



**Differentiated Compensation
Allocation and Guidance**

Louisiana Department of Education

July 2023

This document provides answers to questions regarding the Differentiated Compensation Allocation and Guidance in FY2023-24. This document may be viewed under STATE ALLOCATIONS in the [Business Manager Support Library](#)

For further information on this guidance, send inquiries to ldoeschoolfinancehelpdesk@la.gov or call the Office of School System Financial Services at 225.342.3617.

What is Differentiated Compensation?

Differentiated compensation refers to a policy that provides different pay for different jobs.

What is the purpose of the Differentiated Compensation Allocation?

This allocation is intended to provide funding to assist with addressing unique market needs in the recruitment and retention of teachers.

Which entities are eligible for these funds?

The entities eligible for these funds includes city/parish school systems, Legacy Type 2 charter schools, New Type 2 charter schools, Lab schools, state schools, and RSD operated and Type 5 charter schools. These same entities are eligible to receive MFP funds in Level 4 of the formula.

How much is the appropriation for Differentiated Compensation?

The Louisiana Legislature appropriated a total of \$25 million for this purpose during the 2023 Regular Session.

What data is used to calculate the allocation?

The calculation is based on the number of teachers reported in the fall 2022 MFP staffing count. The definition of teacher is only those staff reported as a teacher (Object 112, Function 1000 – 2200) in the staffing data collection. The teacher count does not include any other certificated positions.

How will the funds be allocated?

The number of teachers by entity is multiplied by \$409.00 to generate the allocation.

Were these funds included in the Minimum Foundation Program (MFP) formula?

No, this funding is a separate appropriation in the Legislative budget. The funds for the Differentiated Compensation are not included in the MFP Formula for FY 2023-24.

How are these Differentiated Compensation funds to be used?

These funds may be used in any proportion appropriate to address recruitment and retention needs, in any of the following four categories:

- Stipends for teachers in critical shortage areas as determined by the Board of Elementary and Secondary Education (BESE);
- Stipends for highly effective teachers;
- Stipends for teachers working in high need schools defined as those with an Economically Disadvantaged rate of 85% or higher; and
- Stipends for teacher leadership positions.

What are the critical shortage areas?

The designated critical shortage areas to be used for the differentiated compensation are:

- Secondary Mathematics (Grades 6-12)
- Secondary Science (Grades 6-12)
- Special Education (Grades K-12)

What is the definition of a Highly Effective Teacher?

Differentiated compensation allocations may be used to fund stipends for highly effective teachers as defined in R.S. 17:381 through 3095 and Bulletin 130 – Regulations for the Evaluation and Assessment of School Personnel.

What is the definition of a High Need School?

Stipends may be given to teachers working in High Need schools, defined as those with an Economically Disadvantaged (ED) rate of 85% or greater. This Ed data by school for February 1, 2023 is located within the Feb 2023 Multi Stats file located on the [Student Attributes](#) webpage.

What is an example of a Teacher Leadership position?

Stipends may be given to classroom teachers who are appointed to lead weekly teacher collaborations or those who serve as academic/instructional coaches or mentors. More information about mentor teachers can be found in the [Mentor Teacher Library](#) on the LDOE website.

Must the stipends be awarded to the same teacher positions on which the funds were allocated?

No, these funds are intended to provide stipends to those staff that qualify in one of the four eligible categories. The allocation may be used across the four eligible categories in any manner deemed appropriate by the local school board. The teacher counts were used only in the calculation methodology to determine the allocation amounts.

How will these funds be released to the eligible entities?

The entire allocation will be paid to the eligible entities in one payment.

What is the expected release date of the funds?

The expected release date is *on or about August 10th*.

How will these funds be distributed?

Funds will be released to recipients (city/parish school systems, charter schools, lab schools or state schools) in the same manner as payments are currently received by each recipient. This payment method may be by electronic or paper check depending on the recipient.

Is there a date by which these funds must be utilized?

These funds are intended to assist with recruitment efforts during FY 2023-24. It is strongly encouraged to utilize these funds as quickly as feasible to ensure classrooms are staffed adequately for students in this school year.

