

<p>PRESTON COUNTY BOARD OF EDUCATION FILE: 8 – PERSONNEL MANAGEMENT File: 8-22 Employee Fringe Benefits</p>	<p>Last Reviewed: 6-28-10 Next Review: 7-01-12</p>
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All professional and service personnel are entitled to the following fringe benefits that have been put into place by the State to enhance the working environment for school system employees

R 8-22-1 Workers’ Compensation

The Preston County Board of Education shall administer Workers' Compensation claims and employee leave in accordance with all applicable statutes, rules, regulations, procedures, and local policies. When an employee sustains a work-related injury, s/he must notify his/her principal or supervisor as soon as possible, but no later than the next workday. The employee’s principal/supervisor must submit an Employee Accident Report (State Department Form) to the Director of Finance as soon as possible, but later than the next workday. Accident forms are available in the Superintendent’s office and the local school office.

An employee who sustains a work-related injury and is eligible for Workers’ Compensation benefits must also submit an Election of Options form to the board of education's payroll office within three working days of the date of the injury. The Election of Option form will designate the employee's choice of receiving one of the three following options:

Election to Receive Temporary Total Disability (TTD) Benefits Only:

An employee may elect to receive TTD benefits only by selecting Option I on the Election of Option form. The employee will not receive leave compensation from the board of education, except for the initial period prior to receiving a benefit check from the Workers' Compensation Division.

- ❖ Employees of the Board shall continue to accrue seniority credit while receiving TTD benefits during absences from work due to a work-related, compensable injury, but do not accrue credit for years of experience.
- ❖ Personal leave shall accrue while an employee is absent from work receiving TTD benefits, pursuant to the provisions of West Virginia Code §18-4-10.
- ❖ Any legal school holidays, election days, other non-instructional days such as outside school environment (OSE), continuing professional development (CE), and teachers-pupil-parent conferences (TP), and inclement weather days occurring during the period when TTD benefits only are being received, will NOT be paid.
- ❖ When an employee elects to receive TTD benefits only, paid personal leave may be utilized only until the initial benefit check is received. When the initial TTD check is received, the employee must reimburse the Board the net value of personal leave benefits paid.

Election to Receive Leave Compensation Only:

An employee may elect to receive compensation for accumulated personal leave only, or annual leave if requested by the employee, instead of TTD benefits by selecting Option 2 on the Election of Option form. The employee is treated the same as any other employee granted personal leave pursuant to West Virginia Code §18-4-10.

- ❖ Employees of the Board continue to accrue seniority credit while receiving leave compensation during absences from work due to a work-related, compensable injury, and accrue credit for years of experience.
- ❖ Any legal school holidays, election days, other non-instructional days such as outside school environment (OSE), continuing professional development (CE), and teachers-student-parent conferences (TP), and inclement weather days occurring during the period when leave compensation is being received will be paid.

Election to Receive a Combination of TTD Benefits and Compensation for Accrued Leave:

An employee may elect to receive a combination of TTD benefits and compensation for accrued personal leave or accrued annual leave if requested, by selecting Option 3 on the Election of Option form. The employee shall receive leave compensation only to the extent the leave compensation is required, when added to the TTD benefits, to equal the amount of gross wages regularly paid the employee.

Personal leave compensation equal to the employee's regular gross pay may be paid prior to the award of TTD benefits.

- ❖ Employees of the Board continue to accrue seniority credit while receiving leave compensation during absences from work due to a work-related, compensable injury, and may accrue credit for years of experience by use of accrued personal leave.
- ❖ Personal leave shall accrue while an employee is absent from work receiving TTD benefits, pursuant to the provisions of West Virginia Code §18-4-10.
- ❖ Any legal school holidays, election days, other non-instructional days such as outside school environment (OSE), continuing professional development (CE), and teachers-student-parent conferences (TP), and inclement weather days occurring during the period when leave compensation is being received will be paid.

After an employee exhausts his/her accrued personal leave, and annual leave if requested, the employee may then receive TTD benefits only during the remaining absence from work due to the work-related, compensable injury, pursuant to West Virginia Code §23-4-6.

- ❖ Employees of the Board continue to accrue seniority credit while receiving TTD benefits during absences from work due to a work-related, compensable injury, but do not accrue credit for years of experience.
- ❖ Personal leave shall accrue while an employee is absent from work receiving TTD benefits, pursuant to the provisions of West Virginia Code §18-4-10.
- ❖ Any legal school holidays, election days, other non-instructional days such as outside school environment (OSE), continuing professional development (CE), and teachers-student-parent conferences (TP), and inclement weather days occurring during the period when TTD benefits only are being received, will **NOT** be paid.

