CONTRACTUAL AGREEMENT

Between

MOUNT SINAI BOARD OF EDUCATION

And

MOUNT SINAI ADMINISTRATORS' ASSOCIATION

INDEX

Article	Item	Page Number
I	Recognition	1
п	Administrator Rights	2
Ш	Maintenance of Standards	2
IV	Professional Duties	4
V	Work Year and Leave Days	4
VI	Professional Growth	6
VII	Compensation	6
VIII	Severance	7
IX	Insurance	8
x	Negotiating Procedures	9
XI	Grievance and Arbitration Procedures	10
XII	Miscellaneous Provisions	13
XIII	Agreement	13
	Signature Page	15

CONTRACTUAL AGREEMENT between the MT. SINAI BOARD OF EDUCATION and the MT. SINAI ADMINISTRATORS' ASSOCIATION

ARTICLE I RECOGNITION

The Board of Education of the Mt. Sinai U.F.S.D., hereinafter referred to as the Board, hereby recognizes the Mt. Sinai Administrators' Association (Association), as the exclusive collective bargaining agent for all administrative personnel (Assistant Superintendents, Principals, Assistant Principals, Curriculum Directors, Psychologists, Network & Systems Coordinator and Executive Director of Educational Services), excluding the Superintendent of Schools, now employed or to be appointed during the term of this Agreement. The Assistant Superintendent for Business title shall be removed from the Association at such time as Linda Jensen shall no longer be employed in that title in the District.

It is understood that this Agreement is intended as a binding Agreement pertaining to salary, schedules and personnel policies herein stated and has been negotiated by and between the parties, has been approved by both of the parties and its members, and is a true copy of their Agreement made applicable to the above mentioned parties.

The written Agreement that follows is the result of harmonious negotiations between the Mount Sinai Administrators' Association and the School Board's Negotiating Committee, made and entered into March 18, 2015 for the period of time July 1, 2014 through June 30, 2020.

Section 1 - Definitions

Administrator - For the purpose of this Agreement, the term "Administrator" will mean persons holding the positions of Assistant Superintendents, Executive Director of Educational Services, Principals, Assistant Principals, Curriculum Directors, Psychologists, and Network and System Coordinator.

Length of Service – Newly hired administrators' length of service will be calculated from their first day of work as an administrator. Employed staff who move to an administrative position will be allowed to carry 50% of their time toward length of service as an administrator. Carryover length of service counts only toward severance and benefit accrual. It does not count toward working condition benefits triggered by Length of Service, Professional Growth, Professional Duties, and Salary Schedule Placements (those are intended to mean service following an appointment as an administrator).

Date of Hire - Refers to the date of the Board meeting at which you were hired as an administrator.

Daily Rate of Pay – Effective July 1, 2012 the daily rate of pay will be 1/220th of the administrator's salary.

Section 2

The Board guarantees it will honor all statutory and constitutional rights of the Administrative staff.

Section 3

The Association hereby affirms that it will not strike against the District in accordance with the Public Employees Fair Employment Act, Article XIV of the Civil Service Law.

ARTICLE II ADMINISTRATOR RIGHTS

Section 1 - Administrators' Files

Administrators will be allowed to refer to their personnel files. No material will be placed within an Administrator's personnel file unless the Administrator has received a copy of it. Administrators must then be given the opportunity to give their responses and this too shall be placed in the file.

Section 2 - No Reprisal

There shall be no reprisals taken against any member of the Association because of such membership or participation in its lawful activities.

Section 3 - Regulations and Practices

The Superintendent shall notify the Association prior to instituting any new revisions of policies or regulations and practices affecting the Association members.

Section 4 - Administrator Termination

If the Board considers a dismissal of an Association member, the dismissal will follow and be consistent with Education Law 3031 or 3020a procedures as applicable.

ARTICLE III MAINTENANCE OF STANDARDS

In order to help assure the quality and integrity of the educational programs within the District, the Board recognizes the need for an administrative staff under the direction of the Superintendent to implement its policies and procedures, manage the operation of the School District, and to supervise the instructional and non-instructional employees.

