

MASTER CONTRACT

Between

The Board of School Trustees of Goshen Community Schools and

the

Goshen Education Association

July 1, 2019 – June 30, 2020

Goshen Community Schools
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I. RECOGNITION

The Goshen Education Association is recognized by the Board of Education of Goshen Community Schools as the Exclusive Representative and bargaining agent for teacher employees pursuant to Article 20-29 of the Indiana Code which provides for collective bargaining and discussion.

II. DEFINITION

"Teacher employee(s)" as used throughout this contract shall mean a member of the appropriate bargaining unit and represented by the exclusive representative. Teacher employee(s) are determined to be any certified employee not excepted from the unit. Those excepted from the unit are: The Superintendent, Deputy Superintendent, Assistant Superintendent(s), Director of Special Education, Director of Media Services, principals, assistant principals, High School Athletic Director, Director of Technology, Executive Directors, Speech-Language Pathologists (SLP's), all ECSEC Administrators and Coordinators and any certified employee who has supervisory and administrative responsibility as defined by applicable law.

III. SCOPE OF BARGAINING

The Board of Education shall bargain collectively with the exclusive representative on the following: salary, wages, and salary and wage-related fringe benefits. See Ind. Code 20-29-6-4, as amended.

IV. PART TIME EMPLOYEES

Unless expressly stated otherwise, employees who work less than full time shall be entitled to a portion of any payment or benefit under this Agreement based on the percentage of their contract. This shall not apply to employees who do not qualify for a benefit under the terms of a benefit plan that requires a minimum number of hours worked. Examples: Job sharing teachers will receive proportion of fringe benefits and personal and sick days in proportion to their contract; part time employees will be given prep time in proportion to their contract.

V. LEAVES

A. PERSONAL LEAVE

Each teacher employee shall be entitled to three (3) days for the transaction of personal business and/or the consideration of personal or civil affairs during each school year without loss of compensation. The GEA and GCS recognize that educational goals are jeopardized when personal leave is used to extend regular school vacations, and they encourage all employees to gauge personal leave requests accordingly. Therefore, GEA and GCS discourage the use of personal leave days prior to or after the Thanksgiving Holiday or Spring Break. If personal

leave days are used immediately before or after these two events a written description of the reason and necessity of the absence is required. In addition, each day of such absences used will count as two days used. Using more than three consecutive days for leaves requires written description of the reason and necessity of the absence. Unused days will be added to the next year's personal leave days for accumulative to a total of six (6). Any additional unused days will transfer to sick leave. For the 2019-2020 school year, the two for one penalty shall not apply to Thanksgiving or Spring Break if the school calendar is changed in a manner that affects the dates of Thanksgiving or Spring Break due to any emergency closure of school.

Teachers who have signed their sixth (6th) contract may borrow up to three (3) personal leave days from future school years so long as no more than six (6) personal leave days are taken in any one school year. Any borrowed days shall be repaid from future allocated personal leave before any additional days may be taken. If the teacher leaves the employment of the Goshen Community Schools, the value of any days not repaid shall be deducted from the teacher's last paycheck at the teacher's daily rate of pay.

B. SICK/FAMILY LEAVE

All teacher employees hired prior to May 1, 2011 shall be permitted to accumulate sick leave from year to year without limit. Newly hired teacher employees after May 1, 2011 shall be permitted to accumulate sick leave from year to year with a limit of one hundred fifty (150) accumulated sick leave days.

All teacher employees shall be allowed family leave, non-accumulative, to be deducted from the annually granted leave for serious illness, major surgery, birth/adoption of child, or serious accident involving the employee's "immediate family". The term "immediate family" shall be construed to mean spouse, children, sister, brother, mother, father, mother-in-law, father-in-law, grandfather, grandmother, grandchildren or any member of the family unit with legal residence in the member's household irrespective of relationship.

1. Each first-year teacher employed in the Goshen system will be granted fifteen (15) days of sick /family leave.
2. After the first year, all teacher employees shall be granted nine (9) days of sick/family leave per year.
3. For those teachers newly hired for the 2003-2004 school year and thereafter who seek retirement, the corporation shall only pay for those days transferred in at the time of retirement. Presently employed teachers and new teachers employed by Goshen Community Schools who have accumulated days in another public school corporation will transfer those days in at the rate of six (6) days per year after the first year.

4. Extenuating circumstances such as major surgery or serious accident involving a member of the employee's "immediate family" shall merit special consideration by the Board to extend the amount of family leave days beyond the maximum granted in one year.

C. BEREAVEMENT LEAVE

Teacher employees shall be provided with up to five (5) school days in the current school year for each death event in his or her immediate family. It is expected that the teacher employee will use only the number of days necessary. The immediate family normally includes: spouse, children, sisters, brothers, mother, father, grandfather, grandmother, grandchildren, any similar in-law relationship brought about by marriage, any similar relationship brought about by substitute or adopted family structures, or any member of the family unit with legal residence in the teacher employee's household irrespective of relationships. Simultaneous deaths which qualify would result in only one (1) leave of up to five (5) school days without loss of compensation. Extenuating circumstances would qualify the teacher employee for additional funeral leave upon application to and approval by the Superintendent. Up to a total of one (1) day per year shall be granted for the funerals of close friends. For purposes of this Section C, a miscarriage or stillbirth shall be considered as a death of a child.

D. LEGAL LEAVE

A teacher employee called for jury duty during regular working hours shall receive compensation equal to the difference between an actual day's salary (to be computed by dividing the yearly contracted salary by the total number of working days in the current school calendar) and the compensation derived from serving as a juror. A teacher employee subpoenaed to serve as a witness during regular working hours shall receive full compensation.

E. PRE-PLANNED PAYLOSS

Those employees seeking a pre-planned absence from teaching duties without pay shall submit a request for approval to the principal and superintendent.

F. PROFESSIONAL LEAVE

The Board agrees that professional leave days may be granted for the following purposes:

1. Attending and/or participation in professional meetings relating to educational workshops, seminars, or conferences sponsored by industry, professional associations, colleges, universities, or governmental agencies concerned with public school matters.

2. Visitations to other school corporations or educational institutions for the purposes of observing instructional techniques or other instructionally oriented programs.

The Board agrees to provide funds to pay approved expenses incurred by professional leaves. Teacher employees shall report the nature of professional meetings attended and give a resume of the program.

G. MILITARY RESERVE LEAVE

1. Any teacher employee, who as a reserve member of the armed forces of the United States, is called on to receive temporary military training, shall be entitled to a temporary leave, not to exceed federal guidelines in any one calendar year. The teacher shall have deducted from his/her pay only the amount required to replace the teacher with a substitute so long as the teacher does not have the option of attending during the summer. If the training is available in the summer and the teacher chooses to attend during the school year, the teacher shall have deducted from his pay the amount received from the military service. Upon his return, he/she will be restored to his/her previous position without loss of sick leave or other benefits of employment.
2. Military Leave - A leave of absence not to exceed four (4) years shall be granted by the Board of School Trustees to any teacher who is required or may elect to enter the military service. The teacher employee shall present himself/herself for reinstatement within the period provided by Federal Statute after honorable discharge or release from active participation in such service and shall thereupon be reinstated. The status of such a teacher employee in matters of salary, tenure, and retirement shall be as though no interruption of teaching had occurred.

H. PARENTAL LEAVE / ADOPTIVE LEAVE

A teacher who legally adopts a child shall be entitled to use up to six consecutive weeks of accumulated sick leave to care for the child. Up to six weeks per occurrence of parental/adoption leave per family may be utilized. The teacher shall not be authorized to make application to the sick leave bank for said days. In order to be eligible for paid parental/adoption leave the teacher must notify the Director of Personnel of the request for parental/adoption leave upon acceptance of the application for adoption. All such leaves shall commence on the date that the child is physically born or turned over to the teacher for the teacher's care and/or legal custody.

I. FAMILY AND MEDICAL LEAVE

1. Pursuant to the Family and Medical Leave Act of 1993, teachers may take an unpaid leave of absence of up to twelve (12) weeks for the following purposes:
 - (a) for the care of the teacher's child (birth, or placement for adoption or foster care);
 - (b) for the care of the teacher's spouse, son or daughter, or parent, who has a serious health condition;
 - (c) for a serious health condition that makes the teacher unable to perform his/her job; or
 - (d) Service Member FMLA.
2. Accrued paid leave including sick leave, personal leave and sick bank days shall be used concurrently with FMLA time off, when available.
3. During FMLA leave, the teacher shall suffer no loss of tenure, seniority, or any other rights enjoyed by the teacher.
4. Except in case of emergency, defined as an event occurring within twenty-four (24) hours of the start of the requested leave, the teacher shall give reasonable notice of the intent to take such leave.

J. HEALTH OR DISABILITY LEAVE

Personal health or physical disability (pregnancy shall be considered as an illness). A teacher employee who is pregnant may continue in active employment as late into pregnancy as she wishes, as long as she can fulfill the requirements of her position. Temporary disability caused by pregnancy shall be governed by the following:

1. Any teacher employee who is pregnant shall be granted a leave of absence any time between the commencement of her pregnancy and one (1) year following the birth of the child, if she notified the superintendent at least thirty (30) days before the date on which she wishes to start her leave.

She shall notify the Superintendent of the expected length of this leave, including with this notice either a physician's statement certifying her pregnancy or a copy of the birth certificate of the newborn, whichever is applicable. However, in the case of a medical emergency caused by pregnancy, the teacher employee shall be granted a leave, as otherwise provided in this section, immediately

on her request and the certification of emergency from an attending physician.

2. All or part of a leave taken by a teacher employee because of a temporary disability caused by pregnancy may be charged, at her discretion, to her available sick days up to thirty (30) working days. However, the teacher employee is not entitled accumulated sick days when the teacher employee's physician certifies that the teacher employee is capable of performing the teacher employee's regular teaching duties. The teacher employee is entitled to complete the remaining leave without pay.

K. PRESIDENT'S LEAVE

Seven (7) days per year will be allowed to the President of the GEA, or his/her designee, for Association business. During the "long session" of the Indiana General Assembly, an additional Five (5) days shall be granted to the association for lobbying purposes. The GEA will reimburse the current substitute's salary for those days used.

L. SUMMER SCHOOL SICK LEAVE & PERSONAL LEAVE

Summer school is a unique and separate contractual obligation, and to that end the following sick leave and professional leave procedure will prevail.

1. If it becomes necessary for a summer school teacher to be absent for sick/family leave for up to 5 days, the employee's sick time will be used. Typically, summer school is a half day schedule, and therefore, an absence during summer school would equate to use of a ½ sick day. These sick days shall be deducted from the teacher's accumulated (previous year's) sick days.
2. Each certified summer school teacher shall be eligible to use one (1) day for personal leave day for emergencies or pre-planned leaves. This personal leave day shall be deducted from the teacher's accumulated (previous year's) personal leave days (as a half day).
3. Absences in excess of five (5) days (for any reason) will result in full deduction of summer school salary for those days.
4. Professional Leave may be granted, but no provision will be made for salary payment for those days, unless the professional development is a requirement of the employee's position.

M. SABBATICAL LEAVE

1. Sabbatical leave for study, travel, or research may be granted by the Board to teacher employees who have completed six (6) years of service in the school corporation. Such leave may be granted under the following conditions:
 - (a) Each year one (1) percent of the teaching staff who are eligible may be granted sabbatical leave.
 - (b) A sabbatical leave may be granted for one (1) semester, one (1) full year, or the last semester of the next school year.
 - (c) An approved sabbatical leave may carry an allowance of one-half (1/2) contractual salary subject to deductions required by:
 - (i) Law
 - (ii) Board of Education regulation
 - (iii) employee designation
 - (d) Considerations in granting approval to requests:
 - (i) No member shall apply in an attempt to gain a Master's Degree.
 - (ii) The reasons for a sabbatical leave shall be offered to the Superintendent of Schools in writing, and the Superintendent's written approval must be filed before leave may be taken or compensation received.
 - (iii) Members to be granted leaves must be pursuing a course of study.
 - (e) Such compensation shall be paid to the member by the following method:
 - (1) one-half (1/2) during the first semester of the first year a member returns to the Goshen Community Schools.
 - (2) one-half (1/2) during the second semester of the first year a member returns to the Goshen Community Schools.
 - (3) No compensation shall be paid if the member does not return to the Goshen Community Schools.
 - (4) Members granted sabbatical leave shall advance on the salary schedule.

