



# ***Administrator and Administrative Support Staff Compensation and Benefits***

July 12, 2022

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# Administrator and Administrative Support Compensation and Benefits

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## Introduction

This handbook provides the policies and procedures employed by the Decatur Public School District for Administrators and Administrative Support Staff.

This handbook applies to Administrative and Administrative Support employees who are not part of a collective bargaining unit in the District. Employees who are members of a collective bargaining unit in the District shall be subject to the terms of the collective bargaining agreement applicable to his/her collective bargaining unit.

Decatur Public Schools does not intend that this handbook, whether provided to an employee before commencement of employment or after commencement of employment, constitutes as any part of any offer of employment or be interpreted expressly or implicitly to constitute a contract for employment or to provide evidence of the existence of a contract of employment between Decatur Public Schools and any employee.

Some employees covered by this handbook have individual contracts. In the event of a conflict between the individual contract of an administrator and the terms of this handbook, the terms of the individual contract shall prevail.

These policies and procedures are subject to change by Board of Education.

## **Health Insurance**

### **A. Single Insurance**

The Board provides each full-time employee with health insurance coverage as described in the Decatur School District No. 61 Group Medical Plan(s). The employee's portion of the premium will be the same as noted in the Teacher Collective Bargaining Agreement. Employees under contract less than full-time but more than 30 hours per week will be provided the same coverage as a full-time employee. The employee-paid portion of the premium shall be sheltered from federal income taxation to the extent permissible under Section 125 of the Internal Revenue Code.

### **B. Family Insurance**

Health insurance coverage for the family of the employee is provided on an optional basis. Employees who select family coverage insurance will pay the employee portion of the premium noted in the Teacher Collective Bargaining Agreement toward the family health insurance premium and shall be sheltered from federal income taxation to the extent permissible under Section 125 of the Internal Revenue Code.

### **C. Single Insurance – Retiree**

The health insurance coverage presently in effect will be provided on an optional basis to employees who retire from the District. The TRS retiree who opts to participate in the employee group health insurance plan will pay the entire annual premium plus the surcharge imposed by the insurance carrier. The IMRF retiree who opts to participate in the employee group health insurance plan will pay the entire annual premium with no surcharge imposed by the insurance carrier. Retiree coverage will terminate when the retiree reaches the age of sixty-five (65).

### **D. Family Insurance – Retiree**

Health insurance for the family of the retiree will be on an optional basis for employees who held District family health insurance at the time of retirement. Retirees who opt for this coverage will pay the entire premium. The TRS retiree must also pay the surcharge imposed by the insurance carrier. Coverage for the spouse, will be terminated when he or she reaches the age of sixty-five (65). Dependents are allowed as provided by federal law.

## **Cafeteria Plan (Section 125)**

The following options are available to employees of Decatur Public School District to shelter taxes associated with certain expenses. Employees should direct any questions or concerns to the Benefits Department.

### **1. Medical Reimbursement Plan**

1. The Flexible Spending Account enables each participant to elect to receive debit or credit reimbursements for qualified medical care expenses that are excluded from the participant's gross income under Section 105(b) of the Internal Revenue Code. The limit allowed under 105(b) is established by the IRS. For calendar year 2022, the contribution limit for medical reimbursements is \$2,850. Any FSA funds expended that are not appropriately verified shall be processed as reportable earnings through payroll as soon as feasible.
2. A Health Savings Account (HSA) is an account owned by a "qualified" individual. Any contributions made to the HSA become the property of the employee and are exempt from federal income tax withholding, social security tax, and Medicare tax. Contributions to the Account are used to pay unreimbursed medical expenses. For calendar year 2022
3. , the employee can contribute up to \$3,850 for self-only coverage or \$7,750 for family coverage. The Board shall contribute to the HSA the same amount as provided to the qualified Teacher.