May these funds be carried over into FY 24-25 if they are not utilized in FY 23-24?

Yes, if funding remains at the end of FY 2023-24, then those funds may be carried over into the new fiscal year.

How should these funds be accounted for in the accounting records?

It is recommended that these funds be accounted for in a special account/fund within the General Fund for appropriate tracking.

What are the account codes/KPCs in the Annual Financial Report (AFR) in which these funds must be reported?

The account codes in which these funds should be reported in the AFR are: Revenue from State Sources, State Restricted Grants-in-Aid, Other Restricted Revenues, Key punch code 6250 and Acct code 3290

Must the Louisiana Department of Education give approval to the compensation plans adopted by the school boards?

No, this is a local decision. The department does not need to approve the plan on the proposed use of these funds.

What documents should be presented to the local school board detailing the proposed compensation plan?

The compensation plan should be included in the salary schedule document annually presented to the local school board for approval.

If the local school board has already approved the salary schedule for this year, is a separate vote and approval needed to amend the plan with this new compensation plan?

Yes, if the salary schedule has already been approved, an amendment to the plan is necessary in order to implement this new compensation plan.

Must the school board approve these funds prior to the distribution of the stipends to employees?

Yes, prior to implementation of the compensation plan, the school board must adopt the plan.

What documentation must be in place to substantiate approval of the distribution plan by the school board?

Minutes from the school board meeting must be available to substantiate the approval by the local school board.

Will the independent CPAs be required to perform audit procedures to verify that this new compensation plan did receive appropriate approval by local school boards?

Yes, State Agreed Upon Procedures as published by the Legislative Auditor's Office will require that independent CPAs review the documentation to substantiate appropriate approval of the compensation plan and inclusion in the salary schedule documents.

What documentation must be retained by the recipients to substantiate the distribution of funds to employees?

Payroll records detailing the amount and date of the release of the stipend payments to employees must be maintained to substantiate the appropriate use of these funds.

Will recipients of these funds be required to submit documentation on the approved plan along with dates and amounts of the distributions to the Department?

Yes, the department will require that recipients provide data on the use of these funds. This data request will come in early spring 2024.

