Administrator and Curriculum Coordinator

2017 - 2019

Master Employment Administrative Guidelines

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Article I
Recognition and Definitions

THE CONTENTS OF THIS HANDBOOK are approved this 30th day of October, 2017 by and among Northwest Allen County Schools, an Indiana public school corporation, acting by and through its Board of School Trustees (hereafter "Employer") and its professional curriculum coordinators and school administrators each individually (collectively referred to as "Curriculum Coordinators" or "Administrators" and individually as "Curriculum Coordinator" or "Administrator"), which Handbook is intended as an addendum to each such Curriculum Coordinator's and Administrator's standard Indiana Teacher's Contract, setting forth additional terms and conditions governing the continued employment of the Curriculum Coordinators and Administrators during the term hereof.

Article II
CURRICULUM COORDINATOR: Dean of Students

A. Except as enumerated within Article II of the Administrator and Curriculum Coordinator Master Employment Handbook, Curriculum Coordinator: Dean of Students (hereafter "Employer") shall receive the same benefits as enumerated in the Master Contract between NACS and NACEA.

B. Deans shall work an extended number of contract days per year as determined by the Employer, which shall include the same days expected of teachers, and shall be granted the same vacation and holiday schedule as teachers during the school year calendar. However, each Dean is expected to work the defined number of days within the contract year unless granted leave of absence as prescribed in Article II of the Master Contract between NACS and NACEA.

C. Each Dean shall be provided $100 to be used for paying the membership fees associated with joining an education-related professional organization(s) associated with her/his professional responsibilities.

D. The salaries of Deans shall be based on the Master Contract between NACS and NACEA and prorated from 184 days to the defined number of contract days plus an additional stipend to recognize additional supervisory duties of after or before school activities or events. Compensation increases for Deans shall be based on the teacher formula for Performance-based compensation.

E. For Deans earning performance-based salary compensation which causes their base salary to exceed the maximum prorated teacher base salary, the amount that exceeds the maximum prorated teacher base salary shall be distributed as a one-time stipend.

Article III
OTHER CURRICULUM COORDINATORS

A. Except as enumerated within Article II of the Administrator and Curriculum Coordinator Master Employment Handbook, Curriculum Coordinators shall receive the same benefits as enumerated in the Master Contract between NACS and NACEA.

B. Curriculum Coordinators shall work an extended number of contract days per year as determined by the Employer, which shall include the same days expected of teachers, and shall be granted the same vacation and holiday schedule as teachers during the school year calendar. However, each Curriculum Coordinator is expected to work the defined number of days within the contract year unless granted leave of absence as prescribed in Article II of the Master Contract between NACS and NACEA.

C. The maximum number of accumulated sick leave days for Curriculum Coordinators shall be one hundred thirty-five (135).

D. The Corporation agrees to make available a group term life insurance policy with a face value of $50,000 to each Curriculum Coordinator. The premium for the $50,000 term life insurance policy shall be paid by the Corporation with the exception of one dollar ($1.00), which shall be paid by the Curriculum Coordinator. When a Curriculum Coordinator leaves employment with the Corporation the $50,000 term life insurance policy shall be cancelled.

E. Each Curriculum Coordinator shall be provided $100 to be used for paying the membership fees associated with joining an education-related professional organization(s) associated with her/his professional responsibilities.

F. Curriculum Coordinators' salaries shall be based on the Master Contract between NACS and NACEA and prorated from 184 days to the defined number of contract days. For Curriculum Coordinators serving as teachers the previous contract year, compensation increases shall be based on the teacher formula for Performance-based compensation. For Curriculum Coordinators who served as Curriculum Coordinators the previous contract year, compensation increases shall align with the Performance-based compensation Program outlined in the Master Contract between NACS and NACEA or the overall percentage increase in monies distributed to teachers via the Performance-based Compensation Program.

   Curriculum Coordinators earning an evaluation rating of "Effective" or "Highly Effective" shall be eligible to earn a salary increase as approved by the Board of School Trustees. The Board approved salary compensation increase shall be distributed as follows: 80% of the salary compensation increase shall be added to the previous annual base salary to create a new annual base salary, and 20% of the salary compensation increase shall be distributed as a one-time stipend during the first December pay distribution, or the second pay distribution after the Board of School Trustees approve the salary compensation increase, whichever is later.

G. For Curriculum Coordinators earning performance-based salary compensation which causes their base salary to exceed the maximum prorated teacher base salary, the amount that exceeds the maximum prorated teacher base salary shall be distributed as a one-time stipend.

