

S P O K A N E   C O U N T Y   L I B R A R Y   D I S T R I C T

<b>Policy Title</b>	HR04 – Benefits		
<b>Approval Date</b>	January 1, 1982	<b>Revision Date</b>	January 1, 2025
<b>Related</b>	Code of Conduct HR06 Employee Conduct HR10 Harassment & Bullying		
<b>Purpose</b>	To set forth the District’s policies regarding benefits.		
<b>Scope</b>	Applies to all District employees.		

The District will follow all federal and state mandates regarding benefits.

The District reserves the right to change and/or eliminate health plans and/or other benefits it provides at any time, as circumstances dictate and in accordance with applicable law.

District employees are eligible for the following benefits as approved by the Board of Trustees based on their employment status and number of regularly scheduled work hours.

**4.01 Medical Insurance**

As part of the annual budget process, the District will establish an amount that the District will contribute to the cost of medical insurance for benefit eligible positions working thirty (30) or more hours per week. This amount is pro-rated for benefit eligible positions scheduled to work 20-29 hours per week based on a forty (40) hour workweek. This amount may not fully fund all the medical plans offered by the District. If the cost of the employee’s medical plan choice exceeds the amount established by the District, the difference in cost is the employee’s responsibility. If the cost of the employee medical plan choice is less than the amount established by the District, the District will contribute up to the cost of the employee’s medical plan.

Employees who enroll in one of the District’s High Deductible Health Plans (HDHP) may be eligible to contribute to a qualified Health Savings Account (HSA). The District may contribute funds to these HSA accounts with the contribution amount, if any, determined as part of the annual budget process.

The cost of dependent coverage is the employee’s responsibility.

**4.02 Dental, Vision, Life Insurance**

As part of the annual budget process, the District will establish an amount that the District will contribute to the cost of dental, vision, and life insurance plans for benefit eligible positions. If the cost of the employee dental, vision or life plan choice is less than the amount established by the District, the District will contribute up to the cost of the employee’s dental, vision and life plan.

The cost of dependent coverage may be all, or in part, the employee’s responsibility.

**4.03 Long-Term Disability Insurance**

Long-term disability insurance premiums are paid for by the District for employees scheduled to work 20 hours or more per week.

Dependents are not eligible for this insurance.

#### **4.04 Employee Assistance Program (EAP)**

All employees, their immediate family, dependent children, and anyone living in their household are eligible to use EAP services.

The EAP premium is paid in full by the District.

#### **4.05 Public Employees Retirement System (PERS)**

District employees who meet eligibility requirements are required by Washington state law to become members of the Washington Public Employees Retirement System (PERS). The District follows Department of Retirement Systems' rules and regulations regarding PERS eligibility.

Both District and employee contribution rates are set by the state. Employee contributions to PERS are pre-tax contributions.

#### **4.06 Deferred Compensation Plans**

The District offers deferred compensation plan(s). Employees may make contributions up to the maximum amount set by the IRS. The District does not contribute to these plans.

#### **4.07 Tuition Reimbursement**

The District may offer tuition reimbursement to employees enrolled in an accredited post-secondary degree program that is related to a potential career path with the District. The total dollars allocated to this benefit will be determined annually as part of the annual budget process.

To be eligible employees must:

- Have completed a full year of employment with the District
- Have no disciplinary action in their file within the last year.

Requests will be processed during the last quarter of the calendar year, for classes to be taken the following calendar year.

Reimbursement will be based on coursework completed with a grade of B or better (or equivalent) for the designated approval period for each course that reimbursement is requested.

Maximum reimbursement is as follows:

- Associate degree - \$1,000 per calendar year;
- Bachelor's degree - \$2,000 per calendar year;
- Master's degree - \$2,500 per calendar year.

Subject to available funds and depending on the number of applicants, maximum reimbursement amounts may be reduced, reimbursement funds may not be available for all applicants, and/or tuition reimbursement funds may not be available for all applicants.

If an employee leaves District employment before completing a full year of employment following receipt of these funds, they shall agree in writing to reimburse the District for the full amount

received.

Tuition reimbursements will be treated as taxable or nontaxable compensation as required by law.

#### **4.08 Pretax Health Benefit Plans**

Employees are eligible to participate in the pretax Benefit Plan commencing on the date the employee becomes eligible for coverage under the Insurance Plan and ending on the date the employee ceases to be eligible or terminates employment.

An Election Form shall become effective for the Plan Year (or remainder of the Plan Year) following the end of the Benefit Election Period. If a change is made, it should be effective on the first day of the month following the receipt of the new Benefit Election Form in the Business Office.

Taxable compensation for employees participating in the Insurance Plan shall be reduced by the amount of premium costs of the Insurance Plan(s). The maximum benefit available to an employee will be the sum of monthly premium costs attributable to family coverage while eligible.

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The Executive Director will establish administrative procedures necessary to implement this policy. In accordance with the administrative procedures, any appeal of an administrative action under this policy will first be made in writing to the Executive Director. Any subsequent appeal of Executive Director action and/or decision will be made in writing to the Board of Trustees.

The District will make a good faith effort to implement this policy in a fair and consistent manner.

In the event of the amendment of any law, regulation, or ordinance incorporated into these policies or upon which these policies rely, these policies shall be deemed amended in conformance with those changes. In cases where these policies conflict with any local ordinance, state or federal law, the terms of that law, and its underlying rules or regulations shall prevail. In all other cases, these personnel policies and practices prevail.