

STATE OF MISSISSIPPI DEPARTMENT OF EDUCATION	TOPIC: FRINGE BENEFITS
EMPLOYEE PROCEDURES MANUAL	SECTION: 6.0 PAGE 1 OF 6 EFFECTIVE DATE: MAY 1, 2000 REVISION #6: OCT. 15, 2023

HOLIDAYS

State employees receive regular pay for ten (10) legal holidays and for any other day proclaimed as a holiday by the Governor or the President of the United States. (NOTE: Certain state holidays do not apply to School Attendance Officers who work on the basis of a school calendar.) However, part-time employees receive regular pay only for those holidays and the designated number of hours as the part-time employee was regularly scheduled to work. Any employee required to work on an official holiday will receive compensatory time for the time worked. Holiday leave is applicable only to those employees of the MDE who are receiving a salary both the day preceding and the day following the holiday. The State of Mississippi observes the following legal holidays:

New Year's Day	January 1st
Robert E. Lee's Birthday/ Martin Luther King Jr.'s Birthday	3rd Monday in January
Washington's Birthday	3rd Monday in February
Confederate Memorial Day	Last Monday in April
Jefferson Davis' Birthday/ National Memorial Day	Last Monday in May
Independence Day	July 4th
Labor Day	1st Monday in September
Armistice or Veteran's Day	November 11th
Thanksgiving Day	4th Thursday in November
Christmas Day	December 25 th

In the event any of these holidays fall on a Saturday or Sunday, then the legal holiday will be observed as declared by the Governor.

DEFERRED LEAVE FOR A STATE HOLIDAY

Time off shall be awarded as straight time for any time worked as required by a Superintendent's Executive Leadership Team on an official state holiday for exempt employees as well as non-exempt employees. The employee must receive prior approval to work by completing a Compensatory Leave form. This does not apply to School Attendance Officers who work on the basis of a school calendar.

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HEALTH AND LIFE INSURANCE

As a benefit to its employees, the State of Mississippi provides a life and health insurance plan to assist its employees with the cost of such insurance. The State and School Employee's Life and Health Insurance Plan (hereafter referred to as "the plan") provides State employees and their dependents with options for health and life insurance coverage. All new employees are provided with a Summary Plan Description (hereafter referred to as "SPD") that describes in more detail the Plan's benefits, eligibility, and how to use the Plan. New SPD's are sent to enrolled employees every year when changes occur in the Plan. Also, all enrolled employees receive the **Health Plan Update**, a newsletter that is distributed throughout the year to give more information about Plan benefits.

If an employee chooses, a life insurance policy can be obtained and 50% of the cost will be assumed by the State of Mississippi.

COBRA COVERAGE

Under certain circumstances, an employee may continue coverage under the group health insurance plan after termination for up to 18 months, or for qualified dependents (i.e. a child who has reached a certain age) for up to 36 months. This option, known as COBRA (Consolidated Omnibus Budget Reconciliation Act), allows for this coverage to be continued if the cost is paid by the individual. The Notice of Employee's Rights to Continue Group Health Coverage can be found online at www.mdek12.org/OHR/Forms.

WORKERS' COMPENSATION

All employees are covered by workers' compensation insurance. An employee injured on the job or while on travel status is entitled to financial and medical aid under this insurance program in accordance with state law. To ensure that the maximum coverage is received, all injuries must be reported within one working day of the accident. This report should be made to the office director of the employee filing the report and the Office of Human Resources. The supervisor shall contact the Office of Human Resources for assistance in reporting the accident or injury.

It is imperative that this reporting requirement be followed to ensure that the employee and the agency are covered by the appropriate insurance. Failure to timely report accidents could result in problems with an employee receiving workers' compensation, or the MDE receiving a favorable defense in the event of a legal action against the MDE pursuant to the Tort Claims Act. Also, failure of an employee to follow this policy could result in disciplinary action. All workers' compensation is handled through the Office of Human Resources. The procedure and forms used to report injuries to the workers' compensation insurance administration can be found at www.mdek12.org/OHR/Forms

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CAFETERIA PLAN

The MDE provides a cafeteria plan to its employees. Payroll deductions will be made for any allowable insurance coverage the employee elects to procure through this plan. The cafeteria plan provides a tax benefit as payments made are recorded prior to calculating the taxable monthly salary. Flexible spending accounts are also available as a part of the cafeteria plan. These accounts are Dependent Care and Medical Reimbursement. Information regarding these accounts is available in the Office of Human Resources. Employees are provided an opportunity each year to request coverage or a change in current coverage of the cafeteria plan.

SOCIAL SECURITY

Employees are provided old age, survivors, and disability insurance (OASDI) coverage (Social Security) by the Federal Social Security Administration. Participation is mandatory for each employee and deductions are made through payroll for the employee's portion. The MDE contributes a matching amount.