District Office Positions: No more than three (3) District Office administrative positions shall be designated as bargaining unit positions. Said positions will be designated by the Superintendent and Board of Education at time of hire. Effective July 1, 2014 the position to be classified as a district office position and held by a member of the bargaining unit is the Assistant Superintendent for Business.

The District agrees to maintain the above designated district office position until such time as the present incumbent severs her relationship with the District. It is expressly understood that district office positions do not need to be maintained and may be abolished for any administrator hired by the District on or after January 1, 2015 into said positions.

Building Administrative Positions: There will be a Principal in each building. At least one (1) FTE Assistant Principal will be assigned for each building when the enrollment at a building is equal to or greater than: High School - 500, Middle School - 550, Elementary School - 700. The requirement to maintain at least one (1) FTE Assistant Principal based upon the student enrollment contained herein shall only apply to administrators that were hired on or before January 1, 2015. Should an Assistant Principal position held by an administrator hired after January 1, 2015 be thereafter filled by an administrator hired on or before January 1, 2015, the requirement to maintain at least one (1) FTE Assistant Principal based upon the student enrollment shall be applicable to the position while that administrator hired on or before January 1, 2015 occupies it.

District-wide Administrative Positions: District-wide Administrative Positions: Each curriculum area will have an administrator ("director") responsible for that area. It is understood that some of following directors may have multiple areas to supervise. Effective July 1, 2014 the following director positions will be maintained by the District; Director of Pupil Personnel Services, Assistant Principal/Director of Humanities, Assistant Principal/Director of Guidance, Director of PE/Athletics/Health/Nursing and Grounds, Director of Math, Science, and Technology, Director of Music and Applied Arts, and Network & Systems Coordinator. In addition, there will be at least one (1) psychologist in each building when the building enrollment exceeds 600 students and said psychologist may be shared among buildings depending on need. The requirement to maintain at least (1) psychologist in each building based upon enrollment shall apply only to psychologists hired on or before January 1, 2015.

The District agrees to maintain the above district-wide administrative positions until such time as the present incumbents to the positions sever their relationship with the District.* It is expressly understood that the district-wide administrative positions do not need to be maintained and may be abolished if the administrator in such position was hired by the District on or after January 1, 2015.

All conditions of employment, practices and benefits shall be maintained at not less than the highest minimum standards in effect at the time this Agreement is executed, provided, however, that such conditions shall be improved for the benefit of the administrators as required by the provisions of this Agreement. Except by mutual Agreement of the parties, this Agreement

^{*} For purposes of the above maintenance of standards provision, Dee Williams-Timo will be considered the Director of Pupil Personal Services.

shall not be interpreted or applied so as to decrease the professional advantages and benefits therefore enjoyed by Administrators covered hereunder.

ARTICLE IV PROFESSIONAL DUTIES

The welfare of the children is the paramount goal of the school and will be promoted by both parties. Both parties agree that mutual understanding and cooperation are necessary to ensure the most effective operation of the school.

For administrators hired prior to January 1, 2015, upon completion of ten (10) years of administrative service to the District, said administrator's position shall not be abolished due to budgetary reasons and shall not be reduced in title, authority [rank], salary, or duties, until the administrator severs his/her relationship with the District. However, in no way shall the preceding sentence be interpreted or applied as to prevent the District from pursuing disciplinary charges against any such administrator pursuant to section 3020-a of the Education Law. The duties and responsibilities of administrators hired on or before January 1, 2015 will be those outlined in the job descriptions on file with the District Clerk as of July 1, 2014. The individual holding the position of Executive Director of Educational Services as of January 1, 2015 shall be entitled to the benefits of this provision in the title of Director of Pupil Personnel Services unless or until she is employed for ten (10) years in the District in the position of Executive Director of Educational Services, at which time she would have the benefits of this provision in that position.

