

## **3422 - ADMINISTRATOR BENEFITS**

The Wauwatosa School Board has established this policy regarding administrative benefits.

### **Authorized Leave of Absence**

After five (5) years of full-time service, the administrator is eligible to take one (1) year unpaid leave of absence subject to discretion of the Board and recommendation of the Superintendent. The request will be due by February 1<sup>st</sup> in the school year prior to school year of requested leave. The administrator on leave must request reinstatement by February 1<sup>st</sup> of school year prior to the school year of such reinstatement. The leave is limited to one (1) year in duration except as approved by the Board for one (1) additional year. The Board has the right to make exceptions. An administrator returning from a leave of absence shall retain fringe benefits, accrued sick leave, and salary in effect prior to the leave, except that no length of service credit shall be earned while on leave, and the District shall not contribute toward an administrator's insurance premiums or other fringe benefits during the leave.

### **Childrearing Leave of Absence**

In addition to any available leave under federal or state FMLA laws, all full-time administrators who have been employed for a minimum of one (1) year prior to the request, may request an unpaid leave immediately following birth or placement of a child for adoption or foster care. Requests must be made in writing to the Director of Human Resources at least three (3) months prior to beginning of leave and must identify length of leave requested. No such leave will be granted more frequently than once every three (3) years or exceed one (1) calendar year. During non-FMLA unpaid childrearing leave, the District shall not contribute toward an administrator's insurance premiums or other fringe benefits. No extension will be granted unless there are highly unusual circumstances based on recommendation of Superintendent and discretion of Board. If granted, this leave shall run concurrent with FMLA leave under state and federal law.

### **Communication Allowance**

The Board provides an allowance of forty-five dollars (\$45) per month, to be used to purchase and/or maintain a cellular phone.

### **Days Worked**

All administrators are required to work a minimum number of days varying from 202 to 229, based on their individual contract. If an administrator has worked beyond his/her individual contract days, the said administrator will have the ability to carry over up to ten (10) days from

the previous contract year to the new contract year. The administrator shall have up to October 31<sup>st</sup> of the current school year to use the days carried over from the previous year.

**Dental Insurance**

Single or family group premium will be paid by the Board. Benefits will be determined under the terms of the District’s current dental plan. In the event of an administrator’s death during employment, the District shall provide two (2) months additional paid coverage for the administrator’s spouse, domestic partner and/or dependents beyond the month in which the death occurred.

The dental plan design and benefits may be modified at any time at the discretion of the Board.

**Post Employment Benefits**

In order to be eligible for the post employment benefits, the administrator must submit a written request to the Superintendent by February 1<sup>st</sup> indicating the administrator’s intent to retire at the end of that fiscal year. A maximum of two (2) administrators shall be eligible for retirement benefits each fiscal year. For an administrator who has retired following attainment of age fifty-seven (57) and having worked at least five (5) years as an administrator with the District, the District shall establish a health care bookkeeping account. For an administrator who worked at least fifteen (15) years as an administrator with the District, the account shall be credited with an opening balance equal to the administrator’s final annual base salary. For an administrator who worked at least five (5) years but fewer than fifteen (15) years as an administrator with the District, the allocation to the account shall be prorated to reflect years of experience less than fifteen (15) pursuant to the following table:

<b>Years</b>	<b>Percent Allocation</b>
5	50
6	55
7	60
8	65
9	70
10	75
11	80

12	85
13	90
14	95
15 or more	100

For example, the account for an administrator who worked five (5) years with the District would be credited with an opening balance of fifty percent (50%) of final annual base salary while the account for an administrator who worked ten (10) years with the District would be credited with an opening balance of seventy-five percent (75%) of final annual base salary. The District shall debit this account each year by an amount equal to the annual premium for the District's health and dental plan, allowing the retired administrator and his/her spouse, domestic partner and/or dependents, if any, to continue participation in such plans at the District's expense for as long as there is a positive balance in the administrator's bookkeeping account. Under no circumstances may the retired administrator or his/her spouse, domestic partner and/or dependents continue in the District's plan if they become eligible for comparable insurance through another source. The District will define whether or not such insurance is comparable on a case-by-case basis and retains the right to validate all information provided.