R 8-22-2 Unemployment Compensation

Preston County Schools participates in the Unemployment Compensation program for public employees. This benefit, through the West Virginia Department of Employment Security, assures that an eligible claimant who is out of work through no fault of his/her own will have some income available to meet necessary expenses until new employment can be secured. This is made possible through employer contributions at no cost to the employee.

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R 8-22-3 Health Insurance Program

The Board provides employees health and basic life insurance benefits through the Public Employees Insurance Agency (PEIA). PEIA provides a general employee benefit insurance program, which includes hospital, surgical, major medical, prescription drug, and basic life and accidental death.

General Information Concerning PEIA:

Coverage under these programs is limited to \$1 million lifetime for health and \$10,000 of life insurance coverage. Employees may purchase up to an additional \$500,000 of life insurance coverage. Premiums are established by PEIA and paid monthly.

School Board employees are eligible to be covered under the plans offered if they are full-time employees (working regularly at least 20 hours per week). There are restrictions on how and when employees may enroll and make changes in coverage. Please read all parts of the PEIA Summary Plan Description carefully before you enroll.

Long-term substitutes shall be eligible to receive PEIA benefits. Long-term substitute" means a substitute employee who fills a vacant position that the Superintendent expects to extend for at least 90 consecutive days and is either:

- ❖ Listed in the job posting as a long-term substitute position of over 90 consecutive days; or
- ❖ Listed in a job posting as a regular, full-time position and:
 - Is not filled by a regular, full-time employee; and
 - Is filled by a substitute employee.

However, for purposes of PEIA coverage, a retired employee who is hired as a substitute to fill a vacant position is not considered to be a long term substitute entitled to coverage.

A long-term substitute who is continuously employed for at least 133 instructional days during an instructional term, and until the end of that instructional term, is eligible for PEIA benefits until the first day of September following that instructional term: Provided, however, That a long-term substitute employed fewer than 133 instructional days during an instructional term is eligible for PEIA benefits only during such time as he or she is actually employed as a long-term substitute.

[WVC § 5-16-2-(3); §18a-1-1(l)]

PEIA Coverage during a Leave of Absence:

Medical Leave (Non-Workers' Compensation): Any employee who is on a medical leave of absence due to an injury or illness that is not covered by Workers' Compensation is eligible to continue coverage subject to the following:

- ❖ The medical leave must be approved by the employer;
- ❖ The employee and employer must continue to pay their respective proportionate shares of the premium cost;
- ❖ The employer is obligated to pay its share only for a period of one year, after which the employee may be required to pay the full cost of coverage; and
- ❖ Each month the employee must submit to the employer a physician's statement certifying that the employee is unable to return to work.

Medical Leave (Workers' Compensation): Any employee who is on a leave of absence and is receiving temporary total disability benefits from Workers' Compensation is entitled to continue PEIA coverage until s/he returns to work.

The employer and employee must continue to pay their respective proportionate shares of the premium cost for as long as the employee receives temporary total disability benefits.

Personal Leave: An employee may continue insurance coverage while on a personal leave of absence approved by the Board. The employee shall be responsible for payment of both the employer and employee monthly premiums during such a personal leave. Teachers and service employees who are returning from an approved leave of absence of one year or less shall be restored to the same benefits, which they had at the time of the approved leave of absence

Family Leave: An employee may continue insurance coverage during an approved family leave. Employees should contact the benefit coordinator for further details regarding the federal Family and Medical Leave Act (FMLA).

Military Leave: Employees on military leave with pay, health and life insurance benefits will generally continue without interruption, as long as the employee is on the payroll.

An employee who is on an approved military leave of absence without pay, due to an active call of duty from a properly designated federal authority or a properly designated authority from a National Guard/Reserve unit is entitled to continue health and life benefit coverage for as long as premium payments are made. The employee is responsible for paying the employee share of the premium costs for each month during the military leave of absence, and the Governor's Executive Order No. 19-01 requires the Board to pay its share. Upon return from a military leave, if there has been a lapse in coverage, the employee may generally reinstate the same health and/or life insurance benefits without penalty.

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R 8-22-4 Retirement Plan

The 2008 Special Legislature Session resulted in a significant change in the retirement options available to school employees. Prior to that session, school employees were divided into two groups for retirement benefits: 1) The Teachers' Defined Benefit Retirement System (TDBS) and 2) The Teachers' Defined Contribution System (TDCRS). The new legislation allowed the merging of these two competing plans based upon the desires of school employees across the state. All school employees are now participating in one of the plans described in the following pages.