Article IV
ADMINISTRATORS

Section 1: NUMBER OF DAYS OF SERVICE PER YEAR

A. **<u>12-Month</u> Administrators:** The Superintendent of Schools, Assistant Superintendent of Schools, Business Manager, Assistant Business Manager, Director of Secondary Education, High School Principal, all High School Associate Principals, High School Athletic Director, all Middle School Principals, and Director of Technology shall each work 260 days each contract year and shall be referred to as 12-month Administrators hereafter.

   1. Vacation Days
      a. 12-month Administrators shall have twenty-two (22) vacation days annually. Each year, vacation days shall be earned and accrue at the rate of two days per month, except December and June, during which vacation days shall accrue at a rate of one day per month. The administrators covered by this provision are requested to use the vacation days allotted during the contract year in which they accrue. However, unused vacation days as of June 30 each year may be carried over until the following June 30. The maximum amount of vacation days that shall be carried over to the next contract year shall be twenty-two (22); any unused vacation days in excess of forty-four (44) on June 30 of each year, commencing June, 30 2015 are thereafter forfeited.
      b. The administrators covered by this section shall submit requests for any period of vacation exceeding three (3) days to the Superintendent of Schools for approval at least fifteen (15) days prior to the commencement of such vacation. The Superintendent of Schools shall approve or deny such requests in his sole discretion.

2. Holidays

The following days shall be considered paid holidays and shall not be considered work days for 12-month Administrators. These days do count towards the 260 work day total within each contract year.

New Year's Day	Labor Day	Christmas Eve Day
Memorial Day	Thanksgiving Day	Christmas Day
July 4	Friday following Thanksgiving Day	New Year's Eve Day

Except for the days enumerated above, all other weekdays are considered work days.

B. **220-Day Administrators:** All Elementary School Principals, all High School Assistant Principals, and all Middle School Assistant Principals, shall all work 220 days each contract year and shall be referred to as 220-day Administrators hereafter.

Administrators who work 220 days annually shall work the same days expected of teachers and shall be granted the same vacation schedule as teachers during the school year calendar. However, each 220-day administrator is expected to work 220 days within the contract year unless granted leave as prescribed in the Section 2 of this handbook.

Section 2: LEAVES of ABSENCES

A. Sick Leave

1. Administrators required to work 220 days per year shall be granted sick leave days as follows:
   a. one and one-half (1.5) days per month for a maximum of 16.5 days per year; and
   b. the maximum accumulated total of sick leave for 220-day administrators shall be one hundred sixty (160).
2. 12-month Administrators shall be granted sick leave days as follows:
   a. one and one-half (1.5) days per month for a maximum of 18 days per year; and
   b. the maximum accumulated total of sick leave for 260-day administrators shall be one hundred seventy (170).
3. Administrators hired during the term of this handbook shall be awarded an initial allowance of fifty (50) sick leave days to be credited upon the first official contract day. These fifty (50) sick leave days are in addition to any accumulated sick leave which such Administrator shall be allowed to transfer from a prior school corporation employer. The Administrator shall be allowed to transfer to Employer all sick days accumulated at the previous employer up to the NACS maximum number accumulated sick leave days. Any remaining accumulated sick leave days from the previous employer shall be transferred at the rate of three (3) days per year. The initial award of fifty (50) additional sick leave days provided at the inception of employment are not transferable to another school corporation.

B. Personal Business

1. Each administrator shall be granted three (3) paid personal business days per year, which may be used in one-half (1/2) or full (1) day segments.
2. At the end of a school year, unused personal days will be distributed as follows:
   a. One (1) day shall be added to the next year's allotment for a maximum accumulation of four (4) days.
   b. The remaining unused days will be added to his/her sick leave accumulation until the total of sick days reaches the maximum accumulated days as described in Article III, Section 2-A.

C. Family Illness

1. Each Administrator shall be granted three (3) paid family illness days per contract year that may be used for illness in his/her immediate family or when his/her child is born. For the purposes of this handbook, the term "immediate family" refers to:

Spouse	Grandchild	Grandparent-in-law	Step Grandparent
Child	Parents-in-law	Step Parent	Step Parent-in-law
Parents	Brother-in-law	Step Child	Step Grandparent-in-law
Grandparent	Sister-in-law	Step Brother	Any relative living in the teacher's home
Brother	Daughter-in-law	Step Sister	
Sister	Son-in-law	Step Grandchild	

2. Family illness days are not considered sick leave days and are not cumulative.

3. If an Administrator has depleted his/her three (3) days, he/she may use additional family illness days, which will be deducted from his/her own sick days or personal days

D. <u>Bereavement</u>

1. Each Administrator shall be granted paid bereavement days due to a death in his/her immediate family for a period up to five (5) consecutive school days. Nonconsecutive days will be considered by the Superintendent upon receiving such a request from the teacher in writing or email.

