



EMPLOYEE HANDBOOK
For 2023-2024
Professional Staff

Table of Contents

I.	INTRODUCTION	2
	Scope Statement and Disclaimer	2
	COVID-19 Plan	2
	School Board Policies	2
II.	EQUAL EMPLOYMENT OPPORTUNITY POLICIES	3
	a. Title IX Policy	2
	b. Nondiscrimination and Equal Employment Opportunity Policy	4
	Reports and Complaints of Discrimination and Retaliation	4
	c. Employee Anti-Harassment Policy	5
	Reports and Complaints of Harassing Conduct	6
III.	PERSONAL INFORMATION CHANGES	6
IV.	DRUG-FREE WORKPLACE	6
	Off Work Conduct	7
	Use of Resources for Treatment	7
V.	ATTENDANCE AND REPORTING ABSENCES	7
VI.	EMPLOYEE LEAVES OF ABSENCE	8
	Bereavement Leave	9
	Leave for Jury Duty	9
VII.	FAMILY AND MEDICAL LEAVE ACT POLICY	9
VIII.	SALARY DEDUCTION POLICY	9
IX.	FRINGE BENEFITS	9
	Disclaimer	9
	Health Insurance Coverage	9
	a. Eligibility	10
	b. District Contributions	10
	c. Level of Benefits	10
	Dental Insurance Coverage	10
	a. Eligibility	10
	b. District Contribution	10
	c. Level of Benefits	10
	Long Term Disability Insurance Coverage	10
	Life Insurance Coverage	10
	Flexible Spending Account	11
	Tax-Sheltered Annuity	11
	Short Term Disability	11
	Additional Benefits	11
X.	POST-EMPLOYMENT BENEFITS	11
	ADMINISTRATORS POST-EMPLOYMENT BENEFITS	11
	Validity and Tax Treatment	18
	PROFESSIONAL EDUCATORS POST-EMPLOYMENT BENEFITS	18
	Validity and Tax Treatment	25
XI.	COMPENSATION PLAN	27
XII.	PROFESSIONAL STAFF 2022-2023	28
	EMPLOYEE RECEIPT AND ACKNOWLEDGMENT	

I. INTRODUCTION

Scope Statement and Disclaimer

This Handbook has been prepared for Professional Staff members. Professional Staff members include all district employees that are either certified teachers employed in a position for which certification is a requirement of employment or administrative employees that are responsible for oversight or supervision of a component or components of the District's operation, or serve as assistants to such persons, regardless of whether they hold an administrative contract or are required to have administrator certification, but excluding the Superintendent.

This Handbook is for informational and resource purposes; it is not intended, nor shall it be construed to, constitute a guaranty of employment, a guaranty of any other rights or benefits, or a contract of employment, express or implied.

The provisions set forth in this Handbook may be altered, modified, changed or eliminated at any time by the District, with or without notice. This Handbook supersedes any and all previous handbooks or statements given to Professional Staff, whether verbal or written.

Finally, no attempt has been made to include all employment policies, administrative guidelines, rules, or regulations applicable to Professional Staff in this Handbook. Professional Staff are subject to all District provisions governing employment regardless of whether contained or referenced herein. In the event of a discrepancy between this Handbook and Board Policy, Board Policy shall control. In the event of a discrepancy between this Handbook and an individual employment contract, the individual employment contract shall control.

COVID-19 Plan

The District's COVID-19 plan is available here:

<https://www.berlin.k12.wi.us/userfiles/227/my%20files/basd%20pandemic%20plan.pdf?id=3453>. All employees are responsible for understanding and complying with all components of this plan, including any changes to the plan as circumstances develop.

School Board Policies

Historically, the professional staff handbook listed select school board policies that should be reviewed on an annual basis. Because policy updates take place throughout the school year, we are providing a list of policy numbers that have historically been printed in the handbook, in whole or in part. While these policies are important, all professional staff members should review and be familiar with all school board policies aligned to their professional position (including, but not limited to, all 3000 series policies). All Berlin Area School District's Board Policies are hosted with BoardDocs and can be found at the following public link: <https://go.boarddocs.com/wi/berasd/Board.nsf/Public?open&id=policies>.

In addition to school board policies, employees should review and be familiar with the contents of this handbook which contains additional important information.

General Policies

- a. 2105
- b. 2110
- c. 3112
- d. 7440.01
- e. 3122.01
- f. 3215
- g. 3217
- h. 3216
- i. 3213
- j. 3362.01
- k. 8442
- l. 3230
- m. 3231
- Employment and Leave Policies
- n. 6700
- o. 3122
- p. 2266
- q. 3362
- r. 3220
- s. 3139
- t. 3140
- u. 3131
- v. 3340
- w. 3431
- x. 3430
- y. 3430.01
- d. TECHNOLOGY POLICIES
- z. 7540.01
- aa. 7530.01
- bb. 7530.02
- cc. 8605
- dd. 7544
- ee. 7540.06

II. Equal Employment Opportunity Policies

a. Title IX Policy

The Board of the Berlin Area School District does not discriminate on the basis of sex in its education program or activity and is required by Title IX and its implementing regulations not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. The District's Title IX Coordinator is:

Tricia Polakowski
 Berlin Area School District
 295 E. Marquette St.
 Berlin, WI. 54923
 (920) 361-2004 ext. 3050

tpolakowski@berlin.k12.wi.us

Any inquiries about the application of Title IX and its implementing regulations to the District may be referred to the Title IX Coordinator(s), the Assistant Secretary for the U.S. Department of Education's Office for Civil Rights, or both.

The Board has adopted a grievance process that provides for the prompt and equitable resolution of student and employee complaints alleging any action that is prohibited by Title IX and/or its implementing regulations. The grievance process is included in Policy 2266 – Nondiscrimination on the Basis of Sex in Education Programs or Activities, which is available at: www.berlin.k12.wi.us. The grievance process specifically addresses how to report or file a complaint of sex discrimination, how to report or file a formal complaint of Sexual Harassment, and how the District will respond.

The District's complete Title IX policy is available at:

<http://go.boarddocs.com/wi/berasd/Board.nsf/goto?open&id=C6TS9S718726>.

b. Nondiscrimination and Equal Employment Opportunity Policy

The Board does not discriminate in the employment of support staff on the basis of race, color, national origin, age, sex (including gender status, change of sex, sexual orientation, or gender identity), pregnancy, creed or religion, genetic information, handicap or disability, marital status, citizenship status, veteran status, military service (as defined in 111.32, Wis. Stats.), ancestry, arrest record, conviction record, use or non-use of lawful products off the District's premises during non-working hours, declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters, or any other legally protected category in its programs and activities, including employment opportunities.

The Board designates the following individuals to serve as the District's "Compliance Officers" (also known as "Civil Rights Coordinators"; hereinafter referred to as the "COs").

Tricia Polakowski
Berlin Area School District
295 E. Marquette Street
Berlin, WI 54923
(920) 361-2004
tpolakowski@berlin.k12.wi.us

Reports and Complaints of Discrimination and Retaliation

Employees are required to report incidents of discrimination and/or retaliation to an administrator, supervisor, or other supervisory employees so that the Board may address the conduct. Any administrator, supervisor, or other supervisory employees who receive such a report shall file it with the CO at the employee's first opportunity, but no later than two (2) days.

