CHAPTER 3

3.1.12 Fringe Benefits (Amended 11/27/2007)

3.1.12.1 Social Security

The Board approved the item of Social Security for all school employees.
(Board Minutes, October 11, 1955)

3.1.12.2 Retirement Fund

It is mandatory that all personnel employed in the schools become members of the State Teacher's Retirement System at the time of employment.

Exclusion is provided for the employees earning less than $100 per month. Member's contributions are made through the payroll deduction plan.

Details of contributions, benefits, etc., are available through the Administrative Office of Marshall County Schools or on the internet at www.wvretirement.com

3.1.12.3 Worker's Compensation (Revised 12/13/94)

Effective January 15, 1943, all employees of the Marshall County Board of Education excepting the superintendent (as an officer of the Board) are covered by the Worker's Compensation provisions of the State of West Virginia.

All injuries should be reported to the principal or supervisor and claim forms should be completed by attending physician and/or hospital personnel before being submitted to Marshall County Schools Administrative Office.

3.1.12.4 Insurance (Revised 12/13/94)

Hospitalization, Major Medical, Life Insurance

The State Public Employees Insurance Plan, effective November 1, 1972, is available through payroll deduction to employees holding valid contracts with the Board of Education as well as those employees whose work/assignment agreement would guarantee their receiving regular monthly payroll income for an extended period of time. Appropriate premiums will be deducted for PEIA or selected HMO as outlined in the plan.
Disability Insurance

Disability insurance, provided by Educators Mutual Life Insurance Company, is available through a payroll deduction plan.

Cancer Care, Intensive Care, Accident Insurance

Upon approval, recognized insurance carriers may solicit employees of the Marshall County Board of Education for enrollment in an insurance program under the conditions:

a) No teacher will be solicited during school time

b) Participation will be on a voluntary basis through payroll deduction.

3.1.12.5 Locally Provided Dental/Optical Plan (Revised 12/13/94)

The Marshall County Board of Education will provide a dental and optical plan for full-time employees holding valid contracts with the local board of education. At the option of the employee and in accordance with the benefit package provided, benefits may be extended to spouse and dependents as defined within the plan. The board will determine the administrator and the benefit package.

It shall be the responsibility of each individual employee to complete the appropriate enrollment forms and submit them to the business manager of Marshall County Schools. It shall further be the responsibility of the employee to notify the business manager, in writing, of any changes in dependent status via marriage, divorce, birth of a child, etc.

3.1.12.6 Purchase of United States Savings Bonds (Revised 12/13/94)

United States Bonds may be purchased through a payroll deduction plan. Approximately equal amounts will be deducted from each pay. Bonds will be distributed by the Federal Reserve Bank. Bonds must be purchased for the full purchase amount of the Bond on a monthly basis.

3.1.12.7 Tax Sheltered Annuities/Tax Deferred Annuities/Tax Deferred Investments (Revised 6/9/87)

Employees who work either in public school systems or educational institutions and those who work in organizations that are tax exempt under Section 501 (C) (3) of the IRS code are eligible to participate in tax sheltered and tax deferred annuities as well as tax deferred investments. In order to treat all interested parties fairly, the Marshall County Board of Education sets forth the following requirements for employees and companies that
wish to participate in the program authorized for employees. A list of pre-approved companies is available at the Marshall County Schools administrative offices and on the Marshall County Schools website. http://boe.mars.k12.wv.us

3.1.12.7.1 **Solicitation**
Solicitation of accounts is not permitted during employees' working hours.

3.1.12.7.2 **Company Qualifications (Adopted 6/9/87)**

New companies must furnish proof of listing by Bests Retirement Income Guide or a comparable rating agency of the banking and investment industry. Also, any new company must have a minimum of five (5) employee-signed contracts to begin initial payroll deduction procedures with the Marshall County Board of Education.

3.1.12.7.3 **Acceptance**

Contracts and payroll deduction forms shall be accepted by the Business Manager of Marshall County Schools during the first twenty (20) days of February and August of each year. Acceptance of a contract will be effective only when a signed payroll deduction agreement and a copy of the contract have been delivered to the Business Manager of Marshall County Schools by an agent of the company or by the employee(s).

3.1.12.7.4 **Amount Invested (Revised 12/13/94)**

Investments with carriers may vary in amount and type as long as the total amount falls within legal limits. It will be the responsibility of the employee to assure that legal limits are not exceeded. Deductions must be at least ten dollars per pay.

3.1.12.7.5 **Deductions**

Based upon the acceptance month (3.1.12.7.3) payroll deductions will begin the first pay of March or September.

3.1.12.7.6 **Status Change**

A new employee's TSA, TDA, and TDI shall be honored and transferred effective their first pay
provided all appropriate information and forms have been submitted to the Business Manager. Change in contract status of current employees other than termination of employment is not permitted at dates other than contract effective dates of March 1 and September 1 of each year.

3.1.12.8 **Employee Activities Passes (Revised 12/13/94)**

Each full-time employee shall receive a pass which entitles the employee to free admission to all school activities. This pass is for the employee only.

3.1.12.9 **Vacation (Revised 12/13/94) (Revised 11/27/2007) (Revised 10/10/17)**

All employees working twelve (12) calendar months shall earn paid vacation days according to the following schedule as of July 2018:

All employees who have provided from zero to five years of employment service will earn 0.833 days of paid vacation per calendar month of employment, or major fraction thereof (2 weeks per 12 months employment).

All employees who have provided six to fifteen years of service will earn 1.25 days of paid vacation per calendar month of employment, or major fraction thereof (3 weeks per 12 months employment).

All employees who have provided sixteen or more years of service will earn 1.666 days of paid vacation per calendar month of employment, or major fraction thereof (4 weeks per 12 months employment).