### **2. Dependent Care Assistance Program**

This Flexible Spending Account plan enables participants to elect to receive reimbursement from dependent care expenses that are excludable from the participant's gross income under Section 129 of the Internal Revenue Code. The limit allowed under Section 129 is established by the IRS. For calendar year 2022, the limits for a married couple filing jointly is \$5,000.

## **Insurance**

### **A. Life Insurance**

The Board of Education will provide each Administrator and Administrative Support employee with group life insurance, double indemnity in the case of accidental death, not to exceed \$500,000. The value of insurance policies for employees over the age of 60 shall be reduced in accordance with the policies established by the insurance company. Any amount of life insurance which exceeds allowable limits set by the Internal Revenue Service shall be reported to payroll and the imputed value shall be processed as payroll earnings.

- 1) A group term life insurance plan with coverage for each employee in an amount equal to two times annual base salary.

## **B. Liability Insurance**

All Administrators and Administrative Support employees shall have coverage for acts committed within the scope of employment as defined in the Board's approved liability insurance policy in accordance with Illinois Law.

## **Leaves**

### **A. Sick Leave**

Sick leave shall be accrued annually on the first payroll of the employee's work year.

- 1) Thirteen (13) sick days are accrued for those on 35-47 week contracts.
- 2) Fifteen (15) sick days are accrued for those on contracts of 48 weeks or longer.

### **B. Sick Leave (Bank)**

A Sick Leave Bank shall be provided to protect eligible employees for serious long-term catastrophic accident or illness. The Bank shall be created by moving earned sick days from Administrators and Administrative Support Staff who are unable to report the days to either TRS or IMRF upon separation from the District. The Bank will be administered by the Bank Committee which includes the Superintendent, the Business Officer, and the Human Resources Officer.

To qualify:

- 1) The employee must be actively employed and must have exhausted all accumulated leave including the current year's accruals;
- 2) The employee must not be eligible for disability (including private disability), workers' compensation, or other income protection, and will cooperate with the Bank Committee to determine any such eligibility;
- 3) The employee must submit written verification of an ongoing long-term catastrophic accident or illness, as verified by a licensed medical physician, of the employee or a dependent family member (as defined by the IRS).

The committee shall determine how many, if any, sick leave days should be approved, taking into consideration the following:

- 1) The eligibility of the applicant;
- 2) The seriousness of the illness or disability;
- 3) The likelihood that the applicant will be able to return to work as a result of utilizing the Bank;
- 4) The number of available days in the Bank or days that will be obtained in the near future; and
- 5) The potential needs by other employees.

All applications will be acted upon in a timely manner. Any requests approved must be in full-day units. Employee allocations shall not exceed thirty (30) Sick Leave Bank days per school year. Written verification from a licensed medical physician will be required after each 30-day period. The maximum number of days that an employee

may draw from the Bank during each five (5) year employment period shall not exceed 60 days.

### **C. Personal Leave**

Administrators and Administrative Support Employees will be provided two (2) days of personal leave during each contract year for the purpose of conducting personal business which in the judgment of a prudent person could not be performed outside of the work day. The employee is responsible for completing the appropriate paperwork in advance of the request. If approved, the personal day shall be provided without loss of pay. If the personal leave is the day before, during, or after a vacation period, the employee requesting the leave shall submit the reasons in writing to the Superintendent or designee, who will either accept or deny such request. Unused personal days accumulate as accrued sick leave.

### **D. Funeral Leave as District Representative**

Absence when representing District at local funerals of community leaders, staff members, retired staff members, or parent of students shall be allowed as time off with pay when this absence has prior approval by the employee's immediate supervisor.

### **E. Administrator Vacation**

Vacation days shall be accrued in advance of the school year for the full year of employment. Administrators who work a portion of the school year, shall be provided a prorated number of vacation days of the full year.

Administrators contracted to work more than 195 days and less than 52 weeks with no other vacation provisions are entitled to five vacation days each year. Those not employed for the full amount of contract days for their classification shall be entitled to prorated vacation days according to the employee's beginning and ending date.