Discrimination against an individual based on their sex (including gender status, sexual orientation, and gender identity) is discrimination in violation of Title VII. Specifically, discrimination on the basis of sex stereotyping/gender-nonconformity constitutes sex discrimination. This is true irrespective of the cause of the person's gender non-conforming behavior. Employment actions based upon an individual's sex could be suspect and potentially impermissible.

COs are required to investigate allegations of conduct involving the discrimination or harassment of an employee or applicant based upon his/her gender status, sexual orientation, and gender identity.

Any questions concerning whether alleged conduct might violate this prohibition should be brought to the CO's attention promptly.

Employees who believe they have been discriminated/retaliated against are entitled to utilize the complaint process set forth in board policy. Initiating a complaint will not adversely affect the Complainant's employment. While there are no time limits for initiating complaints under this policy, individuals should make every effort to file a complaint as soon as possible after the conduct occurs while the facts are known and potential witnesses are available.

Any Board employee who directly observes discrimination/retaliation is obligated, in accordance with this policy, to report such observations to one of the COs within two (2) business days. Additionally, any Board employee who observes an act of discrimination/retaliation is expected to intervene to stop the misconduct, unless circumstances make such an intervention dangerous, in which case the staff member should immediately notify other Board employees and/or local law enforcement officials, as necessary, to stop the misconduct. Thereafter, the CO must contact the Complainant within two (2) business days to advise of the Board's intent to investigate the alleged wrongdoing.

The District's full nondiscrimination and equal employment opportunity policy is available at: <http://go.boarddocs.com/wi/berasd/Board.nsf/goto?open&id=C6TSA271873E>.

c. Employee Anti-Harassment Policy

The Board is committed to a work environment that is free of harassment of any form. The Board will not tolerate any form of harassment and will take all necessary and appropriate action to eliminate it. Any member of the School District community who violates this policy will be subject to disciplinary action, up to and including termination of employment. Additionally, appropriate action will be taken to stop and otherwise deal with any third party who engages in harassment against our employees.

The Board will vigorously enforce its prohibition against harassment based on race, color, national origin, age, sex (including gender status, change of sex, sexual orientation, or gender identity), pregnancy, creed or religion, genetic information, handicap or disability, marital status, citizenship status, veteran status, military service (as defined in 111.32, Wis. Stats.), ancestry, arrest record, conviction record, use or non-use of lawful products off the District's premises during non-working hours, declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters (collectively, "Protected Classes"), or any other characteristic protected by law in its employment practices (hereinafter referred to as "harassment"), and encourages those within the School District community as well as Third Parties, who feel aggrieved to seek assistance to rectify such problems. The Board prohibits harassment that affects tangible job benefits, interferes unreasonably with an individual's work performance, or creates an intimidating, hostile, or offensive working environment. Harassment may occur employee-to-employee, employee-to-student, male-to-female, female-to-male, male-to-male, or female-to-female.

The Board will investigate all allegations of harassment and, in those cases where harassment is substantiated, take immediate steps to end the harassment, prevent its reoccurrence, and remedy its effects.

Individuals who are found to have engaged in harassment will be subject to appropriate disciplinary action.

The following individual(s) shall serve as the District's Anti-Harassment Compliance Officer(s) (hereinafter, "the Compliance Officer(s)" or "CO" "COs"):

Tricia Polakowski
Berlin Area School District
295 E. Marquette Street
Berlin, WI 54923
(920) 361-2001
tpolakowski@berlin.k12.wi.us

Reports and Complaints of Harassing Conduct

The Compliance Officer(s) will be available during regular school/work hours to discuss concerns related to harassment, to assist students, other members of the District community, and third parties who seek support or advice when informing another individual about "unwelcome" conduct, or to intercede informally on behalf of the individual in those instances where concerns have not resulted in the filing of a formal complaint and where all parties are in agreement to participate in an informal process.

Any Board employee who directly observes harassment is obligated, in accordance with this policy, to report such observations to the Compliance Officer(s) within two (2) days. Additionally, any Board employee who observes an act of harassment is expected to intervene to stop the harassment, unless circumstances make such an intervention dangerous, in which case the staff member should immediately notify other Board employees and/or local law enforcement officials, as necessary, to stop the harassment.

The District's complete employee anti-harassment policy is available at:
<http://go.boarddocs.com/wi/berasd/Board.nsf/goto?open&id=C6TSAB718759>.

III. Personal Information Changes

Employees are responsible to notify the District Office of any name, address, telephone number, marital status, number of dependents, insurance beneficiaries, and other HR related changes within thirty (30) days of the applicable change(s).

IV. Drug-Free Workplace

The Board believes that quality education is not possible in an environment affected by drugs. It will seek, therefore, to establish and maintain an educational setting that is free from alcohol and other drug abuse.

The Board prohibits the manufacture, possession, use, distribution, or dispensing of any controlled substance or alcohol, by any member of the District's support staff at any time while on District property or while involved in any District-related activity or event. Support staff members who use or possess a prescription drug that has been lawfully prescribed to the staff member, and taken in accordance with

the prescribed dosage, shall not be deemed to be in violation of this policy. Wherever possible, a staff member should take prescribed medications at home and not bring them to school. Where that cannot be accomplished, any staff member in possession of prescribed medications while at school is responsible for taking appropriate precautions to assure that the drugs remain in the staff member's possession at all times and are taken in private, out of the view of students. Nothing in this policy shall prohibit the District Superintendent from evaluating a staff member's fitness for duty pursuant to Policy 4161 - Unrequested Leaves of Absence/Fitness for Duty.

Each staff handbook will include a summary of the standards regarding unlawful possession, use, or distribution of illicit drugs and alcohol by staff; furthermore, staff members shall be informed that compliance with this requirement is mandatory. The use of marijuana and/or products containing tetrahydrocannabinols (THC), other than products expressly excluded from the definition of a schedule drug (hemp-derived CBD oil, etc.), is still prohibited under Wisconsin law and Board policy. Use of such products even in states which have passed state laws permitting usage is still unlawful under Federal law and Wisconsin law and is not an exception to the drug-free workplace policy.

CBD products are prohibited on District grounds and at school events.

Any staff member who violates this policy shall be subject to disciplinary action in accordance with District guidelines.

The Superintendent shall establish whatever programs and procedures are necessary to meet the Federal certification requirements and shall provide these to staff.

Off Work Conduct

Disciplinary action may result from conduct related to drug and alcohol usage even on the staff member's personal time if the circumstances create a connection to or nexus with the staff member's role with the District. Disciplinary action may result if a staff member's conduct involves the depiction of the staff member engaging in use of alcohol or drugs on social media or other outlets in a fashion that tends to provoke public scrutiny, damage the staff member's credibility, depict inappropriate involvement of minors, or in some fashion diminish the staff member's ability to safely and effectively perform his or her duties. If the District administration becomes aware of such circumstances, it will investigate the matter even though the events occurred on one's personal time and not on District property or at a District event.

Use of Resources for Treatment

The District makes available resources to assist staff members in overcoming alcohol, illegal drug use, or controlled substance abuse. However, the decision to seek diagnosis and accept treatment for alcohol, illegal drug use, or controlled substance abuse is primarily the individual staff member's responsibility. Any costs associated with treatment in excess of those costs covered by the staff member's medical insurance plan shall be borne by the individual.