2. For the purposes of this handbook, the term "immediate family" when used in Article III, Section 2-D is the same as defined in Article III, Section 2-C.

3. If needed, the Administrator may request additional bereavement days from the Superintendent. Bereavement days in excess of five (5) will be deducted from an Administrator's accumulated sick leave or personal business allocation.

4. Bereavement days are not cumulative.

E. <u>Funeral Leave</u>

1. Each administrator shall be granted up to two (2) paid funeral leave days per year to attend funerals or memorial services which are non-bereavement.

2. Funeral days are not cumulative.

F. <u>Maternity, Paternity, and Adoption Leave</u>

1. Administrators may be granted maternity, paternity, or adoption leave as outlined in Article II, Section 6 of the Master Contract between NACS and NACEA.

2. Administrators granted maternity, paternity, or adoption leave shall be eligible to continue insurance coverage as set forth in Article V, Section 4 of the Master Agreement between NACS and NACEA to the effective date of resignation.

G. <u>Medical Leave</u>: Administrators may be granted Medical/Disability Leave as outlined in Article II, Section 7 of the Master Contract between NACS and NACEA.

H. <u>Return to Duties</u>: Any Administrator on medical, maternity, paternity, or adoption leave may resume administrative duties at such time as both the Administrator and the Administrator's physician determine that the Administrator is able to resume his/her duties. However, if the Administrator has been treated by a physician during the term of leave, the Employer may require a certification from the physician that the Administrator is able to return to his/her duties.

I. <u>Court Leave</u>: An administrator who is required to appear in court proceedings which are related to the administrator's employment with the Corporation may be paid for court leave, as approved by the Superintendent, or her/his designee. An administrator is not eligible for paid court leave when the court proceedings are related to the administrator's employment status or enforcement of this handbook.

J. <u>Jury Duty</u>

1. If an administrator is directed to appear for jury duty, the Corporation shall pay the administrator's full salary for each workday he/she serves on jury duty.
    a. To receive jury duty pay from the Corporation the administrator must give the Corporation the daily pay he/she received from the Court.
    b. Reimbursement for incurred expenses, i.e., mileage is not considered to be part of the Court daily pay. Such reimbursement is to be retained by the administrator.

2. Notwithstanding the above, if the Employer, acting through its Superintendent, determines that the Administrator's absence will create a hardship on the educational program, the Administrator will join the Employer in requesting to be excused from jury duty.

K. **Military Leave:** In accordance with statute, Administrators are eligible for a leave of absence from employment for the purpose of military service.

L. **Professional Meeting Leave**

1. Any Administrator who is absent from Employer with the approval of the School Board resulting from attendance at conferences, workshops, or any meetings associated with their professional duties, such Administrator shall be entitled to payment of salary during such period of attendance.
2. Board approved travel expenses shall be reimbursed after submission of proper documentation and subsequent Board approval for payment of the claims. Travel expenses my include the expense of overnight lodging, meals, registration fees, travel expenses, etc. upon recommendation of the Superintendent and approval by the School Board of Trustees.
3. An Administrator intending to use professional meeting leave must complete a form requesting approval and deliver same to the Superintendent's office not less than five (5) working days prior to the last regular Board of Trustees' meeting immediately preceding the meeting or conference for which professional meeting leave is requested. It is Board policy to approve this conference travel by the Board prior to the meeting. Therefore, the request must be submitted at a time enabling the Board of Trustees to take action at a meeting before the actual conference or meeting.

Section 3: GROUP INSURANCE

A. **Health, Dental, and Vision Insurance:** For administrators choosing to participate in any of the Group Health, Dental, and Vision Insurance program plans, the Corporation shall contribute towards the cost of the premiums required for participation in the Group Health, Dental and Vision Insurance program as described in Article V, Section 1 of Master Contract between NACS and NACEA. The remaining cost of premiums shall be the sole responsibility of the employee.

B. **Long Term Disability Insurance:** The Corporation agrees to make available long-term disability insurance to each Administrator. The premium for long-term disability insurance shall be paid by the Corporation, with the exception of one dollar ($1.00), which shall be paid by the Administrator.

