Hourly Rates for Independently Contracted Special Education Teachers and Related Service Providers

Final Report

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OCTOBER 2023



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Introduction

New York City Department of Education (NYC DOE) promulgates fee-for-service rates for contract agencies and independent providers for special education services. To do this, NYC DOE asked the American Institutes for Research to:

- 1. Develop an approach to using data from the Bureau of Labor Statistics (BLS) to calculate hourly rates for independently contracted providers.
- 2. Calculate hourly rates for special education teachers in the region that NYC DOE can use to determine a fair market rate for its Special Education Teacher Support Services (SETSS) special education teachers.

In the sections that follow, we describe the approach developed to calculate rates using the BLS and present two alternative calculations for the hourly rates paid to special education teachers in the NYC region.

New Rate-Setting Methodology

AIR developed a systematic approach to calculate competitive market rates for independently contracted special education teachers that emulates the wage distribution of the data from the Bureau of Labor Statistics on the relevant labor market for salaries as well as the current salary schedule used for New York City public school teachers, with respect to pay differentials associated with teachers' educational attainment and experience. In the sections that follow, we describe the data sources and analytic approach used to develop the rate schedules.

Data Sources

We used multiple data sources in our analyses, including job title descriptions used by NYC DOE, salary databases, fiscal data that designate spending on both salaries and benefits, and collective bargaining agreements that dictate working conditions and compensation of staff in NYC Public Schools. These data were collected from the following sources:

- a. Current job descriptions for SETSS special education teachers and related service providers employed by NYC DOE and contracted agencies. We identified job descriptions for SETSS special education teachers and related services providers using documentation¹ from NYC DOE's existing rate setting methodology. Although NYC DOE job descriptions for contracted SETSS special education teachers and related service providers vary by specific student needs, in general a typical job description provides essential information such as role and responsibilities, wages or hourly rates, and benefits. We compared the NYC DOE job description teacher and related services (BLS) definitions for special education teacher and related services (BLS) definitions for special education teacher and related services positions to identify comparable job classifications. (See Table A1). This allowed us to use the BLS' salary information as a starting point for our analysis.
- b. BLS Occupational Employment and Wage Statistics (OEWS).² The OEWS data include annual salary information for a variety of occupations organized by industry and geographic area/Metropolitan Statistical Area (MSA). We identified salary information for positions that closely aligned the NYC DOE job titles of interest (Table A1) and for which the OEWS had geographic estimates for the New York-New Jersey-Pennsylvania Metropolitan Statistical Area (MSA; US Census Bureau).
- c. NYC DOE Salary Schedules³ for the 2022–2027 contract. The NYC DOE salary schedules provide wage information for special education teachers and related services providers, according to years of relevant experience and credentials. In addition, we also refer to other rates (such as per diem, per-session rates, coverage rates, shortage area rates, and other special rates and differentials) to ensure that calculated rates are comparable and meaningful. These data are used to inform where competitive wage levels should be set for a variety of occupations of interest.
- d. NYC School-Based Expenditure Report⁴ and Annual Financial Report (Form ST-3).⁵ These data are used to account for indirect costs and fringe benefits to the fair market wage calculations for a variety of occupations of interest.
- e. NYC Public Schools' collective bargaining agreements (2022–2027).⁶ Collective bargaining agreements are legal contracts between the Board of Education of the City School District of the City of New York and the United Federation of Teachers. The agreements include information on wages, working conditions, benefits, and other aspects of workers'

¹ See NYC Documentation on SETSS <u>special education teachers</u> and <u>related service providers</u>.

² This data source provides information on wages for several occupations, organized by the North American Industry Classification System (NAICS). The relevant jobs positions are listed under Code 611700 - Educational Support Services.

³ See <u>NYC DOE Salary Schedule</u>, 2022-2027.

⁴ See <u>School Based Expenditure Report, 2017-2018.</u>

⁵ See <u>Annual Financial Report, 2021-2022.</u>

⁶ See <u>NYC Collective Bargaining Agreement, 2022-2027.</u>

compensation and rights for workers, such as the length of school day and school year, which are used to calculate a competitive salary.

f. Consumer Price Index (CPI).⁷ CPI is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. These data are used to adjust for inflation when we calculate competitive market wages.

Methodological Approach

The proposed approach can be used to set and maintain rates for SETSS special education teachers and related service providers that are aligned with fair market value, recent-year trends in inflation, and existing cost structures. Specifically, we devised a step-by-step approach that analyzes job description information and existing administrative and publicly available federal data regarding market salaries to calculate proposed hourly compensation rates for SETSS special education teachers and related service providers according to the following steps:

- Review current NYC DOE job descriptions for a given position of interest (e.g., SETSS special education teacher) on <u>NYC DOE job listing portal</u> and <u>BLS data</u> for a similar occupation of interest. We then assessed how closely the NYC job descriptions aligned with the BLS description of similar occupations.
- Use the BLS OEWS salary data for those occupations that most closely resemble the NYC DOE position of interest to calculate employee weighted average salaries at different points in the occupation-specific salary distributions (i.e., 10th, 25th, 50th, 75th, and 90th percentiles).
- 3. Divide the adjusted salaries by the hours equivalent to 1.00 full-time equivalent (FTE; per the relevant collective bargaining agreement) to convert the annual salaries to hourly rates.
- 4. Adjust the hourly salary rates (calculated in step 3) to account for fringe benefits and indirect costs, based on information from the school expenditure report and school financial reports for the position of interest.
- 5. Adjust the hourly compensation rates (calculated in step 4) to account for inflation based on appropriate CPI information.

Additionally, if NYC DOE wishes to take into account pay differentials associated with teachers' educational attainment and experience to develop hourly rates, we propose the following additional steps before calculating hourly rates in Step 3:

2.1 Determine a base salary amount in the distribution of average salaries

⁷ See <u>Consumer Price Index</u>. for all Urban Consumers in the New York-Newark-Jersey City area (CPI series ID CUURS12ASA0).

across the relevant BLS occupations coinciding with the salary in the stepsalary schedule for the lowest qualified teachers in NYC.

