

LACKLAND INDEPENDENT SCHOOL DISTRICT
SUMMARY OF EMPLOYEE BENEFITS
2013-2014

Benefit	Eligible Employee	Amount	Paid By
Social Security (FICA)	All employees, including Substitutes, Retirees and Temporary Employees (pay into Social Security, not TRS)	.062 of gross wages .042 of gross wages	District Employee
Medicare	All employees hired after March 1, 1986, including Substitutes, Retirees and Temporary Employees	.0145 of gross wages .0145 of gross wages	District Employee
Workers' Compensation	All employees, including Substitutes and Temporary Employees Professional Employees Clerical Drivers All Other Employees	.005161 of gross wages .002606 of gross wages .045148 of gross wages .044597 of gross wages	District District District District
Unemployment Compensation	All employees, including Substitutes and Temporary Employees	.00165 of gross wages	District
Health Plan (TRS ActiveCare) Group Life Dental	All employees eligible for TRS (working no less than 15 hours per week), excluding TRS retirees All employees working 20 hours or more per week All employees working 20 hours or more per week	Up to \$460 per month Remaining amount if any, will be deposited in a FSA Rates vary according to plan selected \$6.00 per month for \$40,000 coverage \$33.18 per month	District Employee District District
Teacher Retirement	All employees (except TRS retirees), who work no less than 15 hours per week	.064 of gross wages .064 of gross wages	State Employee
Teacher Retirement Insurance	All employees (except TRS retirees), who work no less than 15 hours per week	.065 of gross wages (Employee portion) .055 of gross wages (District portion)	District District
State Personal Leave	All employees	½ work day for each 18 days of employment @ daily rate of pay (days accumulate with a maximum 5 days per year)	District
Local Sick Leave	All Employees	½ work day for each 18 days worked @ daily rate of pay (days accumulate with a maximum 7 days per year in accordance with Administrative Regs)	District
State Sick Leave	All employees who earned state sick leave prior to September 1, 1995, and have carried a balance of days forward	The number of days carried forward @ daily rate of pay	District

Benefit	Eligible Employee	Amount	Paid By
Family and Medical Leave (FMLA)	Employees working 12 consecutive months and at least 1,250 hours over the past twelve (12) months	12 work weeks per year of job protection (unpaid leave) without loss of any employment benefit accrued prior to the beginning of leave	N/A
Cancer Insurance	Employees working 20 hours or more per week	Rates vary with plan options	Employee
Disability Insurance	Employees working 20 hours or more per week	Rates vary with plan options	Employee
Vision Insurance	Employees working 20 hours or more per week	Rates vary with plan options	Employee
Permanent Life Insurance	Employees working 20 hours or more per week	Rates vary with plan options	Employee
Group Term Life Insurance	Employees working 20 hours or more per week	Rates vary with plan options	Employee
Flexible Spending Accounts	Employees working 20 hours or more per week	Determined by employee	Employee
403(b)/403(b)(7) Tax Deferred Annuity	All employees, including Substitutes	Determined by employee	Employee

NOTE: When referencing “All Employees,” Substitutes and Temporary Employees are excluded unless stated otherwise.