C. **Life Insurance:** The Corporation agrees to make available a group term life insurance policy with a face value of $100,000 to each Administrator. The premium for the $100,000 term life insurance policy shall be paid by the Corporation with the exception of one dollar ($1.00), which shall be paid by the Administrator. When an Administrator leaves employment with the Corporation the $100,000 term life insurance policy shall be cancelled.

Section 4: RETIREMENT and SEVERANCE BENEFITS

A. **Basic Conditions**

1. Vesting: Except as otherwise specifically provided herein, upon retirement from Employer, an Administrator shall be fully vested in the benefits described herein (retirement severance benefits) if the retiring Administrator has satisfied the following requirements in the fiscal year (July 1 - June 30) of the Administrator's retirement. Prior to the completion of these requirements, a retiring Administrator is not even partially vested in the benefits described hereafter.
    a. Common Requirements: With respect to retirement benefits described herein, a retiring Administrator must have completed ten (10) or more full years of consecutive service as a professional educator with the Employer to be vested in the retirement severance benefits.
    b. Additional Requirement: With respect to the Accumulated Sick Leave Benefit hereafter described (the "Severance Amount"), the retiring Administrator must also qualify for normal (unreduced) retirement benefits from the Indiana State Teachers' Retirement Fund ("ISTRF"). This requirement does not apply to 401(a) Plan benefits described hereafter.

2. Commencement of Distributions/Payments
   a. Subject to any limitations described herein, the vested Retirement Severance Benefits of a retiring Administrator shall generally be contributed and/or otherwise be available for distribution within sixty (60) days following the end of the school year in which the Administrator retires or within a reasonably practicable time thereafter.
   b. A retiring Administrator must submit a written unconditional letter of resignation to the Superintendent's office no later than June 1 of the year when retirement is to begin. If the retiring Administrator fails to timely provide this letter of resignation, commencement of the distribution of the retiring Administrator's vested Retirement Severance Benefits shall not be available for contribution and/or distribution until after the commencement of the next calendar year. However, in the event a retiring Administrator is unable to give the required notice because of an accident, ill health, or for another unforeseen reason, the Administrator may petition the School Board to waive delaying the commencement of any contribution and/or distribution as required by this article.

3. Adjustments: Funds raised from the severance retirement bond issue, made in accordance with legislation commonly referred to as "Senate Enrolled Act 199", shall be used to fund, in part, the Retirement Severance Benefits. However, the remaining contributions to and distributions of the Retirement Severance Benefits will be funded from and by means of negative adjustments to the Administrator's portion of the General Fund allocation from the State legislature available to the Employer during the term of the Handbook as amended.

B. <u>Accumulated Sick Leave Benefit</u>

1. Severance Amount: A retired Administrator who has otherwise satisfied the applicable vesting requirements described in Article III, Section 4-A, shall be entitled to payments and/or contributions for sick leave days that are unused and accumulated as of the end of the school year in which retirement occurs. The Severance Amount shall be equal to the product of the following: the Administrator's severance rate (to be determined by dividing the 12-month administrator's salary by 230 or by dividing the 220-day administrator's salary by 220) times one-half (½) of the Administrator's accumulated sick leave, up to the maximum number of days as set forth in Article III, Section 2-A hereof. Notwithstanding the foregoing, if the retiring Administrator's total number of accumulated unused sick leave days as of the end of the school year of such Administrator's retirement is twenty (20) or less, the retiring Administrator shall not be entitled to any payment for accumulated sick leave.

2. Retirement Increment: A portion of the Severance Amount, not in excess of Two Thousand Dollars ($2,000.00) (or any such larger amount as may be subsequently allowed as additional compensation pursuant to ISTRF regulations) shall be paid to the retiring Administrator, less applicable withholdings, in the year of retirement. Under no circumstances shall this payment exceed the maximum Severance Amount calculated pursuant to subsection "1" above.

