

Pocatello / Chubbuck School District #25
Learning Today For The Possibilities Of Tomorrow

Pay Manual

Effective Date:
August 18, 2020

PREFACE

This manual has been prepared to assist the Business Office, Payroll, and Human Resources in defining methods of pay. The established methods of pay are administrative guidelines and have the effect of policy. District philosophy demonstrates the importance of employees knowing the method by which they will receive their wages, fringe benefits, and the payroll deduction process.

The information included in this manual is subject to change as affected by board policy, collective bargaining, and Federal or State law.

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SALARY ADMINISTRATION

ADMINISTRATIVE AND CERTIFICATED STAFF

Central Office

All members of the administrative staff who are on a twelve-month contract will receive their compensation in twelve equal monthly payments to be paid the last scheduled pay date of each month, beginning in July. Payments for administrators who work a twelve-month contract will be based on a 230-day contract year.

Eleven-month certificated staff will receive twelve equal monthly payments to be paid the last scheduled pay date of each month, beginning in August.

Ten-month and nine and three-quarter month certificated staff will receive twelve equal monthly payments to be paid the last scheduled pay date of each month beginning in September.

Building Level Administrative and Certificated Staff

Building level administrative staff and certificated staff will receive twelve equal monthly payments to be paid the last scheduled pay date of each month beginning in August (administrators) or September (other certified staff).

The June, July, and August payments that are not paid by direct deposit will be mailed following the guidelines described in the "Mandatory Direct Deposit" section of this manual.

CLASSIFIED STAFF

Classified pay dates shall occur on the 5th and 20th of each month. Employees must complete required employment records in the Human Resources Office prior to any salary payment. For hourly employees, each pay check will cover work performed and will include paid vacation, sick leave, personal leave, and/or paid holidays.

Twelve-month Exempt Classified (Salaried)

Exempt classified employees will receive semi-monthly payments, beginning in July.

Less than Twelve-month Exempt Classified Employees

Exempt classified employees working less than 12 months will receive semi-monthly payments with the first payment paid on the first pay date after their return to work. Their scheduled return date will be based on each year's school calendar.

Classified Twelve-month (Hourly)

Twelve-month classified employees will receive semi-monthly payments, beginning in July.

Classified - Other Than Twelve-month (Hourly)

This group of employees will receive semi-monthly payments for the time of service performed.

The salaries for classified employees can be prorated over 12 months. The monthly prorated amount will be equal to the estimated number of hours an employee is anticipated to work during the year, then divided by 24 payments. Employees are ineligible for pro-rated pay if they are: (1) considered as substitute staff;

(2) paid at or below Level 2 of the classified Kinds and Levels chart; or (3) who start after October 1 of each year. Once enrolled in pro-rated pay, employees will remain enrolled in the plan unless the payroll office is notified by the employee of his or her desire to discontinue their participation in the program. Employees may opt out of pro-rated pay by completing the appropriate payroll form. Because of the IRS guidelines on deferred compensation, opting out of pro-rated pay may occur at only two times during the year:

1. If the termination of the pro-rated pay will be effective at the beginning of the next school year, payroll must be notified prior to the employee receiving his or her July 5th check (for 12-month employees) or receiving the first check of the new school year (for all other employees).
2. If the employee wishes to terminate their pro-rating during the school year, it can only be done after January 1st of the current school year. In this case, all accrued wages will be paid as a lump sum on the first check following the receipt of the form in the payroll office.

Increments on the Kinds and Levels Schedule.

When funds are available, classified employees may receive an increment of one year of experience on the Kinds and Levels Salary Schedule the following fiscal year. Increments will be made based on the following two criteria:

1. Employees who were hired and working during the July 1 to December 31 period of any fiscal year will receive their increment on July 1 the following fiscal year (or the date in which their position begins for the new school year).
2. Employees who are hired and begin working in their position during the January 1 to June 30 period of any fiscal year will receive an increment in January the following year. They will then be eligible for an additional increment on the following July 1 as they then fulfill the requirements of Criteria 1 above. The January increment will become effective at the beginning of the pay period payable on February 5th (generally, January 12th).

The maximum number of increments an employee can receive during a single fiscal year is one increment. Employees who advance levels on the Kind and Levels chart during the year will be treated as a new hire in that position and their increments the following year will be determined by the criteria above.

Kinds and Levels Chart

A copy of the latest Kinds and Levels Chart and Associated Salary Schedule is available on the District's web-site: www.sd25.us.

SUBSTITUTES

Substitute Teachers

Substitute teachers will be paid at a rate of pay established by the District according to "certified" or "non-certified."

Substitutes will be paid on the last scheduled pay date of each month, with professional payroll, for days authorized and worked prior to the professional payroll cutoff date.

Substitute teachers who are assigned to a classroom on the first day of a new school year, for an extended period of time (ten or more days), will receive supplemental pay beginning on the first day of that assignment.

Substitute teachers who substitute for more than ten consecutive working days for the same teacher will be eligible to receive supplemental pay beginning with the eleventh consecutive working day.

If a substitute teacher is receiving supplemental pay and is absent due to illness, it will be the substitute's responsibility to contact the Human Resources Director to determine if supplemental pay will continue upon returning from that illness.

Substitute teachers will be paid per one-half or per one full day. In order to be paid for a full day, a substitute teacher must teach over 4½ hours. Substitute teachers who teach less than 4½ hours will be paid at the ½ day rate.

Substitute teachers are responsible to obtain proper authorization for each day worked and submit the correct, complete paperwork prior to the end of each professional pay period as established by the payroll office.

Under Idaho Code, substitute teachers do not qualify for retirement benefits. By Board Policy, substitute teachers do not qualify for insurance benefits, but can qualify for medical coverage if they meet the average minimum work week defined by the Affordable Care Act.

Instructional Assistants Substituting for Teachers

Instructional Assistants who are working as substitute teachers are paid their hourly rate for their regular established work day, plus a \$10-per-day stipend for each day of substitute work. This stipend will be paid on the next scheduled pay date of the employee.

HIGH SCHOOL WORK STUDY STUDENTS

Work study students employed by the District are paid minimum wage. These employees are not eligible for any fringe benefits, medical, dental, vision, life insurance coverage, paid sick leave, vacation, or paid holidays. Work study students are not subject to social security tax (FICA) or PERSI while going to school. If a work study student is employed by the District for the summer months but does not attend the summer session of school, he/she is then subject to FICA tax.

SUPPLEMENTAL PAY

Payments made to regular District employees for time worked in addition to regularly scheduled days or hours will be paid on the first pay date after the time worked. Payroll Department must receive an authorized PR-5 or Supplemental Service Pay Authorization indicating these additional days or hours worked before payment will be made.

Supplemental payments will be made for the following:

Bus Duty	Driver Education	Summer School
Saturday School	Instructional Consulting	Lunch Duty
Maintenance	Miscellaneous Duties	

FRINGE BENEFITS

ADMINISTRATIVE STAFF

The District shall provide medical, dental, life, and vision insurance coverage for all administrative staff who work a full time contract (6.5 hours to 8 hours per day, or 0.8125 FTE or greater). Administrative employees who work less than full-time but more than half-time (0.500 FTE) will be responsible to pay one-half of the district's premiums of the selected insurance coverage. The Affordable Care Act may qualify an employee for additional medical benefits if the employee averages 30 hours or more of paid time per week during a defined measurement period. More information is included in the "Affordable Care Act" section. Insurance coverage for eligible employees is effective on the first day of the month following the initial date of employment. The employee is responsible for completing the required insurance forms in the Human Resources Office prior to receiving coverage.

Those administrative employees who work less than a full-time contract and who do not wish insurance coverage must sign an Insurance Waiver. The employee may apply for coverage at a later date by notifying the District's Insurance Office. If insurance is waived and coverage is requested at a later date, it must be at open enrollment time. Employees who receive the life insurance benefit and who are less than 70 years of age will have \$100,000 coverage. That coverage drops to \$65,000 for employees who are 70 or older. Any life insurance benefit over \$50,000 is subject to the IRS's Group Term Life Insurance (GTLI) value. This value is a function of the employee's age and life insurance coverage. Generally, the older the employee, the greater the calculated GTLI value. Employees who work less than half-time, or who are already receiving PERSI Retirement Sick Leave benefits will not be eligible to participate in the district's insurance program. All District paid benefits cease the month following termination of employment or the month following the issuance of the employee's final contract payment, whichever comes last.

Dependent coverage is available for thirty days following initial employment, at the employee's expense and only upon the employee's request. Dependent coverage is only available for the same insurance coverages taken by the employee.

Personal Leave

At the time of employment, all staff is given five personal leave days to be used before the end of their contract year. Up to one day of unused leave will be carried over to the following year, allowing for six days of leave available for that year. Reimbursement of up to five unused days will be at a rate equal to that of certified (non-administrative) staff and will occur in each year's June check. Employees who leave the district prior to the calendared end date for their position will not be reimbursed for unused personal leave. Personal leave must be scheduled with the employee's supervisor and can be denied if the absence would create a situation in which there would not be sufficient staff to keep the school or department functioning.

Sick Leave

All administrative staff will be given 14 days of sick leave each July 1st and may accumulate up to 492 days. By Idaho Statute, sick leave has no value, except upon retirement, when unused sick leave days may be used to pay insurance premiums through PERSI's Retirement Sick Leave program.

All administrative staff members are eligible to join the Administrative Sick Leave Bank. Membership requires purchase of a long term disability policy (available through the District). Application must be completed within 30-days of eligible employment.

Vacation

Administrative staff who are employed on a twelve-month basis shall receive annual vacation days July 1st of each year as follows:

- 5 through 14 years of service - 5 days
- 15 or more years of service - 10 days

It is the intent of this policy that vacation time be used during the contract period in which it is earned. Vacation leave may not accumulate beyond 30 working days (Policy 7501, Fringe Benefits). Vacation time must be scheduled with the employee's supervisor and can be denied if the absence would create a situation in which there would not be sufficient staff to keep the school or department functioning.

As noted in the Salary Administration section of this manual, the salary for administrators who work a twelve-month contract is based on a 230-day contract year. Because the work calendar for staff members working the same schedule as a 12-month administrator could include up to 251 "contractable" days, the number of days between "contractable" days and 230 become unpaid flexible days that are accounted for through an employee's vacation allotment. As a practice, the difference between "contractable" days and 230 (contracted days) will be added to the employee's vacation allotment and the sum of that total and the annual allotment from the table above cannot exceed 30 days. As vacation days are used, the unpaid days are utilized first and the paid days utilized last. For remuneration of terminating employees, the maximum payment will be based on days included in the table above.

Sick, Personal and Vacation Leave - Minimum and Maximum Days / Hours Taken

A minimum of 0.25 days may be turned into the Payroll Office for each leave day taken. The number of hours in 0.25 days will vary by the number of hours an employee works in a day: 2 hours for an 8-hour position or 1.5 hours for a 6.5-hour position. Likewise, the maximum an employee can take is 1.0 days, unless that department is on a 4-day schedule, when that maximum can be 1.25 days.