School Systems and Schools		Differentiated Compensation Allocation			
		Number of Teachers (Obj 112, Functions 1000 - 2200) Final Fall 2022 FTE Staffing Data	Differentiated Compensation Allocation	Retirement Allocation FY2023-24 Rate	Total Cost
			\$409	24.1%	
		FY2023-24	18	19	20
July 2023	FTE Certificated Teacher Count Only	C18 x \$	C19 x %	C19 + C20	
1	Acadia	573.2	\$234,425	\$56,496	\$290,922
2	Allen	315.5	\$129,040	\$31,099	\$160,138
3	Ascension	1,862.0	\$761,558	\$183,535	\$945,093
4	Assumption	177.0	\$72,393	\$17,447	\$89,840
5	Avoyelles	263.1	\$107,622	\$25,937	\$133,558
6	Beauregard	408.8	\$167,188	\$40,292	\$207,480
7	Bienville	195.8	\$80,100	\$19,304	\$99,404
8	Bossier	1,662.6	\$679,986	\$163,877	\$843,863
9	Caddo	2,204.1	\$901,489	\$217,259	\$1,118,747
10	Calcasieu	2,469.7	\$1,010,097	\$243,433	\$1,253,531
11	Caldwell	123.0	\$50,306	\$12,124	\$62,430
12	Cameron	130.5	\$53,370	\$12,862	\$66,232
13	Catahoula	81.7	\$33,413	\$8,053	\$41,466
14	Claiborne	102.5	\$41,917	\$10,102	\$52,019
15	Concordia	251.0	\$102,659	\$24,741	\$127,400
16	DeSoto	347.0	\$141,923	\$34,203	\$176,126
17	East Baton Rouge	3,117.4	\$1,275,031	\$307,282	\$1,582,313
18	East Carroll	56.1	\$22,944	\$5,529	\$28,473
19	East Feliciana	131.9	\$53,947	\$13,001	\$66,948
20	Evangeline	395.8	\$161,901	\$39,018	\$200,919
21	Franklin	210.1	\$85,920	\$20,707	\$106,627
22	Grant	201.7	\$82,511	\$19,885	\$102,397
23	Iberia	872.1	\$356,697	\$85,964	\$442,662
24	Iberville	420.0	\$171,780	\$41,399	\$213,179
25	Jackson	150.5	\$61,574	\$14,839	\$76,414
26	Jefferson	3,246.3	\$1,327,732	\$319,984	\$1,647,716
27	Jefferson Davis	368.1	\$150,536	\$36,279	\$186,815
28	Lafayette	2,156.9	\$882,159	\$212,600	\$1,094,759
29	Lafourche	890.5	\$364,223	\$87,778	\$452,001
30	LaSalle	182.0	\$74,439	\$17,940	\$92,379
31	Lincoln	428.9	\$175,436	\$42,280	\$217,716
32	Livingston	1,771.2	\$724,418	\$174,585	\$899,003
33	Madison	92.9	\$37,992	\$9,156	\$47,148
34	Morehouse	225.1	\$92,083	\$22,192	\$114,275
35	Natchitoches	380.2	\$155,509	\$37,478	\$192,986
36	Orleans	3,075.2	\$1,257,749	\$303,118	\$1,560,867
37	Ouachita	1,188.1	\$485,934	\$117,110	\$603,044
38	Plaquemines	292.0	\$119,417	\$28,779	\$148,196
39	Pointe Coupee	170.8	\$69,853	\$16,834	\$86,687
40	Rapides	1,576.6	\$644,829	\$155,404	\$800,233
41	Red River	98.3	\$40,210	\$9,691	\$49,901
42	Richland	160.8	\$65,747	\$15,845	\$81,592
43	Sabine	308.0	\$125,972	\$30,359	\$156,331
44	St. Bernard	532.0	\$217,588	\$52,439	\$270,027
45	St. Charles	854.7	\$349,568	\$84,246	\$433,814
46	St. Helena	69.5	\$28,422	\$6,850	\$35,271
47	St. James	276.0	\$112,884	\$27,205	\$140,089
48	St. John the Baptist	391.6	\$160,150	\$38,596	\$198,746
49	St. Landry	877.0	\$358,693	\$86,445	\$445,138
50	St. Martin	429.0	\$175,452	\$42,284	\$217,735
51	St. Mary	571.0	\$233,541	\$56,283	\$289,825
52	St. Tammany	2,870.1	\$1,173,885	\$282,906	\$1,456,792
53	Tangipahoa	1,352.1	\$553,017	\$133,277	\$686,293
54	Tensas	28.0	\$11,443	\$2,758	\$14,200
55	Terrebonne	983.5	\$402,246	\$96,941	\$499,187
56	Union	118.5	\$48,474	\$11,682	\$60,157
57	Vermilion	652.2	\$266,741	\$64,285	\$331,025
58	Vernon	523.0	\$213,905	\$51,551	\$265,456
59	Washington	311.5	\$127,393	\$30,702	\$158,094
60	Webster	352.9	\$144,340	\$34,786	\$179,126
61	West Baton Rouge	316.0	\$129,244	\$31,148	\$160,392
62	West Carroll	102.0	\$41,718	\$10,054	\$51,772
63	West Feliciana	189.5	\$77,525	\$18,683	\$96,208
64	Winn	127.7	\$52,232	\$12,588	\$64,820
65	City of Monroe	609.4	\$249,258	\$60,071	\$309,329
66	City of Bogalusa	132.6	\$54,233	\$13,070	\$67,304
67	Zachary Community	351.2	\$143,656	\$34,621	\$178,277
68	City of Baker	64.4	\$26,349	\$6,350	\$32,699
69	Central Community	309.0	\$126,381	\$30,458	\$156,839
	Total City/Parish	46,729.5	\$19,112,364	\$4,606,080	\$23,718,444

