

## **3422e – SELECT EMPLOYEE BENEFITS**

The Wauwatosa School Board has established this policy regarding select employee benefits.

### **Select Employee Classifications**

All select employees shall be classified as exempt or non-exempt, based on FLSA classifications. Unless otherwise specified, the benefits contained within the policy apply to both exempt and non-exempt Select Employees. The Administrative Guidelines implementing this policy shall include a list of the positions to which this policy applies and specify whether the position is exempt or non-exempt.

### **Authorized Leave of Absence**

After five (5) years of full-time service, the select employee 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 the school year of requested leave. The select employee on leave must request reinstatement by February 1<sup>st</sup> of school year prior to the school year of such reimbursement. 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. A select employee 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 a select employee'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 select employees 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 a select employee'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**

If in the judgment of the Superintendent, the position requires the regular use of a cell phone for fulfillment of job-related duty, then the Board shall provide an allowance of up to forty-five dollars (\$45) per month, to be used to purchase and/or maintain a cellular phone.

### **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 a select employee's death during employment, the District shall provide two (2) months additional paid coverage for the select employee'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**

A select employee, after fifteen (15) years of full-time, continuous employment with the Wauwatosa School District and attainment of age fifty-five (55), may retire and receive benefits set forth herein. Select employees desiring to do so shall notify the Superintendent in writing sixty (60) days prior to the anticipated effective retirement date. The policy may be modified from time-to-time by the Board.

#### **A. Eligible Select Employees With At Least 15 Years of Continuous, Full-Time Employment With The District**

For those select employees with at least fifteen (15) years, but less than twenty-five (25) years of continuous employment with the District and who retire, the District shall pay the health insurance premium in force at the date of retirement for the District program for a single or family plan, whichever was in effect prior to retirement. Payments of health insurance premiums for select employees who retire under this provision shall continue until the select employee attains Medicare eligibility, the employee's death or sixty (60) payments have been made by the District on behalf of the retiree, whichever comes first.

#### **B. Eligible Select Employees With 25 Or More Years of Continuous, Full-Time Employment With The District**

For those select employees who retire and have at least twenty-five (25) years of continuous full-time employment with the District, the District shall pay the health insurance premium in force at the date of retirement for the District program for a single or family plan, whichever was in effect prior to retirement. Payments of health insurance premiums for employees who retire under this provision shall continue until the employee attains Medicare eligibility, the employee's death or ninety-six (96) payments have been made by the District on behalf of the retiree, whichever comes first.

#### **C. All Select Employees Receiving Post-Employment Benefit Under This Policy**

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 select employee

that it is modifying the benefit(s) pursuant to this paragraph; and (b) provide the retired select employee 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.

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

The select employee has the option to establish a limited purpose flexible spending account and to have dollars deducted from his/her 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 select employee has the option to establish a health savings account and to have dollars deducted from his/her 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 select employee or spouse/domestic partner. In addition, one (1) day per year will be allowed for other relatives not listed above. Days taken as funeral leave are charged to sick leave.

### **Group Life Insurance**

Group life insurance is provided to full-time select employees in multiples of \$1,000 to a maximum to the next even \$1,000 above the employee's basic wage or salary, at no cost and without a medical examination. The basic wage or salary is the employee's earnings based on his/her regular work schedule, excluding any premium or overtime payments.

Select employees may purchase additional insurance, up to the plan maximum, at no additional expense to the Board.

Upon retirement, select employees who qualify for post-retirement benefits, shall continue to receive life insurance benefits equal to 100% of the select employee's amount of basic life insurance in force prior to his/her retirement. Upon attainment of age 65, the retired select employee's amount of life insurance will reduce to \$7,500.

### **Health Insurance**

Eligible select employees 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 select employees. The Board's payment shall be pro-rated based on the percentage of the select employee's full-time status.
- ACA Plan: An eligible select employee 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.

In the event of a select employee's death during employment, if the select employee 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 employee'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 select employee immediately prior to the select employee's death.