Level 13 through 20 Administrators, employed 52 weeks per year, shall be entitled to the following accrual vacation allocation:

- 20 Vacation Days – First – Fifth Year in District 61
- 22 Vacation Days – Sixth – Tenth Year in District 61
- 24 Vacation Days – Eleventh – Fifteenth Year in District 61
- 26 Vacation Days – Sixteenth – Twentieth Year in District 61
- 28 Vacation Days – Twenty-First – Twenty-Fifth Year in District 61
- 30 Vacation Days – Twenty-Sixth Year and Above in District 61

Administrators that separate from the District prior to completing the term shall have the vacation allocation for that year prorated. Necessary adjustments will be processed in the final check to the employee.

Administrators that serve less than 52 weeks will be allowed to carry forward a maximum of five (5) vacation days to the following year. Vacation days accumulated beyond the allowable carry over shall be added to accumulated sick leave.



Administrators who work 52 weeks will be allowed to carry forward a maximum of twenty (20) vacation days to the following year. Any unused vacation days, in excess of twenty (20) will be added to the Administrator's accumulated sick leave.

If an Administrator is placed into a different position and had earned vacation days in the previous position, only those days allowed under the new assignment will be carried forward. All other earned vacation days shall be paid at the per diem rate of the prior position or moved to sick days in accordance with the above rules.

## **F. Administrative Support Vacation**

Vacation days shall be accrued at the beginning of the school year.

It is the Board's desire that employees use earned vacation time. A maximum of fifteen (15) vacation days may be carried forward to the following year. Unused vacation days in excess of fifteen (15) on July 1 will be added to the Administrative support employee's accumulated sick leave.

Level 6 through 12 Administrative support employees, employed 52 weeks per year, shall be entitled to the following vacation allocation:

- 11 Vacation Days - First Year in District 61
- 12 Vacation Days - Second Year in District 61
- 14 Vacation Days - Third Year in District 61
- 16 Vacation Days - Fourth Year in District 61
- 21 Vacation Days - Fifth Year through Ninth Year in District 61
- 22 Vacation Days – Tenth Year and Beyond in District 61

Administrative support that is hired late and will not work the full school year shall have the vacation allocation for that year prorated. Administrative support that separate from the District prior to completing the term shall have the vacation allocation for that year prorated. Necessary adjustments will be processed in the final check to the employee.

Administrative support contracted to work more than 200 days but less than 52 weeks with no other vacation provisions are entitled to five vacation days each year. Any vacation days carried over must be used by June 30 of the next school year.

If an Administrative Support Staff employee is placed into a different position and had earned vacation days in the previous position, days will be carried forward to the new assignment not to exceed the maximum carryover.

## **G. Work Related Injuries**

- 1) Employees shall follow the Workers Compensation process for work related injuries.
- 2) Generally, an employee injured in a work-related incident will be provided worker compensation payments of 2/3<sup>rd</sup>s of regular pay. While on Temporary and Total Disability under Workers Compensation, the employee shall use one leave day (sick, personal, or vacation leave) for each third day missed in order to maintain full compensation.

## **Retirement/Resignation Vacation Payment**

The Board will pay, at the pre-separation per diem rate of gross pay for Level 6 through 20 employees, unused vacation days. The maximum paid vacation days will align with the maximum days allowed to carry over to the next year.

Earnings paid for unused vacation days of TRS Administrators will not be reported to TRS as credible earnings, unless the administrator is displaced. Such payment will be made after the final date of employment and no later than thirty (30) days following the employees final pay check for the preceding school year. IMRF employees may have such vacation pay included in their final pay check provided such inclusion does not result in a penalty to the District. If a penalty would result, vacation payment shall be made after the employee retires and no penalty would accrue to the District.

Unused vacation days over the maximum allowed will be added to the retiring IMRF Administrator or Administrative Support Staff employee's accumulated sick leave. If the sick days are at the maximum, the unused vacation days will be lost.