School Systems and Schools		Differentiated Compensation Allocation			
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		FY2023-24	18	19	20
July 2023	FTE Certificated Teacher Count Only	C18 x \$	C19 x %	C19 + C20	
318	LSU Lab School	120.5	\$49,279	\$11,876	\$61,155
319	Southern Lab School	25.5	\$10,430	\$2,514	\$12,943
302006	LA School for Math, Science and the Arts	38.7	\$15,844	\$3,818	\$19,662
334001	New Orleans Center for Creative Arts	61.7	\$25,250	\$6,085	\$31,336
3C1001	Thrive	25.1	\$10,286	\$2,479	\$12,764
101001	Special School District	74.8	\$30,610	\$7,377	\$37,987
A02	Office of Juvenile Justice	27.0	\$11,043	\$2,661	\$13,704
Total Lab & State Approved Schools		373.4	\$152,741	\$36,811	\$189,551
321001	New Vision Learning	13.8	\$5,646	\$1,361	\$7,007
329001	Glencoe Charter School	32.3	\$13,198	\$3,181	\$16,379
331001	International School of LA	95.0	\$38,855	\$9,364	\$48,219
333001	Avoyelles Public Charter School	37.9	\$15,501	\$3,736	\$19,237
336001	Delhi Charter School	43.8	\$17,929	\$4,321	\$22,249
337001	Belle Chasse Academy	62.0	\$25,358	\$6,111	\$31,469
340001	The MAX Charter School	11.8	\$4,814	\$1,160	\$5,974
Total Legacy Type 2 Charter Schools		296.6	\$121,301	\$29,234	\$150,534
341001	D'Arbonne Woods	66.5	\$27,209	\$6,557	\$33,766
343001	Madison Prep	38.0	\$15,524	\$3,741	\$19,265
344001	Int'l High School of N. O.	27.0	\$11,043	\$2,661	\$13,704
345001	University View Academy	208.7	\$85,352	\$20,570	\$105,922
346001	Lake Charles Charter Academy	73.7	\$30,160	\$7,269	\$37,428
347001	Lycee Francois de la Nouvelle Orleans	92.0	\$37,628	\$9,068	\$46,696
348001	New Orleans Military/Maritime Acdmy	67.1	\$27,444	\$6,614	\$34,058
3C5001	St Landry Charter School	16.0	\$6,544	\$1,577	\$8,121
W18001	Noble Minds Institute	10.1	\$4,118	\$993	\$5,111
W1A001	JCFA - East	12.0	\$4,908	\$1,183	\$6,091
W1B001	Advantage Charter Academy	34.1	\$13,948	\$3,361	\$17,309
W1D001	JCFA - Lafayette	3.0	\$1,227	\$296	\$1,523
W2B001	Willow Charter Academy	45.5	\$18,596	\$4,482	\$23,078
W33001	Lincoln Prep School	67.4	\$27,552	\$6,640	\$34,192
W3B001	Iberville Charter Academy	29.0	\$11,878	\$2,863	\$14,741
W4A001	Delta Charter School	37.8	\$15,474	\$3,729	\$19,203
W4B001	Lake Charles College Prep	36.1	\$14,765	\$3,558	\$18,323
W5B001	Northeast Claiborne Charter	5.0	\$2,045	\$493	\$2,538
W6B001	Acadiana Renaissance	105.9	\$43,333	\$10,443	\$53,776
W7A001	Louisiana Key Academy	55.0	\$22,495	\$5,421	\$27,916
W7B001	Lafayette Renaissance	83.0	\$33,967	\$8,186	\$42,153
W8A001	Impact Charter	29.0	\$11,861	\$2,859	\$14,720
WAG001	Louisiana Virtual Charter Academy	84.3	\$34,468	\$8,307	\$42,775
WAK001	Southwest LA Charter School	56.8	\$23,238	\$5,600	\$28,838
WAL001	J. S. Clark Leadership Academy	23.0	\$9,407	\$2,267	\$11,674
WAU001	GEO Prep Academy	54.2	\$22,160	\$5,341	\$27,500
WBQ001	New Harmony High School	30.0	\$12,270	\$2,957	\$15,227
WBR001	Athlos Academy	75.0	\$30,675	\$7,393	\$38,068
WBX001	GEO Next Generation HS	26.0	\$10,632	\$2,562	\$13,194
WBY001	Red River Charter Academy	11.0	\$4,499	\$1,084	\$5,583
WJ5001	Collegiate Academy (EBR)	29.0	\$11,861	\$2,859	\$14,720
WZ8001	GEO Prep Mid-City of Greater B. R.	45.0	\$18,405	\$4,436	\$22,841
WZN001	GEO Prep Baker	4.0	\$1,636	\$394	\$2,030
WZO001	Louisiana Key Academy Northshore	12.0	\$4,908	\$1,183	\$6,091
WZP001	Discovery Ochsner BR (New)*				
WZQ001	Kenilworth Middle (New)*				
WZT001	LaKey Caddo (New)*				
Total New Type 2 Charter Schools		1,592.2	\$651,230	\$156,946	\$808,176
396211	Linwood Public Charter (RSD Operated)	61.0	\$24,949	\$6,013	\$30,962
WZV001	Prescott Academy (New)*				
WAO001	Redesign Dalton Charter School	15.0	\$6,135	\$1,479	\$7,614
WAP001	Redesign Lanier Charter School	18.0	\$7,362	\$1,774	\$9,136
WYA001	Redesign Glen Oaks	11.0	\$4,499	\$1,084	\$5,583
Total RSD/Type 5 Charters		105.0	\$42,945	\$10,350	\$53,295
Total Statewide		49,096.8	\$ 20,080,580	\$ 4,839,420	\$ 24,920,000
*Allocations to new charter schools will be calculated on fall 2023 staffing data.					