Additionally, the following provisions apply:

3. All vacations must be pre-arranged with the employee's immediate supervisor and/or director of the division under which employed.

4. The employee may elect to accumulate vacation time.

5. Vacation days will be paid at the involved employee's daily rate of pay at the time the right to vacation is exercised.

6. Paid vacation time may be requested any time during the 12 calendar month employment period, but may not exceed the total number of days accrued to that point in time. It is preferred that an employee requesting vacation time request a time when absence will be least
disruptive to the functioning school programs.

7. If an employee severs the employee relationship with the Board while still having unused accrued paid vacation time, the time will be paid in lump sum payment, up to forty (40) days maximum, but no work experience credit will be given for time beyond the effective date of resignation.

3.1.12.10 Unemployment Benefits (Revised 12/13/94) Effective January 1, 1978, all board employees are covered by unemployment compensation benefits. Costs for allowed claims must be reimbursed to the State by the Marshall County Board of Education.

3.1.12.11 Locally Provided Long Term Disability Benefit Insurance (Adopted 9/10/85)

The Marshall County Board of Education will provide long term disability benefit insurance for full-time employees holding valid contracts with the local board of education. The board will determine the provider and the benefit package.

3.1.12.13 Tuition Reimbursement Title I (Adopted February 28, 2006)

3.1.12.13.1 Purpose

Federal Title I funds may be available to Marshall County Schools for the purpose of providing educational expense reimbursement to assist educators teaching in Title I schools to become “highly qualified” as specified under federal No Child Left Behind (NCLB) Legislation.

3.1.12.13.2 Reimbursement Procedures:

1. Applicants must first apply to the West Virginia Department of Education for reimbursement per West Virginia State Board of Education Policy 5202. Upon written verification of depletion on State funding, applicants may apply to Marshall County Schools Title I Office for reimbursement through Title I funds. A copy of the denial from the WVDE must accompany the application.
2. Priority will be given to Title I teachers employed on a permit or Title I teachers not meeting the definition of highly qualified under the Federal guidelines for the No Child Left Behind Act. Remaining funds will be divided equally among non-Title I applicants teaching in Title I schools employed on a permit or not meeting the definition of highly qualified under the Federal guidelines for the No Child Left Behind Act.

3. Courses eligible for reimbursement must be in the core content areas of Reading/Language Arts, Math, Science, or Social Studies and must:
   * increase the individual’s subject matter knowledge; or
   * increase the individual’s teaching skill; or
   * assist the individual to become highly qualified; or
   * support the individual’s acquisition of certification in an area that has an insufficient number of certified teachers.

4. Individuals qualifying under section 1 and 2 of this policy may seek tuition reimbursement for a maximum of six (6) credits during the fall semester, six (6) credits during the spring semester, and the cost of the textbook(s) required for each class. No other fees or expenses are eligible for reimbursement.

5. The application must be properly completed and submitted with transcript(s), receipt(s), and the denial letter from the West Virginia Department of Education to the Office of Student Services on or before the last day of May. Following this deadline, the applications will be reviewed and reimbursements will be made based upon the guidelines of this policy.
3.1.12.14 Tuition Reimbursement Title II

3.1.12.14.1 Purpose
Federal Title II funds may be available to Marshall County Schools for the purpose of providing educational expense reimbursement to educators teaching in Marshall County schools.

3.1.12.14.2 Reimbursement Procedures:

1. Applicants must first apply to the West Virginia Department of Education for reimbursement per West Virginia State Board of Education Policy 5202. Upon written verification of depletion on State funding, applicants may apply to Marshall County School’s Office of Curriculum and Instruction for reimbursement through Title II funds. A copy of the denial must accompany the application.

2. Priority will be given to teachers employed on a permit or teachers not meeting the definition of highly qualified under the Federal guidelines for the No Child Left Behind Act.

3. Courses eligible for reimbursement must be in the core content area and must:
   - increase the individual’s subject matter knowledge; or
   - increase the individual’s teaching skill; or
   - assist the individual to become highly qualified; or
   - support the individual’s acquisition of certification in an area that has an insufficient number of certified teachers.

4. Individuals qualifying under section 1 and 2 of this policy may seek reimbursement for a maximum of six (6) credits during the fall semester, six (6) credits during the spring semester, and the cost of the textbook required for each class. No other fees or expenses are eligible for reimbursement.
5. The application must be properly completed and submitted with transcript(s), receipt(s), and the denial letter from the West Virginia Department of Education to the Office of Curriculum and Instruction on or before the last day of May. Following this deadline, the applications will be reviewed for approval by the Superintendent and Assistant Superintendent and/or Directors of Title I and II.

6. Courses completed at out of state or private institutions will be reimbursed at cost up to the highest rate charged at a State of West Virginia college or university.

7. Applicants must complete the courses with a grade of “A” or “B”. Classes graded by “Satisfactory/Unsatisfactory” or “Pass/Fail” are not eligible for reimbursement.

8. Individuals who are awarded tuition reimbursement and voluntarily terminate their employment with Marshall County Schools within one year of the reimbursement will have the total amount of the reimbursement withheld for their remaining pay. In the event the amount is more than the employee is owed, the employee must reimburse Marshall County Schools in full before their employment records will be released.

9. This policy was developed in compliance with IRS Publication 15-B, Employees Tax Guide to Fringe Benefits which stated that the first $5,250.00 of tuition reimbursement is to be excluded from an employees taxable compensated income. The Marshall County Board of Education will include as a fringe benefit any reimbursement above $5,250.00 paid by the Board of Education as taxable compensated income on the employee’s W-2. Recipients are responsible for reporting any tuition reimbursements that may constitute taxable income above the $5,250.00 threshold. Recipients are advised to discuss their individual tax situations with a tax professional.