Sick and or vacation days beyond the maximum allowed by either TRS or IMRF for Administrators or Administrative Support shall be donated to the sick leave bank.

## **Rehire**

The rehire of an employee who leaves the District is at the discretion of the Board of Education. An employee rehired who returns to work after a separation of less than one academic year may have his or her benefits reinstated at the level when separation began, less any time owed back to the District.

A former employee who has been rehired after separating from employment for more than one (1) academic year is considered a new employee. Such employee shall not receive credit for previous time earned for vacation, sick, or other leave.

Any break in service shall cause the loss of tenure, and any rehire shall begin the tenure acquisition process anew.

## **Holiday Provision**

Administrators and Administrative support employees shall be entitled to holidays off, if the holiday is within the contract year and recognized by the Board. To be eligible for holiday pay, the holiday must occur during the work year and the employee must be in pay status the day before and the day after the holiday.

## **Work Day**

A workday shall be defined as days of service exclusive of weekends, vacations, holidays or other days when the offices are scheduled to be closed according to the respective adopted annual calendar.

## **Mileage Reimbursement**

Mileage reimbursements shall be provided when an Administrator is required to use a personal automobile for assigned duties within the District or out of District. Mileage reimbursements shall be paid at the published IRS rate in effect at the time.

## **Professional Dues**

The District shall provide financial support for membership in at least one statewide professional organization for both Administrators and Administrative Support employees. Additional requests for memberships are subject to approval by the Superintendent.

All national and regional conferences must be approved in advance by the immediate supervisor.

## **Contract Year**

The contract year is from July 1 to June 30 unless otherwise stated on the employee's contract. The employee shall be paid in substantially equal installments. The bi-weekly pay shall generally align with work performed.

## **Administrator Contract Days**

Contract days are the number of days an employee is scheduled to work and is paid during his or her annual contract effective period. Contract days include sick leave days, holidays falling within the effective period, personal days, and accrued vacation days taken. The employee's per diem is calculated based upon the number of contract days.

A full fiscal year (July 1 through June 30) typically includes 262, 261, or 260 possible work days (Monday through Friday each week).

Each employee group has a base number of contract days which is the maximum number of contract (paid) days in a full year Administrator contract. The full-time base number of days for each Administrator group is listed below:

<b>Contract Days</b>	<b>Administrator Group</b>
262, 261, or 260	District Leadership Team Superintendent, Assistant Superintendent, Executive Director, Chief Operational Officer, Chief Communications, Director, and Assistant Director High School Principal High School Assistant Principal (4) Middle School Principal Special Education (Director and Assistant) Coordinator - Health Services
240	Elementary/PK-8 School Principal
220	Special Education Alternative Program - Principal Alternative Education Principal
200	Elementary/PK-8 Assistant Principal Special Education Administrators Alt Ed Assistant Principal
195	Dean of Students

Employees who are contracted to work less than the full contract days will have a prorated contract, reflecting an annual salary based on the number of scheduled days.

### **Administrative Support Contract Days**

Contract days are the number of days an employee is scheduled to work and is paid during their annual contract effective period. These include sick leave days taken, holidays falling within their effective period, and accrued vacation days taken. Employee per diem is based upon the number of contract days.

A full fiscal year (July 1 through June 30) includes 262, 261, or 260 work week days (Monday through Friday each week).