V. Attendance and Reporting Absences

Professional staff members are expected to report to their duty station daily 20 minutes prior to students start time and ending time will depend on the building. On planned late starts, start time is 7:30 a.m. for all staff. When a staff member must be absent, every effort should be made by 6:30 a.m. or earlier to contact Parallel services. All applicable leave forms need to be completed on prompt return of the absence or leave.

VI. Employee Leaves of Absence

Professional staff other than administrators will be allowed up to 10 days of leave per fiscal year, cumulative to 100 days. Administrators will be allowed up to 12 days of leave cumulative to 120 days.

This allotment can be used for sickness or for personal business. This leave is not intended to serve as vacation leave. Professional staff should schedule their vacations during breaks in the academic calendar. The District expects professional staff to exercise their professional judgment when deciding to use employee leave for personal business. Requests to take employee leave for personal business should be made as far in advance as possible to allow for the scheduling of a substitute. Personal business days will not be allowed on the following specified days: all scheduled staff development, the school day before and after: Labor Day; October break; Thanksgiving break; winter break; spring break; and Memorial Day.

Leave used for sickness can be used for illness or disability of the employee, including doctor and dentist appointments. In addition, leave used for sickness can be used for doctor or dentist appointments or illness or injury of a spouse, child, parent, or other member of the employee's household that requires the presence of the employee. Leave used for sickness in excess of three (3) consecutive working days must, upon the request of the employee's immediate supervisor; be substantiated by a physician's certification. Notwithstanding the above, employees taking leave for sickness on the following specified days: all scheduled staff development, the school day before and after: Labor Day; October break; Thanksgiving break; winter break; spring break; and Memorial day must be substantiated by a physician's certification, regardless of the duration of the leave, or the employee's leave may be treated as unpaid leave.

No more than two (2) professional staff members per building shall be allowed leave for personal business on any given day. In the event a professional staff member submits a request for personal leave when there are already two pre-approved requests, that staff member's request will be sent to the building principal for consideration of approval. Requests for personal leave will be honored based on the date and time of the request for the leave by the professional staff member. If staff take two (2) days of leave for personal business on consecutive school days (excluding weekends), staff will be deducted substitute teacher pay for the second day. Any staff member taking more than two (2) consecutive days of leave for personal business will not receive any pay for those days beyond two (2), and the days will be deducted from the employee's allotment of leave for the year. Consecutive days for personal business and days for personal business extending a District-scheduled vacation period must be approved 30 days in advance by the Superintendent and may be limited based on substitute teacher availability and the number of requests from a single building.

Any leave days remaining for an employee at the end of the fiscal year will be banked as leave days for sickness only and are not available for use as days for personal business.

The District realizes that unusual circumstances may arise where someone may have used their entire allotment of leave days for the year and then some unforeseen event occurs such as a death in the family. Under those circumstances, staff may appeal to the Superintendent for additional leave days, which the Superintendent may grant or deny at the Superintendent's discretion. If granted, these additional personal days will be deducted from the employee's leave bank for sickness, if the employee has any leave for sickness banked.

Leave days may be taken in half or full day increments (8 to noon and noon to 4 are considered half days).

Elective surgery shall be scheduled during holiday or summer leave.

Bereavement Leave

Staff members are eligible for bereavement leave at the discretion of the District Superintendent, but bereavement leave will be deducted from the employee's leave bank, including the employee's leave bank for sickness, if any such leave is available.

Leave for Jury Duty

Staff members who are called to jury duty shall be provided leave as required by law.

VII. Family and Medical Leave act Policy

The District provides Family and Medical Leave Act (FMLA) leave to employees as provided by state and federal law. Please see board policy 4430.01 at the following link for details regarding FMLA leave.

<http://go.boarddocs.com/wi/berasd/Board.nsf/goto?open&id=BA28CY6CF741>

VIII. Salary Deduction Policy

Employees that are exempt from overtime pay under the Fair Labor Standards Act (FLSA) will receive a salary which is intended to compensate them for all hours that they may work. Deductions from salary will be made consistent with the requirements of FLSA.

Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the employee will be promptly reimbursed for any improper deduction made, and the University will make a good faith commitment to avoid any recurrence of the error.

IX. FRINGE BENEFITS

Disclaimer

This section on employee benefits is a brief summary of the benefits which may be available to eligible employees. It is not intended to, nor does it, set forth in detail the terms, conditions and/or limitations of the benefit plans. Plan Documents control the operation of these benefit plans, and any conflict between the terms, conditions and/or limitations set forth in this brief summary, the Summary Plan Descriptions or the Plan Documents will be governed by the Plan Documents. The benefits payable under any policy or plan are discretionary by the District and are subject to grant, restriction, elimination or recoupment at any time by the District, as it sees fit.

The Board provides a competitive and comprehensive package of benefits to its employees. The Board retains the final authority to establish, modify, rescind, add or in any way affect employee benefits.

Health Insurance Coverage

- A. Eligibility: The District shall provide group health coverage to all professional staff regularly scheduled to work twenty (30) or more hours per week. Health insurance coverage begins the first of the month following employment.
- B. District Contributions:
 - 1. If eligible professional staff selects the District's HSA Plan option:

The District's contribution for eligible professional staff will be 88% of the monthly premiums for either a single or family plan. For full time employees who complete a health risk assessment, the District's contribution will be 90% of the monthly premiums for either a single or family plan.
 - 2. If eligible professional staff selects the District's HRA plan option:

The District's contribution for eligible professional staff will be 86% of the monthly premiums for either a single or family plan. For full time employees who complete a health risk assessment, the District's contribution will be 88% of the monthly premiums for either a single or family plan.
 - 3. The District will also contribute \$1,000 for a family plan and \$500 for a single plan to the HSA or HRA selected by the employee from the above options.
- C. Level of Benefits: Changes in the existing health plan dictated by the insurance carrier shall be accepted by employees.

Dental Insurance Coverage

- A. Eligibility: The District shall provide group dental insurance to professional staff who are regularly scheduled to work 30 hours or more per week. Dental insurance coverage begins the first of the month following employment.
- B. District Contribution: The District's contribution for eligible professional staff will be 92% of the monthly premiums for either a single or family plan.
- C. Level of Benefits: Changes in the existing dental plan dictated by the insurance carrier shall be accepted by employees.

Long Term Disability (LTD) Insurance Coverage

The LTD benefit provides a monthly benefit of 66.6% of your monthly earnings up to a monthly maximum benefit of \$10,500 for the first 24 months; then 60% to a month maximum of \$10,500 thereafter. The benefit begins on the 61st day of continuous disability and continues until the earlier of recovery or retirement age. The Long Term Disability Plan is fully funded by Berlin Area School District through Guardian.

Life Insurance Coverage

Berlin Area School District provides a basic life insurance benefit through Guardian of 1 ½ times salary up to a maximum benefit of \$200,000. You may purchase additional life insurance at your cost if you wish to supplement your life insurance benefit.

Flexible Spending Account

The District shall offer a flexible spending account (Section 125 plan) to employees to cover health and dental insurance premium contributions, unreimbursed medical and dental expenses and child care expenses, subject to IRS rules and regulations.

Tax-Sheltered Annuity

Employees may participate in the District's tax- sheltered annuity program subject to the District's rules and regulations and applicable law.

