### EXPENDITURES FOR FRINGE BENEFITS FOR EMPLOYEES 7.53

The Superintendent is authorized to provide for fringe benefits as provided herein. When specifically provided, funds may be expended to cover all or a part of the cost of such benefits.

- I. Retirement: Any employee who is appointed to a full-time or part-time regularly established position shall be a member of the Florida Retirement System, unless specifically excluded on the basis of chapter 22B-1.04, Rules of the Florida Retirement System. The School System shall make all contributions to the Retirement System at the rates established by law.
- II. Social Security: Any employee who participates in the Florida Retirement System shall participate in the federal Social Security Program. The School System shall make the required employee matching contributions at the rates prescribed by federal law. All part-time employees shall be enrolled in a social security alternative program.
- III. Medicare: Any employee who fills a temporary position for less than four consecutive months, and is thereby ineligible for the Florida Retirement System, shall belong to the federal Medicare System. The School System shall make the required employer matching contributions at the rates prescribed by federal law.
- IV. Worker's Compensation: All employees of the School System are protected against costs of injury or disability arising out of or in the course of their employment, pursuant to the Worker's Compensation law.
  - A. The School Board shall be self-insured for the purpose of complying with the Worker's compensation law, and shall contract with an administrator for determination of eligibility, payment of medical and related expenses, and payments for disability to the employee.
  - B. Any employee who is injured on the job shall file a report of injury within a period of twenty-four hours. Each employee also has the responsibility to report any unsafe conditions on School Board property to the Supervisor of Health and Safety, and to report any unsafe vehicle conditions to the Transportation Safety Officer.
  - C. The School Board reserves the right to specifically name all health care providers which may be utilized by employees for treatment or care. An exception may be made for treatment for bona fide emergencies, when the nearest emergency treatment facility is used.
  - D. Any employee or other person who fraudulently claims a worker's compensation injury shall be subject to dismissal in accordance with Section 440.37, Florida Statutes, and shall also be subject to criminal

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penalties in accordance with Sections 775.082, 775.083, and 775, 084, Florida Statutes.

- V. Hospitalization Insurance: The School System shall provide and pay for the costs of hospitalization insurance coverage for all full-time employees of the board, working at least 20 hours per week, pursuant to Section 112.08, Florida Statutes.
  - A. Each f<u>ull-time board appointed employee</u> shall be afforded the opportunity to purchase spouse and/or family coverage at his individual expense.
  - B. Pursuant to Section 112.0801, Florida Statutes, retirees of the School System shall retain rights to participate in all insurance plans offered active employees. Such participation shall be at the retiree's expense. At time of retirement, each employee shall be notified of his right to continue participation in the Board's insurance programs. The employee must be participating in the benefit, prior to retirement, to continue the benefit in retirement.
- VI. Cafeteria Plan: A cafeteria plan shall be provided for all full-time <u>board appointed</u> employees <u>working at least 20 hours per week.</u> The School Board reserves the right to name the administrator of the Plan.
  - A. The School Board reserves the right to discontinue the provision of a cafeteria plan if Internal Revenue code changes disallow cafeteria plans, or substantially change the provisions of the cafeteria plan. The School Board shall not be liable for any damages as a result of any negative Internal Revenue Service ruling regarding the tax exempt status of the cafeteria plan.
- VII. Continuation of Health Benefits: Effective January 1, 1987, all employees and/or dependents who participate in the hospitalization plan (including a Health maintenance Organization) offered by the School Board shall be eligible for the continuation in health benefits as provided by Public Law 99-272, title X, otherwise known as the "Consolidated Omnibus Budget Reconciliation Act (COBRA)." The only exception to continuation of benefits is for an employee who may be terminated for gross misconduct. The continuation of health benefits under this provision shall be at the expense of the employee or dependent, based on the group rate established for regular employees of the School Board.
  - A. This extension of health benefits shall be offered the employee and/or his dependents when one or more of the following conditions exist:
    - 1. Termination of the employee (except for gross misconduct);
    - 2. Death of the employee;

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- 3. Employee becomes eligible for Medicare;
- 4. Divorce or separation of the employee;
- 5. A child of the employee loses dependent status as per the provisions of the health plan; or
- 6. The employees working hours are reduced so the employee is no longer eligible for hospitalization.
- B. Upon any status change, as noted in (a) above, the employee or applicable dependent shall be notified by letter of the right to continue coverage as provided by law.
- VIII. Life Insurance: The School Board shall provide life insurance in the amount of \$25,000 \$50,000 for all board appointed full-time employees working at least 20 hours per week. The Board reserves the right to name the insurance carrier or to self-insure the life insurance program.

#### **STATUTORY AUTHORITY:**

#### 1001.41(2); 1001.42,F.S.

LAWS IMPLEMENTED:

121; 440; 112.08; 112.10; 112.11; 112.0801; 112.0804; 112.0805; 1001.40; 1012.69 F.S.

### **STATE BOARD OF EDUCATION RULE:**

**HISTORY**:

ADOPTED: 8/21/01 REVISTION DATE(S): 2/07/12 FORMERLY: 6.120

**NOTES:**