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36	Orleans Direct Run	148.3	\$60,662	\$14,620	\$75,282
W31001	Dr. Martin Luther King Jr Charter	58.6	\$23,948	\$5,771	\$29,719
W62001	LB Landry-OP Walker	53.0	\$21,671	\$5,223	\$26,893
W66001	Martin Behrman	50.9	\$20,823	\$5,018	\$25,841
W71001	Sophie B. Wright Learning Acdmy	1.0	\$409	\$99	\$508
W81001	KIPP McDonogh 15 Sch. for Creative Arts	76.0	\$31,084	\$7,491	\$38,575
W82001	KIPP Believe College Prep	60.0	\$24,540	\$5,914	\$30,454
W84001	KIPP Renaissance High	53.0	\$21,677	\$5,224	\$26,901
W85001	KIPP N.O. Leadership Acdmy	71.0	\$29,039	\$6,998	\$36,037
W86001	KIPP East	76.0	\$31,084	\$7,491	\$38,575
W87001	KIPP Booker T. Washington High School	57.0	\$23,313	\$5,618	\$28,931
W91001	Samuel J. Green Charter School	36.0	\$14,724	\$3,548	\$18,272
W92001	Arthur Ashe Charter School	48.0	\$19,632	\$4,731	\$24,363
W94001	Phillis Wheatley Community School	55.0	\$22,495	\$5,421	\$27,916
W95001	Langston Hughes Charter Academy	46.0	\$18,814	\$4,534	\$23,348
WAA001	Morris Jeff Community School	117.0	\$47,853	\$11,533	\$59,386
WAE001	Fannie C. Williams Charter School	27.0	\$11,043	\$2,661	\$13,704
WAF001	Harriet Tubman Charter School	71.0	\$29,039	\$6,998	\$36,037
WAH001	The NET Charter School	0.0	\$0	\$0	\$0
WAM001	Paul Habans Elem	70.0	\$28,630	\$6,900	\$35,530
WAZ001	Audubon Charter School	64.4	\$26,322	\$6,344	\$32,666
WBA001	Einstein Charter @ Village De L'Est	27.9	\$11,430	\$2,755	\$14,185
WBB001	Benjamin Franklin High School	65.1	\$26,628	\$6,417	\$33,046
WBC001	Alice M. Harte Elementary Charter	47.0	\$19,223	\$4,633	\$23,856
WBD001	Edna Karr High School	64.0	\$26,176	\$6,308	\$32,484
WBE001	Lusher Charter School	127.4	\$52,110	\$12,559	\$64,669
WBF001	Eleanor McMain Secondary School	60.0	\$24,540	\$5,914	\$30,454
WBG001	Robert Russa Moton Charter School	0.0	\$0	\$0	\$0
WBH001	Lake Forest Elementary Charter School	46.0	\$18,814	\$4,534	\$23,348
WBI001	New Orleans Charter Sci. & Math HS	46.3	\$18,953	\$4,568	\$23,520
WBK001	Bricolage Academy	1.0	\$416	\$100	\$516