- 2.2 Use the current NYC step-salary schedule for the position of interest (e.g., SETSS special education teacher) to create relative differentials across all the cells within the schedule, which are associated with different combinations of experience and highest educational attainment (qualification). The relative differentials are calculated by dividing salary within each cell of the step-salary schedule with the salary for the lowest qualified teacher.
- 2.3 Multiply a pre-determined base salary determined in step 2.1 by the salary differentials (determined in step 2.2) to generate qualification-adjusted annual salary rates.

Application: Calculating Compensation Rates for Contracted SETSS Special Education Teachers

We applied the rate setting methodological approaches described above to calculate hourly compensation rates for independently contracted SETSS special education teachers. We did so according to the following steps.

The first set of calculations, which is based on BLS data and the averages across percentiles, is based on the following steps:

Step 1: We reviewed the current job descriptions for SETSS special education teachers posted by NYC DOE for NYC DOE–hired staff as well as contracted agencies and independent service providers and compared them with the BLS description of special education teachers. In this case, the BLS definition of special education teacher is broader than the job descriptions for SETSS special education teachers. (See Table A1).

Step 2: We used the BLS OEWS data from May 2022 that reports the salary distributions for special education teachers in the NY-NJ-PA metro area, by school organization level (preschool, elementary, middle, high, and other).⁸ We also calculated overall weighted averages of salaries based on total number of teachers across the occupation/schooling level at different points in the distributions (10th, 25th, 50th, 75th, and 90th percentiles). For example, special education teachers serving preschool students at the lower end (10th percentile) of the salary distribution

⁸ See <u>BLS</u> OEWS data for the NY-NJ-PA Metro Area, May 2022.

earned \$59,620 and those at the middle of the distribution (50th percentile) earned \$101,240. (Table A2)

Step 3: We next combined the annual salary rates with information on the fulltime equivalent number of hours worked per year to derive an hourly salary representing what a fulltime annual employee would make on an hourly basis. This calculation was based on the information on instructional and non-instructional hours for teachers in their current NYC collective bargaining agreement – i.e., 380 minutes (6 hours, 20 minutes) of instructional time per day, plus 31 minutes per day (155 minutes per week) for professional development and other activities, for a total of 411 minutes or 6.85 hours per day.⁹ Per New York state law, districts are required to have at least 180 instructional school days, so we assume the total number of contracted hours for teachers in NYC equates to 1,233 hours per year (equal to 6.85 hours per day times 180 instructional days).¹⁰In addition, we also account for non-instructional hours that teachers are required outside of the instructional school year, i.e. teachers are required to spend a total of 100 hours on professional development over the span of 5 years (or an average of 20 hours a year) for CTLE.¹¹This brings the total estimated contract hours to 1,253. To convert to hourly rates, we divided the salary rates in Table A2 by the total contract hours. For example, the hourly rates based on annual salaries associated with special education teachers serving preschool students at the 10th and 50th percentiles are \$47.58 and \$80.80, respectively. (Table A3)

Step 4: Next, we accounted for fringe benefits, as they are part of an overall benefits package to an employee. NYC DOE offers a range of benefits including a variety of health insurance plans (several of which require no employee contributions), retirement plans, disability and death benefit services, tax-deferred annuity programs, commuter benefits, and a college savings program. In addition, scholarships, financial incentives, and other special programs are available for many employees. We assumed a fringe rate based on information specified in NYC DOE budget contracts, which specify a "minimum rate 7.99% (7.65% to cover Federal Insurance Contributions Act and 0.34% Metropolitan Transportation Mobility Tax taxes) and maximum rate 35% of Salaries (may include Worker's Compensation, Disability, Unemployment Insurance, Medical, Life & Pension Benefits)." For our calculations, we use 35% to reflect the maximum possible benefit rate. This also aligns with the fringe rates specified in the most recent school budget expenditure reports. For example, the fringe benefits, expressed in dollars, for special education teachers serving preschool students at the 10th and 50th percentiles are \$16.65 and \$28.28, respectively. (Table A4)

⁹ See <u>NYC Collective Bargaining Agreement</u>, 2022–2027.

¹⁰ See New York State Education Department policy on <u>length of school year.</u>

¹¹ See United Federation of Teachers <u>Continuing Teacher and Leader Education</u> requirements.

Then, we accounted for indirect costs (including costs classified under functional categories such as general maintenance and operation expenses, general office and administration expenses, general overhead expenses, and other allowable general expenses) based on unrestricted indirect cost rates for NYC DOE Annual Financial Report (Form ST-3), which is approximately 8.3% (for 2021–2022). The indirect overhead costs were applied only to the hourly salary rates (calculated in step 6). For example, the indirect costs for special education teachers serving preschool students at the 10th and 50th percentiles are \$3.95 and \$6.71, respectively. (Table A5)

Next, we added fringe benefits and indirect costs calculated above to the hourly rates (calculated in step 6) to get the total compensation rate for SETSS special education teachers. For example, the hourly rates based on annual salaries that also account for indirect costs and fringe benefits for special education teachers serving preschool students at the 10th and 50th percentiles are \$68.18 and \$115.78, respectively. (Table A6)

Step 5: Last, because the salary data obtained from the BLS OEWS were from May 2022 we inflated the estimated rates to reflect the most recent month and year (July 2023). We therefore adjusted for inflation in the NY-NJ-PA metro area by multiplying the compensation rates calculated in Table B6 to the relative change in the CPI for this area.¹²The inflation adjustment we used is 1.043, which is calculated by dividing the CPI for July 2023 (322.496; the value for the most current month available) by the May 2022 CPI (309.243; the value for the same month as the BLS OEWS salary data described in step 1, above). For example, the inflation adjusted hourly compensation rates for special education teachers serving preschool students at the 10th and 50th percentiles are \$71.12 and \$120.76, respectively. (Table A7)

For the second set of calculations, we considered variation in competitive rates according to staff qualifications (experience and educational attainment) by replacing the steps after step 2 with the following

Step 2.1: We determined where the calculated BLS OEWS salary (from step 2) coincides with the starting salary of the NYC step-salary schedule. For special education teachers, the midpoint was \$65,192, which fell between the 10th and 25th percentiles of the BLS weighted average salary distribution (\$60,881 and \$69,502, respectively). We used this midpoint as the base starting salary as opposed to the salary at the 10th percentile because the labor market from which the BLS salary distributions are derived from include districts that will tend to pay less than NYC. That is, to be competitive NYC needs to offer a rate to its lowest qualified teachers that is above that which is typically offered across the entire geographic region.