ADDITIONAL INSURANCE

Additional types of insurance (vision, dental, cancer, hospitalization, etc.) are available from various companies. While the MDE does not endorse any one company, a listing of payroll deductible insurance plans is provided to new employees during the employment orientation process. The employee is responsible for contacting the insurance representative offering the plan(s) in which he/she may be interested. The MDE provides payroll deductions for insurance of this nature in order to participate in group rates.

DEFERRED COMPENSATION

Deferred Compensation is a supplemental, voluntary savings plan administered by the Public Employees' Retirement System (PERS) Board of Trustees offering tax advantages to participants. Employees who choose to participate in this plan may set aside part of their salary each year. Income tax liability is postponed on that part of their salary until the year in which the employee actually receives the deferred amount. Interest and/or earnings also are tax deferred until withdrawal. Interested employees may contact the Office of Human Resources, the Payroll Office or PERS at 800-444-7377 or (601) 359-3589 or visit the website at www.pers.ms.gov

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RETIREMENT

Employees and officials of the state become a member of the Public Employees' Retirement System (PERS) as a condition of employment. PERS participation and coverage is provided to employees in positions requiring employees to work and receive compensation for not less than 20 hours per week OR not less than 80 hours per month. Participation is restricted to employees whose wages are subject to payroll taxes and are reported on IRS Form W-2.

When an employee is first employed, he/she will be furnished with a member information form to establish a membership account. The employee's social security number will serve as a membership number. A fiscal year membership statement will be sent to the employee each year containing data pertinent to contributions paid into PERS. Additional information is contained in the **PERS Member Handbook** which the agency will provide. An employee may also contact PERS by calling 800-444-7377 or (601) 359-3589 or visit the website at www.pers.ms.gov.

Contributions

An employee's monthly contribution is equal to a percentage of the employee's Gross Reportable Earnings, and this amount is refundable. The employer's monthly contribution of a percentage of the employee's Gross Reported Earnings is not refundable.

Vesting Period

If an employee was employed by the State of Mississippi at any point prior to July 1, 2007, the employee may receive monthly benefits once the employee becomes eligible for retirement after the employee contributes to the retirement system for at least four (4) years. For those employees first employed by the State of Mississippi after July 1, 2007, the employee must contribute to the retirement system for eight (8) years prior to being able to receive monthly benefits upon eligibility for retirement.

Retirement Eligibility

To be eligible for a service retirement benefit, a PERS member must be at least age 60 and vested – OR – any age if the member has 25 years of creditable service and was hired before July 1, 2011, or has 30 years of creditable service and was hired on or after July 1, 2011. Alternatively, employees with less than twenty-five years of participation in the retirement system who became members of the retirement system before July 1, 2007 and have at least four years of membership in the system are eligible to retire at age sixty and receive a retirement allowance.

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Employees who became members of the retirement system after July 1, 2007 and have at least eight years of membership in the system are eligible to retire at age sixty and receive a retirement allowance.

Retirement Eligibility (continued)

Additional information may be obtained by contacting PERS at 601-359-3589 or 1-800-444-7377 or online at www.pers.ms.gov . An employee may also refer to the PERS **Member Handbook**.

FLOWER AND GIFT FUND

The MDE maintains a flower and gift fund to which employees may voluntarily contribute. This fund has been established to send flowers or gifts, upon predefined occasions, to its members or their appropriate family members. Expenditures from this fund are governed by policies set by the MDE Flower and Gift Fund Committee. Employees who do not choose to contribute to the fund are ineligible for any of its benefits.

EMPLOYEE ASSISTANCE PROGRAM (EAP)

The MDE provides to employees and their families, at no cost, comprehensive counseling services, if and when the need arises. An informational pamphlet is available in the Office of Human Resources.

TRAINING OPPORTUNITIES

The MDE believes that training should be offered to employees. Training is allowed when the immediate supervisor and office director determine that the training is necessary for an employee's development of job-related skills or to develop the employee for a higher level professional and/or management position. The office director must approve this training in writing. Typically, training is not part of the requirements for an undergraduate or graduate degree, nor is college credit received. The MDE would normally pay for the employee's training registration fee and other related expenses.

CREDIT UNIONS

The Statewide Federal Credit Union and the Mississippi Public Employees' Credit Union offer MDE employees opportunities to save and borrow money. Employees and their dependents may join either of these Credit Unions. Payments to the Credit Unions can be made through payroll deductions.

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EMPLOYEE PARKING

Parking is available in the Robert E. Lee Building parking garage on Lamar Street. To park in this garage, employees must have a parking decal on their car. Parking decals are issued by the Office of Capitol Facilities, Department of Finance and Administration through the Office of Human Resources. Special handicapped parking is available and can be obtained by contacting MDE Facilities Office.

UNEMPLOYMENT COMPENSATION

If, for reasons beyond their control, an employee becomes separated from his or her job, unemployment compensation may be available. For more information, contact the Mississippi Department of Employment Security or visit the website at www.mdes.ms.gov.