If a substitute has to be called for a staff member, the minimum number of days that can be submitted is 0.5 days.

Leave without Pay

There is no category available in the payroll system for "Leave Without Pay." How it is reported to Payroll is dependent on whether that employee has a position that offers leave time benefits or whether that position does not qualify for any benefits, such as 40% contract. If the employee IS ELIGIBLE for benefits, that employee MUST have Leave Type entered for each day they are not at work, this includes employees who have used all of their leave and no longer have any days accrued. If the reason for the absence is because of sickness, Sick Leave must continue to be the absence reason, even if they are out of sick leave. If the reason for the absence is for any other reason than for sickness, all Vacation Leave must be used before Personal Leave. Once Personal Leave is exhausted, that employee's absence type must continue to be reported as Personal Leave.

It will be the Payroll Office's responsibility to calculate exceeded leave and deduct the appropriate number of days of pay. If Sick Leave is the leave type being reported and exceeded, the Payroll Office will replace the exceeded sick leave days with Vacation or Personal Leave days (as long as there are unused days available). If Vacation or Personal Leave is the leave type being reported and exceeded, the Payroll Office

will replace the exceeded days with unused Vacation or Personal Leave before re-calculating the exceeded days. All exceeded days will be taken from the current pay period.

Employees who have accrued days from working a school year job, but who are working temporary summer jobs, cannot use those accrued leave days for the duration of the temporary summer position. Any time off of a temporary summer position will be recorded simply as zero hours worked.

ALL OTHER ADMINISTRATIVE STAFF - LESS THAN TWELVE-MONTH

All fringe benefits remain as stated above with the exception of vacation. Less than twelve month administrative staff do not receive annual paid vacation.

CERTIFICATED STAFF

Certified employees are those employees who are covered under the Negotiated Agreement and who are not considered administrative employees. The District shall provide medical, dental, life, and vision insurance coverage for all certified staff who work a full time contract (who teach 10 periods out of the possible 12 during 3 trimesters, or 0.8333 FTE or greater). Certified employees who work less than full-time but more than half-time (0.500 FTE) will be responsible to pay one-half of the district's premiums of the selected insurance coverage. The Affordable Care Act may qualify an employee for additional medical benefits if the employee averages 30 hours or more of paid time per week during a defined measurement period. More information is included in the "Affordable Care Act" section. Insurance coverage for eligible employees is effective on the first day of the month following the initial date of employment and typically, for new teaching or ancillary staff, coverage begins September 1st. The employee is responsible for completing the required insurance forms in the Human Resources Office prior to receiving coverage.

Those certificated employees who work less than a full-time contract and who do not wish insurance coverage must sign an Insurance Waiver. The employee may apply for coverage at a later date by notifying the district's Insurance Office. Initially if insurance is waived and coverage is requested at a later date, it must be at open enrollment time, unless a qualifying event occurs (as defined by IRS and HIPAA). Employees who receive the life insurance benefit and who are less than 70 years of age will have \$50,000 coverage. That coverage drops to \$32,500 for employees who are 70 or older. Employees who work less than half-time, or who are already receiving PERSI Retirement Sick Leave benefits will not be eligible to participate in the district's insurance program. All District paid benefits cease the month following termination of employment or the month following the issuance of the employee's final contract payment, whichever comes last.

Dependent coverage is available for thirty days following initial employment, at the employee's expense and only upon the employee's request. Dependent coverage is only available for the same insurance coverages taken by the employee.

Personal Leave

Certificated staff members who work at least a half-time contract shall receive five personal leave days at the beginning of each contract year. Up to one day of unused leave will be carried over to the following year, allowing for six days of leave available for that year. The cost of the personal leave days, if any, is

determined through negotiation. The rate of reimbursement of up to five unused days is also determined through negotiations and payment will occur on each year's June check. Employees who leave the district prior to the calendared end date for their position will not be reimbursed for unused personal leave. Personal leave must be scheduled with the employee's supervisor and can be denied if the absence would create a situation in which there would not be sufficient staff to keep the school or department functioning.

Sick Leave

Certificated staff members who work at least a half-time contract shall receive 14 days of sick leave at the beginning of each contract year and may accumulate up to 492 days. By Idaho Statute, sick leave has no value, except upon retirement, when unused sick leave days may be used to pay insurance premiums through PERSI's Retirement Sick Leave program.

The personal and sick leave day is defined as the number of hours the employee is contracted to work each day. Employees hired for less than full-year contract will receive a prorated number of days for both personal and sick leave days.

All certificated employees are eligible to join the Teacher's Sick Leave Bank. Eligibility and terms are described in the Negotiated Agreement.

Sick and Personal Leave - Minimum and Maximum Days / Hours Taken

A minimum of 0.25 days may be turned into the Payroll Office for each leave day taken. The number of hours in 0.25 days will vary by the number of hours an employee works in a day: 2 hours for an 8-hour position or 1.5 hours for a 6.5-hour position. Likewise, the maximum an employee can take is 1.0 days, unless that department is on a 4-day summer schedule, when that maximum can be 1.25 days.

If a substitute has to be called for a staff member, the minimum number of days that can be submitted is 0.5 days.

Leave without Pay

There is no category available in the payroll system for "Leave Without Pay." How it is reported to Payroll is dependent on whether that employee has a position that offers leave time benefits or whether that position does not qualify for any benefits, such as 40% contract. If the employee IS ELIGIBLE for benefits, that employee MUST have Leave Type entered for each day they are not at work, this includes employees who have used all of their leave and no longer have any days accrued. If the reason for the absence is because of sickness, Sick Leave must continue to be the absence reason, even if they are out of sick leave. If the reason for the absence is not Sick Leave, Personal Leave must be the absence type submitted to the Payroll Office, even after that employee has exhausted their Personal Leave balance.

It will be the Payroll Office's responsibility to calculate exceeded leave and deduct the appropriate number of days of pay. If Sick Leave is the leave type being reported and exceeded, the Payroll Office will replace the exceeded sick leave days with Personal Leave days (as long as there are unused days available). If Personal Leave is the leave type being reported and exceeded, the days reported will remain as personal leave unless authorized by the principal or director to change days to sick leave. All exceeded days will be taken from the current pay period.

Employees who have accrued days from working a school year job, but who are working temporary summer jobs, cannot use those accrued leave days for the duration of the temporary summer position. Any time off of a temporary summer position will be recorded simply as zero hours worked.

CLASSIFIED STAFF

The District shall provide medical, dental, life, and vision insurance coverage for all classified staff who work full-time or 32.5 hours per week. Classified employees who work less 32.5 but more than 20 hours (half-time) per week will be responsible to pay one-half of the employee premiums of the selected insurance coverage. The Affordable Care Act may qualify an employee for additional medical benefits if the employee averages 30 hours or more of paid time per week during a defined measurement period. More information is included in the "Affordable Care Act" section. Insurance coverage for eligible employees is effective on the first day of the month following the initial date of employment. The employee is responsible for completing the required insurance forms in the Human Resources Office prior to receiving coverage.

Those classified employees who work less than full-time and who do not wish insurance coverage must sign an Insurance Waiver. The employee may apply for coverage at a later date by notifying the District Insurance Office. Initially if insurance is waived and coverage is requested at a later date, it must be at open enrollment time, unless a qualifying event occurs (as defined by IRS and HIPAA). If vision coverage is waived, the employee cannot apply for such coverage at a later date, except through open enrollment. Non-exempt Classified Employees (non-supervisory) who receive the life insurance benefit and who are less than 70 years of age will have \$50,000 coverage. That coverage drops to \$32,500 for employees who are 70 or older. Exempt Classified Employees who receive the life insurance benefit and who are less than 70 years of age will have \$100,000 coverage. That coverage drops to \$65,000 for employees who are 70 or older. Any life insurance benefit over \$50,000 is subject to the IRS's Group Term Life Insurance (GTLI) value. This value is a function of the employee's age and life insurance coverage. Generally, the older the employee, the greater the calculated GTLI value. Employees who work less than half-time, or who are already receiving PERSI Retirement Sick Leave benefits will not be eligible to participate in the district's insurance program. All District paid benefits cease the month following termination of employment or the month following the issuance of the employee's final paycheck, whichever comes last. If a terminating employee is receiving summer salary payments, insurance coverage will not extend beyond August 31st of any year.

Dependent coverage is available for thirty days following initial employment, at the employee's expense and only upon the employee's request. Dependent coverage is only available for the same insurance coverages taken by the employee.

Personal Leave

All classified staff working over twenty hours per week, on at least a nine month basis, shall receive personal leave days. After completing seven (7) months employment with the District, new employees will be allocated a prorated number of personal leave days based upon the number of months between the eligibility date and the following July 1 (Policy 7605, Fringe Benefits - Classified Employees). After that initial year, the personal leave allocation is five days per year. Up to one day of unused leave will be carried over to the following year, allowing for six days of leave available for that year. Personal leave must be scheduled with the employee's supervisor and can be denied if the absence would create a situation in which there would not be sufficient staff to keep the school or department functioning.

Reimbursement of up to five unused days will be given on June 20th check. For those employees who work 245 days or more during the fiscal year, reimbursement may be made on the July 5th check. The rate of reimbursement for each unused day will be one-half (½) of that of certified (non-administrative) staff. Employees who leave the district prior to the calendared end date for their position will not be reimbursed for unused personal leave.

Sick Leave

All classified staff working over twenty hours per week on at least a nine month basis, shall receive 14 sick leave days, beginning July 1st of each year. By Idaho Statute, sick leave has no value, except upon retirement, when unused sick leave days may be used to pay insurance premiums through PERSI's Retirement Sick Leave program.

The sick leave days will be given on the first day of employment, and may accumulate to 492 days. Those employees beginning after July 1st will receive prorated sick days based upon the hire date and the number of months remaining until the following July 1st.

Classified employees who earn sick leave are eligible to join the Teacher's Sick Leave Bank. See the Negotiated Agreement (Article 4) for eligibility requirements.

Vacation

Twelve month classified employees who work twenty or more hours per week and are assigned a twelve month work schedule are eligible for annual paid vacation after completing one year of continuous service in the District. Vacation leave may not accumulate beyond thirty working days.

- 1 through 5 years - 10 days
- 6 through 10 years - 13 days
- 11 through 15 years - 15 days
- 16 through 20 years - 18 days
- 21 through 25 years - 20 days
- 26 or more years - 25 days

New twelve-month classified employees will be allocated vacation after 12 continuous months of service. On the July 1st of the year following the first 12 continuous months of service, a prorated amount of vacation earned between the employment anniversary and the following July 1 will be allocated to the employee for vacation use. July 1st will then become the allocation anniversary date for each employee. New twelve-month employees who have prior work experience with the district may have those prior years credited to them for placement on the grid above. To determine the years of experience and initial placement on the grid above, district personnel will count all years (excluding the current employment year) in which the employee (by virtue of the job records stored in the district's database) was scheduled to have worked at least 20 hours a week.