N. OTHER LEAVES

Any teacher employee after having completed three (3) years of duty (except military and pregnancy leaves) may request, and the Board of Education may grant, a leave of absence, without pay, for a maximum of one (1) year (except for military leave).

1. RETIREMENT. When and to the extent permitted by law and applicable plan provisions, during a leave of absence the teacher employee will be allowed, at the teacher's expense, to add to his/her retirement fund.

2. REASONS. Recognizable reasons for requesting leaves include:

- (a) Leaves recommended by Superintendent
- (b) Return to school (graduate study)
- (c) Travel
- (d) Adoptive, Parental or placement of a foster child with the teacher
- (e) Voluntary Service
- (f) Exchange teachers and foreign exchange programs

O. WORKER'S COMPENSATION/ASSAULT LEAVE

1. WORKER'S COMPENSATION

Employees qualifying for worker's compensation benefits shall be eligible to use accumulated sick leave days on a pro-rata basis equivalent to the difference between their contracted compensation and the worker's compensation benefit.

2. ASSAULT OR PERSONAL INJURY

Absence due to Assault or Personal Injury - In the event a teacher is absent due to an injury or assault sustained in the performance of their job duties which is determined to be compensable under Worker's Compensation Laws, the teacher will receive:

- (a) Full salary for the first seven (7) school days of absence.
- (b) The difference between the daily rate paid through Worker's Compensation and the teacher's daily salary for a period of fifty-three (53) additional school days of absence.
- (c) In no case will the teacher receive more than their daily rate.
- (d) Absence for the sixty (60) schools days described above will not be charged against a teacher's sick leave.
- (e) Continued benefits of Worker's compensation will be eligible to the teacher after a sixty (60) day period.
- (f) The need for absence during any of the first seven (7) school days must be validated by the teacher's physician. In the event that Worker's Compensation is to be used, it shall be the responsibility of the employee to follow all of the established procedures for applying for Worker's Compensation.
- (g) Time for appearance before a judicial body or legal authority as a result of assault by a student or outsider will not result in loss of wages or in reduction of accumulated sick leave of the teacher.

VI. SICKLEAVEBANK

The Board of Education of Goshen Community Schools agrees to implement a Sick Leave Bank in cooperation with the Goshen Education Association. The Sick Leave Bank is one in which a participant in the Bank may borrow a limited number of sick leave days with full pay in case of emergency.

A statement by the attending physician verifying the nature of the illness and the disability shall be required of the participant in order to borrow from the Sick Leave Bank. A statement by a second physician may be required upon the recommendation of either the Board or Association provided that such physician shall be approved jointly by the Board and the Association and the applicant shall bear the physician's costs.

Specific stipulations of the Sick Leave Bank are as follows:

A. PARTICIPATION

All certified personnel of Goshen Community Schools will be enrolled in the Bank.

B. ESTABLISHING THE BANK

1. Upon enrollment, each certified person shall donate three (3) of his/her accumulated and credited sick leave days to the Bank. Part-time employees shall donate days on a pro-rated basis and receive benefit on a pro-rated basis.
2. All donated days are a permanent contribution to the Bank and are not transferable to another school corporation should a participant leave the Goshen Community Schools' employment.
3. Certified employees will not need to donate additional days to the Bank unless it is deemed necessary to keep the bank operative. The GEA Executive Council shall have the responsibility to determine whether or not additional days will be donated.
4. All participants and days will be kept in a Sick Leave Bank Ledger available to be audited by the Board of the Association at the beginning of each month. Participants' individual service record cards will show the deduction for days donated to the Bank. Record keeping will be done in the Central Office.
5. At the conclusion of each school year, the Sick Leave Bank's unused days will be carried over to the next school year.

C. BORROWING FROM THE BANK

1. Application to borrow from the Sick Leave Bank must be made on the official Sick Leave Bank application and Agreement Form, (SLB Form #2) and a physician's statement should be attached.
2. All sick leave days previously accumulated must be exhausted prior to borrowing from the Sick Leave Bank.
3. Borrowing from the Bank can only be allowed for absences of one (1) or more consecutive working days due to an illness or disability.
4. The Sick Leave Bank may be used only for the personal illness of a participant.
5. A participant may borrow up to sixty (60) days per year, but not more than one hundred eighty (180) days during employment with the Goshen Community Schools.
6. Application to borrow from the Sick Leave Bank may be made by a personal representative of a participant in cases where the participant is unable to do so.

D. REPAYING THE DAYS BORROWED

1. A participant agrees to repay the Sick Leave Bank from his/her credited sick leave days at the rate of two (2) days per year upon returning to active employment with the Goshen Community Schools. An additional two (2) days will be paid back if at the end of the school year the teacher has two (2) unused sick days left. No more than a total of four (4) sick days will be paid back during a school year.
2. If a participant's health permits him/her to return to active employment, and he/she does not elect to return to active employment with the Goshen Community Schools, or he/she elects to accept employment elsewhere, the participant agrees to repay the Goshen Community Schools for the sick leave days borrowed in cash. This cash amount will be equal to the amount that a substitute would have earned during the time the participant borrowed from the Sick Leave Bank, but in no case more than he/she would have earned.
3. A participant agrees to pay this cash amount in total upon electing not to return to active employment with the Goshen Community Schools at a rate agreed upon per year, but not less than a rate equal to seven (7) substitute days per year. It is also agreed that any amount of unpaid balance

due after five (5) years shall become due immediately upon request by the Goshen Community Schools.

4. In the case of a continued disability or in the event of death, it is understood that the participant, participant's family, or estate will have no obligation in regard to this agreement. Continued disability is to be verified by a Board and Association approved physician.

VII. SPECIAL EDUCATION

Special Ed and ECSEC Teachers shall be provided with substitutes (not to exceed four (4) days) for the completion of required paperwork. Days can be used in either half day or full day increments following discussion with the coordinator. Case conference outside the school day will be kept to a minimum. Applications should be made to their building principal for substitutes after approval of the coordinator. This assignment of duties language was not bargained but is in the agreement merely to reflect current practice.

VIII. PAYROLL DISTRIBUTION METHOD, PERIODS, AND DEDUCTIONS

A. DIRECT DEPOSIT

Payroll will only be distributed via direct deposit. Teachers can select any one account at one financial institution with Automated Clearing House (ACH) electronic transfer capability for their payroll direct deposits. This limitation shall not affect deposit instructions that were in effect when the limit was adopted. If a payday falls on a Federal Reserve Bank Holiday (when payroll checks cannot be distributed electronically) the payday shall be the preceding day.

B. PAY DATES

Teachers shall be paid in 26 equal pays. Pay dates are listed in APPENDIX C.

C. DEDUCTIONS

The Board authorizes the following deductions:

1. Life Insurance
2. Health and Dental Insurance
3. Income Protection
4. Approved annuities as set forth in the compliant IRS plan document with a third-party plan administrator.
5. Other fringe benefit insurance programs

6. United Way
7. Dues Deduction - Within twenty (20) days after the beginning of the school year, the GEA shall deliver to the school corporation the names of the teacher employees who have authorized payroll deduction of their Association dues and their voluntary assessments, including the National Education Association, and the NLPAC. The corporation shall make payroll deductions in fifteen (15) equal payments starting with the first (1st) paycheck in October; the deducted amounts shall be remitted monthly to the GEA. The authorization for payroll deductions for GEA membership shall be on the continuing basis unless revoked in writing by the teacher to the business office by the end of the tenth (10th) day after the beginning of the school year. Any revocation after such date will become effective the next school year. The business office shall notify the GEA President in writing of said revocation within twenty (20) days after the beginning of the school year. Persons who leave during the year shall have the full balance of dues deducted from the remaining check(s). Teachers who desire payroll deductions after the October 1st pay period will have the total amount to be deducted divided equally over the remaining pay periods scheduled for dues deductions.
8. Dues Refund - The GEA agrees to refund any excess collection of dues.
9. Federal Tax
10. Social Security
11. State Tax
12. Dollars for Scholars
13. County Tax

D. SUMMER PAYROLL

1. Upon written request by the teacher-employee by July 31 of the preceding calendar year, the remainder of contractual moneys due will be paid in full on the last pay period in June of the current school year. This election shall remain in effect until revoked in writing by the individual teacher. A form for this election will be jointly developed by the association and the administration. This election will be limited to fifteen percent (15%) of the teaching staff and based on a first come basis.
2. In addition to the above, application for earned but unpaid salary may be made at any time to a committee composed of the President of the GEA,

the chairman of the Welfare Committee, and the Deputy Superintendent. The committee will ascertain which requests actually constitute an emergency of sufficient importance to receive all money due. This will be limited to an additional ten percent (10%) of the teaching staff.

IX. SALARY

A. COMPENSATION MODEL

1. The salary schedule for the 2019-2020 contract year is set forth in Appendix A, which is attached to and incorporated in this Agreement. Placement on the salary schedule and salary raises are based on evaluation and education factors. The evaluation factor is defined as receiving a rating of highly effective or effective. The education factor is defined as possessing a Master's degree in a content area as defined by the Indiana Department of Education.
 - a. For the 2019-2020 school year, a teacher who meets the evaluation factor will move up five (5) levels on their current Salary Schedule.
 - b. In addition to the above raise, an eligible teacher on the Red (Bachelor) Salary Schedule for whom the 2019-2020 school year is the first year of satisfying the education requirement, shall move to the highest level permitted on the Hawks (Master's) Salary Schedule without the resulting raise in salary attributable to that move exceeding the raise the teacher will receive under sub-paragraph a, above. This restriction is for the purpose of assuring that the education factor will not exceed fifty percent (50%) of the teacher's total available raise. For the 2019-2020 school year, a teacher receiving a salary increase under this sub-paragraph b shall also be paid a one-time stipend of One Hundred Fifty Dollars (\$150).
 - c. (1) For the 2019-2020 school year, the minimum starting salary for a teacher with a bachelor's degree shall be increased to \$38,700 (level 9 on the Red/Bachelor Salary Schedule) and the minimum starting salary for a teacher with a content area Master's degree shall be increased to \$39,150 (level 109 on the Hawks/Master's Salary Schedule). Eligible returning teachers with one (1) to three (3) years of experience will move up two additional levels on their salary schedule. Eligible returning teachers with four (4) to six (6) years of experience will move up three (3) additional levels on their salary schedule. Eligible returning teachers with seven (7) or more years of experience will be paid one additional level (unless it exceeds the top of the schedule) plus a stipend of Two Hundred (\$200). In addition to these adjustments, teachers hired prior to 2015, and who the parties have agreed were not given full "2 for 1" credit under prior agreements, will be moved up to thirty-six (36) additional levels, subject to the limitation that the resulting salary of a teacher in this group may not exceed the mode salary of a teacher with comparable years of service and education. The provision of this sub-paragraph is intended to "reduce the gap" as permitted under Section 20-28-9-1.5(d) and is based on academic needs. GCS has experienced the loss of teachers who were in the "2 for 1" group. It is acknowledged

that the parties have agreed what teachers are in that group and how they will be affected by this change. The academic needs of the students demand that GCS do its best to attract and retain the most highly qualified teachers possible. Recent funding losses have affected the salaries of all teachers, but teachers hired in recent years and who are on the lower end of the salary range have been particularly hard hit. GCS must pay competitive salaries in order to attract and retain these teachers.

(2) Prior to the “reduce the gap” adjustment, the salary range is \$36,900 to \$70,050, the statutory average is \$53,475, and the “gap” between the minimum salary and the statutory average is \$16,575. After applying the “reduce the gap” adjustment provided herein, the salary range is \$38,700 to \$71,550, the statutory average is \$55,125, and the “gap” between the minimum salary and the new statutory average is \$16,425. The result reduces the “gap” by \$150.

- d. A \$300 stipend will be paid to any eligible teacher who is ineligible for the Reduce the Gap stipend due to the salary level cap.
2. The salary schedule is based on estimated revenues available for increases after taking into consideration the potential adjustments under paragraph 3, below, including the redistribution of funds based on a projection of those teachers who will not be eligible for a salary increase due to a rating of needs improvement or ineffective. In the event the final number of teachers determined to be ineligible for raises changes, the available funds will be reallocated as pro-rata stipends to teachers eligible for raises and shall be paid prior to the end of the applicable school year.
3. Teachers receiving a final rating of needs improvement or ineffective shall not be eligible for a salary increase. Notwithstanding the preceding sentences, to the extent permitted by law, a teacher in the first two (2) full school years of providing instruction to students in elementary or high school who receives a needs improvement rating may be eligible to receive an increase under this compensation model.
4. The salary range prior to any raises under this collective bargaining agreement (i.e., the base salary range under the prior agreement) was \$36,900 to \$70,050.