¹² See <u>Consumer Price Index</u>. for all Urban Consumers in the New York-Newark-Jersey City area (CPI series ID CUURS12ASA0).

Step 2.2: We then identified the current NYC step-salary schedule for teachers that indicates differential salary levels associated with teacher educational attainment¹³ and the number of years of teaching within the school district. (Table A8) The NYC step-salary schedule is applicable to all general education and special education teachers.

To do this, we recoded the NYC step-salary schedule to create relative differentials for salary adjustments, by dividing all the cells within the step-salary schedule with the first cell of Column 1 (uppermost left cell with the starting salary). Specifically, we divided all the cell values in the NYC step schedule by \$64,789, which represents the salary associated with the lowest experience (in the first column of the step-salary schedule). The resulting index values, in Table A9, represent the relative difference between those teachers with the lowest qualifications and pay versus those with different combinations of educational attainment and experience. These differentials are used in conjunction with salary data reported by BLS to generate fair market rates in the next step.

Step 2.3: We then multiplied the index values calculated in step 4 by the starting point salary (determined in step 3 - i.e., \$65,192). This preserves the relative pay differentials that exist for non-itinerant classroom teachers and projects this against a fair market rate. Our goal was to generate salaries that are differentiated with respect to teacher qualifications by aligning the differences in the rates projected for SETSS teachers at varying qualification levels with the existing NYC DOE pay differences between nonitinerant teachers with varying qualifications. (Table A10)

Step 3: We converted the annual salary rates to hourly rates based on the contracted hours for teachers as per their current NYC collective bargaining agreement. Contracted hours are 380 minutes (6 hours, 20 minutes) of instructional time per day, plus 31 minutes per day (155 minutes per week) for professional development and other activities, for a total of 411 minutes or 6.85 hours per day.¹⁴Per New York state law, districts are required to have at least 180 instructional school days, so we assume the total number of contracted hours for teachers in NYC equates to 1,233 hours per year (equal to 6.85 hours per day times 180 instructional days).¹⁵In addition, we also account for non-instructional hours that teachers are required outside of the instructional school year, i.e. teachers are required to spend a total of 100 hours on professional development over the span of 5 years (or an average of 20 hours a year) for

¹³ Educational attainment is measured as a combination of degree, earned college credits, and/or other professional development accomplished, such as obtaining a certificate from the National Board for Professional Teaching Standards.

¹⁴ See <u>NYC Collective Bargaining Agreement</u>, 2022–2027.

¹⁵ See New York State Education Department policy on <u>length of school year.</u>

Continuing Teacher and Leader Education (CTLE).¹⁶ This brings the total estimated contract hours to 1,253. To convert to hourly rates, we divided the salary rates in Table A10 by the total contract hours. Table A11 presents the projected hourly wage rates of special education teachers.

Step 4: Then, we accounted for fringe benefits and indirect costs. NYC DOE offers a range of benefits including a variety of health insurance plans (several of which require no employee contributions), retirement plans, disability and death benefit services, tax-deferred annuity programs, commuter benefits, and a college savings program. In addition, scholarships, financial incentives, and other special programs are available for many employees. We assumed a fringe rate based on information specified in NYC budget contracts, which specify a "minimum rate 7.99% (7.65% to cover Federal Insurance Contributions Act and 0.34% Metropolitan Transportation Mobility Tax taxes) and maximum rate 35% of Salaries (may include Worker's Compensation, Disability, Unemployment Insurance, Medical, Life & Pension Benefits)."¹⁷For our calculations, we use 35% to reflect the maximum possible benefit rate. This also aligns with the fringe rates specified in the most recent school budget expenditure report.¹⁸Next, we accounted for indirect costs (such as costs classified under functional categories such as general maintenance and operation expenses, general office and administration expenses, general overhead expenses, and other allowable general expenses) based on unrestricted indirect cost rates for NYC DOE ST-3, which is approximately 8.3% (for 2021–2022). As per NYC DOE accounting policies, indirect costs are only applied to the salary and not the fringe benefits.

Table A12 presents the hourly compensation rates after accounting for the maximum fringe benefit rates and indirect cost rates.

Step 5: Last, because the salary data obtained from the BLS OEWS were from May 2022 we inflated the estimated rates to reflect the most recent month and year. We therefore adjusted for inflation in the NY-NJ-PA metro area by multiplying the compensation rates calculated in Table A12 to the relative change in the CPI for this area.¹⁹ The inflation adjustment we used is 1.043, which is calculated by dividing the CPI for July 2023 (322.496, the value for the most current month available) by the May 2022 CPI (309.243, the value for the same month as the BLS OEWS salary data described in step 2, above). Table A13 presents the inflation adjusted hourly compensation rates.

¹⁶ See United Federation of Teachers <u>Continuing Teacher and Leader Education</u> requirements.

¹⁷ NY State Fiscal Year 2023 <u>Budget Reminder.</u>

¹⁸ See <u>School Based Expenditure Report, 2017-2018.</u>

¹⁹ See <u>Consumer Price Index</u>. for all Urban Consumers in the New York-Newark-Jersey City area (CPI series ID CUURS12ASAO).

Additional Considerations

In our work, we identified three additional considerations for NYC DOE as it moves forward with the rate setting process:

1. Geographic cost adjustments for NYC's micro-geographies.

Our analyses assume a uniform level of compensation for SETSS special education teachers for the NYC metro area (i.e., the five boroughs). However, it may be the case that SETSS special education teachers incur additional expense (e.g., travel) to provide services in different micro-geographic areas in the City. As a result, it may be the case that differential compensation is needed to attract and retain SETSS special education teachers to work in geographic certain areas.