Vacation leave must be scheduled with the employee's supervisor and can be denied if the absence would create a situation in which there would not be sufficient staff to keep the school or department functioning.

Sick, Personal and Vacation Leave - Minimum and Maximum Days / Hours Taken

A minimum of 0.25 days may be turned into the Payroll Office for each leave day taken. The number of hours in 0.25 days will vary by the number of hours an employee works in a day: 2 hours for an 8-hour position or 1.5 hours for a 6.5-hour position. Likewise, the maximum an employee can take is 1.0 days. There are 2 instances when the 1.0 day limit can be exceeded:

- a. When a department is on a 4-day summer schedule, the maximum can then be 1.25 days.
- b. Because driving schedules often vary by day, bus drivers are the only group that could have days longer than 1.0 reported on a consistent basis during the school year.

If a substitute has to be called for a staff member, the minimum number of days that can be submitted is 0.5 days.

Leave without Pay

There is no category available in the payroll system for "Leave Without Pay." How it is reported to Payroll is dependent on whether that employee has a position that offers leave time benefits or whether that position does not qualify for any benefits, such as a substitute aide. If the employee IS ELIGIBLE for benefits, that employee MUST have hours and Leave Type entered for each day they are not at work, this includes employees who have used all of their leave and no longer have any days accrued. If the reason for the absence is because of sickness, Sick Leave must continue to be the absence reason, even if they are out of sick leave. If the reason for the absence is for any other reason than for sickness, all Vacation Leave must be used before Personal Leave. Once Personal Leave is exhausted, that employee's absence type must continue to be reported as Personal Leave. For each day reported, the employee's daily hours must be entered as well.

It will be the Payroll Office's responsibility to calculate exceeded leave and deduct the appropriate number of hours. If Sick Leave is the leave type being reported and exceeded, the Payroll Office will convert exceeded sick leave into Vacation and Personal Leave days (as long as there are unused days). If Vacation or Personal Leave is the leave type being reported and exceeded, the Payroll Office will replace the exceeded days with unused Vacation or Personal Leave before re-calculating the exceeded days. All exceeded hours will be taken from the current pay period.

Employees who have accrued days from working a school year job, but who are working temporary summer jobs, cannot use those accrued leave days for the duration of the temporary summer position. Any time off of a temporary summer position will be recorded simply as zero hours worked.

Extension of Insurance Coverage - Absence Due To Illness or Injury

The District will continue to provide insurance coverage for full-time classified employees for thirty calendar days after the employee has used all sick leave days, unused vacation days and personal leave days and is absent from work due to illness or injury. If the employee is part-time, the District will continue to provide insurance coverage for this same time period, if the employee pays their portion of the insurance premiums by the due date specified by the Insurance Office. At the end of the thirty-day period, the employee will have an opportunity to apply for a leave of absence or terminate employment. If an employee chooses to maintain his or her insurance coverage during a leave of absence, the employee is responsible for the entire cost of premium during that period. Payments will be coordinated with the District's COBRA provider. This procedure includes those employees who qualify for medical insurance under the Affordable Care Act.

Year-Round / Level Pay Authorization or Exemption

The District has implemented a service which allows classified employees who work less than 12 months to receive a check throughout the year, even during those months when they are not working. The “prorated” wages will be 1/24th of the estimated number of hours that an employee will work during a fiscal year. This service also allows 12-month employees to be paid in 24 equal payments throughout the year.

This will benefit employee who works less than 12 months in four ways:

1. They will receive a paycheck during the months of June, July and August,
2. They will receive PERSI credits for up to an additional 3 months each year,
3. They can have insurance deductions be deducted on a pre-tax basis saving a significant amount in state and federal taxes, and
4. Payroll checks will be consistent and will not have “dips” in a check when unpaid holidays are encountered in the pay calendar.

To enroll or un-enroll, employees can contact the Human Resources or Payroll offices for the appropriate form. It is not available to all classified employees and the following will guide the availability and process of the plan:

1. All classified employees are paid semi-monthly.
2. Because of minimum wage laws, prorated pay is only available to employees who have been placed on at least Level 3 on the classified Kinds and Levels chart.
3. Only employees who contribute to PERSI can participate. Employees who cannot participate in PERSI or who are placed on Levels 1 and 2 of the classified Kinds and Levels chart will still be paid semi-monthly, but will be paid for the hours actually worked during a particular pay period.
4. Only wages relating to primary jobs will be annualized and prorated. Overtime and supplemental wages will be paid in the pay period in which they are earned.
5. A nine-month employee who works during the summer will be paid their regular wages earned during the summer months, plus they will be paid their prorated wages.
6. If an employee terminates employment prior to the end of the work year, all unpaid wages will be paid in the pay period following their termination date. In some cases, if an employee terminates employment at mid-year, they MAY HAVE BEEN PAID MORE THAN THEY WOULD HAVE ACTUALLY EARNED. In those cases, the district will recoup those overpaid wages in the employee’s last check. Employees who do not qualify to use their sick, personal or vacation leave the last week(s) of the work year (See “Use of Leave Days”) will be considered as terminating prior to the end of the work year and will not be eligible to receive summer payments (or benefits) after their termination date.
7. If an employee goes on worker’s comp, prorated wages MAY be effected.
8. To remain compliant with IRS Section 409A tax rules, this agreement is IRREVOCABLE during the current school or fiscal year. Any request to be exempt will only be honored after the new year begins. If an employee has requested to be exempt, it will be their responsibility to make a request of the Payroll Office to be reinstated.

EXCEPTIONS TO JULY 1 ANNUAL ATTENDANCE ALLOTMENTS

New annual leave time allotments are given to employees based on the time they are anticipated to work during the upcoming school or fiscal year. If an employee’s circumstances match one of the items listed below, their new allotment will be delayed until they have returned and worked for at least a two week

period. This is done to ensure that if they do not return from their leave, they will not have received an unearned benefit. Leave days will be awarded on a prorated basis, based on the employee's return date.

New allotments will be delayed if:

1. the employee is on extended sick leave (including sick leave bank),
2. the employee is on FMLA, or
3. the employee is on unpaid leave.

DEPENDENT ELIGIBILITY - ALL STAFF

For dependent insurance enrollment requests made within thirty days of initial employment, coverage will begin on the first day of the following month. If there is not sufficient time to process the payroll deduction for that month, the employee may need to direct pay the amount due for that month's dependent insurance coverage.

Dependent insurance enrollment requests must be made within thirty days of initial employment through the District's Insurance Office. After thirty days of initial employment, requests must be reviewed by the District's Insurance Office to ensure the request is possible under the structure of the various plan documents.

Employees cannot mix coverage for dependents, (e.g., dental without medical). To be eligible for dental benefits, the dependent(s) must be enrolled in a medical plan. If the medical plan is other than the District's, the employee must annually submit to the Insurance Office a qualified letter, or Dependent Waiver Form, as evidence of this coverage. All dependents must have identical coverage.

If the employee has a handicapped child, the employee is to make that notation on the insurance application and provide us with a form from the child's doctor stating his or her circumstances. There is no age limit for covering a handicapped child.

Medical

Dependent children can be covered on the District's medical plan until they reach age 26.

Dental

Dependent children can be covered on the District's dental plan through (and including) age 26. Dependents must be enrolled within thirty days of the employee's initial employment date unless a qualifying event occurs as defined by IRS and HIPAA rules. The only exception is for a newborn child who does not need to be enrolled for dental benefits until they reach age three or a dependent who lost coverage as described in the following paragraph. *Please note: If the employee wants to add a three-year old dependent to the dental plan, it is the **employee's** responsibility to do so within thirty days of that dependent's birthday.*

To be eligible for dental benefits, the dependent(s) must be enrolled in a medical plan. If the medical plan is other than the District's, the employee must annually submit to the Insurance Office a qualified letter, or Dependent Waiver Form, as evidence of this coverage. Any employee or dependents enrolling after the 30 days with no qualifying event will have a 24-month waiting period for major services.

Vision

In order for dependents to be eligible for vision coverage, they must be enrolled in a medical and dental insurance plan. If the medical or dental plan is other than the District's, the employee must annually submit to the Insurance Office a qualified letter, or Dependent Waiver Form, as evidence of this coverage.

Spouses and unmarried children are eligible for dependent coverage. Children can be covered through (and including) age 25.

If a dependent is not added to vision coverage during the initial thirty-day enrollment period they can only be added during an open enrollment period, unless a qualifying event occurs (as defined by IRS and HIPAA).

Life

All employees who have life coverage are eligible to purchase dependent life insurance through the District's life insurance carrier. Coverage is available for spouses and unmarried children. Children can be covered from live birth through (and including) age 24.

SUPPLEMENTAL LIFE INSURANCE COVERAGE

All employees who have life coverage are eligible to purchase supplemental term life insurance through the District's life insurance carrier. The premium rates are based upon dollar coverage and age of the employee. Dependents are also eligible for supplemental term life insurance. Employees should call the District's Insurance Office for current rates, limits and other information.

COBRA - EXTENDED BENEFITS

The Consolidated Omnibus Budget Reduction Act of 1986, COBRA, requires employers of twenty or more employees to offer continuation of insurance coverage, medical, dental, and vision to certain terminated employees and/or certain covered dependents. The coverage may extend eighteen months, twenty-nine months, or thirty-six months as outlined:

Eighteen months for workers (and their dependents) in case of loss of coverage through:

1. Reduction in work hours
2. Voluntary quit
3. Layoff for economic reasons, and
4. Discharge for misconduct (other than gross misconduct).

Twenty-nine months for disabled qualified individuals if it is determined that the individual was disabled at the time of termination of employment.

Thirty-six months for:

1. Surviving spouses and children of deceased employees
2. Separated, divorced, or Medicare ineligible spouses and children of current employees, and
3. Children of current employees who would lose coverage because of their age.
4. Children who lose coverage due to plan design, ie marriage.

The district currently contracts with a third party to administer COBRA benefits. Contact the district's Insurance Office for the name of the current provider.

Double Coverage: If the individual receives other coverage under a different plan, the individual will be allowed to be covered under both plans.

The employee or dependent is responsible for the timely payment of these premiums which cannot be required prior to forty-five days after the day on which the beneficiary made the COBRA election. The employee or dependent is responsible for notifying the Insurance Office of a divorce or legal separation, or when a dependent child is no longer a dependent child under the group plan. The employee or beneficiary has sixty days to enroll in the continuation coverage after group coverage terminates. Information and applications for COBRA benefits may be obtained through the district's Insurance Office.

