

**WEST VIRGINIA DEPARTMENT OF EDUCATION  
AVERAGE DAILY RATE OF PAY FOR SUBSTITUTE TEACHERS  
(FIRST THROUGH TENTH DAY) FOR INCLUSION IN  
FEDERAL AND STATE GRANT AWARDS  
FOR THE 2008-09 YEAR**

Average annual basic salary - teachers	\$30,868
Employment term	<u>200</u>
Average daily salary	154.34
Substitutes' salary rate (80%)	<u>80%</u>
Average daily rate for substitute teachers	123.47
Employee Benefits (9.00%)	<u>11.11</u>
Average daily rate including employee benefits (except retirement & PEIA) for substitute teachers (0 through 10th day)	<u>134.58</u>
<b>Rounded to Whole Dollars</b>	<b><u><u>\$ 135.00</u></u></b>