3. Voluntary Employee's Beneficiary Association Plan (VEBA)
   a. Establishment and Funding: The Employer shall contribute the remainder of the vested Severance Amount not paid as a retirement increment to the retired Administrator, to a VEBA, as described in Section 501(c)(9) of the Internal Revenue Code (the "Code"), if, and only if, (i) such retiring Administrator remains a participant in the NACS health insurance plan, and (ii) such retiring Administrator is less than sixty-five (65) years of age at the time of retirement. If conditions (i) and (ii) are not met, the accumulated sick leave benefit will be placed in the Qualified Retirement Benefit described in Article III, Section 4-C. Except as otherwise provided herein, the Employer shall select the organization administering the VEBA, the single investment vendor for the VEBA and the terms and conditions for the administration and the operations of the VEBA.
   b. Separate Account: The amount contributed as a result of subparagraph (a) will be invested in a separate account for the retired Administrator. There will be no commingling of accounts and each retired Administrator may determine how his or her account shall be invested among the investment options made available by the selected investment vendor for the VEBA.
   c. Distributions: A retired Administrator may use the amounts held in his or her separate VEBA account to pay health insurance premiums and unreimbursed medical expenses of the Administrator, spouse, or dependents. Furthermore, following the death of an Administrator who had otherwise satisfied the vesting requirements before his or her death, any amounts remaining in the deceased Administrator's VEBA account may continue to be used to pay the health insurance premiums and medical expenses of the Administrator's spouse and dependents. Any amounts not eventually distributed to or for the benefit of the Administrator, spouse or dependents will be forfeited and used to reduce future contributions due from the Employer to the VEBA. Under no circumstances will any money from the VEBA be loaned to an Administrator, his spouse or dependents.
   d. Costs: The Employer shall not be paid any compensation for its services performed on behalf of the VEBA. However, to the extent allowed by applicable law, the Employer shall be reimbursed for its reasonable expenses incurred in the

administration of the VEBA and any related plans. All costs incurred in the administration of the VEBA and investment fees shall be paid from the VEBA assets in a reasonable manner as determined by the Employer.

C. <u>Qualified Retirement Plan</u>

1. Section 401(a) Plan : Pursuant to prior handbooks with its Administrators, the Employer has maintained and funded a qualified retirement plan, as described in Code section 401(a) (the "401(a) Plan"). Contributions to the 401(a) Plan will continue to be made in the future, but the amount and rights thereto will be dependent upon the age and employment status of the Administrators as of January 1, 2000, with the different classes defined as follows:
    a. Recent Administrators: One group of Administrators shall be referred to as "Recent Administrators", representing those Administrators who were less than age 40 on January 1, 2000, or were hired or rehired on or after January 1, 2000, regardless of actual age on January 1, 2000.
    b. Older Administrators: The other group of Administrators shall be referred to as the "Older Administrators", representing those Administrators who were at least age 40 and employed by the Employer on January 1, 2000, and four named Administrators hired after January 1, 2000 who were classified as "Older Administrators" as described in that certain Memorandum of Understanding dated January 29, 2002.

2. Annual Contributions for Recent Administrators
    a. Installments: The Employer shall annually make contributions to the 401(a) Plan on behalf of each Recent Administrator. Contributions shall be made in ten (10) substantially equal installments throughout the school year.
    b. Amount: The amount contributed for each Recent Administrator shall equal a fixed percentage of the Recent Administrator's base salary actually paid to the Administrator during the applicable school year. For Recent Administrators with less than ten (10) consecutive years of service with the Employer, the fixed percentage will be one-fourth percent (¼%), and for Recent Administrators with ten (10) or more consecutive years of service with the Employer, completed before the beginning of the applicable school year for which the contribution is made, the fixed percentage will be one-half percent (½%).

3. Buyout of Older Administrators' Target Benefit: Pursuant to the provisions of the former Administrator's contract, the Employer agreed to make contributions on behalf of the Older Administrators in amounts necessary to pay each Older Administrator upon retirement a specified "Target Benefit." Pursuant to the terms and conditions of this Handbook, the Employer shall buyout the present value of the unfunded Target Benefit and contribute such amounts to the 401(a) Plan on behalf of each eligible Older Administrator.
    a. Actuarial Determination of Present Value: Educational Services Company, Inc. ("ESC") will determine the present value of the unfunded Target Benefit of each Administrator. In making the present value determinations, ESC shall use those assumptions that were used in preparing the referenced Target Benefit Buyout Spreadsheets, including, but not limited to, the following:
        i. Mortality: For discounted values, the UP 1994 (Uninsured Pensioner Mortality) tables will be used.
        ii. Turnover Rate: Not all retiring Older Administrators will satisfy the applicable 401(a) Plan vesting requirements. Accordingly, the present value calculations include a table of assumed rates for termination of employment prior to vesting.
        iii. Interest Rate: The assumed interest rate for purposes of determining the present value is 2.5%. However, the assumed rate of earning described in Item vi below shall apply in determining the value of the previous contributions made to the Target Benefit Plan for the purposes of the offset.
        iv. Retirement Age: It is assumed that an employee terminates employment at the end of the school year in which the employee attains age sixty (60) or on the calculation date, if the individual is then age sixty (60) or older. However, "Item v" may further limit the number of years of service that are considered in determining an Older Administrator's target benefit.
        v. Years of Service: Following the Effective Date, Older Administrators will be assumed to have completed additional years of service, but not beyond the attainment of age fifty-six (56) or for more than thirty-five (35) years.
        vi. Prior Contributions: The Target Benefit shall be reduced by the contributions previously made by the Employer plus the following assumed rate of earnings:
            1. nine percent (9%) until June 30, 2003; and
            2. five and one-half percent (5.5%) after June 30, 2003.
        vii. Exclusion of Recent Administrators: No buyout contribution shall be made for Recent Administrators because they were not entitled to the Target Benefit.