It is expressly understood by the parties that the above provision shall not be applicable to any administrator hired by the District on or after January 1, 2015.

ARTICLE V WORK YEAR, AND LEAVE DAYS

Section 1 - Work Schedule

Administrators shall be employed on a twelve-month basis working a total of 215 days (Psychologists 210). As a general practice, of the 215 days, 190 will be worked from September 1 to June 30 and no less than 173 days will be worked during that same period when students are in school. The remaining balance will be worked over the summer. Workdays will be mutually agreed upon between the Superintendent and the individual administrator. A working copy of each administrator's work schedule should be developed by July 1 of each year and may be adjusted by mutual Agreement.

In those instances where an administrator must work on a scheduled day off and cannot reschedule said day off, the administrator will be compensated 5/8th of their daily rate of pay for said additional day worked. This provision will be limited to five days in any given year with approval of the Superintendent or designee required prior to compensation being awarded.

The Board of Education recognizes that the administrative staff works beyond a normal eight (8) hour workday (psychologists 7 ½) when students are in attendance. In light of this, the administrator's workday will be five (5) hours when the students are not in attendance. Said hours and days may be adjusted by mutual Agreement between the individual administrators and the Superintendent of Schools.

Section 2 - Personal Leave

A total of five (5) days per year for twelve-month administrators and psychologists may be allowed without loss of pay for personal leave reasons where matters cannot be attended to outside the normal school day and approval is granted by the Superintendent. Personal days that extend weekends, extend beyond one day, or are contiguous to a day off must be submitted to the Superintendent for approval five days prior to the initial requested day.

a) Unused personal leave days will be accumulated as part of sick days.

Section 3 - Sick Leave

Twelve Month Administrators working 215 days and psychologists working 210 days will be granted 12 sick days per year.

- a) The incumbent Assistant Superintendent for Business will be granted 15 sick days per year without loss of pay. This provision will sunset following severance of the Assistant Superintendent of Business from the District's employ.
- b) For administrators hired prior to July 1, 2003, any unused portion of the sick leave shall be accumulated to a maximum of 480 days. For administrators hired on July 1, 2003 or thereafter, any unused portion of the sick leave shall be accumulated to a maximum of 360 days.
- c) An administrator, upon severing his/her employment with the District, shall be compensated as follows: after ten years of administrative service in the District, the Administrator will be compensated for one half of all accumulated sick leave at their daily rate of pay of his/her final annual salary by June 30th (or other mutually agreed upon date[s]) in the year the Administrator severs his/her employment.
- d) Administrators will be furnished with an accumulated sick leave statement in September of each year.

Section 4 - Leave Days

Administrators will be granted forty-six leave days per year. These days will replace vacation days, holidays, and the five off days July 1 through August 31. This section shall not apply to psychologists who follow the teachers' work year during the regular school year.

Section 5 - Professional Days

Subject to the approval of the Superintendent, any Administrator requesting to attend a conference and/or seminar beneficial to the educational needs of the District will be allowed to do so without loss of pay, time or leave benefits. All reasonable expenses incurred by the Administrator such as registration fees, transportation, meals and lodging shall be reimbursed by the District after submission of receipts for expenditures.

Section 6 - Other Leaves

Administrators will be provided the same considerations with respect to other leaves (supplemental sick leave, catastrophic sick leave, childcare leave, et. al.) as it is outlined in the Teachers' Agreement in any given year.

ARTICLE VI PROFESSIONAL GROWTH

Upon completion of his/her seventh (7th) year as an Administrator (or prior as determined by the BOE), the administrator will receive tuition reimbursement following proof of successful completion of course taken upon approval of the course by the Superintendent of Schools. Should an administrator want to accelerate their course work and wish to be reimbursed for more than one course per semester, they may do so with the approval of the Superintendent and Board. Administrators who receive tuition reimbursement may, at the Board's discretion, be required to pay back the District for up to one-half of the tuition amount if said administrators sever their relationship within three years of any course taken.