Short Term Disability (STD)

You may purchase STD coverage through Guardian to provide financial protection in the event of a short-term disability. If purchased, your STD benefit will begin the first day you are unable to work during an injury, or the 4th day you are unable to work due to an illness. The STD benefit lasts up to 9 weeks, based on approval from the insurance carrier.

Additional Benefits

Credit reimbursement for 50% of the graduate credit costs for acquiring 10 credits over a 2-year period from an approved graduate program from a properly-accredited institution; for details on this benefit, please contact your supervisor.

Employees who obtain National Board Certification will receive an additional \$2,000 in annual salary for the years in which this Certification is maintained.

When teachers are assigned an overload (extra class beyond standard teaching load as determined by the Superintendent), they will be compensated at an hourly rate of \$21.12 per hour spent teaching during the designated overload assignment.

Perfect Attendance - Any educator who did not use any paid or unpaid leave during the year will have \$300 to use to help pay the health insurance deductible amount the following year. Jury duty, military leave, FMLA, and other leaves when required by law will not be considered when determining perfect attendance.

X. POST-EMPLOYMENT BENEFITS

ADMINISTRATORS POST-EMPLOYMENT BENEFITS

Post-Employment Retirement Benefits

Administrators must meet the following requirements in order to be eligible for any Tier of the retirement benefit provided below:

1. An Administrator seeking benefits under this section must submit a voluntary, written resignation to the Board of Education indicating his or her intent to elect retirement under this provision. That written resignation shall be submitted on or before February 15th of the Administrator's final school year. The electing Administrator shall have

attained the applicable retirement during the final school year or the electing Administrator shall attain the applicable retirement age prior to September 1, following the Administrator's final year.

2. Election of retirement shall become effective on June 30, at the end of the school year in which the election is made.
3. The Administrator shall be eligible for only one Tier retirement benefit.

Tier 1 Administrator Benefits:

- A. Any Administrator who is at least age 59 with 7 years of full time service in the District or at least age 52 with 12 years of full time service in the District by June 30, 2017 shall be eligible for this Tier 1 retirement benefit when he or she retires subject to the eligibility requirements contained in section B., below.
- B. Administrators who meet the requirements contained in section A., above, for the Tier 1 benefit are eligible for one of the two following post-employment options:
 1. Benefit funded upon retirement at age 62 with at least 10 years of service. Upon retirement at age sixty-two (62) or above with at least 10 years of full-time service to the District, the District shall provide the retiree with contributions towards premium payments for medical, dental and life insurance plan coverage under the District's plans, subject to carrier rules and restrictions, in the amount equal to the District's then current contribution toward premiums for active Administrators. The retiree will be responsible to contribute the remaining amount of the premium, if any. These contributions will end when the retiree reaches Medicare eligibility.
 2. Benefit funded upon retirement at age 57 with at least 15 years of service. Upon retirement at age fifty-seven (57) or above with at least fifteen(15) years of full time service to the District, the District shall provide the retiree with contributions towards premium payments for medical, dental and life insurance plan coverage under the District's plans, subject to carrier rules and restrictions, in the amount equal to the District's contribution toward premiums for active Administrators during the retiree's first year of retirement. The retiree will be responsible to contribute the remaining amount of the premium, if any. These contributions will end when the retiree reaches Medicare eligibility.
- C. All payments and insurance coverage under the group health, dental and life insurance plans will terminate upon the completion of the benefit period as set forth above. The health, dental and life insurance coverage, benefit levels, and carrier(s) may be changed at the District's discretion(e.g., if the carrier, coverage or benefit levels for active employees change, the same change will be made for the retiree as well).

If the retiree dies before the exhaustion of benefits provided in this Tier1, then the benefits shall continue for the retiree's surviving spouse for a period of time that shall end on the first to occur of the following: (1) the date on which the benefits provided would have terminated for the retiree, (2) twelve (12) months after the retiree's date of death or (3) the death of the retiree's surviving spouse.

COBRA continuation coverage runs simultaneously with this post employment benefit. Thus, if a retiree and his/her family has been covered by the District's health plan in retirement for the required COBRA continuation period, once coverage in the District's health plan ends in accordance with this post employment retirement benefit, the retiree and/or his/her family members are not eligible for continued coverage, reenrollment or reinstatement.

Tier 2 Administrator Benefits:

- A. Any Administrator at least age fifty-four (54) with two (2) years of full-time service in the District or at least age fifty (50) with seven (7) years of full-time service in the District as of June 30, 2017 and is not eligible for the Tier 1 benefit, shall be eligible for the Tier 2 benefit when he or she retires subject to the eligibility requirements contained in section B., below.
- B. Administrators with a minimum of ten (10) years of full time service in the Berlin Area School District who are at least sixty-two(62) years of age *or* Administrators with a minimum of fifteen (15)years of full time service in the Berlin Area School District who are at least fifty-seven (57) years of age shall be eligible for the Tier 2 retirement benefit.
- C. Upon retirement, the District shall contribute funds into a post- employment premium only Health Reimbursement Arrangement ("BRA") for the benefit of the retired Administrator for a period of five (5) years or until the retiree reaches age sixty-five (65) (Medicare eligibility); whichever occurs first. The amount of the monthly contributions to the HRA shall be equal to 87.5% of the District's then current monthly contribution for active full-time Administrators for District health and dental insurance coverage but shall not exceed a monthly maximum of \$491.67 single/\$1,333.33 family or an annual maximum of\$5,900 single/\$13,600 family per year.
- D. For Administrators not on the District's health plan at the time of retirement, the District monthly contribution to the HRA shall be calculated pursuant to section C., above, using the single premium rate and limitations.

The District shall maintain a post-employment HRA plan document ("HRA Plan") which will govern the plan design and administration and which may be amended from time to time as deemed appropriate. The HRA Plan will provide for the use of HRA funds for the reimbursement of medical and dental insurance premiums to maintain coverage on the District's medical and/ or dental plans or to reimbursement eligible after-tax premium expenses incurred by the retiree and/ or his or her eligible dependents to obtain and maintain medical and/ or dental coverage on an insurance plan other than the District's plans.
- E. All HRA reimbursements and insurance coverage under the District's medical and/ or dental insurance plans will terminate upon the completion of the HRA contribution period or when the retiree reaches age sixty-five (65) (Medicare eligibility), whichever occurs first. The health and dental insurance coverage, benefit levels, and carrier(s) may be changed at the District's discretion (e.g., if the carrier, coverage or benefit levels for active employees change, the same change will be made for the retiree as well).

If the retiree dies before all HRA contributions have been made and the retiree has a surviving spouse, then the District shall continue to make HRA contributions as calculated pursuant to this Tier 2 · for a period of time that shall end on the first to occur

of the following: (1) the date that the last HRA contribution would have been made for the retiree, (2) twelve (12) months after the retiree's death or (3) the death of the retiree's surviving spouse. If the retiree dies and is not survived by a surviving spouse all contributions to the HRA shall cease as of the retiree's date of death.

If the retiree dies with a balance in the HRA or if additional contributions will be made to the HRA after death of the retiree, then the retiree's surviving spouse may continue to submit for reimbursement from the HRA for a period of time that shall end on the first to occur of the following: (1) the HRA balance and additional contributions are exhausted, (2) twelve (12) months after the retiree's death or (3) the death of the retiree's surviving spouse. If the retiree dies and is not survived by a surviving spouse the HRA balance and all future HRA contributions shall revert to the District.