Benefits will be determined under the terms of the current health care plans.

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

### **Vision Insurance**

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

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

The select employee 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 select employees 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. Select, non-exempt employees are granted up to 1 day of personal leave per school year.

### **Retirement Fund**

The Board will pay the required employer contribution to the Wisconsin Retirement System (WRS). The select employee 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 one hundred (100) 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 select employee. To the extent permitted by applicable law, use of these days for leave, which qualifies under state or federal FMLA provisions, shall run concurrently with such FMLA leave.

## **Travel Pay**

If a position requires regular travel within the District, the Superintendent may authorize payment of a monthly allocation 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**

The District shall reimburse select employees for tuition costs for courses related to present work assignments or for courses related to job advancement with the District. To be eligible for reimbursement, the select employee must have prior approval of the Superintendent and submit to the Superintendent proof of satisfactory completion of any courses. Furthermore, to be eligible for reimbursement, the select employee must earn 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.

If the select employee receives tuition reimbursement pursuant to this policy and then voluntarily terminates employment with the District within three (3) years after receiving tuition reimbursement, the select employee agrees to repay the District for tuition monies paid to the select employee 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 select employee;
- B. Within two years after the check date with which tuition reimbursement is paid: sixty-six percent (66%) of all tuition monies paid to the select employee;
- C. Within three years after the check date with which tuition reimbursement is paid: thirty-three percent (33%) of all tuition monies paid to the select employee.

Prior to receiving tuition reimbursement, the select 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.

## **Vacations/Days Worked**

### **A. Non-Exempt Employee Vacations**

1. A non-exempt select employee hired prior to July 1, 1996, shall be entitled to an annual paid vacation in accordance with the following schedule based on continuous length of service computed from the day of hire:

5 days after six (6) months of service - to be used after July 1 or after six (6) months of employment (to be used in accordance with paragraph D)

10 days after 1 year of service

15 days after 5 years of service

20 days after 12 years of service

25 days after 18 years of service

2. A select employee hired on or after July 1, 1996, shall be entitled to an annual paid vacation in accordance with the following schedule based on continuous length of service computed from the day of hire:

5 days after six (6) months of service - to be used after July 1 or after six (6) months of employment (to be used in accordance with paragraph D)

10 days after 1 year of service

15 days after 5 years of service

20 days after 12 years of service

3. A select employee will be eligible for vacation in any calendar year upon the condition that the employee has worked in accordance with paragraph A. Under this provision, vacations, leaves of absence with pay and absence due to illness or injury compensable under Workers Compensation Law, and, upon return from military service, all time spent in military service, shall be considered as time worked for this purpose.

#### **B. Exempt Days Worked**

All Exempt Select employees are required to work a minimum number of days varying from 202 to 229, based on their individual appointment. If a select employee has worked beyond his/her individual appointed days, the said employee will have the ability to carry over up to ten (10) days from the previous contract year to the new school year. The employee shall have up to October 31<sup>st</sup> of the current school year to use the days carried over from the previous year.

### **Holidays**

#### **A. Non-Exempt**

The District shall observe a total of ten (10) paid holidays for non-exempt Select employees: January 1, the Friday preceding Easter, Memorial Day, July 4, Labor Day, Thanksgiving Day, the day following Thanksgiving Day and December 24, 25, and 31.

#### **B. Exempt**

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

#### **C. Eligibility for Holiday Pay: Non-Exempt**

In order to be eligible for holiday pay, an employee must work the employee's regularly scheduled workdays immediately preceding and following the holiday, unless the employee is on an excused absence with pay. Employees on unpaid leave of absence shall not be eligible for holiday pay if the holiday falls during the absence period.

## **Full-time**

For the purpose of this policy, a full-time select employee is one who is regularly scheduled to work forty (40) hours per week during the employee's work year.

## **Benefits and Domestic Partners**

Health, dental and vision insurance benefits are offered to domestic partners of employees of the Wauwatosa School District on the same basis as married couples. For the purposes of Wauwatosa's benefit policies, 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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