With the approval of the Superintendent, Administrators not enrolled in courses will be reimbursed up to \$1000/year/Administrator for professional organization dues.

ARTICLE VII COMPENSATION

Effective July 1, 2014, all sitting administrators will be placed on step 1 within their respective salary column on the salary schedule annexed hereto as Appendix A. Step movement on said schedule will occur effective July 1 of each year.

An administrator who has been on step 13 for at least one school year shall receive an annual salary increase equivalent to the New York State tax cap as defined as the consumer price index for all urban consumers (CPI-U) for the twelve month period ending December 31st of the previous year, with a minimum of 1% and a maximum of 1.98%. In the event the tax cap shall no longer exist, salaries shall be annually increased by 1.98% until such time as the parties reach a successor agreement.

Minimum starting salaries for administrators hired on or after January 1, 2015 shall be in accordance with the salary schedule annexed as Appendix "B." The District reserves the, right to hire individuals at above those rates, in its discretion. Commencing with the 2016-17 school year, any administrator hired after January 1, 2015 shall be entitled to an increase in annual

salary, effective July 1st equivalent to the New York State tax cap as defined as the consumer price index for all urban consumers (CPI-U) for the twelve month period ending December 31st of the previous year, with a minimum of 1 % and a maximum of 1.98%. In the event the tax cap shall no longer exist, salaries shall be annually increased by 1.98%. Implementation of the CPI-U increases (or the 1.98% increase applicable if the tax cap does not exist) as set forth herein, shall cease with the 2027-28 school year, or until the parties reach a successor agreement, whichever is earlier.

School psychologists shall continue to be paid in accordance with their placement on the salary schedule annexed to the collective bargaining agreement between the District and the Mount Sinai Teachers' Association for the 180-day school and shall receive an additional \$10,000 stipend for the additional 30 days psychologists work beyond that.

Section 2 - Tax Sheltered Annuities

Tax Sheltered Annuity contributions will be available to the administrative staff.

Section 3 - Mileage

An Administrator, who is authorized by the Superintendent of Schools to conduct school District business and uses his/her personal vehicle to travel outside of the School District, shall be reimbursed at the maximum rate established by the IRS.

Section 4 – Additional Salary

The following responsibilities will be compensated as listed. Effective July 1, 2015 said compensation shall increase annually by 1.98%.

Administrative Assistant to the event	ne AD - \$239/ for	single evening event; \$358 for	r double evening
CSE Chairs	\$6,210	CPSE Chair	\$2,390
Overnight Activity	\$358/night	Substitute Dispatcher	\$9,313
Adult Education Director	\$12,537	Winter Athletic Event Supervisor	\$5,135
Summer School Principal	\$3,582		

ARTICLE VIII SEVERANCE

The severance payment will be according to the maximum calculation established in the teachers' contract or at 40% of the administrator's final year's salary, whichever is greater. An administrator who meets the two following conditions will receive severance:

1. Completion of fifteen years of service as an administrator in the Mt. Sinai School District, and,

2. Is retiring from the District by way of submitting the appropriate application to the New York State Teachers' Retirement System or whose service is involuntarily severed (i.e. reduction in force, catastrophic illness, and untimely death).

Post July 1, 2008 administrators - total severance monies paid to an administrator leaving the District (inclusive of severance and payment for unused sick and vacation days) shall be capped at 100% of the administrator's final salary.