COBRA continuation coverage runs simultaneously with this post employment benefit.

Tier 3 Administrator Benefits:

- A. Any Administrator not eligible for benefits under Tier 1 or 2 above, but having at least five (5) years of full-time service with the District as of June 30, 2017 shall be eligible for this Tier 3 benefit when he or she retires or terminates employment according to the eligibility requirements contained in sections B. and C. below.
- B. Any Administrator who meets the eligibility requirements for the Tier 3 benefit is eligible for the following two separate post-employment employer non-elective contributions to the District 403(b) Plan, subject to the requirements below:
- C. Benefit funded upon retirement at age 62 with a minimum of 10 years of service or at age 57 with a minimum of (15) years of service.
 - 1. Upon retirement at age sixty-two (62) or above with a minimum of ten (10) years of full-time service with the District or upon retirement at age fifty-seven (57) or above with a minimum of fifteen (15) years of full-time service with the District, based upon age and the number of years of service in the District as of June 30, 2017, the District will make the determined employer non-elective contributions to the District 403(b) plan, beginning in the calendar year following the year of the Administrator's retirement.

At retirement, the Board will determine the contribution. The amount of the District contribution will be calculated by multiplying \$1,200 times the age/ service factor in the chart below times the number of full-time equivalent years of service from the professional Administrator's date of hire to June 30, 2017 (the "Contribution Amount"). The Contribution Amount shall not exceed \$50,000. Subject to IRS and other applicable legal limits; the District will contribute 20% of the Contribution Amount annually to the District 403(b) plan beginning with the year following the year of the Administrator's retirement for a period not to exceed 5 years (the "Contribution Payments").

Tier 3 – Age / Years Of Service Factor Chart			
Minimum Age (As of 6/30/ 17)	Years of Service (As of 6/30/17)	Factor	\$1,200/yr. x Factor
50+	0-9	1.95	\$2,340
45-49	20+	1.85	\$2,220
	15- 19	1.75	\$2,100
	10- 14	1.65	\$1,980
	0-9	1.55	\$1,860
40-44	15+	1.4	\$1,680
	10- 14	1.3	\$1,560
	0-9	1.2	\$1,440
39 or Less	15+	1	\$1,200
	10- 14	0.9	\$1,080

The Contribution Payments shall be made annually in January with the first payment commencing in January of the year following the year of retirement.

The Contribution Payments may not exceed the maximum permitted by law (including but not limited to limits under IRC Section 415). If the annual contribution for any year exceeds the maximum permitted by law, such excess amount shall be deferred to the next plan year and shall be paid in January in the next plan year. The Contribution Payments shall be made under the District 403(b) plan to the vendor selected by the retiree and the vendor selected shall be a District approved vendor, as defined by Board policy.

Survivorship: In the event of death before all Contribution Payments are made, the District will make a final employer non-elective 403(b) contribution in the month of the retiree's death in an amount equal to the lesser of: (1) the remaining Contribution Amount or (2) the amount that would have been encountered over the twelve (12) months following the death of the retiree had the retiree not died. Remaining unpaid contributions are forfeited. Forfeited funds are used to offset maintenance fees and future District contributions to the plan.

2. Benefit funded during active years of service and Administrator eligible based upon vesting schedule

The District will also provide a non-elective employer post-employment 403(b) contribution for years of service from July 1, 2017 until the time of retirement. The amount of the District contribution will be determined by the Administrator's years of full-time service and the Administrator's elective 403(b) contribution to the District 403(b) plan for the fiscal year. The District will match 50% of the Administrator's elective 403(b) contribution up to the first \$2,000, \$2,400, or 3,000 contributed by Administrator, based on years of service as noted in the table below ("District Contribution"). The District Contribution will be

funded in the District's post-employment benefit irrevocable trust each year in the year earned.

Years of Service	50% match on the first Maximum District Contribution	
1-5 years	\$2,000	\$1,000
6- 15 tears	\$2,400	\$1,200
16 years + beyond	\$3,000	\$1,500

While the District Contributions are made annually each year in the year of service, the benefit is not vested and the Administrator is not eligible to receive the contributions until the Administrator has worked the required years of service in the District as determined in the following vesting schedule and has retired or terminated his or her employment in the District.

Vesting Schedule: The accumulated District Contributions shall vest 10% each year beginning upon successful completion of the 6th year and shall be 100% vested upon successful completion of the 15th year of service as noted below:

After Completing Years of Service	Vested Amount of District Contribution
1 through 5	0%
6*	10%
7	20%
8	30%
9	40%
10	50%
11	60%
12	70%
13	80%
14	90%
15 and beyond	100%

*Note that vesting is only applied should the Administrator return to service in the year following the year of service as noted. For example, the Administrator must complete employment with the district in year 6 to be 10% vested (as of the beginning of year 7). Should the Administrator leave after the 5th year of service or any time short of completing the full 6th year of service, the Administrator is 0% vested at time of termination.

At the time of termination of employment or retirement, the vested portion of the accumulated District Contributions shall be determined and contributed to the District 403(b) plan for the benefit of the Administrator. The Administrator shall select a vendor under the District 403(b) plan, from the District approved vendors, as defined by Board policy, and provided the vendor offers such a benefit, where the vested portion of the accumulated District Contribution will be transferred. Contributions not earned via the vesting schedule are forfeited and used by the District to offset the next District contribution.

If an Administrator dies while employed by the District, the District will determine and contribute the vested amount through the month of the Administrator's death. This contribution must be made in the month of the Administrator's death. Remaining unvested contributions are forfeited. Forfeited funds are used to offset future District contributions to the plan.

- D. If the Administrator is participating in the District's medical and/ or dental insurance plan at the time of retirement or termination of employment, the former Administrator and eligible family members will be offered COBRA continuation of coverage in accordance with federal requirements. No additional post employment medical and/ or dental benefit will be available to such former Administrator and/ or family members.

Tier 4 Administrator Benefits:

- A. Any Administrator with less than 5 years of service as of June 30, 2017 or new hires on or after July 1, 2017 shall be eligible for this Tier 4 benefit subject to the eligibility requirements contained in sections Band C. below.
- B. The District will provide a non-elective employer post-employment 403(b) contribution for years of service from July 1, 2017 until the time of retirement. The total amount of the District contribution will be determined by the Administrator's years of full-time service to the District and the Administrator's elective contribution to the District 403(b) plan for the fiscal year. The District will match 50% of the Administrator's elective contribution up to the first \$2,000, \$2,400, or 3,000, based on years of service as noted in the table below ("District Contribution") into their elective 403(b) account each year. The District Contribution will be funded in the District's irrevocable trust each year in the year earned.

Years of Service	50% match on the first	Maximum District Contribution
1-5 years	\$2,000	\$1,000
6- 15 tears	\$2,400	\$1,200
16 years + beyond	\$3,000	\$1,500

- C. While the District Contributions are made annually each year in the year of service, the benefit is not vested and the Administrator is not eligible to receive the non-elective 403(b) contributions until the Administrator has worked the required years of service in the District as determined in the following vesting schedule and has retired or terminated his or her employment in the District.