AFFORDABLE CARE ACT

In order to comply with the rules of the Affordable Care Act (ACA), the district is using the following guidelines and definitions:

The district's current medical insurance plan has been determined to be both "affordable" and "adequate" based on the definitions of the ACA.

The Standard Measurement Period will be from June 12 through June 11 of each year. This Measurement Period aligns closely with the current pay period schedule adopted by the district. The number of hours worked during the Measurement Period will determine eligibility for medical coverage during the next Stability Period.

The Standard Administrative Period will be from June 12 through August 31 of each year.

The Standard Stability Period will be from September 1 through August 31 of each year. The Stability Period is the period of time when an eligible employee can participate in the district's medical plan with a lower employee contribution.

The District uses the Federal Poverty Level Safe Harbor method to determine if the employee cost for medical coverage is affordable. The monthly calculation uses two variables issued by the federal government: Federal Poverty Level (F.P.L.) and Affordability Threshold (A.T.). Each year's monthly maximum premium calculation will be based on the values of the FPL and AT for that calendar year and will be modeled on the following formula: $FPL \times AT / 12$. The variables and calculation results for the most recent and future years are:

<u>Calendar Year</u>	<u>F.P.L.</u>	<u>A.T.</u>	<u>Formula</u>	<u>Calculated Employee Maximum Contribution</u>
2019	\$12,140	9.86%	$12,140 \times .0986 / 12$	\$99.75
2020	\$12,490	9.78%	$12,490 \times .0978 / 12$	\$101.79
2021	\$12,760	9.83%	$12,760 \times .0983 / 12$	\$104.53

The calculated contribution level will be valid for the Stability Period beginning September 1 of the same year of the poverty level data. Future Stability Periods will have different contribution levels as the poverty level percentage is adjusted annually.

These guidelines will only affect those employees who work an average of 30 hours or more per week during the Measurement Period and who do not have current full-time insurance coverage through the district. Employees who are offered but decline coverage will be required to sign the appropriate form indicating their desire to decline. This form will be archived in the employee's insurance file.

All other district fringe benefit procedures and policies will be in effect for those employees who qualify for coverage under the ACA, including the loss of coverage in the case of non-payment of the employee's share of the premium. The number of work hours needed to qualify for full-time or part-time insurance will not change from what is currently published in Board Policy.

The ACA requires the District to offer insurance coverage to employees who, based on Board Policy, would not qualify for the benefit. For that reason, coverage is only guaranteed during the Stability Period following the Measurement Period in which an employee qualifies. Determining eligibility for coverage will be an annual process and eligibility in one Stability Period does not guarantee eligibility for future Stability Periods.

Methodology for determining eligibility

Data from both the weekly payroll submissions and payroll history are utilized in the calculation. The dates of the data utilized corresponds to the Measurement Period.

A week of employment is computed if data was submitted for that week through the payroll software or if the contract start date on the payroll history record indicates that the employee should have been working during that week. Weeks with paid holidays are included in the calculation.

For those employees who do not qualify for paid holiday leave, only those weeks in which hours are worked are included in the calculation.

To calculate hours for substitute teachers, a day of substitute teacher pay is considered 7.5 hours. Only days paid during the September through June payrolls are considered as valid days worked in the current Measurement Period.

The number of hours submitted through the weekly payroll submissions and the total hours paid for the year are often different because of special payments that occur outside of the normal job. To determine eligibility, the district will use the total hours from the category that will be the most advantageous to the employee.

Employees who are hired on a temporary basis; summer maintenance for example; are excluded from eligibility.

If an employee averages 30 hours or more of weekly paid time during the Measurement Period, he or she will qualify for ACA coverage if they do not currently have medical coverage or if he or she currently has part-time medical coverage.

DISABILITY RETIREMENT THROUGH PERSI

After sixty (60) months of service the employee may be eligible for disability benefits. The employee needs to make application for these benefits by contacting the Public Employee Retirement System, telephone number 236-6225. The case will be reviewed by PERSI and a decision will be made on the application. There is a five-month waiting period.

The District does not provide short or long term disability insurance. Under the District's life insurance carrier there is a provision for employees if they become totally disabled. (See life insurance policy for reference.)

EMPLOYEE ASSISTANCE PLAN

Any employee who participates in the district's medical plan will be automatically covered by the Employee Assistance Plan (EAP). Those employees who waive medical coverage are not eligible to participate in the EAP. The premium paid by the district also covers the employee's dependents, if those dependents are claimed on the employee's federal tax return. The district will pay 100% of the premium for all employees who are eligible, even if the employee is paying a portion of his or her own insurance premiums. COBRA coverage is not available for the EAP .

BENEFITS FOR NINE-MONTH CLASSIFIED EMPLOYEES FOR THE SUMMER MONTHS (JUNE, JULY, AUGUST)

Employer Paid Benefits

The District will pay the employer portion of medical, dental, life, and vision for all nine-month classified employees who are eligible for benefits.

Employee Paid Part-Time

Nine-month classified part-time employees who are eligible for benefits but do not wish to continue their employee coverage during the summer months, will have to reapply for insurance coverage in the fall during the August open-enrollment period. If vision insurance is dropped, the employee cannot reapply for coverage, except through open enrollment. Life Insurance is subject to the carrier's insurability rules.

Employee Paid Full-time and Part-Time Dependent Coverage

Nine-month classified employees who are eligible for benefits and wish to pay their dependent insurance over the summer months may do so according to procedures established for such payment. If nine-month employees wish to drop dependent coverage, they will have to reapply at open enrollment when they return in the fall. If dependent vision coverage is dropped, the employee cannot reapply for coverage. Life Insurance is subject to the carrier's insurability rules.

Repayment of Employer-Paid Insurance Benefits for Nine-month Classified Employees

All nine-month classified employees who are eligible to have their insurance premiums paid for by the District over the summer months, will be responsible to reimburse the District for these premiums if they do not return to employment in the fall, and work at least one full pay period. Reimbursement of these premiums will be due no later than ninety days following resignation or termination. If payment is not received within the ninety days the amount due will be turned to collection. The employee will receive a billing for the total amount due. (Policy 7605, Fringe Benefits - Classified Employees)

If an employee notifies the District of resignation prior to the District payment of insurance premiums to the insurance carrier, no reimbursement will be necessary for that month.

No repayment of premiums will be required if the classified employee has chosen the option of having their paycheck pro-rated over 12-months. Premiums will be paid on pro-rated checks scheduled for payment during the summer months, even if the employee does not return in the fall.

Waiving Employer-Paid Insurance Benefits

It is the intent of the district to offer an insurance package that is affordable, ensures that employees have sufficient coverage, and promotes a healthy lifestyle. It is also understood that there are situations where the employee is impacted negatively by having to pay for a portion of his or her coverage or by the loss of benefits in federal medical plans. For these reasons, waivers of the employer-paid insurance package will only be granted in the following situations:

1. The employee is not considered full-time and is required to pay a portion of their premiums.
2. The employee is over 65 and would lose future Medicare benefits because of their inclusion in the district's plan
3. The employee has access to military Tricare benefits, either for themselves or through a spouse.

There will not be any remuneration to the employee of the value of the waived benefit. These waivers will be evaluated annually and could change based on insurance carrier contracts and federal or state legislation. Employees who waive their coverage and wish to return to district coverage at a later date will be required to wait for an open enrollment period and complete any district and carrier's eligibility requirements, unless a qualifying event occurs (as defined by IRS and HIPAA).

QUALIFYING EVENTS

The following are the qualifying events that would make changes in certain benefits possible:

1. Change in legal marital status.
2. Change in the number of tax dependents.
3. Change in employment status affecting benefit eligibility of the employee, spouse or dependent.
4. Tax dependent satisfies or ceases to satisfy eligibility requirements.
5. Residence change of employee, spouse or dependent affecting eligibility for coverage.
6. Significant cost increase or decrease of the benefit or deduction.
7. Significant curtailment of coverage.
8. Addition of significant improvement of a benefit package option.
9. Change in coverage under other employer's plan.
10. Loss of coverage under group health plan of governmental or educational institution.
11. FMLA leave
12. HIPAA special enrollment.
13. Entitlement to, or loss of eligibility for, Medicare or Medicaid.
14. Cobra qualifying event.
15. Judgments, decrees or orders.

DEDUCTIONS AND REIMBURSEMENTS

VOLUNTARY DEDUCTIONS

Voluntary Deductions will be processed on each pay date for all staff.

Voluntary deductions will fall into two broad categories: permanent or temporary. Permanent deductions, such as insurance premiums or annuity payments, will be set to pull from an employee's check indefinitely with no consideration of the number of checks received during a year. They can be stopped voluntarily at any time by the employee, unless that deduction is being processed through the cafeteria plan. Deductions that require an annual renewal or sign-up period will not be processed as a permanent deduction.

Temporary deductions must be renewed at least annually by a requesting vendor or group. These deductions requests must show either the monthly amount and the number of payments that must be made, or an annual amount that must be divided evenly over the rest of the school or contract year. The number of deductions cannot exceed 12 for professional staff or 24 for classified staff. Adjustments will be made for classified staff members who receive checks only 9 or 10 months of the year. In the event that only an annual amount is requested, the number of deductions will be determined by the number of checks left in the year. Every attempt will be made to spread the deductions over as many months as possible to minimize the impact on an employee's check. Deduction requests made after salary payments have already started, will be deducted from the remaining checks of the year. Temporary deductions can be stopped voluntarily at any time by the employee, unless that deduction is being processed through the cafeteria plan. In some cases, cafeteria plan deductions will require a lump sum deduction of any outstanding balance that would be due for the remainder of the deduction year.

Any new deduction must be presented to the payroll office at least 10 days prior to the payroll date. There will be no guarantee that deduction requests made after the 10-day deadline will be processed for the requested pay date and the deduction may not be started until the following pay date. All voluntary deductions must be submitted on a form which includes the employee's signature authorizing the deduction.

Deduction requests that are submitted electronically may have a shorter lead-time, but the requestor must contact the payroll office to ensure that there is adequate time to process the files. Electronic files must contain at a minimum: a Social Security Number or Employee ID, the employee's name and an annual deduction amount. It will be assumed that an employee's signature has been secured for that deduction and the vendor or group must be able to produce that signed document at any time when requested by the district.

The district will not be required to process any voluntary deduction that does not have, at a minimum, 15 participants. Plans that fall below the 15 participant minimum may be dropped as an eligible deduction. In such a situation, participants in those plan will be given at least a 60-day notice to find an alternative plan. If no alternative plan is available, it will be up to the employee to fund those deductions through another method other than payroll deduction.

Voluntary deductions will not be processed for an amount less than \$1 per pay period.

INVOLUNTARY DEDUCTIONS

Deductions are made each pay date for both professional and classified employees.