ARTICLE IX INSURANCE

Section 1 - Health Insurance

- a) Administrators are entitled to participate in the Empire Core Plus Enhancements insurance program (family or individual plan) or identical program from another provider.
- b) The cost of health insurance for Administrators shall be according to the following administrative hire date:

Pre 7/1/94:

Effective July 1, 2014 - 0% of premium Effective July 1, 2015 - 1 % of premium Effective July 1, 2016 - 2% of premium Effective July 1, 2017 - 3% of premium Effective July 1, 2018 - 4% of premium Effective July 1, 2019 - 5% of premium

Post 7/1/94 to Pre 7/1/08:

Effective July 1, 2014 - 10% of premium Effective July 1, 2015 - 11 % of premium Effective July 1, 2016 - 12% of premium Effective July 1, 2017 - 13% of premium Effective July 1, 2018 - 14% of premium Effective July 1, 2019 - 15% of premium

Post 7/1/08: 15% of premium

Post 1/1/15: 20% of premium

Section 2 - Dental Insurance

Administrators employed in the District prior to July 1, 1994, shall receive the same dental insurance program offered to the professional staff. The District shall pay 100% of the dental insurance premium for those Administrators and their immediate families. For administrators employed after July 1, 1994, they shall receive the same dental program at the same level that is offered to the professional staff. Their costs for the insurance shall not exceed those applicable to the professional staff. (Current contribution rate \$600 per year per employee).

Section 3 - Life Insurance

The District provide the same program of group life insurance for Administrators as is currently in place for the teaching staff.

Section 4 – Insurance at Retirement

The District shall contribute to the administrator's health, dental, and life insurance policies at the same level (individual or family) at the time of retirement according to the following payment schedule for those administrators hired prior to July 1, 2008.

District Office Positions – 100% Building and Other Positions – 90%

Administrators hired after July 1, 2008 shall have the District contribute 85% of the health, dental, and life insurance premium at the time of retirement.

Administrators hired on or after January 1, 2015 shall have the District contribute 80% of the health, dental and life insurance premiums at the time of retirement.

ARTICLE X NEGOTIATING PROCEDURES

Section 1 - Meetings

No later than January 31 of the final year of this Agreement, the parties shall meet to commence negotiations. The meetings shall be open only to the members of the negotiating committees unless mutually agreed to by both parties to extend participation. Meetings shall take place outside of the school day. A mutually convenient date and time shall be set by the members of the negotiating teams.

Section 2 - Committee

The committee for negotiations shall consist of a maximum of three (3) persons to represent each party. Any change in the size of the committee may be made if mutually agreed to by both parties.

Section 3 - Proposals and Acceptance by Both Parties

Proposals shall be presented simultaneously. When the committees reach Agreement, it shall be so stated in writing and it shall be presented to the respective bodies immediately for official action.

Section 4 - Successor Agreement

All provisions of this Agreement will remain in full force and effect during the negotiations for a successor Agreement and can only be modified by mutual consent.

Section 5

This Agreement will be extended for an additional year commencing each July 1st if neither party notifies the other of its intention to enter into negotiations at the conclusion of the contract (or extended contract) by September 1st of the prior year.

ARTICLE XI GRIEVANCE AND ARBITRATION PROCEDURES

- A. In order to establish a more harmonious and cooperative relationship between the Board of Education and its employees, represented by the Association, it is hereby declared to be the purpose of these procedures to provide a means for orderly settlement of differences, promptly and fairly as they arise and to assure equitable and proper treatment of employees pursuant to established rules, regulations and policies of the District. The provisions of these procedures shall be liberally construed for the accomplishment of this purpose.
- B. <u>School District</u> shall mean the Mount Sinai Union Free School District, Town of Brookhaven, and State of New York.
- C. <u>Board of Education</u> shall mean the Board of Education of the Mount Sinai Union Free School District.
- D. <u>Public employee or employee</u> shall mean any individual represented by the Mount Sinai Administrators' Association who is directly employed and compensated by the School District.
- E. <u>Grievance</u> means any claimed violation, misinterpretation, or inequitable application of this Agreement or any existing laws, rules, regulations, or policies that relate to or involve the employee or groups of employees in the exercise of the duties assigned to him/her, or may call attention to the need for a policy.
- F. It is the intent of these procedures to provide for the orderly settlement of differences in a fair and equitable manner. The resolution of a grievance at the earliest possible state is encouraged.