Vesting Schedule: The accumulated District Contributions shall vest 10% each year beginning upon successful completion of the 6th year and shall be 100% vested upon successful completion of the 15th year of service as noted below:

After Completing Years of Service	Vested Amount of District Contribution
1 through 5	0%
6*	10%

7	20%
8	30%
9	40%
10	50%
11	60%
12	70%
13	80%
14	90%
15 and beyond	100%

*Note that vesting is only applied should the Administrator return to service in the year following the year of service as noted. For example, the Administrator must complete employment with the district in year 6 to be 10% vested (as of the beginning of year 7). Should the Administrator leave after the 5th year of service or any time short of completing the full 6th year of service, the Administrator is 0% vested at time of termination.

- D. At the time of termination of employment or retirement, the vested portion of the accumulated District Contributions shall be determined and contributed to the District 403(b) plan for the benefit of the Administrator. The Administrator shall select a vendor under the District 403(b) plan from the District approved vendors, as defined by Board policy, provided the vendor offers such a benefit, where the vested portion of the accumulated District Contribution will be transferred.
- E. Contributions not earned via the vesting schedule are forfeited and used by the District to offset the next District contribution.
- F. If an Administrator dies while employed by the District, the District will determine and contribute the vested amount through the month of the Administrator's death. This contribution must be made in the month of the Administrator's death. Remaining unvested contributions are forfeited. Forfeited funds are used to offset future District contributions to the plan.

Validity and Tax Treatment

If any aspect of this retirement benefit is found to be discriminatory or in violation of the Federal Age Discrimination in Employment Act, the Wisconsin Fair Employment Act, or any other state or federal law by any court of competent jurisdiction or administrative agency, then the District may take such action as is necessary to comply with such decision.

The retiree is responsible for all applicable federal and state taxes relating to the payments made under this Agreement including withholding or FICA taxes that may arise from the implementation of this Agreement.

PROFESSIONAL EDUCATORS POST-EMPLOYMENT BENEFITS

Post-Employment and/ or Retirement Benefits

Professional Educators must meet the following requirements in order to be eligible for any Tier of the retirement benefit provided below:

1. A member of the Professional Educators seeking retirement benefits under this section must submit a voluntary, written resignation to the Superintendent indicating his or her intent to elect retirement under this provision. That written resignation shall be submitted on or before February 15th of the Professional Educator's final school year. The electing Professional Educator shall have attained the applicable retirement age during the final school year or the electing Professional Educator shall attain the applicable retirement age prior to September 1, following the Professional Educator's final year.
2. Election of retirement shall become effective on June 30 at the end of the school year in which the election is made.
3. A Professional Educator shall be eligible for only one Tier retirement benefit.

Tier 1 Professional Educator Benefits:

- A. Any Professional Educator listed on the attached Appendix A, retiring with the equivalent of a minimum of ten (10) years of full-time service in the Berlin Area School District, and who is at least 55 years of age shall be eligible for this Tier1 retirement benefit.
- B. Professional Educators who retire under this Tier 1 benefit shall be eligible to remain on the District medical and dental insurance, subject to carrier rules and restrictions. Upon retirement, the District shall create a pool of funds by entry on the District's books, for the benefit of the retiree (the "Health Insurance Fund").
- C. To calculate the amount of the Health Insurance Fund the District shall multiply the District's annual contribution made for active full-time Professional Educators for District health and dental insurance coverage during the retiree's first year of retirement(the "Applicable Premium") by four (4).However, if the Professional Educator retires with less than four (4) years remaining before the Professional Educator reaches age sixty-five (65) (Medicare eligibility),then the Health Insurance Fund shall be calculated by multiplying the Applicable Premium by a number that is equal to sixty-five (65) minus the Professional Educator's age. For Example: A Professional Educator with a birth date of April 22 retires at age 63 at the end of the school year, the time remaining prior to the Professional Educator reaching age sixty-five (65) is one (1) year and eight (8) months. The Health Insurance Fund is calculated by multiplying the Applicable Premium by 1.66.The retiree may select from the Health Insurance Fund, the dollar amount, up to the Applicable Premium, that will be applied to the retiree's premium payments until such time that the retiree reaches the age of 65. The retiree is responsible for any additional premium costs for continued health coverage beyond the amount used from the Health Insurance Fund. The determination of the annual amount of the Health Insurance Fund applied shall be done by the retiree in writing prior to August 1 of the first year of retirement. Any changes to the annual amount of the Health Insurance Fund to be applied must be made in writing by the retiree prior to June 1 for the following school year. Any amount remaining in the Health Insurance Fund after the retiree reaches the age of 65 shall revert to the District.

- D. If the Professional Educator retires with twenty-five (25) years of service to the District, then the Health Insurance Fund shall be calculated by multiplying the Applicable Premium by five (5). The calculation of years of service will include the Professional Educator's previous experience outside the District up to a maximum of six (6) years. However, if the Professional Educator with twenty-five (25) years of service retires with less than five (5) years remaining before the Professional Educator reaches age sixty-five (65), then the Health Insurance Fund shall be calculated by multiplying the Applicable Premium by a number that is equal to sixty-five (65) minus the Professional Educator's age. All payments and insurance coverage under the group health insurance plans will terminate upon the completion of the benefit period as set forth above. The health insurance coverage, benefit levels, and carrier(s) may be changed at the District's discretion (e.g., if the carrier, coverage or benefit levels for active employees change, they will change for the retiree as well).
- E. If the retiree dies before the exhaustion of the Health Insurance Fund, then the benefits provided under this Tier 1 shall continue for the retiree's surviving spouse for a period of time that shall end on the first to occur of the following: (1) the date on which the benefits provided would have terminated for the retiree, (2) twelve (12) months after the retiree's date of death, or (3) the date of death of the retiree's surviving spouse.
- F. COBRA continuation coverage runs simultaneously with this post employment benefit.

Tier 2 Professional Educator Benefits:

- A. Any Professional Educator who is at least age 52 with 7 years of full-time service in the District on June 30, 2017 shall be eligible for the Tier 2 benefit subject to the requirements of section B., below.
- B. Any eligible Professional Educator with a minimum of fifteen (15) years of full time service in the Berlin Area School District and who is at least sixty (60) years of age at the time of retirement shall be eligible for this Tier 2 retirement benefit.
- C. The District shall make contributions to a post-employment premium only Health Reimbursement Arrangement ("HRA") for the benefit of the retired Professional Educator. The amount of the monthly contributions to the HRA shall be equal to 87.5% of the District's monthly contribution to active full-time Professional Educators for District health and dental insurance coverage during the retiree's first year of retirement (the "Applicable Premium"). The Applicable Premium shall not exceed \$491.67 single / \$1333.33 family or an annual maximum of \$5,900 single / \$13,600 family per year. The District shall contribute funds to the HRA for a period of 5 years or until the retiree reaches age 65 (Medicare eligibility); whichever occurs first.
- D. For Professional Educators not on the District's health plan at the time of retirement, the District monthly contribution to the HRA shall be calculated pursuant to C., above using the single premium rate and limitations.

The District shall maintain a post-employment HRA plan document ("HRA Plan") which will govern the plan design and administration and which may be amended from time to time as deemed appropriate. The HRA Plan will provide for the use of HRA funds for the reimbursement of medical and dental insurance premiums

to maintain coverage on the District's medical and/ or dental plans or to reimbursement eligible after-tax premium expenses incurred by the retiree and/ or his or her eligible dependents to obtain and maintain medical and/ or dental coverage on an insurance plan other than the District's plans.

