This document has been prepared to provide an overview of the compensation and benefits associated with your employment. Please refer to the Dexter Educational Support Personnel (DESPA) Master Agreement for more details. Additional information and useful forms are available on the Business Office web page. From the main web page <u>www.dexterschools.org</u>, go to Departments \rightarrow <u>Business Office</u>.

The Business Office (Payroll and Benefits) and Human Resource Office are located in the Bates School Building, 2704 Baker Rd., Dexter, MI 48130.

•	Business Office-Payroll/Benefits	Phone: (734) 424-4100 ext.1014	Fax: 734-424-4111
•	Human Resources	Phone: (734) 424-4100 ext.1012	Fax: 734-424-4108

A. COMPENSATION

Hourly wage rates for the respective sub-classifications are set forth in Appendix A of the Master Agreement with the Dexter Educational Support Personnel (DESPA).

Paydays are the 15th and last day of the month. If the 15th or last day of the month falls on a weekend or a District Holiday, then the payday is moved to the day before the weekend or District Holiday. Work performed from the 1st through the 15th of the month will be paid on the last day of the month and work performed from the 16th through the last day of the month will be paid on the 15th of the following month.

B. WORK HOURS

Your attendance at work each school day is imperative for our students.

The normal work year is defined annually by the school calendar. The normal work day for a full time Paraeducator sub-classification is 6.75 work hours in addition to an unpaid duty free 35 minute lunch period. Paraeducators will generally work up to 166 student full days at 6.75 hours per day, up to 7 student half days at 4 hours per day, staff opening day up to 6.75 hours, and up to 6.75 additional hours for professional development. Part time position schedules are determined by building principals or other administrators. Please see your building principal or supervisor for your specific work schedule.

Paraeducators may not be authorized to work or be paid for more than the above schedule during the school year. Paraeducators may not be hired in any other Dexter School District capacity that will cause total time worked or paid to exceed 1,162 hours per year between staff opening day and the last student day.

C. PAID LEAVE DAYS

Paraeducator receive nine (9) days of paid leave per year. Paid leave days are earned at the rate of one per month and will be granted at the end of each full calendar month worked from September through May. Each paid leave day will be the number of hours you are scheduled to work per full school day.

Leave days earned in a current year may be used by the employee only for the purposes and under the conditions as follows:

- Illness or accidental injury or a medical appointment of the employee.
- Illness or injury to a member of the employee's immediate family (defined as spouse, child, parent, brother, sister or household dependent). The use of paid leave days to cover illness or injury to a member of an employee's immediate family as defined herein shall be limited to two (2) days. An exception to this provision may be granted by the employee's immediate supervisor or the Executive Director of Human Resources.

- Observance of a recognized religious holiday of the employee's religion, required of practitioners of the established religion.
- Employees shall be allowed a maximum of six (6) days in conjunction with the funeral of an intimate relative (defined as spouse, child, parent, brother, sister, grandparent, grandchild, mother-in-law, father-in-law, household dependent, aunt, uncle, niece, nephew, sister-in-law, or brother-in-law). Three (3) of these days per funeral shall be paid and not charged to paid leave days. Members shall also be allowed to use up to three (3) additional paid leave days from their accumulated leave days per funeral for the purpose of assisting and settling the affairs of the deceased. The use of additional days beyond these days may be approved by the Superintendent.

At the end of each fiscal year, unused leave days will be converted to sick days and may be accumulated without limitation. The accumulated sick days may only be used for the purpose of sick, after exhausting current leave days. Sick is defined as an illness or accidental injury or a medical appointment for the employee, spouse, or child. If needed, up to five (5) accumulated sick days may be used for funeral leave, after exhausting current leave days.

Upon retirement, paraeducators who have been employed with Dexter Community Schools for ten (10) years and retires or dies while an active employee at Dexter Schools; will be eligible to receive fifteen dollars (\$15) per full day of banked leave for each of those days earned before June 30, 2019 and forty (\$40) for days accumulated thereafter provide that those employees have at least ten years with the district and fifty (50) or more accumulated sick days. Paraeducators who retire after ten (10) years without fifty (50) or more accumulated sick days will receive fifteen (\$15) per full day of banked leave time. The total hours are divided by 6.75 for the final payout calculation.

D. DIRECT DEPOSIT OF PAYCHECK

- Employees have the option of receiving wages by Direct Deposit and/or Payroll Debit Card. Dexter Community Schools does not process paper paychecks.
- Please complete a Direct Deposit/Payroll Debit Card Authorization Form to make your election.
- Should you elect Payroll Debit Card, you may pick up your new card, and a packet containing all of the terms and conditions, from the Payroll and Benefits Office on your first payday.
- Access your paycheck information online through eSuite employee portal. From the main web page <u>www.dexterschools.org</u> → Departments → Business Office → Quick Links → <u>eSuite Employee</u> <u>Portal</u>

E. LIFE INSURANCE

Full time paraeducators receive \$15,000 group term life insurance, subject to the terms and conditions of the carrier. Life and AD&D benefits are provided by National Insurance Services (NIS). The District pays 100% of the cost of the life insurance benefit. You are enrolled starting September 1 after completing 2 consecutive full years of full time service in the Para educator sub-classification.

F. CAFETERIA PLAN/SECTION 125/FSA

The District makes available Flexible Spending Accounts (FSA – Medical Care Reimbursement and Dependent Care). You contribute to either FSA by electing an amount to be voluntarily withheld from your pay. No FICA, Medicare, federal, or state income taxes are deducted from the contributions.