In the event that a retired administrator who has not yet attained eligibility for Medicare benefits no longer has a positive account balance, such administrator shall be permitted to continue participation in the District's health and dental plan at the administrator's own expense until attainment of Medicare eligibility. In the event that a retired administrator dies prior to attainment of Medicare eligibility, the administrator's spouse, domestic partner and/or dependents shall be permitted to continue participating in the health and dental plans until such time as the administrator would have attained Medicare age.

This continued participation of the administrator's spouse, domestic partner and/or dependents shall be at the District's expense to the extent that the administrator still has a positive account balance and at the spouse's, domestic partner's and/or dependent's own expense thereafter. In all events, the administrator and his/her spouse, domestic partner and/or dependents shall cease to participate in the District's health and dental plans upon the administrator's attainment of Medicare eligibility or becoming eligible for comparable insurance through another source. In no event shall an administrator receive any cash benefit in lieu of health or dental coverage nor shall the administrator receive any cash benefit if s/he has a positive account balance upon attainment of Medicare eligibility or otherwise becomes ineligible to continue in the health and dental plans.

The health care and dental care benefits shall be determined under the terms of the District's health care plan and dental care plan and shall be similar to the benefits provided to the active

administrators. The health care and dental care plan design and benefits may be modified at any time at the discretion of the Board.

Changes in law may create significant liability for District if the benefits outlined in this post-employment section of this policy (hereinafter “this section”) result in penalties, fees, or excise tax payments. Accordingly, notwithstanding anything in this policy to the contrary, if the District reasonably determines that one or more provisions of the benefits outlined in this section may subject the District to liability for any penalty, fee, or excise tax payment, or the potential for same, under any provision(s) of the Patient Protection and Affordable Care Act, the Health Care and Reconciliation Act, any regulations formulated pursuant to either such Act or otherwise, or any other relevant law, the District reserves the right to unilaterally modify the benefits outlined in this section to eliminate the potential liability for District. In the event the District unilaterally modifies one or more of the benefits in this section as a result of liability for any penalty, fee, or excise tax payment, or the potential for same, the District will (a) provide notice to the retired administrator that it is modifying the benefit(s) pursuant to this paragraph; and (b) provide the retired administrator with a cash payment or other benefit(s), as determined by the District, of approximately the same cost to the District. It is the District’s stated intent that it will make a good faith effort to attempt to maintain the approximate value (based on the cost to the District) of the benefits provided for in this section in any unilateral modification(s) instituted pursuant to this paragraph.

The Post Employment Benefits Policy applies to all administrators, except administrators whose individual contracts contain provisions that provide benefits different from this policy. In such a case, the individual contract provision will govern.

### **Limited Purpose Flexible Spending Account**

The administrator has the option to establish a limited purpose flexible spending account and to have dollars deducted from paycheck on a pre-tax basis to pay for qualified dependent care expenses, in accordance with the terms of the District’s limited purpose flexible spending plan.

### **Health Savings Account**

The administrator has the option to establish a health savings account and to have dollars deducted from paycheck on a pre-tax basis to pay for qualified medical expenses, in accordance with the terms of the District’s health savings account.

### **Funeral Leave**

Up to five (5) days’ leave will be granted for the funeral of father, mother, brother, sister, wife, husband, child, son-in-law, daughter-in-law or domestic partner of the administrator or spouse/domestic partner. In addition, one (1) day/year will be allowed for other relatives not listed above. Days taken as funeral leave are charged to sick leave.

## **Group Life Insurance**

For full-time administrators, the Board will provide group term life insurance of \$100,000, or two (2) times the administrator's salary, whichever is greater, at no cost to the administrator and without medical examination. Additional, optional life insurance is available at the administrator's expense. For retirees who qualify for a post-employment benefit pursuant to this policy and who retire from the district, upon retirement this life insurance benefit shall be limited to fifty percent (50%) of the base amount in effect at that time and shall remain in force to age sixty-five (65), at which time it becomes \$10,000. The base amount does not include any additional optional life insurance the administrator may purchase.

## **Health Insurance**

Administrators choosing health insurance coverage may select between two plans:

- **Base Plan:** The Board will pay the cost of single or family plan coverage for all eligible administrators. The Board's payment shall be prorated based on the percentage of the administrator's full time status.
- **ACA Plan:** An eligible administrator may select either single or family plan coverage, and the Board's contribution toward such coverage shall be equivalent to the cost of the single premium minus \$94.00/month. The ACA plan's initial effective date will be October 1, 2016.

