

LICENSED EMPLOYEE GROUP INSURANCE BENEFITS
Code No. 406.5

It is the policy of the Board that appropriate fringe benefits, such as allowances for various forms of insurance, be included in compensation provisions for licensed staff, and that retirement benefits, social security, unemployment benefits, and annuity programs be provided as authorized by law.

Licensed employees will receive fringe benefits in accordance with the employee handbook.

Licensed employees who work at least half-time for the Board (that is, not less than twenty (20) hours per week) are entitled to proportionate fringe benefits in accordance with the terms of the negotiated contract. Employees who work less than half-time (less than twenty (20) hours per week) for the Board are not entitled to fringe benefits.

Administrators and full-time regular licensed employees not included in the recognized bargaining unit will receive benefits in accordance with their individual contracts with the Board, on the basis of fringe benefits packages reviewed annually by the Board.

The business office of the school district will administer such retirement plans, health and accident insurance, savings, and annuity programs as the Board may authorize and the law may prescribe.

Workers' Compensation

District employees are covered under the Workers' Compensation Act, and are entitled to its benefits under the terms of the law. Premiums for participation in the Workers' Compensation Insurance Plan are paid entirely by the District.

Tax-Sheltered Annuities

Pursuant to the provisions of the Iowa law, it is the policy of the Board to honor the written request of an employee of the District - when such request is properly executed by the employee and filed with the Board secretary - to purchase an individual annuity contract for that employee. The Board secretary is authorized to administer such contracts in accordance with law and the terms of the contracts.

Group Insurance

Members of a duly recognized bargaining unit will be entitled to participate in a package of insurance benefits as detailed in the board policy, in accordance with the provisions of the existing insurance policy.

Part-time employees who work at least twenty (20) hours per week will be entitled to participate proportionately.*

Group insurance for administrators and licensed employees not covered by the master contract will be as described in these employees' individual contracts with the Board

- Note: HF 789, of 7/1/81, clarifies the extent to which part-time employees of the school district are entitled to unemployment benefits.

Unemployment Insurance

Under federal and state law, public school districts in Iowa are liable for unemployment benefits paid to former employees. The Board, upon recommendation by the superintendent, will select a method for financing the unemployment liability; maintain such records as may be required; and communicate such information to state agencies as the law may require.

Legal Reference: Iowa Code §§ 20.9; 85; 85B; 279.12, .27; 509; 509A; 509B.
Internal Revenue Code § 4980H(c)(4); Treas. Reg. § 54.4980H-1(a)(21)(ii).
Shared Responsibility for Employers Regarding Health Coverage, 26 CFR Parts 1, 54 and 301, 78 Fed. Reg. 217, (Jan 2, 2013).
Shared Responsibility for Employers Regarding Health Coverage, 26 CFR Parts 1, 54 and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014).

Cross Reference: 405.01 Licensed Employee Defined
706.02 Payroll Deductions

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