Employees shall be eligible to retire provided all conditions of the state retirement system have been met. Any employee taking retirement shall notify the superintendent or designee in writing of such intention in a timely fashion. A listing of the retirement plans currently in place follows.
(WVC §18-7A-13; §18-7A-13a; §18-7A-14; §18-7B-3; §18-7B-7; §18-7B-7a; §18-7B-8; §18-7D-1 thru 11)

TEACHERS' DEFINED BENEFITS RETIREMENT SYSTEM (TDBS)

The State Teachers' Retirement System (TRS) was established on July 1, 1941 for the purpose of providing retirement benefits for teachers and school service personnel. This plan remained in effect until July 1, 1991. The TRS was reopened for employees hired after July 1, 2005 and it was merged with TDCRS July 1, 2009. The current TDBS is a defined benefit plan in which an active member contributes 6% of his or her gross monthly salary into the retirement plan. The employer contributes an additional 15% of the member's gross monthly salary into the plan for employees hired before July 1, 2005 and 7.5% for employees hired for the first time on or after July 1, 2005.

Retirement Benefits

In order to qualify for regular retirement benefits, a member of TRS must meet eligibility requirements. A member who is currently in covered employment may:

Retire with full benefits at age 60 with 5 or more years of service.

Retire with full benefits at age 55 with 30 or more years of service.

Retire with full benefits at any age with 35 or more years of service.

Retire with reduced benefits before age 55 with at least 30 but less than 35 years of service.

A member with 5 or more years of contributing service who terminates employment prior to retirement, but does not withdraw his or her employee contributions, will be eligible for retirement benefits at age 62, or at age 60 with 20 years of contributing service.

Upon retirement in the TDBS plan, members must apply to the State Retirement Board for their benefits and select one of the benefit payment options available to them. Retirement benefits are based on two percent of the average of the member's five highest fiscal years of total earnings from covered employment during the member's last fifteen years of service.

Sick and Annual Leave at Retirement

A member may elect to use unused annual/vacation and/or sick leave toward an increase in retirement benefits, on the basis of two days of retirement service credit for each day of unused annual/vacation and/or sick leave. Such days will constitute additional service in the computation of the member's retirement annuity. The additional credited service shall not be used in meeting initial eligibility for retirement criteria. Lump sum payments of annual/vacation leave shall not be used in the computation of retirement benefits under TDDBS.

In the alternative to increasing retirement benefits, any member who participates in a Public Employees Insurance Agency (PEIA) insurance plan may elect to use any unused annual/vacation and sick leave days at the time of retirement to purchase health insurance under the PEIA or to acquire additional credited service under TRS. Unused leave cannot be used for both options.

If an individual was enrolled in the PEIA insurance plan before July 1, 1988, and coverage has been continuous since that time, his or her unused annual/vacation and/or sick leave may be used to pay towards health insurance premiums. The retiree may purchase one month of single health coverage for every two days of unused annual/vacation and/or sick leave, or one month of family health coverage for every three days of used annual/vacation and/or sick leave. If an individual was enrolled in the PEIA insurance plan between July 1, 1988 and June 30, 2001, and coverage has been continuous since that time, the retiree may purchase one-half month of single health coverage for every two days of unused annual/vacation and/or sick leave, or one-half month of family health coverage for every three days of unused annual/vacation and/or sick leave. Members enrolled in the PEIA insurance plan on or after July 1, 2001 are not eligible to use unused annual/vacation and/or sick leave towards the purchase of health insurance.

TEACHERS' DEFINED CONTRIBUTIONS RETIREMENT SYSTEM (TDCRS)

All Board employees hired after July 1, 1991, and before July 1, 2005, were required to participate in the Teachers' Defined Contribution System (TDCRS) retirement program. All employee contributions are tax deferred. Members contribute 4.5% of their gross compensation and the Board contributes 7.5% of covered members' gross compensation to the retirement plan, for a total of 12% annually.

Each employee in the TDCRS system chooses investment options and may make changes throughout the year. Employees are eligible to participate from the date of employment.

Employees qualify for full benefits at age 55 with at least 12 years of service in the system. Employee contributions are fully vested and employer contributions and earnings vest with the member as follows:

- ❖ One-third after six years;
- ❖ Two-thirds after nine years;
- ❖ One hundred percent after twelve years; and
- ❖ Members are fully vested at death or disability.

Special Note: Members of this group were permitted to change to the TDBS plan during the window of opportunity provided by the legislative action mentioned previously. The deadline for members to change their retirement plan was June 30, 2009. Members who elected to remain in the TDCRS plan will continue on until retirement. No new members may be added to this group.

Sick and Annual Leave at Retirement

Members who participate in a Public Employees Insurance Agency (PEIA) insurance plan may elect to use any unused annual/vacation and sick leave days at the time of retirement to purchase health insurance under the PEIA

If an individual was enrolled in the PEIA insurance plan before July 1, 1988, and coverage has been continuous since that time, his or her unused annual/vacation and/or sick leave may be used to pay towards health insurance premiums. The retiree may purchase one month of single health coverage for every two days of unused annual/vacation and/or sick leave, or one month of family health coverage for every three days of used annual/vacation and/or sick leave. If an individual was enrolled in the PEIA insurance plan between July 1, 1988 and June 30, 2001, and coverage has been continuous since that time, the retiree may purchase one-half month of single health coverage for every two days of unused annual/vacation and/or sick leave, or one-half month of family health coverage for every three days of unused annual/vacation and/or sick leave. Members enrolled in the PEIA insurance plan on or after July 1, 2001 are not eligible to use unused annual/vacation and/or sick leave towards the purchase of health insurance.