- E. All HRA reimbursements and insurance coverage under the District's medical and/ or dental insurance plans will terminate upon the completion of the HRA contribution period or when the retiree reaches age 65, whichever occurs first. The health insurance coverage, benefit levels, and carrier(s) may be changed at the District's discretion (e.g., if the carrier, coverage or benefit levels for active employees change, they will change for the retiree as well).

If the retiree dies before all HRA contributions have been made and the retiree has a surviving spouse, then the District shall continue to make the HRA contributions as calculated pursuant to this Tier 2 for a period of time that shall end on the first to occur of the following: (1) the date that the last HRA contribution would have been made for the retiree, (2) twelve (12) months after the retiree's death, or (3) the death of the retiree's surviving spouse. If the retiree dies and is not survived by a surviving spouse all contributions to the HRA shall cease as of the retiree's date of death.

If the retiree dies with a balance in the HRA or if additional contributions will be made to the HRA after death of the retiree, then the retiree's surviving spouse may continue to submit for reimbursement from the HRA for a period of time that shall end on the first to occur of the following: (1) the HRA balance and additional contributions are exhausted, (2) twelve (12) months after the retiree's death, or (3) the death of the retiree's surviving spouse. If the retiree dies and is not survived by a surviving spouse the HRA balance and all future HRA contributions shall revert to the District.

COBRA continuation coverage runs simultaneously with this post employment benefit.

Tier 3 Professional Educator Benefits:

- A. Any Professional Educator not eligible for benefits under Tier 1 or 2 above, but having at least 5 years of full-time service with the District as of June 30, 2017 shall be eligible for this Tier 3 benefit.
- B. Any Professional Educator who meets the eligibility requirements for Tier 3 benefit is eligible for the following two separate post- employment employer non-elective contributions to the District 403(b) Plan, subject to the requirements below:
- C. Benefit funded upon retirement at age 60 with at least 15 years of service. Upon retirement at age sixty (60) or above with at least fifteen (15) years of full-time service, based upon age and the number of years of full-time service in the District as of June 30, 2017, the District will make the determined employer non-elective contributions to the District 403(b) plan, beginning in the calendar year following the year of the Professional Educator's retirement.

At retirement, the Board will determine the contribution. The amount of the District contribution will be calculated by multiplying \$1,000 times the age/service factor in the chart below times the number of full-time equivalent years of service from the professional educator's

date of hire to June 30, 2017 (the "Contribution Amount"). The Contribution Amount shall not exceed \$40,000. Subject to IRS and other applicable legal limits, the District will contribute 20% of the Contribution Amount annually to the District 403(b) plan, beginning with the year following the year of the Professional Educator's retirement for a period not to exceed 5 years (the "Contribution Payments").

Tier 3- Age/Years of Service Factor Chart			
Minimum Age (Age as of 6/30/17)	Years of Service (as of 6/30/17)	Factor	\$1,000/yr. x Factor
50+	0-9	2.0	\$2,000
45-49	20+	1.9	\$1,900
	15- 19	1.8	\$1,800
	10- 14	1.7	\$1,700
	0-9	1.6	\$1,600
40-44	15+	1.4	\$1,400
	10- 14	1.3	\$1,300
	0-9	1.2	\$1,200
	15+	1.0	\$1,000
39 or Less	10- 14	0.9	\$900
	5-9	0.8	\$800

The Contribution Payments shall be made annually in January with the first payment commencing in January of the year following the year of retirement.

The Contribution Payments may not exceed the maximum permitted by law, including but not limited to limits under IRC Section 415. If the annual contribution for any year exceeds the maximum permitted by law, such excess amount shall be deferred to the next plan year and shall be paid in January in the next plan year. The Contribution Payments shall be made under the District 403(b) plan to the vendor selected by the retiree and the vendor selected shall be a District approved vendor, as defined by Board policy.

Survivorship: In the event of death before all Contribution Payments are made, the District will make a final employer non-elective 403(b) contribution in the month of the retiree's death in an amount equal to the lesser of: (1) the remaining Contributions Amount or (2) the amount that would have been contributed over the twelve (12) months following the death of the retiree had the retiree not died. Remaining unpaid contributions are forfeited. Forfeited funds are used to offset maintenance fees and future District contributions to the plan.

- D. Benefit funded during active years of service and Professional Educator eligible based upon vesting schedule

The District will also provide a non-elective employer post-employment 403(b) contribution for years of service from July 1, 2017 until the time of retirement. The amount of the District contribution will be determined by the Professional Educator's years of full-time service and the

Professional Educator's elective contribution to the District 403(b) plan for the fiscal year. The District will match 50% of the Professional Educator's elective 403(b) contribution up to the first \$1,000, \$1,500, or 2,000 contributed by the Professional Educator based on years of service as noted in the table below ("District Contribution"). The District Contribution will be funded in the District's post-employment benefit irrevocable trust each year in the year earned.

Years of Service	50% match up to the first	Maximum District Contribution
1-5 years	\$1,000	\$500
6- 15 years	\$1,500	\$750
16 years + beyond	\$2,000	\$1,000

While the District Contributions are made annually each year in the year of service, the benefit is not vested and the Professional Educator is not eligible to receive the contributions until the Professional Educator has worked the required years of service in the District as determined in the following vesting schedule and has retired or terminated employment with the District.

Vesting Schedule: The accumulated District Contributions shall vest each year beginning upon successful completion of the 6th year and shall be 100% vested upon successful completion of the 15th year of service as noted below:

After Completing Years of Service	Vested Amount of District Contribution
1 through 5	0%
6*	10%
7	20%
8	30%
9	40%
10	50%
11	60%
12	70%
13	80%
14	90%
15 and beyond	100%

*Note that vesting is only applied should the Professional Educator return to service in the year following the year of service as noted. For example, the educator must complete employment with the district in year 6 to be 10% vested (as of the beginning of year 7). Should the educator leave after the 5th year of service or any time short of completing the full 6th year of service, the educator is 0% vested at time of termination.

At the time of termination of employment or retirement, the vested portion of the accumulated District Contributions shall be determined and contributed to the District 403(b) plan for the benefit of the Professional Educator. The Professional Educator shall select a vendor under the District 403(b) plan, from the District approved vendors, as defined by Board policy, and provided the vendor offers such a benefit, where the vested portion of the accumulated District Contribution will be transferred.

Contributions not earned via the vesting schedule are forfeited and used by the District to offset the next District contribution. If a Professional Educator dies while employed by the District, the District will determine and contribute the vested amount through the month of the Professional Educator's death. This contribution must be made in the month of the Professional Educator's death. Remaining unvested contributions are forfeited. Forfeited funds are used to offset future District contributions to the plan.

- E. If the Professional Educator is participating in the District's medical and/ or dental insurance plan at the time of retirement or termination of employment, the former Professional Educator and eligible family members will be offered COBRA continuation of coverage in accordance with federal requirements. No additional post-employment medical and/ or dental benefit will be available to such former Professional Educator and/ or family members.

Tier 4 Professional Educator Benefits:

- A. Any Professional Educator with less than 5 years of service as of June 30, 2017 or new hires on or after July 1, 2017 shall be eligible for this Tier 4 benefit. The District will provide a non- elective employer post-employment 403(b) contribution for years of service from July 1, 2017 until the time of retirement. The total amount of the District contribution will be determined by the Professional Educator's years of full-time service and the Professional Educator's elective contribution to the District 403(b) plan for the fiscal year. The District will match 50% of the Professional Educator's elective contribution up to the first \$1,000, \$1,500, or 2,000 contributed by the Professional Educator based on years of service as noted in the table below ("District Contribution"). The District Contribution will be funded in the District's irrevocable trust each year in the year earned.