2. Student group size.

NYC DOE's current rate structure assumes different levels of compensation for SETSS special education teachers and related services providers according to whether services are provided to one student or to multiple students, as a group. The NYC DOE's current rate structure assumes that SETSS special education teachers are paid a higher hourly rate when they provide services to more than one student in a group setting.

AIR's calculated rates for SETSS special education teachers provide uniform hourly compensation rates that vary according to qualification (experience and educational attainment), which would be applicable to the average group size served by special education teachers. An additional consideration for NYC DOE when developing SETSS special education teacher rates will be how compensation rates might be adjusted for serving student group sizes that deviate from this average. For instance, the hourly rates could be increased, but not proportionally to the number of students (to account for economies of scale in providing services to students in group settings).

3. Regionally competitive compensation.

In addition to the analyses provided in this memo, NYC DOE might also consider conducting the same analyses for different metropolitan areas with which it competes for qualified special education teachers. For instance, the same analyses could be completed for other large districts in the Northeast region as well as school districts/locales where there is known competition for qualified staff. These additional analyses could help to inform the NYC DOE's choice in setting a base salary amount that is competitive within the existing labor market.

Appendix A

Table A1. Comparison Between BLS Occupation Titles & Descriptions with NYC Job Titles andDescriptions

BLS Occupation Title and Description

Special Education Teacher (25-2051,2052,2058, 2059): Teach academic, social, and life skills to preschool-aged students with learning, emotional, or physical disabilities. Includes teachers who specialize and work with students who are blind or have visual impairments; students who are deaf or have hearing impairments; and students with intellectual disabilities.

NYC Job Titles and Descriptions

SETSS Special Education Teacher.

- Teach collaboratively with a general education teacher in an inclusion classroom and differentiate instruction for students with special needs.
- Provide individual or small group instruction for students who require additional academic support.
- Work with IEP Coordinator to prepare student individualized education plans in consultation with staff and families to ensure success for all scholars.
- Participate in the development, tracking, and implementation of IEP goals.
- Work with general education teachers to develop effective, standards-aligned lessons that support student learning and achievement of school academic objectives and benchmarks.
- Contribute ideas for appropriate support, accommodations, and modifications to the curricular materials with respect to instructional activities, materials, homework, assessments, outside projects.
- Administer, collect, and analyze qualitative and quantitative data gathered from a variety of assessments of each student.
- Develop professional goals and objectives in collaboration with colleagues and administration that will monitor progress and assess effectiveness in enhancing student achievement.
- Adapt and implement an advisory curriculum and serve as an advisor to small group of students.
- Maintain regular and open communication with families by providing regular written updates on student progress and creating opportunities for family participation, inclusion, and collaboration.
- Utilize technology to promote and share student achievement and to communicate with students, colleagues, and families.
- Enforce all school policies with regard to discipline and determining necessary management strategies within their own classrooms.

Child, Family, and School Social Workers (21-1021): Provide social services and assistance to improve the social and psychological functioning of children and their families and to maximize the family well-being and the academic functioning of children. May assist parents, arrange adoptions, and find foster homes for abandoned or abused children. In schools, they address such problems as teenage pregnancy, misbehavior, and truancy. May also advise teachers.

Social Worker:

- Serving as a faculty-advisor to a small "advisory group" of students throughout their duration in school and attending professional meetings to support this work.
- Participating in regular faculty development, reflective practice, professional organizations, peer coaching and Critical Friends Group work
- Counseling students, individually and in groups, regarding discipline, social and emotional development, substance abuse, conflict mediation, and making appropriate referrals.
- Developing and maintaining partnerships with participating educational institutions, industry partners, and community-based organizations to support school initiatives including job shadowing, internships, and other academic opportunities.
- Providing strategies and working with teachers to promote social and emotional competence in the classroom.
- Participating in community outreach events that foster healthy family involvement.
- Working collaboratively with staff and families to address attendance issues and help improve students' attendance.
- Working collaboratively with staff to ensure services are most effectively organized for students.
- Leading school's Pupil Personnel Team (PPT) and effectively create and implement plans of action for students whom the team identifies as those needing interventions.

BLS Occupation Title and Description	NYC Job Titles and Descriptions
School Psychologists (19-3034): Diagnose and implement individual or schoolwide interventions or strategies to address educational, behavioral, or developmental issues that adversely impact educational functioning in a school. May address student learning and behavioral problems and counsel students or families. May design and implement performance plans and evaluate performance. May consult with other school-based personnel.	 School Psychologist: Conduct full-battery Psycho-educational evaluations for scholars referred for IEPs. Support a rotating cluster of schools within a designated region/borough. Collaborate, consult, and strategize with other school- based professionals to ensure that all testing and service recommendations are equitable and appropriate. Join IEP meetings and present clinical findings as necessary to support positive outcomes for high needs cases. Communicate with caregivers to review evaluation results and provide support that can assist in streamlining the IEP referral process.
Occupational Therapists (29-1122): Assess, plan, and organize rehabilitative programs that help build or restore vocational, homemaking, and daily living skills, as well as general independence, to persons with disabilities or developmental delays. Use therapeutic techniques, adapt to the individual's environment, teach skills, and modify specific tasks that present barriers to the individual.	 Occupational Therapists: Under varying degrees of supervision, provide occupational therapy services to students with disabilities which may include the utilization of computer systems in connection with assignment.
Physical Therapists (29-1123): Assess, plan, organize, and participate in rehabilitative programs that improve mobility, relieve pain, increase strength, and improve or correct disabling conditions resulting from disease or injury.	 Physical Therapists: Under varying degrees of supervision, administer professional and responsible physical therapy services to students with disabilities which may include the utilization of computer systems in connection with assignment.
Speech-Language Pathologists (29- 1127): Assess and treat people with speech, language, voice, and fluency disorders. May select alternative communication systems and teach their use. May perform research related to speech and language problems.	 Speech Therapists: Provide treatment to children within the age ranges of 5-18 in a school setting. They will work with families, school personnel, and other service providers to ensure the students IESP goals are met.