B. NEWLY HIRED TEACHERS

Newly hired teachers will be placed at a salary Level and Column on Appendix A based on the mode placement of teachers with comparable education and years of effective service (up to eight years). Notwithstanding the eight-year restriction in the preceding sentence, when the teacher is hired in an area of limited supply, the Superintendent may recognize additional (not to exceed actual) years of service prior to placement at the mode for current teachers with comparable education and years of effective service. The schedule of mode/new hire salaries for the 2019-2020 school year is included in Appendix A-1.

In lieu of or in addition to any adjustment in starting salary under the preceding paragraph, a newly hired teacher that fills a critical needs position may, at the discretion of the Superintendent, be paid a bonus stipend of up to One Thousand Dollars (\$1,000).

C. EXTRA-CURRICULAR PAY SCHEDULE -APPENDIX B

Positions on the 2019-20 extra-curricular schedule will be calculated using an assumed base salary amount of \$34,138. The number of positions identified in Appendix B is for information only and is intended to reflect the currently anticipated staffing; it does not limit or restrict the Board’s right to determine the number of such positions after discussion with the Association. A position or a number of positions established by the Board may be shared, and the associated compensation split, among more than that number of employees with the approval of the Superintendent.

D. MULTI-SCHOOL ASSIGNMENTS - TEACHERS

- 1. Secondary teachers with multi-school assignments who need to relocate to a different school during the school day shall receive an additional prep or:

Year	Additional Sum	Includes TRF
2019-2020	\$1,195	\$1,231

- 2. Elementary teachers with multi-school assignments who need to relocate to a different school during the school day shall receive an additional prep or:

Year	Additional Sum	Includes TRF
2019-2020	\$1,195	\$1,231

- 3. Payments made pursuant to subsections 1 and 2 constitute payment for ancillary duties; the teacher is still expected to perform all normal duties.

E. MILEAGE FOR TRAVEL ON SCHOOL BUSINESS

Authorized travel expense reimbursement will be paid at the maximum rate allowed by the IRS.

F. IN-HOUSE SUBSTITUTE AND LUNCH DUTY PAY

Teacher employees shall be paid at the rate of \$30.00 per hour for in-house substitute pay. Teachers who are assigned to supervisory lunch duty in

lieu of their duty-free lunch period shall be paid at the flat rate of \$25.00. Payments made pursuant to this section constitute payment for ancillary duties; the teacher is still expected to perform all normal duties.

G. PAY FOR TEACHING AN EXTRA PERIOD

The teacher will be paid at \$3,414 for the extra period for a semester or \$2,276 for a trimester. Payments made pursuant to this section constitute payment for ancillary duties; the teacher is still expected to perform all normal duties.

H. FUNDS FOR CURRICULUM REVISION

The Goshen Schools will provide funds for a program of curriculum revision according to established guidelines. Teacher employees shall be paid \$20.00 (20.60 including TRF) per hour for summer curriculum study and work for the period of this contract. Participation will be voluntary.

Summer Curriculum Proposals will be submitted the Friday before Spring Break. Notification of acceptance or rejection of proposals will be delivered by May 1.

I. NATIONAL BOARD CERTIFICATION

For those certified teachers possessing National Board Certification, an additional one thousand (\$1,000.00) dollars shall be added to their contract on an annual basis.

J. EXTENDED CONTRACTS

Extended contracts for other than master or mentor teachers shall be paid on a pro-rata basis of the regular salary schedule.

An extended contract is defined as: a contract which extends the regular school year or the regular school day and requires a teacher employee to perform essentially the same activities as their regular assignment or is a necessary extension of time to comply with federal programs to obtain reimbursement for the programs.

Extended contracts in existence during the term of this contract shall be reviewed with the Goshen Education Association prior to January 1. Any new extended contract will be discussed with the Goshen Education Association prior to Board approval.

K. TAP LEADERSHIP TEAM

Master and Mentor teachers receive a stipend in addition to their regular salary because these teachers take on more responsibility and greater leadership roles and

work a longer school day/year than is required of the career teachers. The expectation for mentor teachers includes the potential for approximately four (4) additional days, and for master teachers the expectation is approximately eight (8) additional days. The intent of the additional contract days for Master and Mentor teachers is to further the work of the school leadership team within the TAP structure. The stipend is intended to provide recognition and compensation for on-going preparation duties, conducted as a part of the job responsibilities. For a full-time master teacher, the stipend is \$9,000 per contract year. A full-time mentor teacher receives \$5,000 per contract year.

L. TEACHER APPRECIATION GRANT

Funds received from the State of Indiana as a performance grant shall be allocated under the TAP Bonus program and shall count toward satisfying the Board of Education's payment under that program to the extent other grants are insufficient or not available. This determination is made by the Board after discussion with the Association.

Any funds received via the Teacher Appreciation Grant shall be distributed to teachers using the TAP Performance Pay metrics.

Neither the programs nor the distribution of performance grant money has been bargained.

M. TRANSLATION SERVICES

Teachers who are asked to translate or provide information in person or by phone call, taking them beyond their normal teaching duties, shall keep a log identifying times/dates and services with Goshen Schools, and shall be paid at the same rate as is paid for curriculum revision work under Section I of this Article.

N. HOMEBOUND INSTRUCTION

Homebound instruction pay rate shall be \$40.00 (\$41.20 including TRF).

O. BACKGROUND CHECKS

Teachers will be reimbursed for the cost of ongoing background checks required by law (20% of teachers per year).

P. REQUIRED PROFESSIONAL DEVELOPMENT

Teachers who are required by the Board to attend professional development outside the 184 contract days shall be paid a stipend of One Hundred Dollars (\$100) per day. This stipend only applies to full days (defined as 4 or more hours). It does

not apply to TAP Core Training and Tap Summer Institute. New teachers who attend all three days of New Teacher Orientation will receive a stipend of One Hundred Fifty Dollars (\$150). These stipends are only for the 2019-2020 school year and will expire at the end of the term of this Agreement. The reference to 184 contract days was not bargained and is included for information purposes only.

Q. GRANDFATHERED STIPENDS

The stipends contained herein are for teachers hired prior to the 2015-2016 school year who were then eligible for similar stipends under the 2011-2015 collective bargaining agreement. These stipends are for the 2019-2020 school year, are bargained outside the Compensation Model, and do not become part of the teacher's base salary.

1. BACHELORS PLUS PROGRAM

After completion of 15 graduate hours in an education related area teacher employee will be paid an additional sum as per the table below:

Semester Hours	Additional Sum	Includes TRF
15	\$1,092	\$1,125
22.5	\$1,639	\$1,688
30	\$2,185	\$2,251

2. MASTERS PLUS PROGRAM

Teacher employees earning graduate credit in their teaching field or closely related area which may contribute to student achievement in the GCS Corporation (such credit being earned subsequent to earning their Master's Degree) will be paid additional sums as follows:

2011-15 Semester Hours	Additional Sum	Includes TRF
7 ½	\$ 546	\$ 562
15	\$1,092	\$1,125
22 ½	\$1,639	\$1,688
30	\$2,185	\$2,251
45	\$2,731	\$2,813
60	\$3,277	\$3,375

R. TOSA STIPEND

Teachers on Special Assignment that serve as assistants to elementary school principals (TOSA's) shall receive an annual stipend of One Thousand Dollars (\$1,000).

S. DUAL ENROLLMENT OR HIGH ABILITY STIPENDS

- a. Teachers participating in approved classes required to be eligible to teach a Dual Enrollment or High Ability course may receive a stipend of up to One Thousand Dollars (\$1,000) per year (not to exceed five years), to offset the cost of enrollment in such classes. GCS may adopt and enforce guidelines to implement and enforce this provision.
- b. Teachers who instruct Dual Enrollment courses shall receive a stipend of Two Hundred Fifty Dollars (\$250) per semester per course.

T. ATTENDANCE STIPEND

For the 2019-2020 year, the GCS may establish and implement an attendance program that provides teachers with a stipend for exemplary attendance. Teachers who are absent less than 10 days shall receive a stipend of Eight Hundred Dollars (\$800), less Eighty Dollars (\$80) per full or partial day absent. Payment shall be made on the second payday in June. Days missed due to military duty, jury duty, bereavement leave, President's Leave, and professional development (district) will not constitute absences under the program. Within these parameters, the Corporation may implement this provision without bargaining. This provision shall expire at the end of the 2019-2020 year. This will not affect the accrual or accumulation of unused personal or sick leave days.

X. SEPARATION BENEFITS

Section 1. Modification of Separation Benefits

The parties acknowledge that through the process of collective bargaining, the Board became obligated to pay certain retirement and/or severance benefits to teachers who meet the negotiated eligibility requirements. The parties further acknowledge and agree that most, if not all of those obligations were at one time unfunded and represented a potentially serious financial burden to the Board which might have been forced to lay off teachers, curtail or eliminate programs, or both in order to meet those unfunded obligations. In keeping with the authority granted by the Indiana State Legislature, the parties negotiated a separation benefit package in which that obligation was met by bonds pursuant to SEA 199 in order to provide a source of funding for those separation benefits. The Board and Association specifically reserved the authority to revise or terminate the separation benefits contained in earlier agreements. Exercising this authority, the Board and the Association now confirm that Article XV Separation Benefits Section D. BRIDGE-TO-MEDICARE BENEFIT of the prior agreement is now terminated and shall

not apply to any teacher retiring or severing employment with the school corporation on or after January 15, 2005. Those teachers who retired or severed employment before the effective date shall only be entitled to the retirement benefits contained in the prior agreement as of the time of his or her retirement unless modified by this agreement.

A. SEVERANCE

A teacher employee leaving the Goshen Community Schools with a minimum of fifteen (15) years' service to the corporation or meets the Rule of 75 (age plus years of experience total 75) with a minimum of ten (10) years* of service to the corporation or who is eligible for full pension benefit under IC. 5 – 10.2 shall receive severance (termination) pay at the rate of one day pay (based on the teacher's last contract, but no more than \$350 nor no less than \$178.58) multiplied by the number of years of service to the Goshen Community School Corporation (subject to offset delineated in Section I of this section) Part-time service shall be considered full-time service for the purpose of establishing eligibility for severance (termination) pay. Daily rate is based on the teacher's last contract. It does include hours above bachelors, masters, but not extra-curricular assignments, ISTRF nor 401(a) Annuity amounts. This benefit shall be paid as a lump sum payment into the teacher's Post-Retirement 403 (b) account in June of the year the teacher retires. In the case of mid-year retirements, this benefit would be paid into the teacher's Post-Retirement 403 (b) account in January in the school year the teacher retires.

Should a teacher employee with a minimum of ten (10) years of service to the Goshen Community School Corporation die while under contract, the severance (termination) pay shall be made to the teacher employee's estate at the rate specified above. Unpaid leaves of absence will not count towards severance pay.

B. ACCUMULATED SICK LEAVE RETIREMENT BENEFIT

A teacher retiring from the teaching profession will receive \$45.00 for each day of accumulated sick leave up to a maximum of one hundred and fifty (150) days. He/she will receive the benefit in a cash payment to be made in June of the year of retirement, so the maximum allowable amount can be counted towards Teachers' Retirement Fund calculations. This cash payment will include two parts: (1) one part will be the maximum amount allowed by Teachers' Retirement Fund [TRF] to be included in TRF calculations and this portion will be included on the retiring employee's final pay; (2) the remaining amount of this benefit will be deposited into the retiring employee's Post-Retirement 403 (b) account, delineated below in section C.

C. TRANSITION TO POST-RETIREMENT 403 (b) ACCOUNT

Effective June 1, 2002, an employee's lump sum payment of separation benefits for severance (section A – offset by corporation's annuity contribution) and accumulated sick leave (section B - offset by maximum amount allowed by Teachers' Retirement Fund included on retiring employee's final pay) will be submitted to a non-elective Post-Retirement 403 (b) program. This benefit will be deposited with the provider jointly selected by the parties.

D. Contributions to VEBA and 401 (a) for new employees hired after May 1, 2011, shall begin with the signing of their sixth consecutive contract.

For the 2018-2019 school year there will be a 3.00% contribution to eligible employees' VEBA and 401(a) accounts. It shall be allocated as follows: 1.50% into 401(a) and 1.50% into VEBA accounts.