Credit for Service in Public Employment in another State:

Members of the Public Employees Retirement System may substantiate that they have been employed in public employment in another state in which case they may receive credited service not to exceed five years for that employment. However, the employee may not receive credit if:

- ❖ S/he is vested or entitled to be vested in the retirement system of the other state and
- ❖ He/she is entitled to service credit in the other state for the period for which he/she seeks credited service in West Virginia.

Credit for service from another state may not be used to meet West Virginia eligibility requirements for retirement or vesting. Employees entitled to the credit must contribute to the Retirement System the actuarial equivalent of the amount, which would have been contributed, by the employee and employer if the employee had been covered during the period of retroactive service credit, plus earnings **on that amount.**

(WV Code §5-10-15b(a))

Purchasing Retirement Credit for Temporary Disability

Any member who was absent from work while receiving temporary total disability benefits as a result of a compensable injury received in the course of and as a result of his or her employment with the covered employer, may purchase credited service for that time period or those time periods the member was absent from work as a result of a compensable injury; provided, that the member returned to work within one year following the cessation of temporary total disability benefits.

The member desiring to purchase such credited service may do so only by lump sum payment from personal funds within two years of the end of the disability period for which credit is sought to be purchased. The following conditions must be met:

- ❖ The member shall pay to the board his or her regular contribution and an equal amount that represents the employer's contribution, based on the salary the member was receiving immediately prior to having sustained such compensable injury: and
- ❖ The member purchasing service credit under the provisions of this section may not be charged interest.

The maximum number of years of service credit that may be purchased under this section shall not exceed two (2). Each year purchased under this section shall count as a year of experience for purposes of the increment.

(Teacher Retirement System Guidelines)

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R 8-22-5 Early Notification of Retirement Bonus

State code §18-2-2(g) provides for a \$500 bonus to classroom teachers who provide written notification to the Preston County Board of Education prior to the first day of *December* of their intention to retire from their positions at the conclusion of the current school year. Classroom teachers are defined in §18A-1-1 of the code as those professional educators who have a direct instructional or counseling relationship with students, spending the majority of their time in this capacity. This has been interpreted to mean teachers in elementary and secondary programs (pre-kindergarten through 12th grade), including speech language pathologists, counselors, school nurses and librarians.

"At the conclusion of the school year" has been interpreted to mean that the classroom teacher must complete his/her employment term for the current school year and not work the first day of the employment term of the following school year. They are **NOT** eligible for the bonus if they must work any days as a regular employee during the next school year to be eligible for retirement.

The position of a classroom teacher providing written notice of retirement pursuant to WVC 18-2-2(g) may be considered vacant and the Board may immediately post the position as an opening to be filled at the conclusion of the school year. If a teacher has been hired to fill the position of a retiring classroom teacher prior to the start of the next school year, the retiring classroom teacher is disqualified from continuing his or her employment in that position. However, the retiring classroom teacher may be permitted to continue his or her employment in that position and forfeit the early retirement notification payment if, after giving notice of retirement in accordance with WVC 18-2-2(g), he/she becomes subject to a significant unforeseen financial hardship, including a hardship caused by the death or illness of an immediate family member or loss of employment of a spouse. Other significant unforeseen financial hardships shall be determined by the Superintendent on a case-by-case basis. This subsection does not prohibit a county school board from eliminating the position of a retiring classroom teacher.

his payment shall not be counted as part of the final average salary for the purpose of calculating retirement.

(WVC §18-2-2g)

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R 8-22-6 Employee Job-Sharing

Both professional and service personnel may enter into job sharing agreements with the Preston County Board of Education. Job sharing arrangements are subject to the following provisions:

- ❖ Job sharing arrangements must meet all the requirements relating to posting, qualifications and seniority.
- ❖ The agreement by which two or more employees share one full-time position must designate one employee only who is entitled to insurance coverage which includes all group plans. Employees not so designated are ineligible for Public Employees Insurance coverage regardless of the number of hours worked.
- ❖ Job-sharing agreements must be in writing on a form prescribed and furnished by the Board.
- ❖ The Board and the employees must consider appropriate issues such as retirement benefits and termination of the agreement. The job-sharing agreement may not cause the retirement system to incur a cost in excess of the cost that would be incurred if a single employee were filling the position.

(WVC §18-5-13

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