



Exempt Teacher Pay Minimum Calculation Worksheet for Private School Organizations

Step 1: Identify the **public school district** and **County Office of Education** in which your private school resides

Not sure what district/COE your school resides in? Click below.

Resource: <https://www.cde.ca.gov/SchoolDirectory/districtschool?allSearch=&multif=&simpleSearch=Y>

Step 2: Calculate 70% of the lowest salary offered to a credentialed teacher (BA+30) in the district

This research and calculation have been done for you. Use the spreadsheet made available on the CAPSO website ([click here](#)) for the following steps.

1. Find the Public School District in which your school resides on the spreadsheet
2. Use the spreadsheet to identify the lowest qualifying salary (chart courtesy of CAPSO) @ district
3. Identify the 70% value of this salary (furthest right column)
4. Enter this figure in worksheet box A

Step 3: Calculate 70% of the lowest salary offered to a credentialed teacher (BA+30) at the County Office of Education

This research and calculation have been done for you. Use the spreadsheet made available on the CAPSO website ([click here](#)) for the following steps.

1. Find the County Office of Education (COE) in which your school resides on the spreadsheet
2. Use the spreadsheet to identify the lowest qualifying salary (chart courtesy of CAPSO) in COE
3. Identify the 70% value of this salary (furthest right column)
4. Enter this figure in worksheet box B

Step 4: In Worksheet Box C, enter the **lowest verified statewide salary** offered to a fully-credentialed public school teacher at the “B.A. + 30” level

This figure is calculated as a courtesy for private schools in California by CAPSO.

Minimum Threshold Worksheet:

Box A (from Step 2)	
Box B (from Step 3)	
Box C (from step 4)	\$38,000 (updated January 22, 2026 per CDE J-90 data, confirmed with reporting district)

Step 4: Select the lesser of Worksheet Box A or Box B, as long as it Exceeds Worksheet Box C. If Worksheet Boxes A and B are less than Worksheet Box C, use Box C to meet the minimum salary threshold.

This worksheet is intended as a supportive aid for private schools.

CAPSO is not responsible for the utilization or calculations generated while using this guide. Private schools are responsible for complying with all applicable state and federal laws. Questions about specific calculations and employee matters should be directed to the responsible office(s) of the governing organization.