RATES FOR EARLIER YEARS:

Beginning with the 2010-11 school year there will be a 3.00% contribution and it should be allocated as follows: 1.50% into 401(a) and 1.50% into a separate VEBA. Contributions to the 401(a) and VEBA will be paid monthly by the school corporation. The school corporation's contribution will be deposited with the provider jointly selected by the parties.

Beginning with the 2002-2003 school year, the school corporation will contribute 1.5% of each employee's base salary to a 401(a) retirement account. In 2005- 2006 through 2006-07 the 1.5 % contribution shall be allocated as follows: 0.75% into 401(a) and 0.75% into a separate VEBA. In 2007-08 there will be a 2.00% contribution and it shall be allocated as follows: 1.00% into 401(a) and 1.00% into a separate VEBA. Contributions to the 401(a) and VEBA will be paid monthly by the school corporation. The school corporation 1.5% (2007-08 2.00%) contribution will be deposited with the provider jointly selected by the parties.

E. 401(a) Separation Benefit Qualifications:

Teachers will be vested in the separation benefit plan as follows:

1. Teachers with five (5) years of service to Goshen Community Schools shall be vested upon enrollment in the plan.
2. Beginning with 2002-03, teachers with less than five (5) years of service shall be vested upon completion of six (6) years of service to Goshen Community Schools. Teachers with less than six (6) years of service shall be vested in the plan at the rate of forty (40%) percent after three years

and twenty (20%) percent additional per year thereafter until one hundred (100%) percent at six (6) years.

3. Teachers employed after May 1, 2011 who do not receive a 401(a) contribution during their first six years of service will have these years counted towards the vesting schedule. They shall be vested upon completion of their sixth consecutive year of employment.

F. VEBA Separation Benefit Qualifications:

Teachers will be vested in the VEBA separation benefit plan in either of the following two conditions:

1. Teachers who are eligible for retirement benefits (see A under this Article X for qualifications) and retire are fully vested in the VEBA benefit plan at the time of retirement.
2. Teachers who resign from the school corporation but do not qualify for retirement benefits are vested in the VEBA benefit according to the following schedule:
 - (a) Beginning with 2005-06, teachers shall be vested in the VEBA benefit plan at the rate of fifty (50%) percent after ten years and ten (10%) percent for each additional year thereafter until one hundred (100%) percent at fifteen years.
 - (b) Beginning with 2011-12, teachers whose contributions do not begin until the 6th year of consecutive employment will have the first six years of their employment included towards these vesting requirements.

G. 401(a) Separation Benefit Calculations:

Upon retirement, a teacher's accumulated funds from the 0.75% (1.00% in 2007-08; 1.5% in 2010-11; 1.0% in 2011-12, 2012-13 and 2013-14 and 1.5% in 2014-15 for eligible employees) 401(a) contribution and the 0.75% (1.0% in 2007-08; 1.5% in 2010-11; 1.0% in 2011-12, 2012-13 and 2013-14 and 1.5% in 2014-15 for eligible employees VEBA contribution plus earnings from both (earning will be defined as interest earnings on annuity funds from prior year accumulations credited to the employee's account yearly at a 7% interest rate), excluding any payments in 2002 for accumulated sick leave above one hundred and fifty (150) days, will be used to offset provisions A of this section. (Example - severance for eligible fifty-seven (57) year old teacher is \$12,000. Annuity funds contributed for the teacher plus interest earnings are \$4,760.54. Total separation benefits not offset would be \$7,239.46 [\$12,000 - \$4,760.54] at retirement.)

XI. RE-HIRING OF RETIRED TEACHER

This section applies to the retiree who returns to teaching after October 2007.

- A. The retired teacher is responsible for insuring that there is a 30-day gap between their last teaching day (retirement) and when they return under contract to teach (as a newly hired teacher with no re-employment agreement).
- B. Any retired teacher returning to teach shall be treated as a new hire and be subject to all the provisions and benefits, detailed in this contract, of a newly hired staff member except for the following:
 - 1. The retired teacher, as per statute, will not receive any Teacher Retirement Fund contribution.
 - 2. Since the retired teacher has been paid for unused sick days, the retired teacher is eligible for only those sick leave days granted yearly.
 - 3. Due to vesting requirements and a retired teacher's pay-out, the retired teacher will not continue to receive the 401(a) contribution nor the VEBA contribution.
- C. A teacher who retires, resigns from all extracurricular assignments and these assignments will be considered open. The retired teacher may re-apply for these open assignments.

XII. FRINGE BENEFITS

This provision is for the 2019-2020 contract year only. During the 2019-2020 contract year all of the following benefit contributions by GCS shall remain at the 2018-2019 contribution level with the inclusion during the 2019-2020 contract year of the added insurance Holidays listed below.

A. HEALTH AND DENTAL

Beginning August 1, 2007 previously employed teachers on less than a full-time contract shall be offered an additional enrollment period of 30 days to enroll in the GCS health insurance program. The previously employed teacher must enroll within the first 30 days of their first full time contract.

Beginning January 1, 2008, the school corporation shall offer a Health Saving Account (HSA) health insurance option (Plan C HSA) and beginning January 1, 2009, new HSA enrollees shall have one half of either \$1,000 (single) or \$2,500 (family) deposited into the employee's HSA account in January and then the remainder of the amount will be divided into equal payments and deposited monthly beginning in July. After the first year of enrollment, GCS shall deposit

monthly the yearly HSA amount divided by 12 into the employee's HSA. These amounts shall be prorated if the employee retires or resigns prior to contract completion or works less than full time. Employees electing Plan C -HSA in 2010 shall continue in this plan. After January 1, 2014, new HSA enrollees shall have their monthly contributions into the employee's HSA account determined by the insurance committee with the understanding that it shall not be less than the amount delineated above or the amount during the first year of employment delineated in the next paragraph.

Beginning on October 1, 2016, all newly hired employees hired after that date and current employees presently not enrolled in any insurance plan but due to a "life event change" become eligible for coverage will only be able to enroll in the Health Saving Account (HSA) health insurance policy. During the first year of employment the school corporation will contribute the first installment of employee's annual HSA amount (first year only amount - \$1,250 single, \$2,750 family; remainder of years the amount will be delineated in insurance plan) in the first month of the employee's enrollment in the plan. All contributions will be made monthly.

1. The present policy benefits include:
 - (a) medical coverage of at least two million dollars.
 - (b) pregnancy treated as illness.
 - (c) co-insurance.
 - (d) no deductibles for dental oral exams, x-rays, fluoride treatments (for children under 18 only) or cleaning.
 - (e) dental shall have a \$1,500.00 maximum per year.

2.
 - (a) Plan A: Effective January 1, 2012 the Board will pay the contribution of \$5,409.81 of the premium for a single plan for 2012 and 2013. Effective January 1, 2014 the Board will pay 80% of any premium increase up to a 5% premium increase, 60% of any premium increase between 6% and 10%, and 20% of any premium increase between 10% and up to 20% for a single plan. The contribution will remain the same as 2014 for 2015 unless the insurance committee determines the insurance reserves and insurance operating balances are not adequate. If the premium does not increase in 2014 then the formula above for 2014 will be the formula used in 2015 if insurance premiums increase.

 - (b) Plan C – HSA: Effective January 1, 2012 the Board will pay the contribution of \$4,409.81 of the premium for a single plan and an additional \$1,000 to the individual employee's Health Savings Account for 2012 and 2013. Effective January 1, 2014 the Board will pay 80% of any premium increase up to a 5% premium increase, 60% of any premium increase between 6% and 10%, and

20% of any premium increase between 10% and up to 20% for a single plan less \$1,000 which shall be deposited into the individual employee's Health Savings Account as per Section A. The contribution will remain the same as 2014 for 2015 unless the insurance committee determines the insurance reserves and insurance operating balance are not adequate. If the premium does not increase in 2014 then the formula above for 2014 will be the formula used in 2015 if insurance premiums increase.

3. Plan A: Effective January 1, 2012 the Board will pay the contribution of \$10,694.39 of the premium for an employee and spouse plan for 2012 and 2013. Effective January 1, 2014 the Board will pay 80% of any premium increase up to a 5% premium increase, 60% of any premium increase between 6% and 10%, and 20% of any premium increase between 10% and up to 20% for an employee and child plan. The contribution will remain the same as 2014 for 2015 unless the insurance committee determines the insurance reserves and insurance operating balance are not adequate. If the premium does not increase in 2014 then the formula above for 2014 will be the formula used in 2015 if insurance premiums increase.
4. Plan A: Effective January 1, 2012 the Board will pay the contribution of \$9,082.49 of the premium for an employee and children plan for 2012 and 2013. Effective January 1, 2014 the Board will pay 80% of any premium increase up to a 5% premium increase, 60% of any premium increase between 6% and 10%, and 20% of any premium increase between 10% and up to 20% for an employee and child plan. The contribution will remain the same as 2014 for 2015 unless the insurance committee determines the insurance reserves and insurance operating balance are not adequate. If the premium does not increase in 2014 then the formula above for 2014 will be the formula used in 2015 if insurance premiums increase.
5. (a) Plan A: Effective January 1, 2012 the Board will pay the contribution of \$13,659.64 of the premium for a family plan for 2012 and 2013. Effective January 1, 2014 the Board will pay 80% of any premium increase up to a 5% premium increase, 60% of any premium increase between 6% and 10%, and 20% of any premium increase between 10% and up to 20% for a family plan. The contribution will remain the same as 2014 for 2015 unless the insurance committee determines the insurance reserves and insurance operating balance are not adequate. If the premium does not increase in 2014 then the formula above for 2014 will be the formula used in 2015 if insurance premiums increase.

(b) Plan C – HSA: Effective January 1, 2012 the Board will pay the contribution of \$11,159.64 of the premium for a family plan and an additional \$2,500 to the individual employee's Health Savings Account for 2012 and 2013. Effective January 1, 2014 the Board will pay 80% of any premium increase up to a 5% premium increase, 60% of any premium increase between 6% and 10%, and 20% of any premium increase between 10% and up to 20% for a family plan less \$2,500 which shall be deposited into the individual employee's Health Savings Account as per Section A. The contribution will remain the same as 2014 for 2015 unless the insurance committee determines the insurance reserves and insurance operating balance are not adequate. If the premium does not increase in 2014 then the formula above for 2014 will be the formula used in 2015 if insurance premiums increase. For any tiers added effective for the 2020 plan year, the Board contribution will be in a comparable percentage of the premium for those tiers.

6. Teachers employed prior to 1999-2000 and not enrolled in either the single or family medical insurance plan shall be allowed to apply an amount equal to eighty percent (80%) of the Board's contribution for a single medical plan toward an optional benefit program as adopted by the GEA and the Board of Education. Once established, the amount of this optional benefit shall not increase during the school year.
7. Married couples both teaching full time in the Goshen Schools shall receive a fully paid Health and Dental Insurance Plan, less \$1. In addition, if employed prior to 1999- 2000, one spouse shall be allowed to apply an amount equal to fifty percent (50%) of the Board's contribution for a single medical plan toward an optional benefit program as adopted by the GEA and the Board of Education. Once established, the amount of this optional benefit shall not increase during the school year. For employees hired after the 2003-2004 school year, if the Board's contribution is less than 50% of the family plan, then the Board's contribution shall be the sum for the married couple.

Married couples teaching less than full time shall receive the equivalent of one family contribution prorated to one spouse and the equivalent of one single premium prorated to the other spouse. If the total Board contribution for that couple is equal or greater to the total cost of a family premium, the couple will receive fully paid Health and Dental Insurance, less \$1. The provisions of this paragraph shall not apply to the 2016-2017 school year.

8. The Board will continue payment of its portion of health insurance premiums as required by the Family and Medical Leave Act of 1993 (currently three [3] months). The three-month period will begin with the first leave date, paid or unpaid.

9. Commencing January 1, 2018, the health benefit plans will offer an optional vision plan. Premiums for this plan will be paid by the participating teacher.
10. This provision is for the 2019-2020 contract year only. The Board will provide two insurance holidays. As a result, there will be no premiums paid by teachers or the Board for the first two pays in December of 2019.

B. LIFE INSURANCE

After September 5, the Board shall pay the cost less one dollar (\$1.00) for a term life insurance policy for each teacher employee in the amount of \$50,000.00. For teachers on less than a full-time contract, the \$50,000 amount will be prorated at the same percentage as the contract percentage. Teachers may purchase additional insurance at the group rate, but only if the required minimum number of employees participate.