1. Taxes
 - a. Federal
 - b. State
 - c. FICA - OASDI and Medicare
2. Public Employee Retirement System Contributions - any employee who works, or is scheduled to work, twenty hours or more per week, for at least five consecutive months, will be required to make monthly contributions to PERSI.
Idaho Code 59-1302(14)(B) defines which employees are eligible for PERSI benefits. The district will not enroll any employee, even if it is at the employee's request, if that employee does not meet the definition included in Idaho Code.
3. Child Support
4. Garnishments
5. Federal and State Levies

Taxation

All District employee wages will be taxed according to Federal and State law.

FICA - Old Age Survivors Disability Insurance (OASDI): 6.20% of gross wages.

FICA - Medicare: 1.45% of gross wages.

PERSI: 7.16% of gross wages.

Taxes are calculated in the following manner:

Gross wages	X	FICA %	=	FICA tax
Gross wages	X	PERSI %	=	Employee Contribution to PERSI
Gross wages	-	PERSI		
	-	Annuities and		
	-	Cafeteria Plan deductions	=	Taxable wages for Federal and State

Supplemental pay, as defined by Federal and State Law, will be taxed at 25% and 7.8% respectively. Payroll items subject to supplemental taxes include overtime, compensatory, and retroactive pay.

A work study student's wages are not subject to FICA or PERSI, unless that student is employed when school is not in session. Then the wages are subject to FICA only.

Public Employee Retirement System Deduction

Employees who have not made the correct contributions to PERSI will be required to reimburse all monies due to the Public Employee Retirement System.

Employees who have the contribution deducted in error will be reimbursed by the Public Employee Retirement System. Reimbursement of the employee's contribution, plus interest, will be paid directly to the employee.

Employees who are active members of the Public Employee Retirement System, at the time of employment with the District, will not be required to continue PERSI contributions if they are working in excess of twenty hours per week. PERSI contributions must be made in this situation only if the employee is working for the same employer. "Active" members, see page 8 of PERSI Member Handbook.

Substitute teachers, even if they replace regular teachers and work in excess of twenty hours per week for five consecutive months or more will not be enrolled in PERSI. Substitute Teachers are not eligible for PERSI benefits based on Idaho Code 59-1302(14)(B)(g).

WELLNESS PROVISIONS

In order to minimize cost increases in insurance premiums, the Insurance / Wellness Committee may ask the board to approve wellness provisions for employees who have district-paid insurance coverage. Those provisions will require employees to participate in various health-related activities. The types of activities will be determined and agreed upon by both the district and insurance carrier(s) through deliberation and can change from year to year. All activities will be generally accepted as being beneficial to either an employee's health or promoting awareness to encourage a change in an unhealthy lifestyle. The most current requirements will always be communicated to employees through e-mail and printed materials. All requirements are also available for review on the district's Wellness web page.

Every attempt will be made to make all of the wellness program requirements be available at no cost to the employee. Employees who choose to not participate or who do not complete all of the requirements during the program completion period will pay a portion of their own medical coverage (premium differential) during the next plan year. For these Wellness Provisions, the program completion period is defined as August through July and the plan year is defined as September through August. Employees who complete all requirements by the end of the program completion period will not pay the premium differential during the following plan year. Employees that have an effective insurance date after April 1st of each year will not pay a premium differential for their first plan year (including the time between their hire date and September), but will still be required to complete the wellness provisions during their first complete program completion period in order to not pay the premium differential during the plan year of their second year of employment. Funds generated by the premium differential will be used in the district's wellness program.

The premium differential through the 2020-2021 school year will be \$35 per month. Beginning with the 2021-2022 school year, the premium differential will be \$65 per month.

The Business Office will have the right to waive and / or substitute any requirement for individual employees based on an employee's ability to participate.

ANNUITIES/DEFERRED COMPENSATION

An employee wishing to have a Tax Deferred Annuity must have the initial paperwork from an authorized company submitted to the payroll office.

There must be fifteen or more employees wishing to enroll before a NEW company can be authorized through the Business Office.

The annuity payment will be deducted from each payroll.

Any changes pertaining to the annuity will be processed with a signed authorization form from the company. Deduction terminations can be done at the discretion of the employee.

If the number of annuitants or deferred compensation participants of a company were to decrease to zero the company would be required to apply as a new company and enroll the required number of participants in order to again be listed as an authorized District annuity company.

403(b) Providers

The Pocatello / Chubbuck School District No. 25 403(b) Plan adopted on January 9, 2009 lists the annuity companies authorized to receive 403(b) funds from district employees. A number of providers have been grandfathered into the Plan and cannot accept new employees. A list of providers that can accept new employee deductions is available on the District's website.

Deferred Compensation Companies

Nationwide Retirement Solution
IEA 457 Plan

401(k) Providers

District employees may participate in the 401(k) plan offered through PERSI

RETIREMENT INFORMATION

After five years or 60 months of service with the School District, an employee will acquire a vested right in the Public Employee Retirement System and may receive retirement benefits upon satisfying a minimum age requirement of fifty-five. At this early retirement age the employee may receive a lifetime monthly allowance. If the employee has not completed five years, he/she may request a refund of contributions and accrued interest upon retirement or termination.

If the employee requests an early contract payoff he/she may lose retirement credits for the remainder of the months that no contribution is made to the Public Employee Retirement System. For further information please refer to the Public Employee Retirement Handbook or contact the local Public Employee Retirement System for a detailed discussion of retirement information.

At the time of retirement, the Human Resources Office will complete a Notice of Separation, (RS-109). An employee may convert one-half of his/her unused sick leave to pay for insurance premiums. The amount that the employee will have for insurance premiums is computed as follows: one-half of the unused sick leave days multiplied by the employee's daily rate. Example: 100 unused sick leave days divided by 2 = 50 x \$100 (daily rate) = \$5,000. This form is submitted to the Public Employees Retirement System and will indicate the amount that is available for payment of insurance premiums.

Because of past negotiated agreement issues or because of the district's practice of full acceptance of sick days transferred from other districts, an employee could accumulate more sick days than they could have earned during their career in the district. Idaho Code 33-1216 specifically states that school districts cannot compensate employees for unused sick leave. For that reason, the district will not make remuneration of any kind for sick leave days not accepted by the Public Employees Retirement System for Retirement Sick Leave (RSL) benefits. If the employee is a member of a sick leave bank, any days not accepted for RSL can be donated to the employee's respective bank (limits may apply). Any days not used for RSL or donated, will be lost.

Retirees under sixty-five that do not have Medicare, have the option to keep the same medical and dental insurance coverage and rates as active employees. The benefits are based on the age of the employee, not the spouse. The life schedule decreases upon retirement and there is no vision coverage available for retirees. The retiree has thirty days from termination to convert to a retiree policy. At age sixty-five retirees transfer to Medicare coverage with new rates. If a retiree wishes to continue having these premiums (ie. a Medicare Supplemental Plan) deducted from their retirement check (ie. a Medicare Supplemental Plan), the coverage must be part of a group plan associated with the current medical insurance carrier (currently PacificSource).

Retirees under sixty-five can maintain the same medical and dental coverage for their dependents as they had prior to retirement, no additional coverage may be added. Dependent life coverage is not available upon retirement.

The insurance administrative assistant will meet with the retiree and distribute the forms required by the various insurance programs. After completion by the retiree, the District will submit the forms to the insurance carriers. These forms will indicate the premiums for each benefit. The insurance carrier, after processing, will submit the forms to the Public Employee Retirement System.

RETIREMENT SICK LEAVE (RSL) AND INSURANCE PREMIUMS

By Idaho Code, sick leave has no value other than that value allowed to be transferred to PERSI for the payment of Insurance Benefits. However, to take advantage of those benefits, **THE RETIREE MUST BE A PARTICIPANT OF THE DISTRICT'S INSURANCE PLAN DURING THEIR LAST YEAR OF EMPLOYMENT.** Retirees who are not on the district's plan cannot join the plan after they received their last district check, nor can they join the group to take advantage of Medicare deductions. Employees who have accumulated sick leave and who do not participate in the insurance plan will forfeit the value of those sick leave days upon retirement.

The last day of employment will determine the daily rate of the sick leave being transferred to PERSI. An employee who has spent the majority of their career as a full-time employee, but spends the last year of their career as a part-time, but greater than half-time employee, will have their RSL benefit calculated as if they were a half-time employee their entire career.

Likewise, if that employee drops below half time, they risk losing all of the sick leave accumulated during their career.

Retirees, if they are a participant in the district's insurance plan when they retire, may be able to defer the use of their RSL benefit. Please contact the district's Insurance Office for further details.

ABSENCE REPORTING OF EMPLOYEES

The following classifications will be used to report employee absences. Those responsible for reporting the absence should be sure that the necessary forms (if any) have been completed and are properly signed prior to the absence. Such forms are retained in school file for 3 years (or are sent in with payroll reports). The codes associated with each leave type are those used by the current payroll system to record each type of absence.

Sick Leave (510) is the absence classification for employee illnesses as defined in policy and negotiated agreement. Sick leave must not be reported if an absence is not an illness and vacation or personal leave is the appropriate reason. Submitting sick leave because an employee will exceed their allotment of personal leave or vacation days is inappropriate. If it has been determined that sick leave has been reported inappropriately, Human Resources may intervene to rectify the misuse. As noted in Policy 7505, a district administrator may require proof of illness adequate to protect the district against malingering and false claims of illness. That proof may be required after missing 3 (three) consecutive days of work which has been recorded as sick leave.

Vacation (520) is only available to 12-month employees and can be used for any absence from work. However, there are limitations on the number of staff members that can be absent and this leave must be approved by the employee's supervisor. It can be substituted for sick leave or personal leave.

Personal Leave (530) can be used for any absence from work. However, there are limitations on the number of staff members that can be absent and this leave must be approved by the employee's supervisor. It can be substituted for sick leave or vacation.

Professional Leave (540) is an absence for staff improvement leave; curriculum development or work session; department assignment or work session. Form G-5 "Professional Leave Request" is to be completed prior to the leave. The budget (or agency) to which the substitute cost is to be charged should be denoted on the form. A signed copy of the G-5 form should be retained in the supervisor's file and the original form should be forwarded to the Payroll Office

Absences for PEA, IEA, or NEA activities is designated "professional leave" and requires approval of the Superintendent (or designee) prior to absence.

Jury Duty (550) is an absence for an employee's service on a jury or as a witness for which compensation is paid. Compensation paid for jury/witness service is to be retained by the employee. A deduction from salary will be processed based upon the current daily rate for jury duty service. The deduction will usually be processed the next pay date after verification of days served and payment amount.

Activity Supervision (560) is an absence for supervision of a away-from-home sport or other extracurricular activity for which the employee is paid a coaching stipend. If an employee is not part of the coaching staff for a sport or activity and is absent to participate in that activity, that employee should be reported as using personal leave. Waivers may be granted for non-coaches by the Superintendent (or designee) for overnight trips requiring additional chaperones.

Field Trip Supervision (561) is an absence for supervision of a field trip in conjunction with the regular duties for which the employee is paid. Field trips should be approved and should be reported only if a substitute teacher is hired to cover classroom duties.