Source: NYC DOE job listing portal and BLS data

Table A2. U.S. Bureau of Labor Statistics Occupational Employment and Wage Estimates, NY-NJ-PA Metro Area, May 2022

Occupation Code/ Position Name	10th percentile	25th percentile	50th percentile	75th percentile	90th percentile
Special education teachers, preschool (N=3,590)	59,620	64,890	101,240	126,990	162,010
Special education teachers, kindergarten, and elementary school (N=19,830)	59,950	63,660	80,670	103,170	126,210
Special education teachers, middle school (N=9.410)	62,420	73,140	82,110	103,910	131,000
Special education teachers, secondary school (N=14,120)	61,760	75,660	95,320	124,400	130,020
Special education teachers, all other (N=3,560)	59,780	72,660	122,470	154,360	167,850
All special education teachers (average)	60,881	69,502	89,442	114,544	133,647

Table A3. Hourly Salary Rates Based on BLS OEWS, NY-NJ-PA Metro Area, May 2022

Occupation Code/ Position Name	10th percentile	25th percentile	50th percentile	75th percentile	90th percentile
25-2051: Special education teachers, preschool (N=3,590)	47.58	51.79	80.80	101.35	129.30
25-2052: Special education teachers, kindergarten, and elementary school (N=19,830)	47.85	50.81	64.38	82.34	100.73
25-2057: Special education teachers, middle school (N=9,410)	49.82	58.37	65.53	82.93	104.55
25-2058: Special education teachers, secondary school (N=14,120)	49.29	60.38	76.07	99.28	103.77
25-2059: Special education teachers, all other (N=3,560)	47.71	57.99	97.74	123.19	133.96
All special education teachers (average)	48.59	55.47	71.38	91.42	106.66

Table A4. Fringe Benefits, in dollars, NY-NJ-PA Metro Area, May 2022

Occupation Code/ Position Name	10th percentile	25th percentile	50th percentile	75th percentile	90th percentile
25-2051: Special education teachers, preschool (N=3,590)	16.65	18.13	28.28	35.47	45.25
25-2052: Special education teachers, kindergarten, and elementary school (N=19,830)	16.75	17.78	22.53	28.82	35.25
25-2057: Special education teachers, middle school (N=9,410)	17.44	20.43	22.94	29.03	36.59
25-2058: Special education teachers, secondary school (N=14,120)	17.25	21.13	26.63	34.75	36.32
25-2059: Special education teachers, all other (N=3,560)	16.70	20.30	34.21	43.12	46.89
All special education teachers (average)	17.01	19.41	24.98	32.00	37.33

Table A5. Indirect Costs, NY-NJ-PA Metro Area, May 2022

Occupation Code/ Position Name	10th percentile	25th percentile	50th percentile	75th percentile	90th percentile
25-2051: Special education teachers, preschool (N=3,590)	3.95	4.30	6.71	8.41	10.73
25-2052: Special education teachers, kindergarten, and elementary school (N=19,830)	3.97	4.22	5.34	6.83	8.36
25-2057: Special education teachers, middle school (N=9,410)	4.13	4.84	5.44	6.88	8.68
25-2058: Special education teachers, secondary school (N=14,120)	4.09	5.01	6.31	8.24	8.61
25-2059: Special education teachers, all other (N=3,560)	3.96	4.81	8.11	10.22	11.12
All special education teachers (average)	4.03	4.60	5.92	7.59	8.85

Table A6. Hourly Compensation Rates After Accounting for Indirect Costs and Fringe Benefits,NY-NJ-PA Metro Area, May 2022

Occupation Code/ Position Name	10th percentile	25th percentile	50th percentile	75th percentile	90th percentile
25-2051: Special education teachers, preschool (N=3,590)	68.18	74.21	115.78	145.23	185.28
25-2052: Special education teachers, kindergarten, and elementary school (N=19,830)	68.56	72.81	92.26	117.99	144.34
25-2057: Special education teachers, middle school (N=9,410)	71.39	83.65	93.91	118.84	149.82
25-2058: Special education teachers, secondary school (N=14,120)	70.63	86.53	109.01	142.27	148.70
25-2059: Special education teachers, all other (N=3,560)	68.37	83.10	140.06	176.53	191.96
All special education teachers (average)	69.63	79.49	102.29	131.00	152.85

Occupation Code/ Position Name	10th percentile	25th percentile	50th percentile	75th percentile	90th percentile
25-2051: Special education teachers, preschool (N=3,590)	71.12	77.40	120.76	151.48	193.25
25-2052: Special education teachers, kindergarten, and elementary school (N=19,830)	71.51	75.94	96.23	123.06	150.55
25-2057: Special education teachers, middle school (N=9,410)	74.46	87.24	97.94	123.95	156.26
25-2058: Special education teachers, secondary school (N=14,120)	73.67	90.25	113.70	148.39	155.09
25-2059: Special education teachers, all other (N=3,560)	71.31	86.67	146.09	184.13	200.22
All special education teachers (average)	72.62	82.90	106.69	136.63	159.42