C. LONG TERM DISABILITY

The Board shall pay the cost less one dollar (\$1.00) for a long-term disability policy for each teacher employee with a ninety (90) day waiting period and benefits of 66 2/3% of salary.

D. SECTION 125 BENEFITS

The benefits of the 1978 tax code, SECTION 125, will be offered as a fringe benefit according to a program mutually agreed to by the Board and the Association.

E. EVALUATION OF INSURANCE

The Goshen Community Schools is committed to obtaining the optimum benefits for its insurance premiums and to that end will:

1. Evaluate its insurance program on an annual basis.
2. All carriers and programs shall be adopted by mutual agreement of parties.
3. Establish a program of education in an attempt to help participants more efficiently use their insurance benefits.
4. In an effort to contain insurance premium increases, prior to renewal date the parties agree to review the Health and Dental Insurance programs. The review will include but not be limited to the benefits defined in Section XVI. A. 1. If the benefits changed affect those defined in Section XVI. A. 1, the contract will be changed in section XVI. A. 1. to reflect those changes. The changes will be by mutual agreement as in 2 above.

F. TEACHER RETIREMENT CONTRIBUTION (ISTRF)

The Board shall make the annual ISTRF contribution of three (3%) for all teachers covered by this agreement.

XIII. GRIEVANCE PROCEDURE

The parties agree that grievances, which arise out of the application or interpretation of this agreement, shall be resolved in accordance with the following grievance procedure.

A. DEFINITION

A "grievance" is a claim by one or more teachers of an alleged violation of the terms of this contract.

General: The grievance procedure may be initiated at the Superintendent level of the procedure if a group or class of teachers is affected by the problem or if the issue is the result of an act of the employer, other than the building principal.

The timelines set forth in this grievance procedure may be extended by mutual agreement of both the grievant and the representatives of the school employer.

B. PROCEDURE

1. Orally present the grievance to the principal or supervisor and request an explanation or decision. The grievant may have another teacher of his/her choice present. If the grievant is not satisfied, he/she proceeds to Step Two within five (5) school days.
2. Present three (3) copies of the grievance in writing to the principal or supervisor and keep one (1) copy. The principal or supervisor shall forward one (1) copy to the GEA or its representative and one (1) copy to the Superintendent. Within five (5) school days the Principal or supervisor shall present the grievant with a written decision and explanation thereof and forward one copy to the GEA and one (1) copy to the Superintendent. If the grievant is not satisfied, he/she proceeds to Step Three within five (5) school days.
3. Notify the Superintendent in writing of his/her intention to appeal the decision of the principal or supervisor. Within five (5) school days the Superintendent or his/her designee shall present the grievant with a written decision and an explanation thereof. If the grievant is not satisfied, he/she proceeds to Step Four within five (5) school days.

4. Notify the Superintendent in writing of his/her intention to appeal the decision of the Superintendent to the Board of Education. The appeal shall be placed on the agenda for the next regular or special meeting of the Board of Education. The Board shall hold a hearing on the grievance and render its decision in writing to the grievant with five (5) school days. If the grievant is not satisfied, he/she proceeds to Step Five within five (5) school days.
5. Notify the Superintendent, in writing, of his/her intention to appeal the decision of the Board to an arbitrator. Whenever a request for arbitration is filed, the parties shall have ten (10) days within which to agree upon an arbitrator. In the absence of such an agreement, either party may file a request with the American Arbitration Association for a list of seven (7) arbitrator's panel of arbitrators. Within seven (7) days after the submission to the parties of the list of arbitrators, the parties shall each alternately strike one (1) of the names; and the last name remaining shall be the arbitrator. The party requesting arbitration shall strike first. The arbitrator shall hold a hearing on the grievance. The decision of the arbitrator shall be advisory only; he/she shall present a written copy of his/her decision to the Superintendent and the grievant within thirty (30) days of the hearing. The cost of the arbitrator shall be shared by the Board and the GEA.
6. For purposes of paragraphs 2, 3, and 4, above, if the school fails to reply within the designated time, or an agreed extension thereof, it shall be deemed the school official has replied with a denial and the grievant may proceed to the next step.

XIV. TERMS OF AGREEMENT

The terms of this contract shall begin on July 1, 2019 and shall continue in full force and effect until June 30, 2020. If any changes are mandated by state law, the contract shall be re-opened for the purpose of negotiations on those issues.

XV. ENTIRE AGREEMENT

Both parties agree that this contract sets forth the terms and conditions to which each party agrees to be bound and includes the entire agreement between the parties, replacing and canceling all previous oral and written agreements.

XVI. WAIVER

The parties agree that all bargainable issues have been discussed in negotiations leading to this contract, and no additional bargaining on any issues will be conducted on any item unless items are mandated to be bargained under chapter 20-29-6 of the Indiana Code, whether included in this contract or not, during the life of this contract.

XVII. SEVERABILITY

Should any Article, Section, or Clause of this contract be declared illegal by a court of competent jurisdiction or by the Indiana Education Employment Relations Board, that Article, Section, or Clause shall be automatically deleted from this contract to the extent that it violates the law; but the remaining Articles, Sections, and Clauses shall remain in full force and effect for the duration of the contract if not affected by the deleted Article, Section, or Clause.

Date of Ratification by Association: October 24, 2019

Date of Approval by Board: November 11, 2019

IN WITNESS WHEREOF, the parties have set their hands on the dates indicated below:

Teacher:


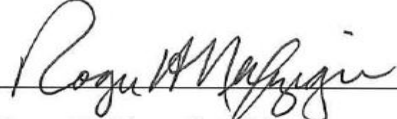
Goshen Community Schools by:

GEA President

Bradd Weddell, Board President

Attested:

Dr. Diane Woodworth, Superintendent

Roger Nafziger, Board Secretary

Appendix A – page 1 of 4
Salary Schedule Red (Bachelor) Levels

The Steps on the Red (Bachelors) and Hawks (Masters) Scale do not correlate to years of service

	<u>Level</u>	<u>Salary</u>		<u>Level</u>	<u>Salary</u>		<u>Level</u>	<u>Salary</u>
	0	36,000		23	42,900		46	49,800
	1	36,300		24	43,200		47	50,100
	2	36,600		25	43,500		48	50,400
18/19 Starting salary	3	36,900		26	43,800		49	50,700
	4	37,200		27	44,100		50	51,000
	5	37,500		28	44,400		51	51,300
	6	37,800		29	44,700		52	51,600
	7	38,100		30	45,000		53	51,900
	8	38,400		31	45,300		54	52,200
19/20 Starting salary	9	38,700		32	45,600		55	52,500
	10	39,000		33	45,900		56	52,800
	11	39,300		34	46,200		57	53,100
	12	39,600		35	46,500		58	53,400
	13	39,900		36	46,800		59	53,700
	14	40,200		37	47,100		60	54,000
	15	40,500		38	47,400		61	54,300
	16	40,800		39	47,700		62	54,600
	17	41,100		40	48,000		63	54,900
	18	41,400		41	48,300		64	55,200
	19	41,700		42	48,600		65	55,500
	20	42,000		43	48,900		66	55,800
	21	42,300		44	49,200		67	56,100
	22	42,600		45	49,500		68	56,400
							69	56,700

Appendix A – page 2 of 4
Salary Schedule
Hawks (Master’s) Levels

	Level	Salary		Level	Salary		Level	Salary		Level	Salary
	100	36,450		130	45,450		159	54,150		188	62,850
	101	36,750		131	45,750		160	54,450		189	63,150
	102	37,050		132	46,050		161	54,750		190	63,450
18/19 Starting salary	103	37,350		133	46,350		162	55,050		191	63,750
	104	37,650		134	46,650		163	55,350		192	64,050
	105	37,950		135	46,950		164	55,650		193	64,350
	106	38,250		136	47,250		165	55,950		194	64,650
	107	38,550		137	47,550		166	56,250		195	64,950
	108	38,850		138	47,850		167	56,550		196	65,250
19/20 Starting salary	109	39,150		139	48,150		168	56,850		197	65,550
	110	39,450		140	48,450		169	57,150		198	65,850
	111	39,750		141	48,750		170	57,450		199	66,150
	112	40,050		142	49,050		171	57,750		200	66,450
	113	40,350		143	49,350		172	58,050		201	66,750
	114	40,650		144	49,650		173	58,350		202	67,050
	115	40,950		145	49,950		174	58,650		203	67,350
	116	41,250		146	50,250		175	58,950		204	67,650
	117	41,550		147	50,550		176	59,250		205	67,950
	118	41,850		148	50,850		177	59,550		206	68,250
	119	42,150		149	51,150		178	59,850		207	68,550
	120	42,450		150	51,450		179	60,150		208	68,850
	121	42,750		151	51,750		180	60,450		209	69,150
	122	43,050		152	52,050		181	60,750		210	69,450
	123	43,350		153	52,350		182	61,050		211	69,750
	124	43,650		154	52,650		183	61,350		212	70,050
	125	43,950		155	52,950		184	61,650		213	70,350
	126	44,250		156	53,250		185	61,950		214	70,650
	127	44,550		157	53,550		186	62,250		215	70,950
	128	44,850		158	53,850		187	62,550		216	71,250
	129	45,150								217	71,550

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ADOPTED Schedule 2019-20														
	RED		HAWKS		RED		HAWKS		RED		HAWKS		HAWKS	
	Level	Salary	Level	Salary	Level	Salary	Level	Salary	Level	Salary	Level	Salary	Level	Salary
	0	36,000	100	36,450	30	45,000	130	45,450	59	53,700	159	54,150	189	63,150
	1	36,300	101	36,750	31	45,300	131	45,750	60	54,000	160	54,450	190	63,450
	2	36,600	102	37,050	32	45,600	132	46,050	61	54,300	161	54,750	191	63,750
18/19 Starting salary	3	36,900	103	37,350	33	45,900	133	46,350	62	54,600	162	55,050	192	64,050
	4	37,200	104	37,650	34	46,200	134	46,650	63	54,900	163	55,350	193	64,350
	5	37,500	105	37,950	35	46,500	135	46,950	64	55,200	164	55,650	194	64,650
	6	37,800	106	38,250	36	46,800	136	47,250	65	55,500	165	55,950	195	64,950
	7	38,100	107	38,550	37	47,100	137	47,550	66	55,800	166	56,250	196	65,250
	8	38,400	108	38,850	38	47,400	138	47,850	67	56,100	167	56,550	197	65,550
19/20 Starting salary	9	38,700	109	39,150	39	47,700	139	48,150	68	56,400	168	56,850	198	65,850
	10	39,000	110	39,450	40	48,000	140	48,450	69	56,700	169	57,150	199	66,150
	11	39,300	111	39,750	41	48,300	141	48,750			170	57,450	200	66,450
	12	39,600	112	40,050	42	48,600	142	49,050			171	57,750	201	66,750
	13	39,900	113	40,350	43	48,900	143	49,350			172	58,050	202	67,050
	14	40,200	114	40,650	44	49,200	144	49,650			173	58,350	203	67,350
	15	40,500	115	40,950	45	49,500	145	49,950			174	58,650	204	67,650
	16	40,800	116	41,250	46	49,800	146	50,250			175	58,950	205	67,950
	17	41,100	117	41,550	47	50,100	147	50,550			176	59,250	206	68,250
	18	41,400	118	41,850	48	50,400	148	50,850			177	59,550	207	68,550
	19	41,700	119	42,150	49	50,700	149	51,150			178	59,850	208	68,850
	20	42,000	120	42,450	50	51,000	150	51,450			179	60,150	209	69,150
	21	42,300	121	42,750	51	51,300	151	51,750			180	60,450	210	69,450
	22	42,600	122	43,050	52	51,600	152	52,050			181	60,750	211	69,750
	23	42,900	123	43,350	53	51,900	153	52,350			182	61,050	212	70,050
	24	43,200	124	43,650	54	52,200	154	52,650			183	61,350	213	70,350
	25	43,500	125	43,950	55	52,500	155	52,950			184	61,650	214	70,650
	26	43,800	126	44,250	56	52,800	156	53,250			185	61,950	215	70,950
	27	44,100	127	44,550	57	53,100	157	53,550			186	62,250	216	71,250
	28	44,400	128	44,850	58	53,400	158	53,850			187	62,550	217	71,550
	29	44,700	129	45,150							188	62,850		