- G. An employee, or the Mount Sinai Administrators' Association, shall have the right to present grievances in accordance with these procedures, free from coercion, interference, restraint, discrimination or reprisal.
- H. An employee shall have the right to be represented by a person or persons of his/her own choice. The Mount Sinai Administrators' Association shall have the right to initiate any grievance at any appropriate state.
- I. Each party to a grievance shall have access at reasonable times to all written statements and records pertaining to such case.
- J. All hearings shall be confidential at the discretion of the aggrieved employee or the Mount Sinai Administrators' Association.
- K. It shall be the responsibility of the Superintendent of the District to take such steps as may be necessary to give force and effect to these procedures. Each administrator shall have the responsibility to consider promptly each grievance presented to him/her and make a determination within the authority delegated to him/her within the time specified in this procedure.
- L. The function of these procedures is to assure equitable and proper treatment under this Agreement and existing laws, rules, regulations and policies that relate to or affect the employee in the performance of his/her assignment. Nothing herein shall be deemed to be in conflict with any other part of this Agreement.
- M. The Board agrees that, in grievances prosecuted by an individual employee, no grievance adjustment or disposition shall be inconsistent with the terms and provisions of this Agreement, and that no such grievance hearing shall be held unless the Mount Sinai Administrators' Association has been afforded notice and an opportunity to be present.

N. Grievance Procedures

1. <u>Informal Stage</u> - The aggrieved employee or the Association shall orally present his/her grievance to his/her immediate supervisor who shall orally and informally discuss the grievance with the aggrieved employee or the Association. The immediate supervisor shall render his/her determination to the aggrieved employee or Association within ten (10) business days after the grievance has been presented to him/her. If such grievance is not satisfactorily resolved at this state, the aggrieved employee or Association may proceed to the formal stage.

2. Formal Stage -

a. Within fifteen (15) business days after a determination has been made by the immediate supervisor, the aggrieved employee or the Association may make a written request to the Superintendent or his/her designee for review and

determination. If the Superintendent designates a person to act on his/her behalf, he/she shall also delegate full authority to render a determination on his/her behalf.

- b. The Superintendent or his/her designee shall immediately notify the aggrieved employee or Association to submit written statements to him/her within fifteen (15) business days setting forth the specific nature of the grievance, the facts relating thereto and the determination previously rendered.
- c. If such is requested in the written statement of either party pursuant to paragraph 2b above, the Superintendent or his/her designee shall notify all parties concerned in the case, of the time and place when an informal hearing will be held where such parties may appear and present oral and written statements supplementing their position in the case. Such hearings shall be held within fifteen (15) business days after the hearing pursuant to paragraph b.
- d. The Superintendent or his/her designee shall render his/her determination within ten (10) business days after the written statements, pursuant to paragraph b., have been presented to him/her or within ten (10) business days after the hearing, pursuant to paragraph c., has been held. The determination will state the facts, evidence, and reasoning used to support the determination.

O. Arbitration Procedures

- 1. If the grievance has not been satisfactorily resolved in the above stages, either party to this Agreement (the Board or the Association or member thereof) may, within ten (10) business days of the determination required by N.2. (d) above, make a written demand to arbitration to the Public Employment Relations Board (PERB) or the American Arbitration Association (AAA) in accordance with their Rules and Procedures then prevailing. The parties to this Agreement must mutually approve the arbitrator so appointed.
- 2. Such arbitration shall be conducted pursuant to PERB's or the AAA's rules and the decision rendered shall be binding on both parties.
- 3. All expenses shall be equally divided by the parties to this Agreement.
- 4. Grievance and Arbitration Procedures are to be the exclusive remedy to advance a claimed breach/misinterpretation or inequitable application of the Agreement; and that, specifically, there is to be no action brought at law alleging a "breach of contract."

The grievance and arbitration provision provides that it will be the sole authority of the Mt. Sinai Administrators' Association to advance the matter to arbitration.