Table A7. Inflation Adjusted Hourly Compensation Rates, NY-NJ-PA Metro Area

	BA C1 (1)	C1 + PD (2)	BA + 30 C2 (3)	C2 + ID (4)	MA C2 + PD (5)	C2 + ID + PD (6)	MA + 30 C6 (7)	MA + 30 C6+ PD (8)
	Bachelor's degree	Hired before 1970	Bachelor's + 30 credits	Bachelor's + 30 credits	Master's degree	Master's + 24 credits	Master's + 30 credits	Second differential
1A: 1 year	\$64,789	\$70,657	\$66,964	\$70,984	\$72,833	\$76,848	\$75,009	\$80,873
1B: 1year	\$64,789	\$70,657	\$66,964	\$70,984	\$72,833	\$76,848	\$75,009	\$80,873
2A	\$66,077	\$71,945	\$68,252	\$72,272	\$74,121	\$78,136	\$76,297	\$82,161
2B	\$66,077	\$71,945	\$68,252	\$72,272	\$74,121	\$78,136	\$76,297	\$82,161
3A	\$66,623	\$72,491	\$68,798	\$72,818	\$74,667	\$78,683	\$76,843	\$82,708
3B	\$66,623	\$72,491	\$68,798	\$72,818	\$74,667	\$78,683	\$76,843	\$82,708
4A	\$67,588	\$73,456	\$69,763	\$73,782	\$75,632	\$79,647	\$77,807	\$83,672
4B	\$67,588	\$73,456	\$69,763	\$73,782	\$75,632	\$79,647	\$77,807	\$83,672
5A	\$68,422	\$74,290	\$70,597	\$74,616	\$76,465	\$80,481	\$78,641	\$84,506
5B	\$68,422	\$74,290	\$70,597	\$74,616	\$76,465	\$80,481	\$78,641	\$84,506
6A	\$69,319	\$75,187	\$71,494	\$75,514	\$77,363	\$81,378	\$79,539	\$85,404
6A + L5	\$70,684	\$76,551	\$72,858	\$76,878	\$78,727	\$82,743	\$80,903	\$86,768
6B	\$70,592	\$76,460	\$72,767	\$76,787	\$78,636	\$82,652	\$80,812	\$86,677
6B + L5	\$71,957	\$77,824	\$74,131	\$78,151	\$80,000	\$84,016	\$82,176	\$88,041
7A	\$72,481	\$78,349	\$74,656	\$78,675	\$80,524	\$84,540	\$82,700	\$88,565
7A + L5	\$73,845	\$79,713	\$76,020	\$80,040	\$81,889	\$85,904	\$84,065	\$89,929
7B	\$76,905	\$82,772	\$79,079	\$83,099	\$84,948	\$88,964	\$87,124	\$92,989
7B + L5	\$78,269	\$84,137	\$80,444	\$84,464	\$86,313	\$90,328	\$88,489	\$94,353
8A	\$81,042	\$86,910	\$83,217	\$87,237	\$89,086	\$93,101	\$91,262	\$97,126
8A + L5	\$82,406	\$88,274	\$84,581	\$88,601	\$90,450	\$94,466	\$92,626	\$98,491
8B	\$85,956	\$91,824	\$88,131	\$92,151	\$94,000	\$98,015	\$96,176	\$102,041
8B + L5	\$87,321	\$93,188	\$89,495	\$93,515	\$95,364	\$99,380	\$97,540	\$103,405
8B + L10	\$91,534	\$97,402	\$93,709	\$97,729	\$99,578	\$103,594	\$101,754	\$107,619
8B + L13	\$94,403	\$100,271	\$96,578	\$100,598	\$102,447	\$106,462	\$104,623	\$110,487
8B + L15	\$100,458	\$106,326	\$102,633	\$106,652	\$108,501	\$112,517	\$110,677	\$116,542
8B + L18	\$102,047	\$107,915	\$104,222	\$108,242	\$110,091	\$114,106	\$112,267	\$118,131
8B + L20	\$113,795	\$119,663	\$115,970	\$119,990	\$121,839	\$125,855	\$124,015	\$129,880
8B + L22	\$120,408	\$126,276	\$122,583	\$126,603	\$128,452	\$132,467	\$130,628	\$136,492

Table A8. New York City Teacher Salary Schedule, 2023–2024

Note. For an explanation of the conventions used in this table, see the <u>salary schedule</u> documentation.

	BA C1 (1)	C1 + PD (2)	BA + 30 C2 (3)	C2 + ID (4)	MA C2+ PD (5)	C2 + ID + PD (6)	MA + 30 C6 (7)	MA + 30 C6 + PD (8)
	Bachelor's degree	Hired before 1970	Bachelor's+ 30 credits	Bachelor's+ 60 credits	Master's degree	Master's + 24 credits	Master's + 30 credits	Second differential
1A: 1 year	1.00	1.09	1.03	1.10	1.12	1.19	1.16	1.25
1B: 1year	1.00	1.09	1.03	1.10	1.12	1.19	1.16	1.25
2A	1.02	1.11	1.05	1.12	1.14	1.21	1.18	1.27
2B	1.02	1.11	1.05	1.12	1.14	1.21	1.18	1.27
3A	1.03	1.12	1.06	1.12	1.15	1.21	1.19	1.28
3B	1.03	1.12	1.06	1.12	1.15	1.21	1.19	1.28
4A	1.04	1.13	1.08	1.14	1.17	1.23	1.20	1.29
4B	1.04	1.13	1.08	1.14	1.17	1.23	1.20	1.29
5A	1.06	1.15	1.09	1.15	1.18	1.24	1.21	1.30
5B	1.06	1.15	1.09	1.15	1.18	1.24	1.21	1.30
6A	1.07	1.16	1.10	1.17	1.19	1.26	1.23	1.32
6A + L5	1.09	1.18	1.12	1.19	1.22	1.28	1.25	1.34
6B	1.09	1.18	1.12	1.19	1.21	1.28	1.25	1.34
6B + L5	1.11	1.20	1.14	1.21	1.23	1.30	1.27	1.36
7A	1.12	1.21	1.15	1.21	1.24	1.30	1.28	1.37
7A + L5	1.14	1.23	1.17	1.24	1.26	1.33	1.30	1.39
7B	1.19	1.28	1.22	1.28	1.31	1.37	1.34	1.44
7B + L5	1.21	1.30	1.24	1.30	1.33	1.39	1.37	1.46
8A	1.25	1.34	1.28	1.35	1.38	1.44	1.41	1.50
8A + L5	1.27	1.36	1.31	1.37	1.40	1.46	1.43	1.52
8B	1.33	1.42	1.36	1.42	1.45	1.51	1.48	1.57
8B + L5	1.35	1.44	1.38	1.44	1.47	1.53	1.51	1.60
8B + L10	1.41	1.50	1.45	1.51	1.54	1.60	1.57	1.66
8B + L13	1.46	1.55	1.49	1.55	1.58	1.64	1.61	1.71
8B + L15	1.55	1.64	1.58	1.65	1.67	1.74	1.71	1.80
8B + L18	1.58	1.67	1.61	1.67	1.70	1.76	1.73	1.82
8B + L20	1.76	1.85	1.79	1.85	1.88	1.94	1.91	2.00
8B + L22	1.86	1.95	1.89	1.95	1.98	2.04	2.02	2.11

Table A9. Relative Adjustment Indexes for New York City Teacher Salary, 2023–2024