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New Hire (Mode) Chart 2019-20**

Red	Years	Step	Amount		Hawks	Years	Step	Amount
	0	9	38700			0	101	39150
	1	10	39000			1	111	39750
	2	11	39300			2	116	41250
	3	12	39600			3	116	41250
	4	13	39900			4	117	41550
	5	13	39900			5	128	44850
	6	14	40200			6	129	45150
	7	16	40800			7	131	45750
	8	21	42300			8	131	45750
	9	24	43200			9	136	47250
	10	29	44700			10	141	48750
	11	33	45900			11	145	49950
	12	37	47100			12	150	51450
	13	42	48600			13	155	52950
	14	47	50100			14	161	54750
	15	50	51000			15	165	55950
	16	55	52500			16	170	57450
	17	59	53700			17	175	58950
	18	64	55200			18	180	60450
	19	68	56400			19	182	61050
	20	70	57000			20	185	61950

Appendix B
EXTRACURRICULAR SALARY SCHEDULE 2019-2020

Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS Varsity Basketball - Boys	1		\$8,654	to	\$12,477
GHS Varsity Basketball - Girls	1		\$8,654	to	\$12,477
GHS Varsity Football	1		\$8,654	to	\$12,477
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS Summer Marching Band Director	1	1	\$6,657	\$6,998	\$7,340
GHS Trainer	1	1	\$6,657	\$6,998	\$7,340
GCS Aquatics Director	1	2	\$4,993	\$5,249	\$5,505
GHS Assistant Varsity Head Basketball - Boys	1	2	\$4,993	\$5,249	\$5,505
GHS Assistant Varsity Head Basketball - Girls	1	2	\$4,993	\$5,249	\$5,505
GHS Assistant Varsity Head Football	1	2	\$4,993	\$5,249	\$5,505
GHS Band Director	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Baseball	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity School Swim Boys & Girls	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Soccer - Boys	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Soccer - Girls	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Softball	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Track - Boys	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Track - Girls	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Volleyball	1	2	\$4,993	\$5,249	\$5,505
GHS Varsity Wrestling	1	2	\$4,993	\$5,249	\$5,505
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
(Group 3 reassigned to Group 2)					
GHS Assistant Varsity Basketball - Boys	2	4	\$3,661	\$3,849	\$4,037

GHS Assistant Varsity Basketball - Girls	2	4	\$3,661	\$3,849	\$4,037
GHS Assistant Varsity Football	5	4	\$3,661	\$3,849	\$4,037
GHS Colorado Trip	2	4	\$3,661	\$3,849	\$4,037
GHS German Immersion Program*	1	4	\$3,661	\$3,849	\$4,037
GHS Marine Biology	2	4	\$3,661	\$3,849	\$4,037
GHS Spanish Immersion Program *Provided credit is given for student participation	1	4	\$3,661	\$3,849	\$4,037
GHS Stratford Experience	1	4	\$3,661	\$3,849	\$4,037
GHS Varsity Cross Country - Boys	1	4	\$3,661	\$3,849	\$4,037
GHS Varsity Cross Country - Girls	1	4	\$3,661	\$3,849	\$4,037
GHS Weight Room Supervisor	1	4	\$3,661	\$3,849	\$4,037
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GCS Aquatic Center Assistant Director	1	5	\$3,328	\$3,499	\$3,670
GHS Assistant Varsity Head Wrestling	1	5	\$3,328	\$3,499	\$3,670
GHS Varsity Golf - Boys	2	5	\$3,328	\$3,499	\$3,670
GHS Varsity Golf - Girls	2	5	\$3,328	\$3,499	\$3,670
GHS Varsity Tennis - Boys	1	5	\$3,328	\$3,499	\$3,670
GHS Varsity Tennis - Girls	1	5	\$3,328	\$3,499	\$3,670
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS Assistant Athletic Trainer	2	6	\$2,996	\$3,149	\$3,303
GHS Assistant Varsity Baseball	2	6	\$2,996	\$3,149	\$3,303
GHS Assistant Varsity Head Volleyball	1	6	\$2,996	\$3,149	\$3,303
GHS Assistant Varsity Softball	2	6	\$2,996	\$3,149	\$3,303
GHS Assistant Varsity Swimming - Boys & Girls	2	6	\$2,996	\$3,149	\$3,303
GHS Assistant Varsity Track - Boys	2	6	\$2,996	\$3,149	\$3,303
GHS Assistant Varsity Track - Girls	2	6	\$2,996	\$3,149	\$3,303
GHS Assistant Varsity Wrestling	1	6	\$2,996	\$3,149	\$3,303
GHS Cheerleading Sponsor	1	6	\$2,996	\$3,149	\$3,303
GHS Crimsonaires Director	1	6	\$2,996	\$3,149	\$3,303

GHS Summer Marching Band Assistant Director	4	6	\$2,996	\$3,149	\$3,303
GHS Vocational Director	1	6	\$2,996	\$3,149	\$3,303
GHS Winter Guard Director	1	6	\$2,996	\$3,149	\$3,303
GHS Winter Percussion Director	1	6	\$2,996	\$3,149	\$3,303
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS Assistant Freshman Basketball - Boys	1	7	\$2,330	\$2,449	\$2,569
GHS Assistant Freshman Basketball - Girls	1	7	\$2,330	\$2,449	\$2,569
GHS Assistant Freshman Football	2	7	\$2,330	\$2,449	\$2,569
GHS Assistant Varsity Soccer - Boys	2	7	\$2,330	\$2,449	\$2,569
GHS Assistant Varsity Soccer - Girls	2	7	\$2,330	\$2,449	\$2,569
GHS Assistant Varsity Volleyball	2	7	\$2,330	\$2,449	\$2,569
GHS Auditorium Director	1	7	\$2,330	\$2,449	\$2,569
GHS Crimson Guard Director	1	7	\$2,330	\$2,449	\$2,569
GHS Cross Country Assistant - Boys	1	7	\$2,330	\$2,449	\$2,569
GHS Cross Country Assistant - Girls	1	7	\$2,330	\$2,449	\$2,569
GHS Varsity Assistant Cheerleading Sponsor	1	7	\$2,330	\$2,449	\$2,569
GMS Basketball Coordinator - Boys	1	7	\$2,330	\$2,449	\$2,569
GMS Basketball Coordinator - Girls	1	7	\$2,330	\$2,449	\$2,569
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS Assistant Varsity Golf - Boys	1	8	\$1,997	\$2,099	\$2,202
GHS Assistant Varsity Golf - Girls	1	8	\$1,997	\$2,099	\$2,202
GHS Assistant Varsity Tennis - Boys	2	8	\$1,997	\$2,099	\$2,202
GHS Assistant Varsity Tennis - Girls	2	8	\$1,997	\$2,099	\$2,202
GHS Musical Director	1	8	\$1,997	\$2,099	\$2,202
GHS Symphonic Orchestra Director	1	8	\$1,997	\$2,099	\$2,202
GMS Basketball - Boys	3	8	\$1,997	\$2,099	\$2,202
GMS Basketball - Girls	3	8	\$1,997	\$2,099	\$2,202
GMS Football Coordinator	1	8	\$1,997	\$2,099	\$2,202
GMS Volleyball Coordinator	1	8	\$1,997	\$2,099	\$2,202

GMS Wrestling Coordinator	1	8	\$1,997	\$2,099	\$2,202
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
Elementary 5th Grade District Orchestra Director	1	9	\$1,664	\$1,750	\$1,835
GCS Summer Aquatics Director	1	9	\$1,664	\$1,750	\$1,835
GHS Assistant Band Director	2	9	\$1,664	\$1,750	\$1,835
GHS Assistant Crimsonaires Director	1	9	\$1,664	\$1,750	\$1,835
GHS Choral Director	4	9	\$1,664	\$1,750	\$1,835
GHS Crimson Sponsor	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Art	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Business	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - English	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Foreign Language	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Guidance	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Home Economics	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Industrial Tech	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Math	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Music	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - PE/Health	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Science	1	9	\$1,664	\$1,750	\$1,835
GHS Department Chair - Social Studies	1	9	\$1,664	\$1,750	\$1,835
GHS JV Assistant Baseball	1	9	\$1,664	\$1,750	\$1,835
GHS JV Assistant Soccer - Boys	1	9	\$1,664	\$1,750	\$1,835
GHS JV Assistant Soccer - Girls	1	9	\$1,664	\$1,750	\$1,835
GHS JV Assistant Softball - Girls	1	9	\$1,664	\$1,750	\$1,835
GHS JV Assistant Track - Boys	1	9	\$1,664	\$1,750	\$1,835
GHS JV Assistant Track - Girls	2	9	\$1,664	\$1,750	\$1,835
GHS JV Assistant Wrestling	1	9	\$1,664	\$1,750	\$1,835
GHS Orchestra Director	3	9	\$1,664	\$1,750	\$1,835
GHS Student Council Sponsor	1	9	\$1,664	\$1,750	\$1,835

GHS Summer Band Auxiliary	1	9	\$1,664	\$1,750	\$1,835
GHS Talon Sponsor	1	9	\$1,664	\$1,750	\$1,835
GMS Auditorium Director	1	9	\$1,664	\$1,750	\$1,835
GMS Football	5	9	\$1,664	\$1,750	\$1,835
GMS GT Coordinator	1	9	\$1,664	\$1,750	\$1,835
GMS Musical Director	1	9	\$1,664	\$1,750	\$1,835
GMS Track Coordinator - Boys	1	9	\$1,664	\$1,750	\$1,835
GMS Track Coordinator - Girls	1	9	\$1,664	\$1,750	\$1,835
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
Elementary 5th Grade District Orchestra Assistant Director	1	10	\$1,331	\$1,400	\$1,468
Elementary Coordinator Basketball - Boys & Girls	1	10	\$1,331	\$1,400	\$1,468
Elementary Instructional Technology Mentors	14	10	\$1,331	\$1,400	\$1,468
GCS Basketball Youth League	2 & 2	10	\$1,331	\$1,400	\$1,468
GCS Psychologist	1	10	\$1,331	\$1,400	\$1,468
GHS Art Teacher for Marine Biology Trip	1	10	\$1,331	\$1,400	\$1,468
GHS Assistant Frosh Volleyball	1	10	\$1,331	\$1,400	\$1,468
GHS Assistant Symphonic Orchestra Director	3	10	\$1,331	\$1,400	\$1,468
GHS Camarata Orchestra Director	1	10	\$1,331	\$1,400	\$1,468
GHS C Team Soccer Coach - Boys	1	10	\$1,331	\$1,400	\$1,468
GHS Dramatics Director	1	10	\$1,331	\$1,400	\$1,468
GHS Frosh Baseball	1	10	\$1,331	\$1,400	\$1,468
GHS Instructional Technology Mentors	4	10	\$1,331	\$1,400	\$1,468
GHS Intramural Director	1	10	\$1,331	\$1,400	\$1,468
GHS Jazz Band Director	2	10	\$1,331	\$1,400	\$1,468
GHS Jazz String Director	1	10	\$1,331	\$1,400	\$1,468
GHS Pep Band Director	2	10	\$1,331	\$1,400	\$1,468
GHS Speech Coach	1	10	\$1,331	\$1,400	\$1,468
GMS Cross Country - Boys	1	10	\$1,331	\$1,400	\$1,468
GMS Cross Country - Girls	1	10	\$1,331	\$1,400	\$1,468