vii. Rehired Employees: Amounts forfeited upon termination of employment because of the failure to meet the applicable vesting requirements shall not be reinstated or re-credited if an individual is subsequently rehired or re-employed by the Employer. However, if the Board shall approve a leave of absence for an employee, such period of leave shall not result in forfeiture provided the employee shall promptly return to employment following the expiration of the period of leave.

viii. Calculation Date: The present value of the unfunded Target Benefit under the Prior Handbook shall be calculated, effective as of June 30, 2003.

ix. Verification of Information: The Employer and Administrators acknowledge that the amounts shown on the referenced Target Benefit Buyout Spreadsheets are deemed accurate and correct with respect to each Older Administrator.

b. Contributions for Older Administrators.

i. Buyout Contributions: Within a reasonable period of time after ESC has confirmed the present value of the unfunded Target Benefits, the Employer shall contribute such amounts to the 401(a) Plan on behalf of the Older Administrators. Such contributions shall be made from the SEA 199 bond funds raised by the Employer.

ii. Annual Contributions: After June 30, 2003, no additional contributions will be made by the Employer with respect to the Target Benefit of an Older Administrator. However, subject to satisfaction of the applicable vesting requirements, each Older Administrator shall be entitled to his or her 401(a) Plan account, which represents the previously-made Target Benefit contributions, together with earnings or losses thereon.

4. Terms and Conditions: The 401(a) Plan's terms and conditions for the administration of the 401(a) will be determined by the Employer, except as hereinafter provided.

a. Vendor: The Employer shall select the single investment vendor for the 401(a) Plan.

b. Separate Accounts: Contributions made to the 401(a) Plan shall be held in a separate account for each administrator, Recent Administrator or Older Administrator, for whom a contribution is made. In general, there will be no commingling of accounts among the Administrators. Furthermore, each Older Administrator shall have a separate account for the buyout contributions made for the Older Administrator ("Buyout Account") and another account for the Target Benefit contributions previously made for an Older Administrator ("Target Benefit Account"), with earnings or losses allocable to the particular account generating the return. Each administrator may determine how his or her 401(a) Plan account(s) shall be invested among the investment options made available by the selected investment vendor for the 401(a) Plan.

c. Vesting/Forfeiture: Until an administrator has terminated employment with the Employer, and has otherwise satisfied the applicable vesting requirements, the administrator shall have no access to the assets held in his or her separate 401(a) Plan account. If an administrator retires or otherwise terminates employment for any reason before satisfaction of the applicable vesting requirements, the terminated administrator's 401(a) Plan account(s) shall be forfeited. Any forfeited Buyout Accounts shall not be returned to the Employer, but shall be reallocated to the end of each plan year only among the then remaining separate Buyout Accounts of the Older Administrators in the same manner which was used by ESC in originally determining the present value of the unfunded Target Benefits. Forfeited Target Benefit accounts and other forfeited 401(a) Plan accounts shall be reallocated in the same manner as established in the underlying 401(a) Plan.

d. Distributions: Following retirement and the satisfaction of the applicable vesting requirements, an administrator may elect to commence distributions from his or her 401(a) Plan account(s). If an administrator shall die after having satisfied the applicable vesting requirements, the remainder of the deceased administrator's 401(a) Plan account(s) shall be distributable to the decedent's designated beneficiary or to his/her estate if no beneficiary designation had been made. (At no time may an administrator borrow from his 401(a) Plan account).

e. Costs: The Employer shall not be paid any compensation for its services performed on behalf of the 401(a) Plan. However, to the extent allowed by applicable law, the Employer shall be reimbursed for its reasonable expenses incurred in the administration of the 401(a) Plan. All costs incurred in the administration of the 401(a) Plan and such investment fees which are incurred shall be paid from the 401(a) Plan assets in a reasonable manner as determined by the Employer.

