ARTICLE 8
SALARY REDUCTION

A. SALARY REDUCTION

Pratt USD 382 shall establish a program in conformity with Section 125 of the Internal Revenue Code of 1934, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service for Salary Reduction. Any employee may reduce his/her salary by an amount up to the statutory limit on nontaxable benefits as set forth in the program. The employee may make any salary reduction request by September 1 or January 1. Reductions shall remain in force throughout the remainder of the plan year (Oct. 1 through Sept. 30) or upon termination of employment with the district, whichever occurs first. Items by which 15 the employee may reduce his/her contract are as follows:

1. Health Insurance
2. Cancer Insurance
3. Salary Protection Insurance
4. Group Life Insurance up to $50,000
5. Dental Insurance
6. Dependent Care
7. Un-reimbursable Medical Expenses (Any administration expense shall be borne by the member using this benefit.)

A plan participant will be allowed to change health care insurance status if the change is due to a change in family status (e.g.: marriage, divorce, death of spouse or child, birth or adoption of child, or change of employment status of a teacher or their spouse).

Amended 2007-08 negotiations to change salary reduction request dates.

B. TAX-SHELTERED ANNUITIES

1. The Board shall transmit tax-sheltered annuity funds on behalf of its employees pursuant to K.S.A. 72- 8602. A committee will be established to create and monitor implementation of the district plan documents for 403(b) tax sheltered annuity offerings. The committee will be composed of nine (9) members; the Superintendent/designee and two representatives from the administration team; the P-NEA president and two certified staff representatives as chosen by the president and; three (3) classified staff members.
2. Employees may request a separate salary reduction agreement for the purpose of contributing to a tax sheltered annuity. The Board shall allow its employees to adjust their contributions in accordance with the district’s 403b provider’s regulations. An authorization form from the district’s 403b provider will need to be returned to the Central Office prior to the 15th of the month.

Amended 2011/12 to allow adjustments per 403b provider/ #3 moved from Article 18

C. HEALTH INSURANCE BENEFIT

The Board of Education shall contribute to each full-time teacher the legal benefit amount as required by the district’s health insurance carrier and/or Health Care Reform Act of

2010 for either a basic core single or family health premium. A proportional amount will be applied to those whose employment status is less than 16 full-time. If both spouses are employed by the district, the legal benefit amount for each spouse may be applied to the purchase of a family membership. Contributions toward health insurance under this statement shall never be greater than the total premium. Further, the Board of Education shall pay a single dental insurance benefit for each employee who chooses dental insurance. There is no cash in lieu of these options.

For 2022-2023, the legal benefit amount for a basic core single premium is $706.00 per month plus a single dental benefit of $47.10. The legal benefit amount for a family premium is $1186.00 per month plus a single dental benefit amount of $47.10.

At such a time a health insurance divisible surplus is received from the district health insurance provider, the district will notify the P-NEA President within 5 school days. The P-NEA President and the Superintendent will determine the distribution of monies to the subscribers.

Amended during 2012-13: premium amounts will be stated.

D. FLU SHOTS or BLOOD TESTS

The board shall contribute $30.00 per year for each employee who opts to take flu shots or diagnostic blood tests. A voucher of expense, up to the allowable $30.00, shall be filed by the employee for reimbursement.

Revised 2026-2027 Negotiations from $20 to $30.