-Vazquez, Professor of Economics
Theodore H. Poister, Professor of Public Administration and Urban Studies
David P. Richardson, Professor of Risk Management and Insurance
Jonathan C. Rork, Assistant Professor of Economics
Bruce A. Seaman, Associate Professor of Economics
Erdal Tekin, Assistant Professor of Economics
Geoffrey K. Turnbull, Professor of Economics
Mary Beth Walker, Associate Professor of Economics
Katherine G. Willoughby, Professor of Public Administration and Urban Studies

PRINCIPAL ASSOCIATES

Richard M. Bird, University of Toronto
David Boldt, State University of West Georgia
Gary Cornia, Brigham Young University
Kelly D. Edmiston, Federal Reserve Bank of Kansas City
Robert Eger, Florida State University
Alan Essig, Georgia Budget and Policy Institute
Dagney G. Faulk, Indiana University Southeast
Catherine Freeman, U.S. Department of Education
Joshua L. Hart, Carnegie Mellon University
Richard R. Hawkins, University of West Florida
Gary Henry, University of North Carolina/Chapel Hill
Julie Hotchkiss, Atlanta Federal Reserve Bank
Mary Mathewes Kassis, State University of West Georgia

Douglas Krupka, IZA, Bonn Germany
Jack Morton, Morton Consulting Group
Glenwood Ross, Morehouse College
Ross H. Rubenstein, Syracuse University
Michael J. Rushton, Indiana University
Rob Salvino, Coastal Carolina University
Edward Sennoga, Makerere University, Uganda
William J. Smith, West Georgia College
Robert P. Strauss, Carnegie Mellon University
Jeanie J. Thomas, Consultant
Kathleen Thomas, Mississippi State University
Thomas L. Weyandt, Atlanta Regional Commission
Matthew Wooten, University of Georgia

Variation in Teacher Salaries in Georgia

RECENT PUBLICATIONS

(All publications listed are available at <http://frc.aysps.gsu.edu> or call the Fiscal Research Center at 404/413-0249, or fax us at 404/413-0248.)

Variation in Teacher Salaries in Georgia (John V. Winters) This report documents the variation in K-12 public school teacher salaries in Georgia and discusses the causes of variation in teacher salaries within and across districts. [FRC Report/Brief 183](#) (August 2008)

A Brief History of the Property Tax in Georgia (David L. Sjoquist) This report is a chronology of the development of the property tax system that currently exists in Georgia from the 1852 legislation pointing out significant changes made over the past 156 years. [FRC Report/Brief 182](#) (August 2008)

Estimates of the Effects on Property Tax Expansion Under Assessment Caps Proposed in HR 1246 (John Matthews) This report estimates the effect of assessment caps proposed in HB 1246 on county, school district, and city tax base growth. [FRC Report/Brief 181](#) (July 2008)

By the Numbers: Property Taxes in Georgia (David L. Sjoquist) This report presents data on the property tax in Georgia, considering the growth in property tax base and property tax revenue, how the tax base varies by county, changes over time, and property taxes by type of government. [FRC Report 180](#) (June 2008)

Property Tax Limitations (John V. Winters) This report discusses property tax limitations in the U.S. and highlights limitations imposed in Georgia. [FRC Report 179](#) (June 2008)

An Analysis of a Need-Based Student Aid Program for Georgia (Nara Monkam, Lakshmi Pandey, Dana K. Rickman and David L. Sjoquist) This report explores issues associated with establishing a need-based student aid program in Georgia. [FRC Report/Brief 178](#) (May 2008)

A Closer Look at Georgia's Veteran Population (Jonathan C. Rork) This brief compares demographic information on Georgia's veteran population with that of the rest of the country. [FRC Brief 177](#) (May 2008)

Tracking the Economy of the City of Atlanta: Past Trends and Future Prospects (Glenwood Ross, David L. Sjoquist, and Matthew Wooten) This report explores the changes in the level and composition of employment in the City of Atlanta over the last 25 years. [FRC Report 176](#) (May 2008)

Variation in Teacher Salaries in Georgia

***Georgia's Immigrants: Past, Present, and Future* (Douglas J. Krupka and John V. Winters)** This report examines the economic success of immigrants relative to the state's residents as a whole and speculates on how we might expect immigrant populations to fare in the future. [FRC Report/Brief 175](#) (April 2008)

***Property Tax in Georgia* (David L. Sjoquist and John V. Winters)** This report discusses the structure of the property tax in Georgia and various provisions that make up the structure of the property tax. [FRC Report 174](#) (March 2008)

***A Targeted Property Tax Relief Program for Georgia* (John V. Winters)** This report describes how a targeted property tax relief program could be designed and provides estimates of the cost and distribution of program benefits. [FRC Report 173](#) (February 2008)

***A Historical Comparison of Neighboring States with Different Income Tax Regimes* (Peter Bluestone)** This report focuses on simple historical differences between states without an income tax and neighbor states with an income tax. [FRC Report 172](#) (November 2007)

***Replacing All Property Taxes: An Analysis of Revenue Issues* (John Matthews and David L. Sjoquist)** This brief discusses the amount of revenue needed to replace all property taxes in Georgia. [FRC Brief 171](#) (October 2007)

***Revenue Estimates for Eliminating Sales Tax Exemptions and Adding Services to the Sales Tax Base* (John Matthews, David L. Sjoquist and John Winters)** This report provides revenue estimates for alternative combination of eliminating sales tax exemptions and adding services to the sales tax base. [FRC Report 170](#) (October 2007)

***Report on the City of South Fulton: Potential Revenue and Expenditures (Revised)* (Robert J. Eger III and John Matthews)** This report evaluates the fiscal consequences of incorporating a new city of South Fulton, using Fulton County revenue and expenditure data and benchmarks from other Georgia cities. [FRC Report/Brief 169](#) (October 2007)

***Report on the City of Chattahoochee Hill Country: Potential Revenues and Expenditures* (Robert J. Eger III and John Matthews)** Using Fulton County revenue and expenditure data and benchmarks developed from other Georgia city data, this report evaluates the fiscal consequences of incorporating a new city of Chattahoochee Hill Country. [FRC Report/Brief 168](#) (October 2007)

(All publications listed are available at <http://frc.gsu.edu> or call the Fiscal Research Center at 404/413-0249, or fax us at 404/413-0248.)

Document Metadata

This document was retrieved from IssueLab - a service of the Foundation Center, <http://www.issuelab.org>

Date information used to create this page was last modified: 2014-02-15

Date document archived: 2010-05-20

Date this page generated to accompany file download: 2014-04-15

IssueLab Permalink: http://www.issuelab.org/resource/variation_in_teacher_salaries_in_georgia

Variation in Teacher Salaries in Georgia

Publisher(s): Fiscal Research Center of the Andrew Young School of Policy Studies

Author(s): John V. Winters

Date Published: 2008-08-01

Rights: Copyright 2008 Fiscal Research Center of the Andrew Young School of Policy Studies

Subject(s): Community and Economic Development; Education and Literacy; Government Reform