Military Leave (570) is an absence for participating in occasional, short-term military drills or training. If an employee is called to active duty, a leave of absence will be required.

Worker's Compensation (580) is an absence because an employee has had an at-work accident and required to take time off from work. Use of this code must be coordinated with the district's Human Resource Office as there are a number of issues related to the use of worker's compensation that could affect compensation and sick leave.

Other Absence (5A0) is the absence classification for "other" employee absence. It requires an explanation on the payroll report but no form.

COVID-19 (5C0) is available to all employees and is based on criteria set forth in the Families First Coronavirus Response Act. Approval for the use of this leave must be approved by the Human Resources Office. The availability of this leave type is scheduled to end on December 31, 2020.

TERMINATION OF EMPLOYMENT

VOLUNTARY TERMINATION

Administrative and Certificated Staff

Administrative and certificated staff who are granted a release from contract by the Board of Trustees will receive payment for the number of contract days worked in the pay period and unused vacation days by the earlier of the next regular professional pay date or within ten days, excluding weekends and holidays, following release. Upon written request, payment must be made within forty-eight hours of receipt of request, excluding weekends and holidays.

Exempt Classified Staff

Exempt classified employees who voluntarily terminate employment will receive payment of days worked in the pay period and unused vacation days by the earlier of the next regular classified pay date or within ten days, excluding weekends and holidays, following release. Upon written request, payment must be made within forty-eight hours of receipt of request, excluding weekends and holidays. Classified employees will be eligible to receive remuneration for accumulated and unused vacation days only if their termination date falls after the employee's anniversary date of 12 months of continuous service.

Classified Staff

Classified staff who voluntarily terminate employment will receive payment for hours worked in the pay period by the earlier of the next regular classified pay date or within ten days, excluding weekends and holidays, following termination. Upon written request, payment must be made within forty-eight hours of receipt of request, excluding weekends and holidays. Classified employees will be eligible to receive remuneration for accumulated and unused vacation days only if their termination date falls after the employee's anniversary date of 12 months of continuous service.

INVOLUNTARY TERMINATION

Administrative and Certificated Staff

Administrative and certificated staff who are involuntarily terminated by the Board of Trustees will receive a payoff of contract including unused vacation days by the earlier of the next regular professional pay date or within ten days, excluding weekends and holidays, following termination.

Exempt Classified Staff

Exempt classified staff who are involuntarily terminated by the Superintendent or designee will receive payment of days worked in the pay period and unused vacation days by the earlier of the next regular classified pay date or within ten days, excluding weekends and holidays, following termination.

Classified Staff

Classified staff who are involuntarily terminated will receive payment for days worked in the pay period and unused vacation days by the earlier of the next regular classified pay date or within ten days, excluding weekends and holidays, following termination.

BENEFITS

For certified and contracted staff, all of the employee's benefits will cease the month following the final salary payment. For classified staff members who are on pro-rated pay, all of the employee's benefits will cease the month following the final pro-rated payment. For all other staff members, benefits will cease the month following their termination date.

USE OF LEAVE DAYS

Upon termination of employment, other than for retirement, an employee cannot use Personal Leave or Vacation during the last week of employment.

Sick leave will be allowed during the last two weeks of employment only under the following conditions:

1. The employee is receiving a Sick Leave Bank benefit;
2. The employee has a medical provider's excuse for the valid use of the sick leave; or
3. The employee has been on extended sick leave prior to the last weeks of employment and has already provided a physician's statement.

Employees who cannot provide a valid medical provider's excuse for the used sick leave will not be paid for the days turned in as such as it will be considered a fraudulent use of leave. Furthermore, classified employees who have opted to receive summer pay and who use sick leave the last weeks of employment and who do not meet the requirements above, will have their accumulated summer wages paid on the pay period following their termination date. Employees whose summer wages are paid early will not be eligible for insurance coverage during the summer months, nor will they accrue PERSI credits for those months in which salary was not paid.

If an employee terminates employment and on the last day of employment has exceeded any of their leave days, the exceeded leave days will not be substituted with other leave that might be available for that employee. Any exceeded days will not be paid and their value will be deducted from the employee's final check. Substitution of days will only be made if the employee makes arrangements with the Human Resources Office prior to the employee's last two weeks of work.

CONTRACT SALARY RELEASE AND SALARY PAYOFFS

Employees who have completed the terms of their employment contract and wish to have it paid off prior to the final payment date noted on that contract is subject to the following:

1. The employee must send a letter requesting an early payoff to the Director of Human Resources.
2. Payoffs are subject to all payroll taxes.

Employees who do not complete the terms of their employment contract and wish to be released early is subject to the following:

1. The employee's last day of employment will be based on the date in a resignation letter and will be confirmed by the Director of Human Resources.

2. The number of days to be paid will be determined by a current work calendar pertinent to the employee's job.
3. The Human Resources Office will then calculate a payoff amount based on the number of days worked and the employee's daily rate of pay.
4. Payoffs are subject to all payroll taxes.

TIME AND EFFORT REPORTING REQUIREMENTS FOR FEDERAL FUNDS

PROCEDURE

This procedure establishes school district requirements and guidelines for time and effort reporting and management of effort commitments for all federally funded programs/projects.

Federal requirements provide that salaries and benefits charged to federal award(s) must be based on appropriate documentation. Effort reporting is a required process by the federal government to verify that direct charges for salaries and benefits to federally sponsored programs are reasonable and reflect actual work performed. This requirement applies to all federal awards and sub-awards, including those received directly from the federal government, unless specified exempted by the Office of Management and Budget (OMB).

Where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by semi-annual certification that the employees worked solely on that program for the period covered by the certification (Aug – Dec. and Jan.-May). These semi-annual certifications must be signed by the employee and/or supervisory official having firsthand knowledge of the work performed by the employee. (Semi-Annual Certification Activity Report)

Where the employees work on multiple activities or cost objectives, a distribution of their salaries or wages must be supported by Personnel Activity Reports (PARS-Monthly Time Tracking Spreadsheet). PARS must meet the following standards:

- Reflect an after-the-fact distribution of the actual activity of each employee,
- Account for the total activity for which each employee is compensated,
- Be prepared at least monthly and must coincide with one or more pay periods, and
- Be signed by the employee and supervisor (electronic signature).
-

Time and effort documentation must be maintained for stipend, supplemental contracts, and/or extra duty hours. Such documentation may include:

- Sign-in/attendance logs for extra hour pay related to a single cost objective.
- A signed supplemental contract that stipulates a specific single cost objective duty/assignment.
- A stipend for performing a specific single cost objective responsibility, so long as the employee signs either the stipend or an after-the-fact certification of performance.
- Multiple cost objective supplemental contracts/stipends must be supported by time and effort reports (Time Tracking Spreadsheet) documenting actual time spent on each objective.

All signed documentation is kept physically or electronically by the Federal Grant Programs Coordinator.

If an employee separates from the district, all documentation must be submitted prior to issuance of final paycheck.

Failure to provide time and effort within the certification period or improper allocation of employee's time according to contractual agreement can lead to breach of contractual agreement, loss of future awards, and adverse public image. Criminal charges may be brought against an individual who certifies a falsified report.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that the following is met:

- The system utilized for establishing the estimate produces reasonable approximations of the activity actually performed;
- At least quarterly, comparisons of actual costs to budgeted distribution based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparison shows the differences between budgeted and actual costs are less than ten percent; and
- The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

Monthly and annual reconciliation of actual costs to budgeted distribution will be done by the Federal Grant Programs Coordinator in conjunction with the Business office.

SAMPLE FORMS

Semi-Annual Certification
Activity Report for Employees Working on a Single Cost Objective
School Year 20xx-xx

School Name: _____

Federal Program: _____

For the Six-Month Period of: _____

We certify that the employee(s) listed below worked 100% of their time on activities authorized by the federal program stated above.

Employee Position	Employee Name	Employee signature/Date	Date Left/Hired
Title I Fund Code	Codes 251		

Employee or Supervisory Official's Signature

Date

Title I Coordinator's Signature

Date

This form is to be completed every six months for any employee who is paid solely with federal funds from a single cost objective. A school operating a schoolwide program and has an employee who works on multiple cost objectives must maintain a Time and Effort log unless the school consolidates Federal, State, and local funds under a single account.

GENERAL INFORMATION

AT WILL EMPLOYMENT

Idaho is a "work at will" state. This means that there is no set length for an employment relationship, and either the employer or the employee may end it at any time, with or without notice and with or without cause. An employee's At Will status can be affected by employment contracts and / or the Negotiated Agreement with the Pocatello Education Association.

ANNUAL SALARY INCREASES

If money is appropriated by the Board for salary increases for classified employees, the increase will be effective beginning July unless otherwise stated in the resolution which grants the increase.

CAFETERIA PLAN

A Section 125 Cafeteria Plan has been established for all District employees. The plan allows for spouse and dependent medical premiums, out-of-pocket medical expenses, and child care payments to be deducted from *gross* wages, reducing the amount of social security, state, and federal income taxes withheld. Participants who utilize the unreimbursed medical and/or child care reimbursement may be charged a monthly fee by American Fidelity.

Enrollment in the Cafeteria Plan is available through American Fidelity Assurance Company by contacting an agent at 405-212-2624. All information and forms can be obtained by calling the number above. This is a plan which reduces your taxable income by the premium amount(s) that you, the employee, are paying for benefits which are eligible under a cafeteria plan as defined by the Internal Revenue Service. ***THE CAFETERIA PLAN FORM IS NOT AN INSURANCE ENROLLMENT OR CHANGE FORM.*** If you choose to enroll in the Cafeteria Plan, please consult your tax and/or financial advisor regarding your participation in the Plan.

EMPLOYEE WORK SCHEDULE AND PAYROLL CALENDARS

Copies of the latest calendars are available on the Payroll Office's web page.

COMPENSATORY TIME

Compensatory time is defined as that time which an hourly classified employee, with advance permission of the supervisor, works in excess of the work time scheduled in a day and for which the employee may take an equivalent time off work. To accomplish this, such time should be taken within the week during which the compensatory time obligation was incurred and the work week must not exceed forty (40) hours.

Compensatory time not utilized in the week it incurs, is determined at a rate of not less than one and one-half hours for each hour of employment for which overtime compensation is required. District employees may, subject to individual manager discretion, accrue up to a total of sixty (60) hours of compensatory time (40 hours of actual overtime worked).

Accrued compensatory time must be used by the end of the fiscal / school year or within four (4) months from the date it was earned, whichever comes first. Compensatory time cannot accumulate across fiscal years and any compensatory time still accrued at the end of the fiscal year will be paid to the employee. Payment will be in straight time at the employee's current rate of pay. It is not paid at time-and-a-half as it was recorded as being earned at time-and-a-half when overtime was involved, and earned at straight time when overtime was not involved.

