

## PART 14

### COMPENSATION AND BENEFITS

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##### Compensation

All compensation and benefits paid to employees as defined under IC §20-24-6-1 must be included in the labor contract or salary schedule unless otherwise authorized by statute. Compensation to teachers as defined under IC §20-24-6-2 must be included in any at-will employment agreement or letter entered into between the school and the teacher. Compensation shall be made in a manner that will facilitate compliance with state and federal reporting requirements.

##### Compensation - Non-Employees

Payments for services provided by an organization must go directly to the organization and not to an individual employee of the organization. All payments for services must be supported by a written contract. Compensation shall be made in a manner that will facilitate compliance with state and federal reporting requirements.

##### Employee Benefits

All types of employee benefits must be detailed in a written policy. Payments for expenses not authorized in a written policy cannot be allowed. Any unauthorized payments made by the charter school may be the personal obligation of the responsible official or employee.

The charter school shall adopt policies governing sick leave, vacation leave, and any other types of special leave.

##### Leave and Overtime Policy

Each charter schools shall adopt a written policy regarding the accrual and use of leave time and compensatory time and the payment of overtime. The policy must conform to the requirements of all applicable state and federal regulatory agencies. If applicable, negotiated labor contracts approved by the charter school would be considered as written policy.

#### RECORD OF HOURS WORKED

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

General Form 99 A, Employees' Service Record  
General Form 99B, Employee's Earnings Record  
General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor.

### UNEMPLOYMENT COMPENSATION

Legislation was passed in 1977 amending the Indiana Employment Security Act, IC 22-4, to include the State and all its political subdivisions as employers under the act, effective January 1, 1978.

Employers may elect payment of a percentage rate on a quarterly basis or to make "payments in lieu of contributions" on a monthly basis for benefits paid out during the month. If the employer chooses the first option they pay an unemployment insurance tax on a fixed sum of wages paid to each employee during a calendar year. The political subdivision's rate will be determined by the size of their credit reserve in relation to past claims. Employers wishing to change their elected option of payment may do so upon giving proper notification to the Department of Workforce Development. Employers under each option are required to file quarterly reports on their payroll and contributions. Each employer must display posters (available from the Department of Workforce Development) where all employees can see them.

### PUBLIC EMPLOYEE'S RETIREMENT FUND (PERF)

Any charter school employee that (1) is not eligible to participate in the Indiana state teachers' retirement fund, and (2) does not participate in a private pension or retirement program offered by the organizer of the charter school is a member of the public employees' retirement fund, IC 20-24-6-7. Inquiries relative to participation in PERF should be directed to Indiana Public Retirement System (INPRS), 1 North Capital Street, Suite 001, Indianapolis, Indiana, 46204.

### TRAVEL POLICY

Each charter school shall adopt a written travel policy in conformity with applicable statutes.

Reimbursement for lodging and meals must be based upon actual receipts for amounts paid unless otherwise authorized by statute.

### COMMUTING MILEAGE

Reimbursed mileage shall not include travel to and from the officer's or employee's home and the charter school in which he works, unless otherwise authorized by statute.

### PRIVATE PROPERTY

Generally, public funds may not be used to make improvements to property not owned by the charter school, unless permitted by statute, federal requirements, state requirements, or safety concerns.

### PERSONAL PROPERTY USE

Assets of the charter school shall not be used in a manner unrelated to the functions and purposes of the charter school.

Whenever an item or other asset owned by the charter school is entrusted to an employee, to be used at times outside the normal work time for business purposes, such as a cellular phone, or vehicle, a log must be maintained which clearly shows the business use.

### PERSONAL EXPENSES

Public funds shall not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the charter school. Any personal expenses paid by the charter school shall be the personal obligation of the responsible official or employee.

### PURCHASING BONUSES

Any compensation, premium, bonus, or product earned as a result of the purchase of goods or services by the charter school unit becomes the property of the charter school.

### SUSPENSION WITH PAY

Suspension with pay must be supported by the written opinion of the attorney for the charter school stating that the suspension is in accordance with all federal laws and regulations, and state laws.

### SEVERANCE PAY

Unless specifically authorized by statute, severance pay, or other payments to employees upon separation from employment, must be supported by the written opinion of the attorney for the charter school stating that the payments are in accordance with all federal laws and regulations and state laws.

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