GMS Instructional Technology Mentors	4	10	\$1,331	\$1,400	\$1,468
GMS Soccer - Boys	1	10	\$1,331	\$1,400	\$1,468
GMS Soccer - Girls	2	10	\$1,331	\$1,400	\$1,468
GMS Track - Boys	1	10	\$1,331	\$1,400	\$1,468
GMS Track - Girls	1	10	\$1,331	\$1,400	\$1,468
GMS Volleyball	3	10	\$1,331	\$1,400	\$1,468
GMS Wrestling	2	10	\$1,331	\$1,400	\$1,468
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS 11/12th Class Sponsor	1	11	\$999	\$1,050	\$1,101
GHS Assistant Crimson Guard Director	1	11	\$999	\$1,050	\$1,101
GHS Assistant Musical Director	1	11	\$999	\$1,050	\$1,101
GHS Department Chair - Health Services	1	11	\$999	\$1,050	\$1,101
GHS Department Chair - Media	1	11	\$999	\$1,050	\$1,101
GMS 7th Grade Cheerleader Sponsor	1	11	\$999	\$1,050	\$1,101
GMS 8th Grade Cheerleader Sponsor	1	11	\$999	\$1,050	\$1,101
GMS Assistant Wrestling	1	11	\$999	\$1,050	\$1,101
GMS Cheerleader Sponsor	1	11	\$999	\$1,050	\$1,101
GMS Swimming - Boys & Girls	3	11	\$999	\$1,050	\$1,101
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS 10th Grade Class Sponsor	1	12	\$832	\$875	\$917
GHS 9th Grade Class Sponsor	1	12	\$832	\$875	\$917
GHS Musical Choreographer	1	12	\$832	\$875	\$917
GHS Musical Pit Director	1	12	\$832	\$875	\$917
GMS 6th Grade Basketball Boys & Girls (2* each)	8	12	\$832	\$875	\$917
GMS 6th Grade Volleyball (2* each)	4	12	\$832	\$875	\$917
GMS Golf - Boys	1	12	\$832	\$875	\$917
GMS Golf - Girls	1	12	\$832	\$875	\$917
GMS Tennis	1	12	\$832	\$875	\$917
GMS Team Leaders	13	12	\$832	\$875	\$917

Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
Elementary Art Coordinator	1	13	\$666	\$700	\$734
Elementary Music Coordinator	1	13	\$666	\$700	\$734
Elementary Physical Education Coordinator	1	13	\$666	\$700	\$734
Elementary Soccer Coordinator	2	13	\$666	\$700	\$734
Elementary Volleyball Coordinator	1	13	\$666	\$700	\$734
GHS Assistant Fall Play Director	1	13	\$666	\$700	\$734
GHS Assistant Speech Coach	1	13	\$666	\$700	\$734
GHS Assistant Stratford Experience	1	13	\$666	\$700	\$734
GHS Camarata Orchestra Assistant Director	2	13	\$666	\$700	\$734
GHS Chamber Orchestra Director	1	13	\$666	\$700	\$734
GHS Multi Cultural Youth Alliance Sponsor	1	13	\$666	\$700	\$734
GHS NHS Sponsor	2	13	\$666	\$700	\$734
GHS Staff Development	3	13	\$666	\$700	\$734
GHS Stage Band Director	0	13	\$666	\$700	\$734
GMS 6th Grade Track	4	13	\$666	\$700	\$734
GMS Assistant Musical Director	1	13	\$666	\$700	\$734
GMS Band Director	2	13	\$666	\$700	\$734
GMS Choral Director	3	13	\$666	\$700	\$734
GMS Department Head - Art	1	13	\$666	\$700	\$734
GMS Department Head - Computers	1	13	\$666	\$700	\$734
GMS Department Head - Director Of Elementary Guidance	1	13	\$666	\$700	\$734
GMS Department Head - English	1	13	\$666	\$700	\$734
GMS Department Head - ENL	1	13	\$666	\$700	\$734
GMS Department Head - Foreign Language	1	13	\$666	\$700	\$734
GMS Department Head - Guidance	1	13	\$666	\$700	\$734
GMS Department Head - Home Economics	1	13	\$666	\$700	\$734
GMS Department Head - Industrial Tech	1	13	\$666	\$700	\$734
GMS Department Head - Math	1	13	\$666	\$700	\$734

GMS Department Head - Media	1	13	\$666	\$700	\$734
GMS Department Head - Music	1	13	\$666	\$700	\$734
GMS Department Head - PE/Health	1	13	\$666	\$700	\$734
GMS Department Head - Science	1	13	\$666	\$700	\$734
GMS Department Head - Social Studies	1	13	\$666	\$700	\$734
GMS Department Head - Special Ed.	1	13	\$666	\$700	\$734
GMS Drama Club Director	1	13	\$666	\$700	\$734
GMS Intramural Director	1	13	\$666	\$700	\$734
GMS Newspaper Sponsor	1	13	\$666	\$700	\$734
GMS NJHS Sponsor	1	13	\$666	\$700	\$734
GMS Orchestra Director	3	13	\$666	\$700	\$734
GMS Service Club	1	13	\$666	\$700	\$734
GMS Staff Development	3	13	\$666	\$700	\$734
GMS Student Council Sponsor	1	13	\$666	\$700	\$734
GMS Yearbook Sponsor	1	13	\$666	\$700	\$734
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
Elementary Athletic Coordinator - Basketball	1	14	\$499	\$525	\$550
Elementary Athletic Coordinator - Cheer	1	14	\$499	\$525	\$550
Elementary Athletic Coordinator - Football	1	14	\$499	\$525	\$550
Elementary Athletic Coordinator - Softball	1	14	\$499	\$525	\$550
Elementary Athletic Coordinator - Swim	1	14	\$499	\$525	\$550
Elementary Cross Country Coordinator	1	14	\$499	\$525	\$550
Elementary Golf Coordinator	1	14	\$499	\$525	\$550
Elementary Track & Field Coordinator	1	14	\$499	\$525	\$550
Elementary Wrestling Coordinator	1	14	\$499	\$525	\$550
Elementary/GMS Tennis Coordinator	1	14	\$499	\$525	\$550
GHS Academic Super Bowl Coach	1	14	\$499	\$525	\$550
GHS Academic Team Coaches	5	14	\$499	\$525	\$550
GHS Art Club Sponsor	1	14	\$499	\$525	\$550
GHS Bookstore Manager	1	14	\$499	\$525	\$550

GHS French Immersion Program *Provided credit is given for student participation	1	14	\$499	\$525	\$550
GHS Spell Bowl Coach	1	14	\$499	\$525	\$550
GHS Unified Flag Football Coach	2	14	\$499	\$525	\$550
GHS Unified Track Coach	2	14	\$499	\$525	\$550
GHS Technology Student Association	1	14	\$499	\$525	\$550
GHS Winter Guard - Assistant Director	1	14	\$499	\$525	\$550
GHS Winter Percussion - Assistant Director	1	14	\$499	\$525	\$550
GMS Academic Team Coaches	5	14	\$499	\$525	\$550
GMS E3 Program Sponsors	4	14	\$499	\$525	\$550
GMS Latino Club Sponsor	1	14	\$499	\$525	\$550
GMS Robotics Club	1	14	\$499	\$525	\$550
GMS Science Olympiad Sponsor	1	14	\$499	\$525	\$550
GMS Ski Club Sponsor	1	14	\$499	\$525	\$550
GMS Speech & Debate Sponsor	1	14	\$499	\$525	\$550
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
Elementary Music Performance	7	15	\$333	\$350	\$367
GHS Academic Super Bowl Subject Area Coaches	1	15	\$333	\$350	\$367
GHS Club Sponsor (i.e. Key, Frisbee, Genders & Sexualitites Alliance, etc.)	3	15	\$333	\$350	\$367
GHS French Club Sponsor	1	15	\$333	\$350	\$367
GHS German Club Sponsor	1	15	\$333	\$350	\$367
GHS Spanish Club Sponsor	1	15	\$333	\$350	\$367
GMS Pom Pom Spirit	1	15	\$333	\$350	\$367
GMS Reading Club Sponsor	1	15	\$333	\$350	\$367
Elementary Spell Bowl & Math Bowl Sponsor	14	15	\$333	\$350	\$367
Position	Approved FTE	Group#	0-2 year pay	3-5 year pay	6+ year pay
GHS Extended Essay Advisor	17	16	\$100	\$100	\$100

Appendix C
PAY DATE SCHEDULE
2019/2020

Pay Periods	Dates	Date Paid
1	8/4/2019 - 8/17/2019	8/23/2019
2	8/18/2019 - 8/31/2019	9/6/2019
3	9/1/2019 - 9/14/2019	9/20/2019
4	9/15/2019 - 9/28/2019	10/4/2019
5	9/29/2019 - 10/12/2019	10/18/2019
6	10/13/2019 - 10/26/2019	11/1/2019
7	10/27/2019 - 11/9/2019	11/15/2019
8	11/10/2019 - 11/23/2019	11/29/2019
9	11/24/2019 - 12/7/2019	12/13/2019
10	12/8/2019 - 12/21/2019	12/27/2019
11	12/22/2019 - 1/4/2020	1/10/2020
12	1/5/2020 - 1/18/2020	1/24/2020
13	1/19/2020 - 2/1/2020	2/7/2020
14	2/2/2020 - 2/15/2020	2/21/2020
15	2/16/2020 - 2/29/2020	3/6/2020
16	3/1/2020 - 3/14/2020	3/20/2020
17	3/15/2020 - 3/28/2020	4/3/2020
18	3/29/2020 - 4/11/2020	4/17/2020
19	4/12/2020 - 4/25/2020	5/1/2020
20	4/26/2020 - 5/9/2020	5/15/2020
21	5/10/2020 - 5/23/2020	5/29/2020
22	5/24/2020 - 6/6/2020	6/12/2020
23	6/7/2020 - 6/20/2020	6/26/2020
24	6/21/2020 - 7/4/2020	7/10/2020
25	7/5/2020 - 7/18/2020	7/24/2020
26	7/19/2020 - 8/1/2020	8/7/2020

APPENDIX D

GOSHEN COMMUNITY SCHOOLS SELF-FUNDED HEALTH BENEFIT PLAN

- I. The Board shall establish and maintain for the benefit of teachers (and, if the Board so decides in the exercise by the Board of its sole discretion, other employees of the school corporation) a self-funded health insurance plan. The Association may require that a separate plan for teachers and teacher retirees only be established at the beginning of any calendar year if the Association gives the Board at least three months' advance notice of its desire for a separate teachers' plan. Upon separation and after all claims incurred but not paid or reported as of the end of the year prior to separation and all other expenses of the plan for the year prior to separation have been paid, the balance in the agency account shall be allocated equitably between the teachers' plan and the successor plan for other employees of the school corporation based upon the amounts of premium paid on behalf of teachers and teacher retirees, on the one hand, and on behalf of other employees and other retirees on the other hand, in the preceding three years by both individuals and the school corporation, whether under a self-insured or a fully insured plan.
- II. The features of the plan, including the identity of third-party contractors and insurers, coverages, deductibles, exclusions, limits of liability, premiums, claims procedures and appeal procedures, etc., shall be determined as follows:
 - A. An insurance committee composed of such administrators as the Superintendent shall appoint and such officers and members of the Goshen Education Association as the Association shall select will gather and examine pertinent information, obtain appropriate advice and develop recommendations regarding the features of the plan for the next calendar year or midyear changes in particular features, as the case may be.
 - B. Minor administrative changes in the plan or changes required in order to make the plan compliant with the law may be made by approval of the Board of School Trustees in accord with the mutually agreed upon recommendation of the insurance committee. "Mutually agreed upon" means that each side must cast their vote in favor of any changes for the action to be approved. GEA will have one vote and the administration acting on behalf of the School Board will have one vote.
 - C. Otherwise, the features of the plan may be established, and changes of particular features may be made, by resolution of the Board of School Trustees only after the insurance committee has first mutually agreed upon the changes.
- III. The financial features of the self-insured health benefit plan which shall be in effect for the 2004 calendar year and thereafter are as follows:

- A. Individual and aggregate stop-loss insurance with an A- or better rated Insurance Company, having an individual attachment point (applicable to all individuals equally in 2005 and thereafter) of at least \$100,000 and an aggregate attachment point for all self-funded benefits no greater than 125% of estimated claims.
- B. Establishment of a separate self-insurance fund to be utilized exclusively for the self-insured health benefit plan, the same to be established under authority of IC 21-2-5.6-1(2) in compliance with IC 20-5-2.5-4
- C. Establishment of an agency or trust account with a financial institution selected by the Board of School Trustees into which premiums shall be paid as due and from which a mutually agreed upon third party administrator (TPA), may draw to pay plan benefits and expenses.
- D. Adherence by the Board of School Trustees to the following policies:
 - 1. That the school corporation shall transfer into the agency account each month its share of premiums for that month as agreed to in the current Master Contract (and as it may undertake to pay with respect to employees other than those represented by the Association) less any credits to which the school corporation may be entitled under subsection E below.
 - 2. That the school corporation shall transfer each month into the Agency account the premiums for that month paid by individuals covered under the plan.
 - 3. That no monies deposited in the separate 110 fund shall be utilized for purposes other than the plan or any successor plan. (unless due as a refund of unearned premium as in the case of an individual who prepays for a term and then dies before the end of the term).
 - 4. That in no event shall any assets of the agency account be used for purposes other than for the exclusive benefit of the employees of the school corporation, including the payment of claims under the plan or any successor plan, related administrative expenses and premiums for insurance; no money in the agency account will ever revert to the school corporation or any individual payor of premium as a refund of premium.
 - 5. That, in the event of a need to pay claims or other expenses of the plan in excess of the plan's assets in the agency account, the school corporation shall loan to the plan from its general fund (or such other fund as may be available) monies in amounts sufficient to pay claims and the other expenses of the plan as they become due; that such loans shall bear no interest; and that such loans shall be repaid as soon as the plan's assets in the agency account are sufficient to meet the plan's current obligations and effect

repayment as well, any such repayments to be taken as credits against the school corporation's premium obligations.