	BA C1 (1)	C1 + PD (2)	BA + 30 C2 (3)	C2 + ID (4)	MA C2+ PD (5)	C2 + ID + PD (6)	MA + 30 C6 (7)	MA + 30 C6 + PD (8)
	Bachelor's degree	Hired before 1970	Bachelor's + 30 credits	Bachelor's + 60 credits	Master's degree	Master's +24 credits	Master's +30 credits	Second differential
1A: 1 year	65,192	71,096	67,380	71,425	73,286	77,326	75,475	81,376
1B: 1year	65,192	71,096	67,380	71,425	73,286	77,326	75,475	81,376
2A	66,488	72,392	68,676	72,721	74,582	78,622	76,771	82,672
2B	66,488	72,392	68,676	72,721	74,582	78,622	76,771	82,672
3A	67,037	72,941	69,225	73,270	75,131	79,172	77,320	83,222
3B	67,037	72,941	69,225	73,270	75,131	79,172	77,320	83,222
4A	68,008	73,912	70,196	74,240	76,102	80,142	78,290	84,192
4B	68,008	73,912	70,196	74,240	76,102	80,142	78,290	84,192
5A	68,847	74,752	71,036	75,080	76,940	80,981	79,130	85,031
5B	68,847	74,752	71,036	75,080	76,940	80,981	79,130	85,031
6A	69,750	75,654	71,938	75,983	77,844	81,884	80,033	85,935
6A + L5	71,123	77,027	73,311	77,356	79,216	83,257	81,406	87,307
6B	71,031	76,935	73,219	77,264	79,125	83,166	81,314	87,216
6B + L5	72,404	78,308	74,592	78,637	80,497	84,538	82,687	88,588
7A	72,931	78,836	75,120	79,164	81,024	85,065	83,214	89,115
7A + L5	74,304	80,208	76,492	80,537	82,398	86,438	84,587	90,488
7B	77,383	83,286	79,570	83,615	85,476	89,517	87,665	93,567
7B + L5	78,755	84,660	80,944	84,989	86,849	90,889	89,039	94,939
8A	81,546	87,450	83,734	87,779	89,640	93,680	91,829	97,730
8A + L5	82,918	88,823	85,107	89,152	91,012	95,053	93,202	99,103
8B	86,490	92,395	88,679	92,724	94,584	98,624	96,774	102,675
8B + L5	87,864	93,767	90,051	94,096	95,957	99,998	98,146	104,048
8B + L10	92,103	98,007	94,291	98,336	100,197	104,238	102,386	108,288
8B + L13	94,990	100,894	97,178	101,223	103,084	107,124	105,273	111,174
8B + L15	101,082	106,987	103,271	107,315	109,175	113,216	111,365	117,266
8B + L18	102,681	108,586	104,870	108,915	110,775	114,815	112,965	118,865
8B + L20	114,502	120,407	116,691	120,736	122,596	126,637	124,786	130,687
8B + L22	121,156	127,061	123,345	127,390	129,250	133,290	131,440	137,340

Table A10. Annual Salary Schedule Before Accounting for Fringe Benefits and Indirect Costs

	BA C1 (1)	C1 + PD (2)	BA + 30 C2 (3)	C2 + ID (4)	MA C2 + PD (5)	C2 + ID + PD (6)	MA + 30 C6 (7)	MA + 30 C6 + PD (8)
	Bachelor's degree	Hired before 1970	Bachelor's +30 credits	Bachelor's +60 credits	Master's degree	Master's +24 credits	Master's +30 credits	Second differential
1A: 1 year	52.0	56.7	53.8	57.0	58.5	61.7	60.2	64.9
1B: 1year	52.0	56.7	53.8	57.0	58.5	61.7	60.2	64.9
2A	53.1	57.8	54.8	58.0	59.5	62.7	61.3	66.0
2B	53.1	57.8	54.8	58.0	59.5	62.7	61.3	66.0
3A	53.5	58.2	55.2	58.5	60.0	63.2	61.7	66.4
3B	53.5	58.2	55.2	58.5	60.0	63.2	61.7	66.4
4A	54.3	59.0	56.0	59.3	60.7	64.0	62.5	67.2
4B	54.3	59.0	56.0	59.3	60.7	64.0	62.5	67.2
5A	54.9	59.7	56.7	59.9	61.4	64.6	63.2	67.9
5B	54.9	59.7	56.7	59.9	61.4	64.6	63.2	67.9
6A	55.7	60.4	57.4	60.6	62.1	65.4	63.9	68.6
6A + L5	56.8	61.5	58.5	61.7	63.2	66.4	65.0	69.7
6B	56.7	61.4	58.4	61.7	63.1	66.4	64.9	69.6
6B + L5	57.8	62.5	59.5	62.8	64.2	67.5	66.0	70.7
7A	58.2	62.9	60.0	63.2	64.7	67.9	66.4	71.1
7A + L5	59.3	64.0	61.0	64.3	65.8	69.0	67.5	72.2
7B	61.8	66.5	63.5	66.7	68.2	71.4	70.0	74.7
7B + L5	62.9	67.6	64.6	67.8	69.3	72.5	71.1	75.8
8A	65.1	69.8	66.8	70.1	71.5	74.8	73.3	78.0
8A + L5	66.2	70.9	67.9	71.2	72.6	75.9	74.4	79.1
8B	69.0	73.7	70.8	74.0	75.5	78.7	77.2	81.9
8B + L5	70.1	74.8	71.9	75.1	76.6	79.8	78.3	83.0
8B + L10	73.5	78.2	75.3	78.5	80.0	83.2	81.7	86.4
8B + L13	75.8	80.5	77.6	80.8	82.3	85.5	84.0	88.7
8B + L15	80.7	85.4	82.4	85.6	87.1	90.4	88.9	93.6
8B + L18	81.9	86.7	83.7	86.9	88.4	91.6	90.2	94.9
8B + L20	91.4	96.1	93.1	96.4	97.8	101.1	99.6	104.3
8B + L22	96.7	101.4	98.4	101.7	103.2	106.4	104.9	109.6

Table A11. Hourly Salary Schedule for Special Education Teachers

Table A12. Hourly Compensation Schedule After Accounting for Fringe Benefits andIndirect Costs