Use of accrued compensatory time must be scheduled and approved by the employee's immediate supervisor. Supervisors will try to accommodate employee requests but practical application will include but is not limited to (a) the normal schedule of work, (b) anticipated peak workloads based on past experience, (c) emergency requirements for staff and services, and (d) availability of qualified substitute staff.

If an employee has accrued compensatory time, the compensatory time must be used and reported before Vacation or Personal Leave time can be used.

EMERGENCY CLOSURE OR LATE STARTS

When schools are closed due to inclement weather, hazardous road conditions, or other declared emergency, those employees who are required to report to work as stated in Board Policy shall receive compensatory time off on an hour for hour basis, to be used upon approval from the individual's supervisor. Emergency Closure Leave time will not be provided for people who are not required to report for duty, but who do so voluntarily. Refer to Board Procedure 6202-P for a list of personnel who are required to report for duty on these days.

All employees will be paid their regular hours for the emergency closure day. Employees who ***are not*** required to report to work and have requested personal leave, sick leave, or vacation the day of the closure will receive their regular pay for the school closure day. They will not be deducted the requested leave time and will not receive compensatory time off for that day.

If an employee who ***is not*** required to report to work, reports to work prior to the announcement of the emergency closure day, they will be excused and paid only their regular working day.

Employees who ***are*** required to report to work and do so, will be paid their regular hours for the emergency closure day and be given compensatory time off for that day. The compensatory time may be taken upon approval from the supervisor.

Employees who ***are*** required to report to work and have requested personal leave, sick leave, or vacation (if applicable) the day of the closure will not be deducted leave time for the day and will not be given compensatory time off for that day.

WORK DAY

The days of the week or time of day to arrive and leave for work are not negotiable. Exceptions will be made for weekend building checks for maintenance personnel. Employees are expected to arrive at work every day of their job's published schedule and work the budgeted number of daily hours on each of those days.

Combining lunch hours with break times or creating other combinations of leave time and break time in order to leave work earlier than scheduled is not an approved practice. Employees are to use Personal Leave for such purposes.

Supervisors can offer flexibility in work schedules if there are occasional times when an employee is needed to arrive to work earlier than normal or leave later than normal.

JURY DUTY

An employee who receives a subpoena to appear in any legal proceeding as either a jury member or as a witness, will have that absence recorded on the payroll system as a day of "Jury Duty".

Employees are not penalized financially while on jury duty; nor will they benefit financially by receiving full pay from the District plus pay for jury duty. (Policy 7506, Jury Duty)

A record will be kept in the Payroll Office of those employees who have served on jury duty. Employees receiving a jury duty payment will have a deduction made in the amount paid for days served as indicated by the Court. The deduction will normally be made on the next regular pay date after verification by the Payroll Department of days served and payment amount.

The amount to be deducted will be for time served for jury duty only. Personal expenses, meals, and/or travel are not to be included in the deduction.

Employees who must miss work to take part in their own private legal actions do not qualify for Jury Duty leave and must take either Personal Leave or Vacation for the missed work days. Employees are not eligible to take Sick Leave for this type of absence. Employees who exceed their leave day balances will be deducted at their daily rate for the exceeded days.

MILITARY LEAVE

Employees are entitled to military leave under the Uniformed Services Employment and Re-Employment Act of 1994. Military leaves of absence are granted to personnel to fulfill required military obligations in the Armed Forces of the United States. Upon return to the District, they are assigned to positions with full privileges and without loss of financial status, being allowed credit for their military service with respect to retirement and salary benefits.

GETTING PAID WHILE ON WORKER'S COMPENSATION

The following process is allowed by Idaho Code 33-1216.

Worker's compensation absences are classified as two types:

1. Short Term - less than six days in length, or
2. Long Term - six days or more in length.

Employees who are on a "short term" worker's compensation leave will have to utilize their own leave days (sick, vacation or personal leave) in order to be paid for the days absent as no worker's compensation payment will be made by the State Insurance Fund.

Employees whose worker's compensation leave is considered "long term" will have to make an election as to what payments they would like to receive as they cannot receive their full district wages and worker's compensation pay for the same time period(s). The election form is available in the Insurance Office and will require that the employee choose one of these two options:

1. Receive only the State Insurance Fund payments, or
2. Augment the State Insurance Fund payments with the employee's leave days. The augmented amount will not exceed the amount the employee would normally be paid by the district for any given day. This option is only available for employees who have leave day benefits.

For those employees who choose to only receive worker's compensation payments, for any day that they are absent they will simply be reported as being on "Worker's Compensation" and no hours will be reported or paid for that day.

For those employees who choose to augment their worker's compensation payments, their hours will be recorded and paid as if they were on any other type of leave and a leave type will be recorded (typically sick leave). However, a sum equal to the amount of the worker's compensation payment will be subtracted from the employee's check for those days in which payments from the district and State Insurance Fund are duplicated. In addition, leave days will be restored based on the amount of the worker's compensation adjustment noted above. The number of days restored will simply be a function of the worker's compensation adjustment divided by the daily rate of the employee's district position.

Employee's who exhaust all of their leave while on worker's compensation will only receive their State Insurance Fund payments. A "long term" worker's compensation absence could also impact the summer pay of a classified employees whose pay is prorated over the year.

SICK LEAVE - TRANSFERRING DAYS TO ANOTHER DISTRICT OR STATE AGENCY

Upon request, employees may transfer accumulated sick leave days to another in-state school district or state agency within one year after termination. (Policy 7505, Sick Leave)

SICK LEAVE - TRANSFERRING DAYS TO ANOTHER EMPLOYEE

This is an option available by means of the Negotiated Agreement, and therefore, only available to employees covered by that agreement. Administrative and classified staff cannot participate in this process.

Sick days may be transferred to another employee by having the employee who is donating the sick days complete the appropriate "Sick Leave Transfer Request" form and then turn it into the payroll office. All days transferred under this agreement will be processed using the IRS "Assignment of Income" rules. What this means: **THE DISTRICT WILL TAX THE DONOR THE VALUE OF THE DAY(S) TRANSFERRED TO THE RECIPIENT.** Because the state, federal and employment taxes can often exceed 35%, the donating employee could easily see taxes of \$100 for each day donated.

USE OF UNEARNED LEAVE TIME

If an employee uses vacation, sick, compensatory or personal leave prior to it being earned, and if the use of that leave will cause the employee's day balance to become negative prior to the earned date, the value of the negative days will be deducted in full from the employee's next check. In the instance when there is not a sufficient gross amount to retrieve all of the days owed from a single check, the payroll office will deduct the amount owed from multiple checks, maximizing the amount of the deduction on each check until the amount owed is paid in full.

TRAVEL PAY/MILEAGE ALLOWANCE

Travel Pay

Requests for reimbursement of travel expenditures are processed through the Business Office and subject to approval. Payments are made through the Accounts Payable each Friday.

Mileage Allowance

Monthly mileage allowances for administrators and principals are included in their contracts. All other employees who are eligible to receive a monthly mileage allowance must keep a log of such travel. This allowance will be paid once per month through Accounts Payable.

NOTIFICATION OF LOST CHECK POLICY

In the event an employee loses a payroll check it will be necessary for the employee to contact the Education Center, Payroll Department. If the employee has not received their check five days after mailing, it will be determined that the check has been lost in the mail and the Payroll Department will make a stop payment request at the bank and issue a new check. There is no charge for the replacement check under this circumstance.

If the employee has lost the check, the Payroll Department will request that the employee search for the payroll check before a stop payment request is made at the bank. A request for stop payment will be made the day after the Payroll Department receives notification of the lost check. The check will be reissued, if not found, on the fifth day. A \$10.00 fee is charged to cover the cost the District incurs for stop payment.

OVERTIME - CLASSIFIED HOURLY EMPLOYEES

Approved overtime will be paid if an hourly employee works in excess of forty hours per week. Only the hours actually worked can be counted. If an unpaid or paid holiday falls in the week or if an employee takes sick leave, personal leave, or vacation, etc. during the week, the employee will be paid overtime for only those hours approved and actually worked over the forty hour threshold. Cash payment of overtime hours will be made in the same pay period in which the hours were earned and subject to the Federal and State supplemental tax rates of 22% and 6.925% respectively. (Circular E, Employer's Tax Guide and the Idaho Income Tax Withholding Tables)

PAID AND UNPAID HOLIDAYS

Employees who work at least twenty hours per week are eligible for holiday pay.

All holiday schedules are available on the district's website. If a calendar indicates that a holiday is to be a paid day, payment will only be made if the employee works on, or has paid leave for, the work day immediately following the holiday. A paid holiday cannot be the employee's last day of work by means of the employee's contract, the school calendar or through termination of employment. Likewise, an employee who is on unpaid leave or who has exhausted all other types of leave days prior to the holiday, will not be eligible for holiday pay.

PAYROLL CHECKS

Distribution

It is the responsibility of the employee to retrieve their check from the Education Center on each pay date. There will be two distribution windows available for employees to pick up those checks and checks will only be distributed during those two time periods. Currently, the two distribution windows are scheduled to be from 7:30 a.m. until 9:00 a.m. and from 2:30 p.m. until 4:00 p.m. on each payday when the Education Center is open. An employee ID, name badge or driver's licence will be required to pick up any check. In order to meet the post office's daily 4:30 p.m. mailing deadline, checks not picked up by 4:00 p.m. will have postage applied and sent with our courier to the post office for delivery to a home address. On pay dates when the Education Center is closed because of a holiday or emergency closure day, no distribution window will be available and checks will simply be taken to the post office for home delivery. To avoid delays in the delivery of these paper checks, any employee receiving their pay in this manner will need to maintain a valid mailing address with Human Resources. Lost, stolen or delayed checks will not be addressed until at least five (5) mail delivery days have passed since the payroll date.

Early Release

Checks cannot be released before the pay date without prior approval from the Director of Employee Services. Although these checks may be released early, they cannot be deposited or cashed until the pay date.

Releasing Checks to Someone Other Than The Employee

Payroll checks can be released to a designee of the employee with a signed authorization from the employee.

Depositing Payroll Checks

The Business Office staff cannot be responsible for depositing employee payroll checks.

Proper Endorsements for Payroll Checks

Receiving banks will accept payroll checks that have been endorsed in the proper area with the employee's signature or the depositing bank's stamp of "CREDITED TO THE ACCOUNT OF THE WITHIN NAMED PAYEE, BANK NAME AND ADDRESS".

Retroactive Pay

Employees receiving retroactive pay will be paid the amount due on the next regular pay date. Retro pay is subject to the Federal and State supplemental tax rates of 22% and 6.925% respectively. (Circular E, Employer's Tax Guide and Idaho Income Tax Withholding Tables)

Salary Payments Due to Reporting/Processing Errors

Earned salary will be paid if there has been an error made in reporting or processing. There will be no advances in salary given.