1. Flexible Spending Account (FSA)

- An FSA Medical Care Reimbursement Account allows you to be reimbursed for healthcarerelated expenses (medical, prescription, dental, vision, mileage, other health care) through a pre-tax payroll deduction, up to \$2,750 in the 2020 calendar year.
- An FSA Dependent Care Account allows you to be reimbursed for qualifying dependent care related expenses through a pre-tax payroll deduction, up to \$5,000 in the 2020 calendar year.

- You withdraw funds from the FSA accounts to pay qualified medical and dependent care expenses. FSA's are "use-it-or-lose-it" plans. This means that amounts in the account at the end of the calendar year cannot be carried over to the next year.
- The FSAs are administered by MESSA.
- All reimbursements from Flexible Spending Accounts are done by Direct Deposit through your paycheck. All FSA expenses incurred 1/1-12/31/20 must be submitted by 3/31/2021. There is no grace period during which you can continue incurring expenses after the plan year has ended.

G. PENSION PLAN/MPSERS

The State of Michigan provides a Retirement System for all public-school employees in Michigan. The Michigan Public School Employees Retirement System (MPSERS) plan is administered by the Office of Retirement Services (ORS). As an employee of Dexter Community Schools, whether full time, part time, or temporary status, you are a member of MPSERS. The District contributes a portion of your salary to fund the pension plan of approximately 39.97% for 2020-21. The amount the District contributes depends on the election you have made for your own pension. This District contribution goes to fund the pension and healthcare system and is not money deposited into your personal retirement plan.

- Access your State pension miAccount at <u>http://www.michigan.gov/orsschools</u>
- Contact the Office of Retirement Services at (800) 381-5111

ORS provides the investment of the defined contribution (savings component) of the retirement plans and the Personal Healthcare Fund through VOYA Financial.

- Contact VOYA Financial at (800) 748-6128
- Access your VOYA (formerly ING) account at: http://www.mipensionplus.org/publicschools/index.html

There are now numerous variations of the MPSERS Pension Plan. Depending on when you were first hired into any Michigan public school, you made an election and/or were enrolled in a retirement pension and healthcare plan option. If you are new to Dexter Community Schools, you will be enrolled in the plan on record with MPSERS. You may not change your election. For information and pension estimators for the plan you are enrolled in, please log into your account at www.michigan.gov/orsmiaccount.

If you first begin working for a Michigan public school February 1, 2018 or later, you choose your retirement plan option online. Your retirement plan election is irrevocable for your entire career, so choose carefully!

Step 1: Read about your retirement benefit options at <u>PickMiPlan.org</u>. Step 2: You will receive a welcome letter containing your Member ID from the Office of Retirement Services.

Step 3: Elect your retirement plan anytime within the 75-day window by logging in to miAccount at <u>www.michigan.gov/orsmiaccount</u>. You will need your Member ID to register. Note: Upon hire, your payroll deductions will be based on the Pension Plus 2 plan. If you make no election within 75 days, you will be automatically changed to and enrolled in the Defined Contribution (DC) plan for the rest of your career.

While you have 75 days to make your election, we strongly encourage you to make your election as soon as you receive your welcome letter in the mail from ORS. 75 days equates to six payroll checks that need to be fixed if you wait 75 days to default to the Defined Contribution plan.

H. RETIREMENT SAVINGS PLANS/403(B) AND 457

- In addition to the pension plan through MPSERS, Dexter Community Schools makes available voluntary 403(b) and 457 Retirement Savings Plans.
- The Dexter Community Schools 403(b) Plan and Dexter Community Schools 457 Plan allow for pretax and rollover contributions. You do not pay federal or state income tax on contributions, earnings, or gains until you begin making withdrawals from the plan, usually after you retire. You are eligible to enroll immediately on your date of hire.
- As an employee of a public school AND state government, you can participate in either or both plans.
- The maximum contribution for the 2020 calendar year is \$19,500 each into a 403(b) plan and a 457 plan. If you are age 50 or older, you may contribute up to a total of \$26,000 each. You may contribute up to a total of \$39,000 and \$52,000 if you are age 50 or older if you choose to participate in both plans.
- These plans are administered by The Standard using a four (4) bucket approach, which allows you to choose how much or how little involvement you have in your investment choices. Over 5,000 investment options are available. Loans are available from your 403b and 457 plans with payroll deduction repayment. Hardship withdrawals are also available.
- From the main web page <u>www.dexterschools.org</u> → Departments → Business Office → Staff Benefits → <u>403b/457 Plans</u>.
- If you have chosen to participate in the MPSERS Defined Contribution 457 plan sponsored by the State of Michigan through VOYA, you should monitor your overall 457 contributions so you do not exceed the IRS limits.

I. TRAVEL EXPENSES

- Mileage to and from conferences or other out of District business travel is reimbursed at the current rate per mile established by the Internal Revenue Service (\$0.575 for 2020).
- Meals for conference/travel are limited to \$10 for breakfast, \$12 for lunch, and \$20 for dinner. This includes tax and tip. Itemized receipts must identify the food items purchased and may not include alcohol (a prohibited expense).
- Submit an expense report for reimbursement. From the main web page <u>www.dexterschools.org</u>
 → Departments → Business Office → Payroll → <u>Expense Reimbursement</u>. Travel expenses are
 reimbursed through the employee's paycheck and not affected by payroll taxes.

J. STAFF DISCOUNTS

We have developed a Preferred Local Initiative. Participating businesses extend a promotion or discount to employees of Dexter Community Schools. Your District-issued picture employee identification card, with current school year label, serves as your proof of employment. Other businesses also offer discounts to public school employees as well. We have a special web page for Staff Discount offers. From the main web page <u>www.dexterschools.org</u> → Departments → Business Office → Staff Benefits → <u>Staff Discounts</u>.