6. That the expenses of the plan, including the payment of claims, the payment of premiums for individual and aggregate stop-loss insurance, the payment of the Third Party Administrator's fees and claims for reimbursement, the payment of fees charged by the financial institution holding the agency account, the payment of the insurance consultant approved by the insurance committee and employed by the school corporation, the premium of the fiduciary liability insurance policy for the appeals committee, and the payment of any other administrative expenses of the plan as approved by the insurance committee, shall be paid out of the agency account.
7. That all interest or other income earned with respect to assets in the agency account shall remain in the agency account.
8. That any benefits paid by the stop-loss insurer and any refund of unused premium paid by the stop-loss insurer shall be deposited directly into the agency account.
9. That the school corporation shall provide to the Association:
 - (a) a monthly report showing the number of participants in each category of participants for the month, the total monthly premium for each type of participant, and the total premium (including both the school corporation's contribution and all individual contributions) transferred by the school corporation into the agency account for the month;
 - (b) the monthly report of the third-party administrator, showing the totals of all expenses paid for the month by category and all claims made against the stop-loss insurer, but not showing amounts of claims paid specifically on behalf of individual named participants or their dependents;
 - (c) the monthly report of the financial institution holding the agency account, showing income and outgo for the month;
 - (d) copies of all contracts with independent contractors entered into by the school corporation in connection with the self-funded health insurance plan, including without limitation the contract with the third-party administrator, the contract with the stop-loss insurer, the contract establishing the agency account with a financial institution and the contract with the professional insurance advisor, if any; and

- (e) any other records the Association may request relating to the past or prospective compensation of independent contractors who provide services or insurance in connection with the self-funded health insurance plan.
 - 10. That, with respect to persons insured under the self-funded health insurance plan, primary liability for any wrongful denial of a claim by the third-party administrator, the stop-loss insurer or any appeal panel of the third-party administrator or the school corporation shall lie with the school corporation, which in turn may pursue such remedies as it may have against the third-party administrator, the stop-loss insurer, and any other insurer, person or entity which may be liable as wrongdoer, indemnitor or otherwise.
 - 11. Insurance coverage for new employees begins the first of the month after their first contracted working day.
- IV. For purposes of this agreement, the term “premium” has its conventional meaning when referring to a fully insured health and dental benefits plan, but when referring to a self-insured health and dental benefits plan means the portion of the budgeted amount required to pay all costs of the plan for the calendar year which is allocated to an employee, a person subscribing for COBRA coverage or a retiree for a particular type of coverage (such as single coverage, coverage for the employee and the employee’s spouse, etc.)
- V. As developed and analyzed by the school corporation’s insurance committee with the possible assistance of a professional insurance advisor and the TPA, the premium charged will be based upon a consideration of the following factors:
- A. the plan design;
 - B. claims history;
 - C. medical cost trends;
 - D. the premium charges for individual and aggregate stop-loss insurance;
 - E. administrative expenses (fees for professional advice, fees of and reimbursements to the Third Party Administrator, fees of the financial institution holding the agency account, printing of the benefit plan book, etc.);
 - F. covering by premium at least 100% of expected claims if the fund is fully reserved (the fully reserved amount [incurred but not reported {IBNR}claim fund] will be determined by mutual agreement of GEA and GCS with input from the professional insurance advisor) and

- G. by maintaining in the Operating and Premium Stabilization Funds at least an operating balance of 40% (estimated amount ~ \$2.7 million) of the previous year's claims;

On or before December 1 of each year, the insurance committee shall adopt, on the basis of the factors hereinabove set forth or such other factors as the committee may deem appropriate, a recommendation for premiums to be charged with respect to the several categories of participants during the following year, so that the Board of School Trustees may approve premiums for the following year at its regular December meeting.

APPENDIX E

GOSHEN COMMUNITY SCHOOLS BRIDGE-TO-MEDICARE RETIREMENT BENEFIT

1. Eligibility
 - a. Service. A teacher who retires and is eligible for full pension benefit under Ind. Code Ch. 20-40-12 or meets the Rule of 75 with a minimum of ten (10) year service to the corporation shall be eligible for retirement benefits provided by Goshen Community Schools if notice is given or waived as hereafter provided.
 - b. Notice. To be eligible for retirement benefits, a teacher must notify the superintendent in writing of the teacher's intent to retire at the end of the then current school year not later than the Friday before Spring Break of that school year. A teacher intending to retire during the school year must notify the superintendent in writing of the teacher's intent to retire sixty (60) days prior to the expected retirement date. (At the teacher's request, the teacher's plans for retirement shall be kept confidential until the close of the teacher's last year of teaching.) The Board may waive the requirement that notice be given by May 1 of a teacher's last year of teaching.

2. Benefits:
 - a. Until she or he becomes eligible for Medicare or for a period not to exceed ten (10) years or ten (10) payments, an eligible retired teacher shall receive an annual retirement benefit equal to the Board contribution for a family health insurance policy in the retiring teacher's last contract year but in no case greater than an annual amount of \$6,366.74.
 - b. The Board will pay this annual retirement benefit in a lump sum on the first pay date in January of each year following the teacher's retirement up to and including the year in which the teacher becomes eligible for full Medicare benefits, but not thereafter. Those teachers retiring mid-year will not receive their payment of \$6,366.74 until January 1 of the following year of retirement.
 - c. The school corporation shall continue to pay the same amount as outlined in Section XVI. A.2, 3, or 6 (as applicable) towards an eligible retired teacher's health insurance program through the end of the calendar year in which the teacher retires. Those teachers retiring mid-year will receive this benefit of four months of the Board contributions towards health insurance beginning their first full month of retirement.

- d. A retired teacher who was enrolled in the school corporation's group health insurance plan during his/her last year of teaching shall be eligible to participate in the School's Section 125 Plan. The dollar amount of said teacher's benefits for this sub-section will be contributed to the Section 125 Plan on a yearly basis in accordance with the contribution limits set forth in the Section 125 Plan and credited to the affected teacher's account there under. Said retired teacher will be allowed to use the dollar amounts credited to his or her account under the School's Section 125 Plan to purchase such benefits as are available under such plan and/or take cash payments in lieu of benefits. Any cash payments will be subject to applicable taxes. The school corporation's contribution to the School's Section 125 Plan will be in lieu of contributions to the corporation's Post-Retirement 403(b) program per XV.C, below.

3. Buyout of Bridge-To-Medicare Benefits

This portion of the contract will eliminate the Bridge-to-Medicare Retirement Benefit (Section XV. D.). In order to be vested and receive the Buyout of Bridge-to-Medicare Benefits, the employee must retire and be eligible for full pension benefit under Ind. Code Art. 5-10.2 or meet the Rule of 75 with a minimum of ten (10) year service to Goshen Community School Corporation.

Actuarial determination of Value of the current retirement plan benefits

Educational Services Corporation has been selected to determine the present value of the unfunded retirement benefits described in the prior agreement. In making this present value determination, Educational Services Corporation shall use the following assumptions:

1. The assumed interest rate for the purpose of determining the present value shall be four percent (4.0%) for the first three years and seven and a quarter percent (7.25%) in years four and beyond. However, for post-retirement cash flow purposes, a four percent (4.0%) interest rate shall be used.
2. It is assumed that an employee terminates employment at the end of the school year in which the employee attains age fifty-nine (59) or at the end of the current year if the individual attains age fifty-nine (59) or older. If an employee continues employment after the attainment of age fifty-nine (59), the employee continues to receive all ongoing board contributions to the 401 (a) and VEBA, and the employee does continue to share in any future forfeitures.
3. The Board's contribution to the annual post-retirement single or family health insurance premiums will be assumed to be \$6,367.
4. Employees with less than nine years' experience with GCS as of June 20, 2004 and employees hired after 2001-02 school year will not be entitled to any payment for the eliminated Bridge-to-Medicare benefits.
5. Amounts forfeited upon termination of employment because of the failure to meet applicable vesting requirements shall not be reinstated or re-credited if an individual is subsequently rehired or re-employed by the school corporation. However, if the Board approves a leave of absence for an employee or while the employee remains on the RIF list, 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.
6. The present value of the retirement plan under the prior agreement shall be calculated, effective as of the June 20, 2004.
7. The money shall be deposited in each teacher's individual account no later than two months of final enrollment with interest calculated to the date of deposit.
8. Schedule 1 Table shall be used.
9. The Termination Assumption Table shall be used to determine the termination assumption rate.

10. The other assumptions to be used shall be as found in Schedule 1 developed by Educational Services Corporation and as agreed to by the parties, a hard copy of the input and summary page being attached hereto.
11. To confirm the accuracy of the underlying information to be used in present value calculations, each teacher shall be provided with his or her basic data that will be used in the calculations, including, but not limited to the following information as of June 20, 2004. Educational Services shall assist in the preparation of this verification sheet for each teacher. However, the Board will have the responsibility to forward the verification sheets to the respective teachers. Any corrections must be returned to the Board within fifteen (15) days of receipt as final calculation will be prepared and the contributions hereinafter described will be commenced after such date. Corrections not returned to the Board after the fifteen (15) day period shall be disregarded.

Using the above assumptions and the other assumptions contained in Schedule 1, the Educational Services Corporation shall prepare the present value calculations for each teacher and the contributions described hereinafter will be made.

12. Buyout Contributions
 - A. VEBA

The school corporation shall contribute to a voluntary employee's beneficiary association ("VEBA") as described in Section 501(c) (9) of the Internal Revenue Code [26 U.S.C § 501(c) (9)], that amount representing the present value of the group health insurance benefits as calculated for all employees under Subsection 1 – 11 above. This benefit shall be deposited with the single investment vendor for the VEBA selected by the association and board. The terms and conditions for the administration and operations of the VEBA shall be as follows:

- (1) The amount calculated for each employee will be invested in a separate account. There will be no commingling of accounts and each employee may determine how his or her account shall be invested among the investment options made available by the vendor for the VEBA.
- (2) Until such time that an employee has retired and satisfied the eligibility requirements set forth in this Article, the employee shall have no access to the assets held in his or her separate VEBA account.
- (3) If an employee retires or otherwise terminates employment before satisfaction of the requirements set forth in this Article, the employee's VEBA account shall be forfeited. Forfeited amounts shall be reallocated at the end of each plan year between the

remaining separate VEBA accounts. This reallocation shall be in a manner similar to that used by Educational Services in initially determining the present value calculations. Therefore, VEBA accounts of the following employees will not share in the reallocation of a forfeiture of a VEBA account.

- i. Employees who forfeited their VEBA accounts in the same year;
- ii. Employees who previously forfeited their VEBA accounts;
- iii. Employees who have attained the age of fifty-nine (59) and terminated employment in or before the year of reallocated forfeiture.

Furthermore, VEBA accounts of employees who have attained the age of fifty-nine (59), but who have not terminated employment may share in the reallocated forfeiture.

- (4) Following retirement and the satisfaction of the requirements set forth in this Article, a retired employee may use the amounts held in his/her separate VEBA account to pay health insurance premiums and to be reimbursed for un-reimbursed medical expenses of the employee, spouse, and dependents. Furthermore, following the death of an employee, any amounts remaining in the deceased employee's VEBA account may continue to be used to pay these premiums and expenses of the employee's spouse and dependents. Any amounts not distributed to or for the benefit of the employee, spouse and/or dependents shall be provided as a taxable cash benefit to a named beneficiary. At no time may the VEBA make loans to an employee, his/her spouse, or his/her dependents.
- (5) The school corporation shall not be paid any compensation for its services performed on behalf of the VEBA. All costs incurred in the administration of the VEBA and investment fees shall be paid from the VEBA assets.

- B. Teachers employed after school year 2001-02 will only be eligible for benefits included in Subsection B (accumulated sick leave pay) and the following Subsections of this Article.