D. Additional Plans

1. Other 401(a) Plans: The Employer may establish other qualified plans as described in section 401(a) of the Code, subject to such terms and conditions as the Employer shall determine to be appropriate, in its sole discretion. Such additional plans

may be maintained separately from the 401(a) Plan, or for administrative convenience, they may be maintained as part of the 401(a) Plan.

2. Salary Reduction Elections: An administrator may also elect to make tax deferred contributions, i.e., salary reduction contributions, to plans described in Code section 403(b) and/or 457 up to the maximum limits allowed by the Code. Such contributions shall be 100% vested at all times. (The Employer shall maintain a list of approved investment vendors for the salary reduction contributions made to any Code section 403(b) plan or Code section 457 plan).

E. **Additional Retirement Compensation:** In addition to the compensation identified in Article III, Section 4-C, Qualified Retirement Plan, the Employer shall contribute to the following to each Administrator's respective retirement plans.

1. An additional 1% of each Administrator's annual base salary to his or her 401(a) Plan. This benefit is for all Administrators, whether classified as Recent or Older Administrator, and shall be subject to the same vesting schedules as the compensation identified in Article III, Section 4-C.

2. The mandatory contribution by employees who are members of the Indiana State Teachers' Retirement Fund.
    a. Contributions by the Employer, even though designated as employee contributions for State law purposes, are being paid by the Employer in lieu of contributions by the employee.
    b. Contributions shall not be included in the gross income of the employee for tax reporting purposes, for tax withholding, FICA or any other computation based on gross income, until such contributions are distributed either through a retirement annuity or a lump sum payment.
    c. An employee shall not be entitled the option of choosing to receive the contributed amount directly instead of having it paid by the Employer to the Indiana State Teachers' Retirement Fund.

3. During the 2017-2018 contract year, the Employer shall match the Administrator's contribution to a 403(b) plan, up to 2.25% of the Administrator's annual base salary into a qualified retirement plan, subject to maximum limits established by the Code governing 403(b) plans. Such contributions shall be 100% vested at all times.

   Beginning with the 2018-2019 contract year, the Employer shall match the Administrator's contribution to a 403(b) plan, up to 2.5% of the Administrator's annual base salary into a qualified retirement plan, subject to maximum limits established by the Code governing 403(b) plans. Such contributions shall be 100% vested at all times.

F. **Future Adjustments**: The parties agree that this Article III, Section 4, or any other provision of the Handbook, does not constitute an expectation of receiving the enumerated retirement benefits by any current Administrator, future Administrator, prospective Administrator or applicant in the event of the expiration of this Handbook. Therefore, except as otherwise limited by applicable law, it is understood that the Employer and the Administrators may in the future negotiate modifications of any kind to this provision; provided that the expiration or revision of this Article III, Section 4 shall not affect the retirement benefits of Administrators already receiving benefits pursuant to this Section.

Section 5: COMPENSATION and ADDITIONAL FRINGE BENEFITS

A. **Administrative Salaries**

1. An Administrator's annual base salary shall be distributed in equal installments over the contract year.

2. Administrative salaries for the 2017-2018 and 2018-2019 contract years shall be the amounts approved at the October 30, 2017 meeting of the Board of School Trustees.

3. At the time of hiring new or additional administrators, the Superintendent shall recommend to the school board a full-time beginning base administrative salary for such administrators or current administrators recommended for a new administrative position. The recommended salary shall be consistent with the salaries of other administrators and commensurate with the recommended candidate's level of education and prior successful experience. Appendix A lists the respective 2017-2018 and 2018-2019 minimum and maximum base salaries for each administrative group.

4. For administrators earning performance-based salary compensation which causes their base salary to exceed the maximum base salary, the amount that exceeds the maximum base salary shall be distributed as a one-time stipend.

5. The Superintendent maintains the ability to recommend to the school board a stipend or additional base salary, in addition to any stipend or base salary earned through the Performance-Based Salary Compensation Program, for uniquely skilled, qualified, or trained administrators for the purpose of maintaining or improving the quality of the NACS administrative staff in a competitive environment.

6. Part-time administrators shall have their salary compensation, including salary increases earned through the Performance-Based Salary Compensation Program, prorated proportionally to the Full-Time Equivalency (FTE) of the administrative position which they are performing.

B. **Performance-Based Salary Compensation Program:** Each administrator earning an evaluation rating of "Effective" or "Highly Effective" shall be eligible for a salary compensation increase as approved by the Board of School Trustees. The Board approved salary compensation increase shall be distributed as follows: 80% of the salary compensation increase shall be added to the previous annual base salary to create a new annual base salary, and 20% of the salary compensation increase shall be distributed as a one-time stipend during the first December pay distribution, or the second pay distribution after the Board of School Trustees approve the salary compensation increase, whichever is later.

