

**EMPLOYEE FRINGE BENEFITS**

**FILE:    GCBD**

**TITLE:        Expenditures for Fringe Benefits for Employees**

**POLICY:**

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

- (1) Retirement. Any employee who is appointed to a full-time or part-time regularly established position shall be a member of the Florida Retirement System unless specifically excluded on the basis of Chapter 60-S, Rules of the Florida Retirement System. The School Board of Orange County, Florida ("Board") and all eligible employees shall make contributions to the Retirement System at the rates established by law.
- (2) Social Security. Any employee who participates in the Florida Retirement System shall participate in the federal Social Security Program. The Board shall make the required employer matching contributions at the rates prescribed by federal law.
- (3) Medicare. Any employee who fills a temporary position for less than six (6) consecutive months is ineligible for the Florida Retirement System and shall thereby belong to the federal Medicare System. The Board shall make the required employer matching contributions at the rates prescribed by federal law.
- (4) Workers' Compensation. All employees of the Board are protected against costs of injury or disability arising out of or in the course and scope of their job responsibilities pursuant to the Workers' Compensation law in accordance with Section 440, Florida Statutes.
  - (a) The Board may be self-insured for the purpose of complying with the Workers' Compensation law and may contract with a third-party administrator for determination of compensability, payment of medical and related expenses, and payments for disability to the employee.
  - (b) Any employee who is injured on the job is required to immediately report the injury to the appropriate supervisor and complete a Notice of Injury First Report form.
  - (c) Each employee shall report any unsafe conditions on property owned or operated by the Board or any unsafe vehicle conditions to the Superintendent or designee.
  - (d) The Board reserves the right to specifically name all health care providers which may be utilized by employees for Workers' Compensation treatment or care. An exception may be made for treatment when 911 is called and the employee is transferred by ambulance or for bona fide emergencies when the nearest emergency treatment facility is used.

- (e) Any employee or other person who fraudulently claims a workers' compensation injury shall be subject to dismissal and shall also be subject to criminal penalties in accordance with the relevant Florida Statutes.
- (5) Health and Hospitalization Insurance. The Board shall make available health and hospitalization insurance coverage for all full-time benefited employees working twenty-five (25) hours or more per week and regular part-time benefited active employees working a minimum of seventeen and a half (17.5) hours per week pursuant to Section 112.08, Florida Statutes.
  - (a) Each employee shall be afforded the opportunity to purchase spouse and/or family coverage at the employee's expense.
  - (b) Pursuant to Section 112.0801, Florida Statutes, retirees of the school district shall retain rights to participate in most insurance plans offered active employees. Such participation shall be at the retiree's expense. At the time of retirement, each employee shall be notified of the right to continue participation in the Board's insurance programs and/or special Board sponsored Medicare Plans, if Medicare eligible.
- (6) Continuation of Health Benefits. All employees and/or dependents who participate in the medical plans offered by the Board shall be eligible for the continuation in health benefits as provided by Public Law 99-272, Title X, otherwise known as the Consolidated Omnibus Budget Reconciliation Act ("COBRA"). The only exception to continuation of benefits is for an employee who may be terminated for gross misconduct. The continuation of health benefits under this provision shall be at the expense of the staff member or dependent, based on the group rate established for regular employees of the Board, and will include an administrative fee.
  - (a) This extension of health benefits shall be offered the employee and/or dependents when one (1) or more of the following conditions exists:
    - (i) termination of the employee (except for gross misconduct);
    - (ii) death of the employee;
    - (iii) eligibility of employee for Medicare;
    - (iv) divorce or legal separation of the employee;
    - (v) reduction of the employee's working hours so that employee is no longer eligible for the medical plan; and/or
    - (vi) dependent ceases to be a dependent child under the plan.
  - (b) Upon any status change as noted in (a) above, the employee or applicable dependent shall be notified by letter of the right to continue coverage as provided by law.
- (7) Life Insurance. The Board shall provide life insurance in the amount annually prescribed by the Board for all benefited full-time and part-time active employees.

The Board reserves the right to name the insurance carrier or to self-insure the life insurance program.

**SPECIFIC AUTHORITY:** Chapters 121 and 440; Sections 112.08; 112.0801; 112.0805; 250.341; 440.105; 775.082; 775.083; 775.084; 1012.22; 1001.42; 1012.27, Florida Statutes

**TITLE:** Terminal Pay Benefits

**POLICY:**

All eligible Board employees who accrue sick leave shall be entitled to terminal pay upon retirement or payment to the beneficiary if service is terminated by death. Any employee entitled to terminal pay benefits shall have been under contract to render services for the period immediately preceding termination.

- (1) Terminal Pay for Sick Leave. Terminal pay for accumulated sick leave shall be provided to all eligible employees upon retirement or to the beneficiary if service is terminated by death. The beneficiary shall be the designee as determined by Section 222.15, Florida Statutes. The term "retirement" as used herein shall mean retirement immediately following termination with either full or reduced benefits under any plan administered by the Florida Retirement System. Terminal pay for sick leave for members of a bargaining unit shall be paid according to the particular contract in effect. For all employees, such terminal pay shall not exceed an amount determined as follows.
  - (a) Except for sick leave earned by administrative staff on or after July 1, 2004, the terminal pay shall be the daily rate of pay of the employee at the time of retirement multiplied by the number of days of accumulated sick leave times a percentage figure depending on the number of years of such service as a Board employee, as indicated below:
    - (i) During 0 through 3 years - 35%;
    - (ii) During 3.01 through 6 years - 40%;
    - (iii) During 6.01 through 9 years - 45%;
    - (iv) During 9.01 through 12 years - 50%; and
    - (v) During 12.01 and after - 100%.

\*Terminal pay for sick leave earned by administrative staff on or after July 1, 2004 shall be based on the daily rate of pay in effect during the fiscal year in which the leave was earned. The percentage figure depending on the number of years of service as a Board employee is the same as indicated above.

- (b) Effective July 1, 2008, employees may use cumulative years of service for calculation of terminal pay if, when rehired by the Board, they remain employed immediately preceding retirement for at least five (5) years. Consecutive years of service will be used for calculation of terminal pay in all other situations.
  
- (2) Terminal Pay for Annual Leave. Terminal pay for annual leave for members of a bargaining unit shall be paid according to the particular contract in effect. For all employees, such terminal pay shall not exceed an amount determined as follows:
  - (a) Upon termination of employment, for unused annual leave accumulated before July 1, 2001, terminal payment shall be made pursuant to the Board's policies, contracts, or rules in effect on June 30, 2001.
  
  - (b) Effective July 1, 2001, terminal pay may not exceed a maximum of sixty (60) days of actual payment. This limit does not impair any contractual agreement established before July 1, 2001.

**SPECIFIC AUTHORITY:** Section 222.15; 1012.61; 1012.22(2); 1012.65, Florida Statutes

ADOPTED: 11/17/08  
REVISED: 05/10/16