Years of Service	50% match on the first	Maximum District Contribution
1-5 years	\$1,000	\$500
6- 15 tears	\$1,500	\$750
16 years + beyond	\$2,000	\$1,000

- B. While the District Contributions are made annually each year in the year of service, the benefit is not vested and the Professional Educator is not eligible to receive the contributions until the Professional Educator has worked the required years of service in the District as determined in the following vesting schedule and has retired or terminated employment with the District.

Vesting Schedule: The accumulated District Contributions shall vest 10% each year beginning upon successful completion of the 6th year and shall be 100% vested upon successful completion of the 15th year of service as noted below:

After Completing Years of Service	Vested Amount of District Contribution
1 through 5	0%
6*	10%
7	20%
8	30%
9	40%
10	50%
11	60%

12	70%
13	80%
14	90%
15 and beyond	100%

*Note that vesting is only applied should the Professional Educator return to service in the year following the year of service as noted.

For example, the Professional Educator must complete employment with the district in year 6 to be 10% vested (as of the beginning of year 7). Should the educator leave after the 5th year of service or any time short of completing the full 6th year of service, the Professional Educator is 0% vested at time of termination.

- C. At the time of termination of employment or retirement, the vested portion of the accumulated District Contributions shall be determined and contributed to the District 403(b) plan for the benefit of the Professional Educator. The Professional Educator shall select a vendor under the District 403(b) plan from the District approved vendors, as defined by Board policy, provided the vendor offers such a benefit, where the vested portion of the accumulated District Contribution will be transferred.
- D. Contributions not earned via the vesting schedule are forfeited and used by the District to offset the next District contribution.
- E. If a Professional Educator dies while employed by the District, the District will determine and contribute the vested amount through the month of the Professional Educator's death. This contribution must be made in the month of the Professional Educator's death. Remaining unvested contributions are forfeited. Forfeited funds are used to offset future District contributions to the plan.

Validity and Tax Treatment

- 1. If any aspect of this retirement benefit is found to be discriminatory or in violation of the Federal Age Discrimination in Employment Act, the Wisconsin Fair Employment Act, or any other state or federal law by any court of competent jurisdiction or administrative agency, then the District may take such action as is necessary to comply with such decision.
- 2. The retiree is responsible for all applicable federal and state taxes relating to the payments made under this Agreement including withholding or FICA taxes that may arise from the implementation of this Agreement.



BERLIN AREA SCHOOL DISTRICT COMPENSATION PLAN

The Berlin Area School District recently approved a new compensation plan for professional staff members. Our school district developed this compensation model to allow our teachers to focus on quality teaching and learning coupled with quality student outcomes aligned to both academics and social-emotional wellness.

ANNUAL SALARY INCREASES

Professional staff who receive an effective or higher rating will receive an increase to their annual base salary.

Future base salary adjustments will be reviewed by the school board on a yearly basis. Base salary increases will be applied equally to all professional staff members.

Years 2-9	Years 10+
+ \$500 annually	+ \$1000 annually

LONGEVITY BONUS

- Longevity Bonuses after the completion of years 3, 6, 9 and 12 are paid as a one-time stipend over the following three years.
- Longevity Bonuses after the completion of year 15, 20, 25 and 30 are added to the professional staff member's Base Salary.

Year Completed	Total Amount of Bonus	Payment Breakdown
Year 3	\$2,250	Year 4: \$750 Year 5: \$750 Year 6: \$750
Year 6	\$2,250	Year 7: \$750 Year 8: \$750 Year 9: \$750
Year 9	\$2,500	Year 10: \$750 Year 11: \$750 Year 12: \$1,000
Year 12	\$3,000	Year 13: \$1,000 Year 14: \$1,000 Year 15: \$1,000
Year 15	\$2,000	+\$2,000 to Base Salary
Year 20	\$2,000	+\$2,000 to Base Salary
Year 25	\$2,000	+\$2,000 to Base Salary
Year 30	\$2,000	+\$2,000 to Base Salary

\$110,000 IN LONGEVITY BONUSES

The total Longevity Bonus for years 1-15 is \$10,000.

Year	Bonus Amount	Total
Year 3	\$2,250	\$2,250
Year 6	\$2,250	\$4,500
Year 9	\$2,500	\$7,000
Year 12	\$3,000	\$10,000

The total Longevity Bonus for years 15, 20, 25, and 30 is a total of \$100,000 in addition to the annual raises.

Year	Bonus Amount	Total
Year 15	\$2,000 x 20 years	\$40,000
Year 20	\$2,000 x 15 years	\$30,000
Year 25	\$2,000 x 10 years	\$20,000
Year 30	\$2,000 x 5 years	\$10,000
	Total	= \$100,000

The final total of Longevity Bonuses for years 0-35 would result in \$110,000 in additional compensation above the annual salary, including raises.

Years	Bonus Amount
1-15	\$10,000
15-35	\$100,000
Total	\$110,000

*\$110,000 Longevity Bonus amount based on a 35-year teacher.

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PROFESSIONAL STAFF 2022-23

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EMPLOYEE RECEIPT AND ACKNOWLEDGMENT

I understand that the Professional Staff Employee Handbook has been created for informational purposes only. I understand that I should consult my immediate supervisor if I have any questions that are not answered in the handbook.

I understand that this handbook is not intended, nor shall it be construed to, constitute a guaranty of employment, a guaranty of any other rights or benefits, or a contract of employment, express or implied. All of the Board’s employees are employed “at will,” and employment is not for any definite period, unless otherwise provided by individual contract or Board Policy. Termination of employment may occur at any time, with or without notice, and with or without cause, at the option of the District or the employee, except as might otherwise be provided by individual contract or Board Policy. The District’s Professional Staff employed under individual contracts with the Board may be terminated or nonrenewed consistent with the terms of the contract and consistent with Board Policy.

The provisions set forth in this Handbook may be altered, modified, changed, or eliminated at any time by the District, with or without notice. This Handbook supersedes any and all previous handbooks or statements given to Professional Staff, whether verbal or written.

I understand and acknowledge that this Handbook is not a complete compilation of all Board policies. Board policies may be under revision during the year. I am expected to be aware of and abide by all Board policies. All Berlin Area School District’s Board Policies are hosted with BoardDocs and can be found at the following public link:
<https://go.boarddocs.com/wi/berasd/Board.nsf/Public?open&id=policies>.

I understand and acknowledge that in the event that a provision in this Employee Handbook conflicts with Board policy, the Board policy shall control. I understand and acknowledge that in the event that a provision in this Employee Handbook conflicts with my individual contract (if any), the individual contract shall control.

Furthermore, I understand and acknowledge that if I violate any of the terms and conditions of employment set forth in this Employee Handbook, Board Policy, or law, I will be subject to disciplinary action up to and including termination in accordance with applicable policies.

I acknowledge that I have received the District Professional Staff Handbook. I understand that it is my responsibility to read and follow the policies contained in this Handbook, board policies, and the law and any changes made to them.

(Employee Signature)

(Date)

(Printed Employee Name)