	BA C1 (1)	C1 + PD (2)	BA + 30 C2 (3)	C2 + ID (4)	MA C2+ PD (5)	C2 + ID + PD (6)	MA + 30 C6 (7)	MA + 30 C6 + PD (8)
	Bachelor's degree	Hired before 1970	Bachelor's + 30 credits	Bachelor's + 60 credits	Master's degree	Master's + 24 credits	Master's + 30 credits	Second differential
1A: 1 year	74.6	81.3	77.1	81.7	83.8	88.4	86.3	93.1
1B: 1 year	74.6	81.3	77.1	81.7	83.8	88.4	86.3	93.1
2A	76.0	82.8	78.5	83.2	85.3	89.9	87.8	94.5
2B	76.0	82.8	78.5	83.2	85.3	89.9	87.8	94.5
3A	76.7	83.4	79.2	83.8	85.9	90.5	88.4	95.2
3B	76.7	83.4	79.2	83.8	85.9	90.5	88.4	95.2
4A	77.8	84.5	80.3	84.9	87.0	91.7	89.5	96.3
4B	77.8	84.5	80.3	84.9	87.0	91.7	89.5	96.3
5A	78.7	85.5	81.2	85.9	88.0	92.6	90.5	97.2
5B	78.7	85.5	81.2	85.9	88.0	92.6	90.5	97.2
6A	79.8	86.5	82.3	86.9	89.0	93.6	91.5	98.3
6A + L5	81.3	88.1	83.8	88.5	90.6	95.2	93.1	99.8
6B	81.2	88.0	83.7	88.4	90.5	95.1	93.0	99.7
6B + L5	82.8	89.6	85.3	89.9	92.1	96.7	94.6	101.3
7A	83.4	90.2	85.9	90.5	92.7	97.3	95.2	101.9
7A + L5	85.0	91.7	87.5	92.1	94.2	98.9	96.7	103.5
7B	88.5	95.3	91.0	95.6	97.8	102.4	100.3	107.0
7B + L5	90.1	96.8	92.6	97.2	99.3	103.9	101.8	108.6
8A	93.3	100.0	95.8	100.4	102.5	107.1	105.0	111.8
8A + L5	94.8	101.6	97.3	102.0	104.1	108.7	106.6	113.3
8B	98.9	105.7	101.4	106.0	108.2	112.8	110.7	117.4
8B + L5	100.5	107.2	103.0	107.6	109.7	114.4	112.2	119.0
8B + L10	105.3	112.1	107.8	112.5	114.6	119.2	117.1	123.8
8B + L13	108.6	115.4	111.1	115.8	117.9	122.5	120.4	127.1
8B + L15	115.6	122.4	118.1	122.7	124.9	129.5	127.4	134.1
8B + L18	117.4	124.2	119.9	124.6	126.7	131.3	129.2	135.9
8B + L20	131.0	137.7	133.5	138.1	140.2	144.8	142.7	149.5
8B + L22	138.6	145.3	141.1	145.7	147.8	152.4	150.3	157.1

	BA C1 (1)	C1 + PD (2)	BA + 30 C2 (3)	C2 + ID (4)	MA C2+ PD (5)	C2 + ID + PD (6)	MA + 30 C6 (7)	MA + 30 C6 + PD (8)
	Bachelor's degree	Hired before 1970	Bachelor's + 30 credits	Bachelor's + 60 credits	Master's degree	Master's + 24 credits	Master's + 30 credits	Second differential
1A: 1 year	77.8	84.8	80.4	85.2	87.4	92.2	90.0	97.1
1B: 1 year	77.8	84.8	80.4	85.2	87.4	92.2	90.0	97.1
2A	79.3	86.4	81.9	86.7	89.0	93.8	91.6	98.6
2B	79.3	86.4	81.9	86.7	89.0	93.8	91.6	98.6
3A	80.0	87.0	82.6	87.4	89.6	94.4	92.2	99.3
3B	80.0	87.0	82.6	87.4	89.6	94.4	92.2	99.3
4A	81.1	88.2	83.7	88.6	90.8	95.6	93.4	100.4
4B	81.1	88.2	83.7	88.6	90.8	95.6	93.4	100.4
5A	82.1	89.2	84.7	89.6	91.8	96.6	94.4	101.4
5B	82.1	89.2	84.7	89.6	91.8	96.6	94.4	101.4
6A	83.2	90.2	85.8	90.6	92.9	97.7	95.5	102.5
6A + L5	84.8	91.9	87.4	92.3	94.5	99.3	97.1	104.1
6B	84.7	91.8	87.3	92.2	94.4	99.2	97.0	104.0
6B + L5	86.4	93.4	89.0	93.8	96.0	100.8	98.6	105.7
7A	87.0	94.0	89.6	94.4	96.6	101.5	99.3	106.3
7A + L5	88.6	95.7	91.2	96.1	98.3	103.1	100.9	107.9
7B	92.3	99.3	94.9	99.7	102.0	106.8	104.6	111.6
7B + L5	93.9	101.0	96.6	101.4	103.6	108.4	106.2	113.2
8A	97.3	104.3	99.9	104.7	106.9	111.7	109.5	116.6
8A + L5	98.9	106.0	101.5	106.3	108.6	113.4	111.2	118.2
8B	103.2	110.2	105.8	110.6	112.8	117.6	115.4	122.5
8B + L5	104.8	111.8	107.4	112.2	114.5	119.3	117.1	124.1
8B + L10	109.9	116.9	112.5	117.3	119.5	124.3	122.1	129.2
8B + L13	113.3	120.3	115.9	120.7	123.0	127.8	125.6	132.6
8B + L15	120.6	127.6	123.2	128.0	130.2	135.0	132.8	139.9
8B + L18	122.5	129.5	125.1	129.9	132.1	137.0	134.7	141.8
8B + L20	136.6	143.6	139.2	144.0	146.2	151.1	148.8	155.9
8B + L22	144.5	151.6	147.1	152.0	154.2	159.0	156.8	163.8

Table A13. Inflation Adjusted Hourly Compensation Schedule

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