Each employee group has a number of contract days which is the maximum number of contract (paid) days in a full year contract. The full-time number of contract days for each Administrative Support group is listed below:

<b>Contract Days</b>	<b>Administrative Support Group</b>
262, 261, or 260	Executive Secretary to Superintendent Arts Education Specialist Information Technology Employees

	Network Administrator, Specialist, Analyst & Technicians EMS Level 1, 2, and 3 District Instructional Technology Coordinator Macon-Piatt Special Education IT Technician Macon-Piatt Special Education Medicaid/Home Study Coordinator Coordinator of Budgets/Accounting Coordinator of Payroll Coordinator of Purchasing Coordinator of Transportation Secretary to the Director of Business Affairs Benefits Coordinator Coordinator of Human Resources Human Resources Analyst Labor Relations Analyst Coordinator of Information Technology Facility Project Manager Research Development Evaluation and Assessment Analyst Research, Development and Evaluation Senior Analyst Instructional Specialist Coordinator Maintenance Foreman Supervisor of Custodians Assessment Administrator Custodial Foreman Electronics Technician Assistive Technologist (Special Education) Family-based Intervention Coordinator TAMES Coordinator (Special Education) Recruitment and Retention Specialist Digital Multimedia and Special Projects Coordinator Innovative Programs Coordinator Coordinator – Jerry J. Dawson Civic Leadership Institute Student Support Services Coordinator Transition/Family Engagement Supervisor DPS Extended Day Program Coordinator
240	African American Scholars Program Coordinator Teaching and Learning Strategist Coordinator Instructional Specialist Coordinator.
220	Instructional Technology Coordinator Truancy Coordinator Drop-Out Prevention Coordinator Student Interventionist

224	Lead Parent Educator Family Support and Transition Coordinator Early Childhood Family Services Coordinator Family Services Coordinator
190	Audiologist (Special Education) Occupational Therapist (Special Education) Physical Therapist (Special Education) District Truancy Homeless Liaison
176	Occupational Therapy Assistants (Special Education) Physical Therapy Assistants (Special Education)

## **Retirement Incentive**

### **A. X-Step**

The X-step is intended as a payment to the qualified retiring Administrative Support Staff employee for recognition of the many years of faithful and dedicated service given to the District. In order to qualify for the X-step (\$3,000), an Administrative Support Staff employee must have been employed for at least twenty (20) years with the District. The employee must notify the Director of Human Resources in writing, an irrevocable letter of retirement in the year prior to the year retirement benefits begin, no later than sixty (60) days prior to the stated retirement date, of the employee's irrevocable intent to retire from service and collect benefits from IMRF. The bonus shall be paid post retirement and will not be reported to IMRF as creditable earnings.

### **B. Administrator Retirement Notification**

Changes in Illinois Law or the Illinois Administrative Rules that have a negative impact to the District associated with the cost of the benefits described below shall cause the prospective discontinuance of the retirement program for individuals who have not submitted an irrevocable letter of retirement in the year prior to the retirement benefit beginning.

No employee is allowed the retirement benefit unless the employee is eligible to retire with a retirement annuity from TRS. Retirement benefits shall be calculated on base pay. Additional pay for work performed (i.e. summer school) shall not be used in the retirement benefit calculation. The retirement benefit can only be achieved once.

Upon receipt of a letter of retirement that officially notifies the Board of an Administrator's (levels 13-20) irrevocable date of retirement, the Administrator will qualify for the following retirement incentive provided the letter is received in the respective year. If an employee's pay is reduced due to reduction in work year or reclassification, the employee's pay in the work year during which the reclassification becomes effective or in which the work year is reduced, shall reflect a proportional decrease in compensation.

No later than:

