# Policies & Procedures ADMINISTRATIVE AFFAIRS

## **112.00 FRINGE BENEFITS – FULL TIME EMPLOYEES**

## Kansas Public Employee Retirement System (KPERS)

Each full-time employee of the College is required by state law to be a member of the Kansas Public Employee Retirement System (KPERS) and must contribute a part of their salary toward retirement benefits with KPERS.

## Federal and State Taxes

Each employee's salary is subject to Federal Insurance Contributions Act (FICA) withholdings as required by the Internal Revenue Service (IRS), which includes FICA (Social Security) and/or FICA-Medicare (Medicare), and such withholdings are paid directly to the IRS through payroll deduction.

## **Disability Insurance**

The Board of Trustees shall pay at the single membership premium for disability insurance in an approved disability insurance plan for each administrative council member.

## Health and Dental Plan Participation

All full-time employees are required, as a condition of employment, to participate in the college sponsored health and dental group insurance at the single level. Coverage for family members under both insurances is available to the employee.

## **Benefit Stipend**

The Board of Trustees shall pay to a fringe benefit plan, or through a benefit stipend to each full-time employee. The amount of the benefit shall be pre-approved by the Board and applied to the full-time employees' fringe benefit options available in the college's approved Internal Revenue Code (I.R.C.) Section 125 Plan Cafeteria Plan. Each full-time employee may allocate the sum paid on his/her behalf or benefit stipend among the various fringe benefits available in the approved pool of benefit plans. Full-time employees may receive the monetary difference between the Board's approved fringe benefit plan/stipend and the cost of the health and dental insurance plan at the single (employee) rate as salary or to pay for other fringe benefits offered in the I.R.C. 125 plan.

## **Voluntary Insurance Plans**

Cowley College offers a variety of voluntary insurance plans and services to full-time employees including: vision, voluntary life insurance (employee, spouse and children), short term disability, accident, cancer and 403(b).

## Wellness Center Usage

All full-time employees, employee's spouse, and dependent children age fourteen (14) and over receive membership at the Wellness Center at no cost to the employee.

## **Cowley College Bookstore**

All employees (full-time, part-time and adjunct instructors) will receive a 10% discount on regular priced merchandize (textbook and other exclusions may apply). Employee must show college employee ID card for discount. During the employee's birthday month, the employee will receive an email coupon for 25% off one regular-priced item.

#### Visual & Performing Arts Plays, Musicals, and Events

Full-time employees are entitled to one free admission ticket for each Cowley College produced theatre performance.

#### **Cowley College Athletic Events**

All employees, and their families get free general admission into all home athletic games (must show college employee ID card)

#### **Tuition and Textbook Scholarship**

The Board will grant tuition and scholarship books for each full-time employee, Board of Trustees, spouses and/or dependents (per Federal guidelines) enrolled at Cowley College. Any fees will be the responsibility of the employee/board member. All textbooks must be returned back to the bookstore at the conclusion of each semester, or the costs of the textbooks will be the responsibility of the employee.

#### **Tuition Reimbursement**

The College will establish a pool of funds to reimburse tuition of full-time employees to continue their education at an accredited institution of higher education. Only courses that Cowley does not provide are eligible for tuition reimbursement. An employee can receive reimbursement for a maximum of \$750.00 (tuition only) per fiscal year. Employee must have completed a minimum of three years of continuous services at time of application.

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