PAYROLL PROCEDURE ON EMERGENCY CLOSURE DAYS

Distribution of Checks

When payroll distribution is scheduled on an emergency closure day the following procedures will apply. They are valid only when emergency road closures are not in affect. If a day is “Delayed Start”, these procedures will not apply.

1. Paychecks will not be distributed at the Education Center.
2. Every attempt will be made to deliver checks to the post office for delivery to a home address. Depending on road and weather conditions, this may be delayed and no guarantee of a delivery date will be made.
3. Any mailed check that is lost or delayed will not be replaced until five days after the mailing date. Assistance will not be available in the Payroll Office to answer questions on lost or delayed checks until the next working day following the emergency closure day.

Payroll Reports

If payroll reports are due on an emergency closure day, it is the building or department supervisor’s responsibility to ensure that secretaries follow the procedures listed below.

1. Typically, weekly payroll data is submitted to the Payroll Office every Friday. If the emergency closure day is a Friday, data may be submitted by 10:00 a.m. the following Monday.
2. If the emergency closure day is a Monday and the data for the previous week had not been submitted the previous Friday, the secretary will have to report to the school and submit all payroll data so that it is received by the Payroll Office no later than 10:00 a.m. on that Monday. If emergency road closures are in affect and a critical payroll deadline does not exist, submissions may be delayed. The Payroll Office will communicate with the responsible staff members if those critical deadlines do exist and what should be done to meet those deadlines.

MANDATORY DIRECT DEPOSIT

School District #25 requires all employees to utilize Direct Deposit for the payment of their wages. Employees are eligible to have their wages deposited directly to any financial institution which offers a checking, savings or pay card account. Authorization agreements are distributed to new employees through Human Resources and are also available at the Payroll Office for any employee who wishes to enroll or make changes to their accounts. The Payroll Office can be contacted for other enrollment options. There is no charge for direct deposit.

Direct Deposit notices are not printed and employees are required to access the Employee Portal in order to review their payment information. Employees will also be required to login to the Employee Portal in order to print copies of payment information when requested by a lending agent.

Employees may be granted an exemption to Direct Deposit by the Business Office for one of the following reasons:

1. An employee may be exempt from participating in Direct Deposit if they do not have an account at an eligible financial institution, and further provides evidence that they cannot obtain an account at an eligible financial institution.
2. A personal exemption may also be granted for other specific situations that the Business Office may deem as an extreme hardship.

An employee desiring to request an exemption from the Direct Deposit requirement must do so by completing a "Direct Deposit Personal Exemption Request Form." For those employees who are granted an exemption, the District may secure and offer other payment methods as options, other than a paper check, when such options may become available.

It is the responsibility of the employee to retrieve their check from the Education Center on each pay date. Checks will be available in the Education Center from 7:30 a.m. until 9:00 a.m. and from 2:30 p.m. until 4:00 p.m. on each payday when the Education Center is open. Any checks not picked up by the employee or checks for pay dates when the Education Center is closed, will be placed into the mail stream on the payroll date. To avoid delays in the delivery of these paper checks, any employee receiving their pay in this manner shall be required to provide and maintain a valid mailing address with Human Resources. Lost, stolen or delayed checks will not be addressed until at least five (5) working days have passed since the payroll date.

Initiating or Changing Direct Deposit Information

Direct deposit information will only be accepted through the following methods:

1. Via the forms completed by new employees through the employment portal. These forms will be submitted to the Payroll Office by the Human Resources staff for new employees.
2. Forms can be submitted through the district mail with an original employee signature on the initiation / change form.
3. Forms can also be submitted in person to the Payroll Office.

Forms to change or initiate direct deposit received via e-mail will not be processed by the Payroll Office.

Authoritative References

This procedure is based on the policies currently used by the Department of Human Resources for the State of Idaho. IC § 45-608(1) provides that “Nothing contained herein shall prohibit an *employer* from depositing wages due or to become due . . .in an account in a bank, savings and loan association or credit union of the employee’s choice, *provided that the employee has voluntarily authorized such deposit.*” (emphasis added). However, for public employees, one should note that the definition of an employer does not include a public entity. Therefore, public employees have been construed to not fall under the provisions of the Idaho Wage Payment Act (IC § 45-601(5)).



Pocatello / Chubbuck School District #25
Direct Deposit Exemption Request Form

Employee Name (Please Print)

Employee ID

Policy

It is the Policy of School District #25 that all employees be required to participate in Direct Deposit in order to receive payroll related payments. This policy offers two exemptions.

Personal Exemption Request

I request that I be exempt from the requirement that I participate in Direct Deposit and instead be paid by paper check for the following reason (select one):

____ I currently do not have a checking or savings account at an eligible financial institution **and** I am unable to obtain an account. Attached is a letter from an eligible financial institution to this effect.

____ I request that the District consider an exemption for my specific extreme hardship. Attached is a letter explaining my current situation.

Employee Acknowledgment

For payments not received by Direct Deposit, all paper checks will be delivered to the post office on the employee's designated pay date. Any employee receiving their pay by paper check shall be required to provide and maintain a valid mailing address with Human Resources.

By signing below, I acknowledge having been provided a copy of the referenced Direct Deposit Policy, understand the risks associated with mailing a paper check and hereby submit my request for exemption for the reason stated above supported by the appropriate documentation.

Signature of Employee

Date Signed

For Business Office use only:

Date Received _____ Request Approved _____ Request Denied _____

Signature

Date

SICK LEAVE BANK - CERTIFIED AND CLASSIFIED

Additions or Changes to these Guidelines

Changes to these guidelines must be approved by the Pocatello Education Association Executive Board and the Administration of School District #25. The Board of Trustees will adopt any Pay Manual changes at a board meeting.

Meetings

1. The sick leave bank shall meet twice a month, at least 2 days prior to each payroll run date. (See payroll for schedule.).
2. A majority of the committee must be present to conduct business. If a majority of committee members cannot be present, substitutes can be called from the general membership of the bank.
3. The committee shall meet in a mutually agreed upon location at a time when a majority of members can be present.

Confidentiality

All documents related to an application, including physician statements, are to be shared and reviewed by the committee. All Sick Leave Bank documents are to be considered Protected Health Information (PHI), are not public record, and are to remain confidential.

Granting Days to Committee Members

The committee created by 4.2.6 of the Negotiated Agreement may not grant days to any member of that committee. If a committee member requires days from the sick leave bank, the member must comply with all of the requirements of an application. It will then be reviewed for approval or denial by the Sick Leave Bank Appeals Committee.

Communications with the Payroll Office

1. The Payroll Office will have the authority to deny processing of any sick leave bank grant that does not include at least 3 committee member signatures. In the case that the grant is for a committee member, at least 3 signatures from the Appeals Committee must be present. The committee chair will be notified of the deficiency and the grant will be held until a majority of the committee is able to provide its approval. If the lack of signatures cannot be resolved by the committee chair through additional signors or e-mail approval, it will be the committee chair's responsibility to inform the requesting member that a majority of the committee would not approve the application and the reason(s) why.
2. When requested, the Payroll Office may inform the Sick Leave Bank Committee if an employee applying for a bank grant is paying for a disability policy.

Forms

1. All committee and applicant forms must be official forms approved by the Pocatello Education Association Executive Board and the Administration of School District #25.
2. All forms will be available on the district's web site.

Reasons for Denial of Bank Grants

The Sick Leave Bank Committee will deny benefits for any of the following reasons:

1. A lifetime usage limit of 180 sick leave bank days has been met.
2. Required forms are not completed or turned in during the pay period the injury/illness occurred.
3. More information is needed to clarify the type or degree of illness.
4. A member fails to provide a second opinion when requested.
5. A member has been covered for 120 calendar days from the onset of the illness.
6. A member is receiving payments from a disability insurance program.
7. In the case of a long term illness of a family member, if only custodial care is needed. ($\frac{1}{2}$ days could be granted).
8. A member is on a leave of absence and not receiving salary payments.
9. It is determined that a member has been fulfilling other duties or jobs and is capable of working.
10. Short-term illnesses of less than 10 work days.
11. The request is for an elective medical procedures or other medical care that could be scheduled during non-contract time.
12. For a maternity request, days requested beyond six calendar weeks from the birth, regardless of delivery method.
13. The employee is on Workers Compensation. However, if an employee is on Workers Compensation and is utilizing sick leave to augment Workers Compensation payments and has used all of his/her sick leave, the bank can grant partial days to the employee in the same ratio as allowed in the Negotiated Agreement. The purpose would be to allow the employee to augment a Workers Compensation payment and receive a check that would be equivalent to what the employee would have received if they were not on Workers Compensation. Days granted would not allow the employee to exceed the salary they would have been receiving if the employee was not on Workers Compensation and days granted will not go beyond the employee's contract.
14. Grants for less than 10 days, even if those days may be related to a previous illness or accident for which sick leave bank days were granted.
15. For days requested beyond typical recuperation periods.
16. Inadequate documentation was submitted.
17. Application was turned in after the pay period or end of the sick leave.

Annual Report to Members

The committee must submit an annual bank reconciliation to all bank members. This may be done through payroll's check distribution. The data must include, at a minimum: number of bank members, number of days contributed from new members, number of days assessed for all members and the total number of days generated by that assessment, number of days used, reasons for use, and bank balance. The names of members who receive grants will not be reported.

ADMINISTRATORS SICK LEAVE BANK OPERATIONAL GUIDELINES

Each administrator of School District #25 may participate in the bank. To participate, each employee will contribute the prescribed number of accumulated sick leave days as determined by the Sick Leave Bank Committee and approved by the Superintendent. Sick leave days contributed are to be deducted from the accumulated days of the member. These days form a pool of days which can be used under the supervision of the Sick Leave Bank Committee.

In order for an administrator to be eligible for sick leave bank benefits the member must:

1. Be a member of the Sick Leave Bank.
2. Have used twenty days of accumulated sick leave.
3. Have single continuous illness, pregnancy, or injury that require absence.
4. Make application on the sick leave bank application form.
5. Provide proof of incapacitation from illness, pregnancy, or accident. A signed statement accompanying the application attesting to incapacitation and duration of illness or injury from a licensed physician or Christian Science Practitioner must be furnished to the committee by the applicant. Monthly medical physician's statements are required whenever the incapacitation extends beyond thirty days.
6. Participate in the administration approved long-term income protection insurance program. When 180 calendar days have passed, and the member is not able to return to work, it is expected that the disability program will be utilized and sick leave days will be discontinued.
7. Continue to provide one day of accumulated sick leave time for every four days received from the Sick Leave Bank. In the event that less than five days are needed, the member will use one-half day for each two days provided by the bank.

To be eligible for a grant during any school year, a school administrator must become a member of the bank no later than October 20th, or within thirty days following initial employment.

Applications are to be sent to:

Administrative Sick Leave Bank Committee
3115 Pole Line Road
Pocatello, Idaho 83201-6119