- 1) May 1, of the year prior to retirement: For the final year of employment, the Administrator's creditable earnings shall be increased by five and three-quarters percent (5.75%) over the employee's creditable earnings for the prior year. In order to be eligible for this retirement incentive, employees must be employed by Decatur Public School District #61 for the twelve consecutive years that precede the retirement date.
- 2) May 1, two (2) years immediately prior to retirement: For the final two (2) years of employment, the Administrator's creditable earnings shall be increased by five and three-quarters percent (5.75%) over the employee's creditable earnings for the prior year. In order to be eligible for this retirement incentive, employees must be employed by Decatur Public School District #61 for the thirteen consecutive years that precede the retirement date.
- 3) May 1, three (3) years immediately prior to retirement: For the final three (3) years of employment, the Administrator's creditable earnings shall be increased by five and three-quarters percent (5.75%) over the employee's creditable earnings for the prior year. In order to be eligible for this retirement incentive, employees must be employed by Decatur Public School District #61 for the fourteen consecutive years that precede the retirement date.
- 4) May 1, four (4) years prior to retirement: For the final four (4) years of employment, the Administrator's creditable earnings shall be increased by five and three-quarters percent (5.75%) over the employee's creditable earnings for the prior year. In addition, if a letter of retirement is received by May 1 immediately prior to the final four years, the Administrator's accumulated sick leave will be doubled, not to exceed 340 days, prior to the beginning of the upcoming school year. In order to be eligible for this retirement incentive, employees must be employed by Decatur Public School District #61 for the fifteen consecutive years that precede the retirement date.

## **Salary Compensation**

### **A. Compensation**

Compensation will be in accordance with the schedule or other system as approved by the Board. Administration shall annually recommend increases to the base compensation of the salary schedule and adjustments to the assignment base wages as deemed appropriate.

Levels (6-20) Administrators and Administrative Support Staff employees, who have exceeded years of service beyond the established scale, will receive an increase based upon the Consumer Price Index for All Urban Consumers (CPI-U) set in December of the prior year. The Board may elect not to advance an Administrator or Administrative

Support staff employee on the salary schedule. The Board may elect not to award employees beyond Step 30 an annual average salary adjustment.

Full year Administrators and Administrative Support staff employees will be paid on a twelve (12) month (26 pay) basis. The contractual salary will be divided substantially equally over 26 pay periods. In determining the per diem for the employee, the contractual pay will be divided by the number of work days in the fiscal year (i.e. 262, 261, or 260). An employee must be employed on or before October 1 to be eligible to advance on the salary schedule.

## **B. Placement on Salary Schedule**

### **Administrators:**

The Administrator will generally be placed on the Administrator Salary Schedule as designated by Administrator Assignment and Salary Range within the following parameters:

An Administrator will be placed on the appropriate salary range of the Administrator Salary Schedule based upon years of educational experience, both teaching and administration. Efforts will be made to place the Administrator on a step that best represents the Administrator's experience. Exceptions to the normal placement on the schedule require approval by a majority vote of the Board of Education.

Placement consideration will generally be at a step which best represents the respective employee's experience with consideration given to previous years of Administrative experience (one step for each year) and Teaching experience (one step for each two years).

### **Administrative Support Staff:**

Administrative Support employees will generally be placed on the Administrative Support Salary schedule as designated by employee assignment and salary range within the following parameters:

An employee, new to the Administrative Support Group, will be placed on the appropriate salary range of the Administrative Support Salary Schedule. Efforts will be made to place the employee on a step that best represents the employee's experience. Beginning May 13, 2020, two (2) years of related non-district experience will count as one (1) year on the salary schedule. A year of District experience represents one step on the salary schedule

## **Tuition Reimbursement Program**

Administrators and Administrative Support employees holding a Level 6 or higher will be allowed to earn up to forty (40) semester credit hours – cumulative, provided such study has been approved in advance by the Superintendent or designee and provided that the course(s) is successfully completed with a "B" or better grade. Employees will be allowed



to earn up to twelve (12) semester credit hours per calendar year with the same stipulations for preapproval and successful completion with a grade of “B” or better. For classes that do not provide a letter grade, the employee must successfully pass the class.

Each Administrator and Administrative Support employee must provide written explanation of how the course(s) will improve his or her work performance within the District. Reimbursement for hours that do not comply with the District’s Educational Assistant Plan – Tuition Reimbursement Program shall be processed through payroll as earnings and the appropriate taxes withheld. The reimbursement will be based on the actual tuition fee of the college or university attended and shall not exceed \$350 per semester hour. Employees will be responsible for submitting the proper documentation for reimbursement including an official transcript showing successful completion of the course work with associated grade and evidence showing the amount paid by the employee to the institution.