Benefits will be determined under the terms of the current health care plans. In the event of an administrator's death during employment, if the administrator had family health insurance coverage at the time of death, the Board shall provide twelve (12) months of additional paid coverage on the District's plan for the administrator's spouse, domestic partner and/or dependents beyond the month in which the death occurred at the same level at which health insurance benefits were provided to the administrator immediately prior to the administrator's death. The health care plan design and benefits may be modified at any time at the discretion of the Board.

## **Vision Insurance**

The administrator has the option to purchase vision insurance through payroll deduction in accordance with the terms of the District's group vision insurance plan.

## **Holiday Pay**

A total of four (4) days are paid holidays and included as days worked on the Administrative Payroll Calendar: July 4, Memorial Day, Labor Day, Thanksgiving Day.

### **Short-Term Disability Insurance**

The administrator has the option to purchase short-term disability income insurance through payroll deduction in accordance with the terms of the District's group short-term disability insurance plan.

### **Long-Term Disability Insurance**

The Board will pay the cost of long-term disability income insurance for full-time administrators with maximum monthly benefit of ninety percent (90%) of monthly salary up to the plan maximum.

### **Personal Leave**

At the discretion of the Superintendent, personal leave may be approved for personal business that can only be conducted during the school day.

### **Professional Dues**

Any administrator will be reimbursed annually for amounts up to either the full cost of membership in the Association of Wisconsin School Administrators (AWSA), or \$400 that are utilized for other memberships in professional organizations. If the administrator serves also as a director, s/he will be reimbursed annually for amounts up to an additional \$800 that are utilized for memberships in professional, civic or community groups. The District shall have sole discretion in determining whether the administrator's expenditure qualifies for reimbursement under this paragraph.

### **Retirement Fund**

The Board will pay the required employer contribution to the Wisconsin Retirement System (WRS). The administrator will pay an amount equal to one-half of all actuarially required contributions to WRS.

### **Sick Leave**

Twelve (12) days per year with accumulation to ninety (90) days may be used for personal illness. Up to one-half (1/2) of accumulated days may be used in case of illness of the parent, spouse, child or domestic partner of the administrator. To the extent permitted by applicable law, use of these days for leave which qualifies under state or federal FMLA provision shall run concurrently with such FMLA leave.

## **Travel Pay**

Monthly allocation is provided based on assignment or position. Approval is required in advance by the Superintendent or designee for travel outside the four-county metropolitan area. Reimbursement is available at IRS rate.

## **Tuition**

### **All Pre-Authorized Courses**

One hundred percent (100%) reimbursement will be offered for pre-authorized courses and a minimum grade of "B" or "P". The scholarship award amount is deducted. In selected circumstances, the Superintendent or his/her designee may waive the requirement that courses receive pre-authorization to qualify for tuition reimbursement.

### **Courses Taken Pursuant to a Degree Program**

If the administrator is pursuing a degree at District expense, receives tuition reimbursement pursuant to this policy and then voluntarily terminates employment with the District within three (3) years after receiving tuition reimbursement, the administrator agrees to repay the District for tuition monies paid to the administrator according to the following schedule:

- A. Within one year after the check date with which tuition reimbursement is paid: one hundred percent (100%) of all tuition monies paid to the administrator;
- B. Within two years after the check date with which tuition reimbursement is paid: sixty-six percent (66%) of all tuition monies paid to administrator;
- C. Within three years after the check date with which tuition reimbursement is paid: thirty-three percent (33%) of all tuition monies paid to administrator.

Prior to receiving tuition reimbursement for courses taken in pursuit of a degree, the employee must enter into a contractual arrangement with the District, and the contract shall, at a minimum, contain the tuition reimbursement parameters outlined in this policy. The Board delegates to the District Administrator or his/her designee authority to draft and enter into this type of contract on behalf of the District.

## **Full-time**

For the purpose of this policy, a full-time administrator is one who is regularly scheduled to work a forty (40)-hour work week during the term of the administrator's contract.

## **Benefits and Domestic Partners**

For purposes of this policy, a “domestic partner” is defined as an individual who has signed and filed a declaration of domestic partnership in the office of the register of deeds in the county in which he or she resides.

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