

NOTICES

DEPARTMENT OF EDUCATION

Index Calculation Required by Special Session Act 1 of 2006

[54 Pa.B. 5474]

[Saturday, August 31, 2024]

Under section 333(l) of the Taxpayer Relief Act (53 P.S. § 6926.333(l)), the Department of Education (Department) has calculated the index for Fiscal Year (FY) 2025-2026.

The index is the average of the percentage increase in the Statewide average weekly wage and the Employment Cost Index. For FY 2025-2026, the base index is 4.0%.

For school districts with a market value/income aid ratio greater than 0.4000, an adjusted index will be posted on the Department's web site at www.education.pa.gov by August 31, 2024.

DR. KHALID N. MUMIN,
Secretary

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Department of Education

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PROPERTY TAX RELIEF

Act 1 Index

Information on the Act 1 index, which is used to determine the maximum tax increases for each tax the school district levies (without PDE exception or voter approval).

This page contains information on the Act 1 index, which is used to determine the maximum tax increases for each tax the school district levies (without PDE exception or voter approval).

The base index is calculated by averaging the percent increases in the Pennsylvania statewide average weekly wage and the Federal employment cost index for elementary/secondary schools.

Additionally, for school districts with a market value/personal income aid ratio (MV/PI AR) greater than 0.4000, the value of their index is adjusted upward by multiplying the base index by the sum of 0.75 and their MV/PI AR. For example, if the base index is 2.4% and the school district's MV/PI AR is 0.6000, the school district's adjusted index is $2.4\% \times (0.75 + 0.6000) = 3.2\%$.

The following documents provide information on the base index and each school district's adjusted index for school year 2025–26.

- [PA Bulletin Notice Regarding 2025–26 Base Index](#)
- [2025–26 School District Adjusted Index Listing](#) (Excel)

The following files contain historical Act 1 index data for school years 2012–13 through 2024–25.

- [Base Index History](#) (PDF)
- [Adjusted Index History](#) (Excel)

Act 1 Index

9/30/2024

Use for school year:	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
Statewide Average Weekly Wage	\$1284.42	\$1239.02	\$1173.68	\$1114.93	\$1064.89	\$1032.53	\$1010.43	\$988.43	\$966.87	\$942.4	\$919.4
Employment Cost Index	161.60	155.00	147.80	143.60	140.60	136.70	132.90	129.80	126.50	123.60	120.90
Percent (%) Increase - SAWW	3.7%	5.6%	5.3%	4.7%	3.1%	2.2%	2.2%	2.2%	2.6%	2.5%	2.4%
Percent (%) Increase - ECI	4.3%	4.9%	2.9%	2.1%	2.9%	2.9%	2.4%	2.6%	2.3%	2.2%	1.4%
Base index:	4%	5.3%	4.1%	3.4%	3%	2.6%	2.3%	2.4%	2.5%	2.4%	1.9%

Definitions:

Statewide Average Weekly Wage

That amount determined by the Department of Labor and Industry in the same manner that it determines the average weekly wage under section 404(e)(2) of the act of December 5, 1936 (2nd Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment Compensation Law, except that it shall be calculated for the preceding calendar year.

Employment Cost Index

The most recent official figures, for the previous 12-month period beginning July 1 and ending June 30 for the Employment Cost Index Series for Elementary and Secondary Schools, reported by the Bureau of Labor Statistics of the Federal Department of Labor (Table 4).

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- (1) Except as set forth in paragraph (2), the average of the percentage increase in the Statewide average weekly wage and the employment cost index.
- (2) For a school district with a market value/income aid ratio greater than 0.4000 for the school year prior to the school year for which the index is calculated, the value under paragraph (1) multiplied by the sum of:
 - (i) 0.75; and
 - (ii) the school district's market value/income aid ratio for the school year prior to the school year for which the index is calculated.

* ECI data rebased in July 2006: base year changed to Dec. 2005; also, new industry classification system used

** SAWW calculation changed by Act 6 of 2011 to a 36-month from 12-month

FULL ACT 1 INDEX HISTORY

	25/26	24/25	23/24	22/23	21/22	20/21	19/20	18/19	17/18	16/17	15/16	14/15	13/14	12/13	11/12	10/11	09/10	08/09	07/08	06/07
SAWW	\$1,284	\$1,239	\$1,174	\$1,115	\$1,065	\$1,033	\$1,010	\$988	\$967	\$942	\$919	\$898	\$875	\$857	\$855	\$847	\$825	\$788	\$756	\$735
ECI	162	155	148	144	141	137	133	130	127	124	121	119	117	116	114	112	109	105	101	97
SAWW %+	3.7%	5.6%	5.3%	4.7%	3.1%	2.2%	2.2%	2.2%	2.6%	2.5%	2.4%	2.6%	2.0%	2.1%	0.9%	2.7%	4.6%	4.3%	2.8%	4.2%
ECI %+	4.3%	4.9%	2.9%	2.1%	2.9%	2.9%	2.4%	2.6%	2.3%	2.2%	1.4%	1.6%	1.4%	1.3%	1.9%	3.0%	3.6%	4.5%	4.0%	3.5%
Base Index	4.0%	5.3%	4.1%	3.4%	3.0%	2.6%	2.3%	2.4%	2.5%	2.4%	1.9%	2.1%	1.7%	1.7%	1.4%	2.9%	4.1%	4.4%	3.4%	3.9%