An employee who applies for an approved professional credit refund shall signify intention of remaining as a full-time employee in the Decatur School District for a minimum of one full school year after receiving said refund.

For additional details, see the Educational Assistance Plan – Tuition Reimbursement Program document.

## **TRS and IMRF Pickup**

### **A. TRS Pick-up**

Administrators who participate in the Illinois Teachers Retirement System will be granted full board paid TRS, not to exceed the 9.8901% of the Administrator’s salary or 9.0% of gross creditable earnings from salary.

### **B. IMRF Pick-up for Administrators**

Administrators who participate in the Illinois Municipal Retirement Fund will be granted an increase in gross earnings, not to exceed the 4.71204% rate of the Administrator’s salary or 4.5% of the Administrator’s gross creditable earnings from salary.

### **C. IMRF Pick-up for Administrative Support Staff**

The Administrative Support Staff employee who participates in the Illinois Municipal Retirement Fund will be granted an increase in gross earnings according to the following schedule:

- 1.0% - 3 years of District experience
- 1.5% - 4 years of District experience
- 2.0% - 5 years of District experience
- 2.5% - 6 years of District experience
- 3.0% - 7 years of District experience

- 3.5% - 8 years of District experience
- 4.0% - 9 years of District experience
- 4.5% - 10 years of District experience

## **Moving Expenses**

Any Administrator who holds a position level of 13 or higher may receive moving expenses up to \$8,000 if the employee resides outside of the District and moves into the District within one (1) calendar year. An employee will obtain two (2) written moving proposals by professional movers. Payment will be made directly to the mover. Any portion of the moving expenses paid that does not qualify as a non-taxable benefit shall be processed as reportable wages through payroll and appropriate taxes withheld as soon as feasible.

## **Cell Phones**

Cell Phones are offered in accordance with the following parameters to individuals who frequently require contact during the school day as well as contact after hours for school related business. There is no requirement for the employee to hold a district cell phone if the employee chooses to carry a personal cell phone.

The District shall offer a cell phone as a non-taxable fringe benefit at the District's cost to individuals in the following groups: Administrators or Administrative Support Staff as approved by the superintendent.

## **Personal Use of a District Vehicle**

In order for buildings and grounds administrators and supervisors to provide efficient and expeditious service to buildings, the following employee groups shall be afforded a district vehicle to drive to and from home and the work location. This benefit is only afforded to those employees who reside in the Decatur School District boundaries.

- Buildings and Grounds Leadership (2)
- Maintenance Foreman (2)
- Custodian Foreman (2)
- Electronics Technician (1)

The District shall apply the Internal Revenue Services, Cents-per-Mile Rule to determine the taxable value of this benefit. The value of this benefit will be reported as earnings through the employee's gross wages.

This calculation shall presume one round trip each day from home and one round trip each day for a meal.

- The vehicle will be regularly used for district business throughout the calendar year.
- The vehicle must meet the IRS maximum automobile value. The value of the car, pickup, or van when first made available to the employee for personal use cannot be an amount

greater than the amount determined by the IRS as the maximum automobile value for the year as published in a notice the annual respective annual Internal revenue Bulletin.

- The employee shall annually submit for a Department of Motor Vehicles review.
- Personal use of the vehicle is strictly limited to driving to and from work and for one, daily personal use of the vehicle for a meal.

## **Recruitment and Retention**

In order to foster the recruitment and retention of administrators, those administrators who live within District boundaries may select the Magnet School they wish their own children to attend as appropriate.

Adopted: February 1996  
Revised: October 23, 2012  
Revised: May 27, 2014  
Revised: October 14, 2014  
Revised: April 14, 2015  
Revised: June 23, 2015  
Revised: December 13, 2016  
Revised: December 4, 2018  
Revised: May 12, 2020  
Revised: March 23, 2021  
Revised: July 12, 2022