WBL001	Wilson Charter School	46.0	\$18,814	\$4,534	\$23,348
WBM001	Sarah Towles Reed High	30.0	\$12,263	\$2,955	\$15,219
WBN001	Einstein Middle @ Sarah Towles Reed	19.9	\$8,127	\$1,959	\$10,086
WBO001	Einstein Charter @ Sherwood Forest	28.3	\$11,575	\$2,790	\$14,364
WBP001	McDonogh 42 Charter School	30.0	\$12,270	\$2,957	\$15,227
WBT001	Audubon Gentilly	28.0	\$11,452	\$2,760	\$14,212
WBU001	Collegiate Rosenwald	26.0	\$10,634	\$2,563	\$13,197
WBV001	Dwight D. Eisenhower	41.0	\$16,769	\$4,041	\$20,810
WBW001	Living School	26.0	\$10,634	\$2,563	\$13,197
WBZ001	McDonogh 35 Senior H. S.	62.0	\$25,358	\$6,111	\$31,469
WC2001	Opportunities Academy	0.0	\$0	\$0	\$0
WJ1001	Sci Academy	39.0	\$15,951	\$3,844	\$19,795
WJ2001	G.W. Carver Collegiate Acdmy	47.0	\$19,223	\$4,633	\$23,856
WJ4001	Livingston Collegiate Academy	35.0	\$14,315	\$3,450	\$17,765
WL1001	KIPP Central City Primary	76.0	\$31,084	\$7,491	\$38,575
WU1001	Success Preparatory Academy	44.0	\$17,996	\$4,337	\$22,333
WZ2001	ReNEW SciTech Acdmy.	62.0	\$25,358	\$6,111	\$31,469
WZ3001	ReNEW Delores T. Aaron Elem	58.0	\$23,722	\$5,717	\$29,439
WZ6001	ReNEW Schaumburg Elem	55.0	\$22,495	\$5,421	\$27,916
WZ9001	The NET 2 Charter School	0.0	\$0	\$0	\$0
WZA001	Accelerated High, City Park	0.0	\$0	\$0	\$0
WZB001	Warren Easton Charter High School	69.0	\$28,221	\$6,801	\$35,022
WZC001	Edward Hynes Charter School - Lakeview	50.7	\$20,749	\$5,001	\$25,750
WZD001	Edward Hynes Charter School - UNO	26.0	\$10,634	\$2,563	\$13,197
WZE001	John F. Kennedy High School	54.0	\$22,086	\$5,323	\$27,409
WZG001	Foundation Preparatory Academy	18.3	\$7,499	\$1,807	\$9,307
WZH001	Lafayette Academy	36.3	\$14,858	\$3,581	\$18,439
WZI001	Esperanza Charter School	29.0	\$11,845	\$2,855	\$14,700
WZJ001	Hynes Parkview	31.2	\$12,774	\$3,079	\$15,853
WZK001	Homer Plessy Community School	68.2	\$27,892	\$6,722	\$34,615
WZL001	YACS at Lawrence D. Crocker	31.0	\$12,679	\$3,056	\$15,735
WZM001	Rooted School	12.8	\$5,218	\$1,257	\$6,475
	Placeholder for closed schools	171.5	\$70,160	\$16,909	\$87,069
	Total Orleans Parish	3,075.2	\$ 1,257,749	\$ 303,118	\$ 1,560,867