C. **Teacher Performance Grants:** Except for the Superintendent, whose performance stipend shall be determined annually by the Board, each administrator earning an evaluation rating of "Effective" or "Highly Effective" shall be eligible for a performance stipend equal to the amount distributed to each teacher through the Indiana Teacher Performance Grant program.

D. **Cell Phone Stipend:** Administrators shall be provided a stipend equal to $936 annually to be used towards the cost of maintaining a cell phone capable of texting other NACS administrators, the Allen County Sheriff Department, and other safety personnel as well as accessing emergency student directory information as needed during events that occur away from the school.

E. **Tuition Reimbursement :** Administrators shall be reimbursed actual costs expended, not exceeding One Hundred Fifty Dollars ($150.00) per credit hour, for tuition cost for college courses taken above the Master's Degree, subject to the following criteria:

1. the Administrator must achieve a grade of "B" or better in the course; and

2. the maximum reimbursement in any calendar year shall not exceed six (6) credit hours.

F. **Professional Membership Dues**

1. Each contract year, the corporation shall provide institutional memberships to the professional organizations noted below;
   a. for the Superintendent – the Indiana Association of Public School Superintendents (IAPSS);
   b. for the Business Manager – the Indiana Association of School Business Officials (IASBO);
   c. for the Director of Special Education – the Indiana Council of Administrators of Special Education (ICASE);
   d. for Principals and Assistant Principals – the Indiana Association of School Principals (IASP);
   e. the Assistant Superintendent and Director of Secondary Education shall be provided each year up to the cost of an annual institutional membership to IASP to be used for paying the membership fees associated with joining an education professional organization(s) relate to their respective professional responsibilities; and
   f. for the Director of Technology – the Consortium of School Networking (CoSN).

2. Each 220-day and 12-month administrator shall be provided up to an additional $150 per contract year to be used for paying the membership fees associated with joining an education professional organization(s) related to their professional responsibilities.

H. **Mileage Reimbursement:** An Administrator who is required to drive her/his personal vehicle to perform required job duties or for employment-related business shall be reimbursed at the approved Corporation per-mile-rate.

I. **Consulting:** An Administrator may undertake consulting work, speaking engagements, writing, lecturing, or other professional duties and obligations provided such activities do not interfere with the meeting of her/his responsibilities as an Administrator. The Administrator shall notify the Superintendent, or in the case of the Superintendent, the Board, prior to the performance of these activities that involve her/his attention during normal business hours. If these additional activities take place during normal work hours, the Administrator may keep the compensation earned for such activities provided s/he is using a vacation or personal business leave day; otherwise, any fees earned shall be paid to NACS.

Article V
TERMS of the EMPLOYMENT HANDBOOK

The effective date of this Administrator and Curriculum Coordinator Master Employment Handbook is the 1st day of July, 2017, and it shall continue until June 30, 2019 unless terminated or replaced by Employer in accordance with the provisions set forth herein.

The Northwest Allen County Schools Board of School Trustees attests to and affirms the contents of this Administrator and Curriculum Coordinator Master Employment Handbook as represented by their signatures below:

NORTHWEST ALLEN COUNTY BOARD OF SCHOOL TRUSTEES

By: ___________________________________
Kent Somers, President

By: ___________________________________
Steve Bartkus, Member

By: ___________________________________
Elizabeth Hathaway, Vice President

By: ___________________________________
Kristi Schlatter, Member

By: ___________________________________
Ron Felger, Secretary

Appendix A

Administrative Group	Work Days	2017 – 2018 Contract Year		2018 – 2019 Contract Year	
		Minimum Base Salary	Maximum Base Salary	Minimum Base Salary	Maximum Base Salary
Assistant Superintendent Business Manager Chief Operations Officer Director of Secondary Education Director of Special Education High School Principal	12-month	$102,575	$121,039	$104,425	$123,222
Middle School Principal	12-month	$95,100	$109,365	$96,950	$111,493
Elementary Principal	220-Day	$87,665	$100,815	$89,160	$102,534
Director of Technology	12-month	$87,050	$100,108	$88,613	$101,904
High School Associate Principal High School Athletic Director	12-month	$89,350	$102,306	$90,913	$103,322
High School Assistant Principal	220-Day	$85,465	$95,721	$86,960	$97,395
Middle School Assistant Principal	220-Day	$83,265	$93,257	$84,760	$94,931