

B. Benefits

1. Social Security

- a. The Federal Old Age and Survivors Benefits Act (Social Security) covers all employees. For non-clergy employees, the employee's share of the tax is withheld from wages.
- b. For clergy employees the synod makes a contribution of 1/2 of the employees' share of Social Security to the employee.

2. Insurance

The synod currently makes available to each ~~employee working half-time or more,~~ exempt or non-exempt, the following insurance coverage:

- a. Travel/accident insurance for employees who are traveling on approved synod business.
- b. Medical insurance through the Board of Pensions of the Presbyterian Church (U.S.A.) for all ~~exempt and non-exempt employees working at least half time.~~ The Synod will pay qualified medical expenses as defined in IRS Publication 502 according to the following schedule:
  - i. Full Time Employees - \$1200.00 per calendar year
  - ii. Part Time Employees - \$ 600.00 per calendar year.

This policy, like all personnel policies, is subject to change by the Synod.

- a. For post-retirement full-time employees, reimbursement will be made to the employee for the cost of monthly Medicare insurance premiums and Board of Pensions retirement medical insurance premiums.
- b. Death benefits through the Board of Pensions of the Presbyterian Church (U.S.A.) for ~~exempt and non-exempt employees working at least half time.~~

3. Pension

A pension plan is provided through the Board of Pensions of the Presbyterian Church (U.S.A.) for all qualified ~~exempt employees and non-exempt employees working at least half time.~~ *The Pension Plan, through the Board of Pensions of the Presbyterian Church (U.S.A.), governs all eligibility and benefits rights, and nothing contained in these policies changes any terms or conditions of the Pension Plan.*

4. Sick Leave

- a. ~~Non-exempt employees are allowed two working weeks of sick leave in each calendar year; unused days may be accumulated up to 24 work weeks.~~ Sick leave entitlement during the first year of employment will be prorated according to length of employment. ~~Exempt employees will follow the same formula, except that they are granted 24 work weeks of sick leave at the beginning of employment. The maximum accumulation of 24 work weeks of sick leave applies to all employees.~~

Deleted: full-time

Deleted: full-time

Deleted: full-time

Deleted: iii. Quarter Time Employees - \$ 300.00 per calendar year.¶  
iv. Eighth Time Employees - \$150 per calendar year...

Deleted: full-time

Deleted: full-time

Deleted: full-time

Deleted: full-time

Deleted: Full-time

Deleted: n

Deleted: 10 working days

Deleted: 120 work days

Deleted: Full-time

Deleted: e

Deleted: 120 days

Deleted: 120

Deleted: working days

- b. Sick days may be used for personal illness or injury or for illness or injury in the immediate family. At the time of termination of employment, either voluntary or involuntary, an employee shall have no claim for pay in lieu of unused sick leave.
- c. For illness in excess of three days, all employees are required to submit a doctor's certificate indicating the nature of the illness. When medical leave is anticipated, advance approval from the executive should be secured.
- d. When an employee requests sick leave, accumulated sick days shall be used during the absence, with the individual receiving compensation accordingly. If sick leave exceeds accumulated sick days, an individual may request use of any accumulated vacation days.

5. Vacation

a. The number of vacation days for any employee depends upon the length of continuous service, beginning on the Anniversary Date of hiring.

b. ~~Non-exempt~~ employees are eligible for annual paid vacation according to the following schedule:

<u>Length of Service</u>	<u>Vacation</u>
--------------------------	-----------------

~~First 12 months, 2 work weeks,~~

1 year ~~to 4 years~~

~~5 years or more,~~

~~3 work weeks~~

~~4 work weeks~~

- c. Vacation days are not cumulative and must be used within the calendar year, except when special provision has been made in writing by the synod Personnel Services Committee chairperson or the synod executive.
- d. Persons leaving the synod's employ during any calendar year shall be entitled to vacation days or terminal vacation pay prorated according to the fraction of the year served if, and only if, adequate notice is given in the event of a voluntary resignation as set forth in section III.3. of these policies. Any vacation taken but not yet earned by the termination date shall be deducted from the final check.
- e. Vacation days available to exempt staff shall be set forth as a part of his or her Terms of Call and shall normally be one month with full pay. In the first year of employment, vacation time shall be prorated according to the length of employment in that initial year. Accrued vacation for exempt staff shall ordinarily be taken within the calendar year in which it is earned. Upon termination of or separation from employment payment for unused vacation or a deduction for excessive vacation taken shall be calculated according to the elapsed fraction of that calendar year.

**Deleted:** Full-time

**Deleted:** n

**Deleted:** Less than 6 months 0 days

**Deleted:** 1  
6 months to 12 months 5 days

**Deleted:** and less than 5 years

**Deleted:** 10 days

**Deleted:** Over 5 years

**Deleted:** and less than 10 years

**Deleted:** 15 days

**Deleted:** Over 10 years 20 days