ARTICLE XII MISCELLANEOUS PROVISIONS

Section 1

It is agreed by and between the parties that any provision of this Agreement requiring legislative action to permit its implementation by amendment of law or by providing the additional funds, therefore, shall not become effective until the appropriate legislative body has given approval.

Section 2

Administrators covered under the terms and conditions of this Agreement will be allowed to enroll their children in the Mt. Sinai School District at no tuition cost. It is understood that the Administrators and their children will be obligated to adhere to the tuition policy set forth by the Board of Education. Students who do not remain in good standing as specified in the policy will not be allowed to continue. Administrators wishing to take advantage of this benefit must let the Superintendent know of their intention by June 15 of each preceding school year.

ARTICLE XIII AGREEMENT

Section 1

Copies of this Agreement shall be printed by the District and a copy given to each Administrator.

Section 2

The provisions of this Agreement shall constitute the full and complete agreement between both parties and supersedes all conflicting rules and regulations of the District. If any individual agreement or arrangement is inconsistent with this document, the contract will be controlling.

Section 3

If any provision of this Agreement or any application of the Agreement shall be found contrary to law, then such provision or application shall be deemed invalid except to the extent permitted by law, but all other provisions or applications will remain in full force and effect.

Section 4

In addition to the provisions set forth in this Agreement, Administrators shall be entitled, at a minimum, to those provisions outlined in the Teachers' Agreement.

Section 5

Administrators who sever their employment with the District but do not meet the conditions for "Severance" pursuant to Article VIII shall be entitled to payment for accumulated Sick Leave paid in a lump sum in accordance with Article V, Section 3(c). Such administrators shall not be entitled to have such payment made as an Employer's Non-elective Contribution to a 403(b) account as set forth below.

Administrators who sever their employment with the District and do meet the conditions for "Severance" pursuant to Article VIII shall have Sick Leave moneys paid upon severing employment with the District pursuant to Article V(3) and Severance moneys paid following the date of severance pursuant to Article VIII herein, distributed as an Employer's Non-elective Contribution(s) in accordance with paragraph A and B below. No employee as described in this paragraph may receive cash in lieu of or as an alternative to any of the Employer's Non-elective Contribution(s) described in paragraphs A and B below.

- A. For all members in the New York State Teachers' Retirement System ("TRS") and Employees' Retirement System ("ERS") with a membership date before June 17, 1971, the Employer shall no later than the fifteenth (15th) day of July immediately following the member's effective date of separation from the District, first make an Employer Non-elective Contribution up to the Contribution Limit of the Internal Revenue Code and then pay any excess amount as compensation directly to the Employee. In no instance shall the Employee have any rights to, including the ability to receive, any excess amount as compensation unless and until the Contribution Limit of the Internal Revenue Code are fully met through payment of the Employer's Non-Elective Contribution; and
- B. For all members in the New York State Teachers Retirement System ("TRS") and Employees' Retirement System ("ERS") with a membership date in the TRS on or after June 17, 1971, the Employer shall no later than thirty (30) days immediately following the member's effective date of separation from the District, make an Employer Non-elective Contribution up to the Contribution Limit of the Internal Revenue Code. To the extent that the Employer Non-elective Contribution exceeds the Contribution Limit, such excess shall be reallocated to the Employee the following January as an Employer Non-elective Contribution (which Contribution shall not exceed the maximum amount permitted under the Code), and in January of each subsequent year for up to four (4) years after the year of the Employee's employment severance,

¹ Explanation for TRS Categories: Under Education Law § 501(11)(a), the calculation of a pre-June 17, 1971 TRS Tier I member's last five years final average salary (upon which a member's life-time pension is in part calculated) includes any non-ordinary income (such as termination pay) which is received as compensation prior to December 31st of the year of retirement. Thus, such a member would benefit from receiving, as compensation, in their final year of employment that portion of the Employer Non-elective contribution, which is in excess of the maximum Contribution Limits of IRC § 415.

The final average salary of all other members of the TRS (i.e., all TRS members with a membership date on or after June 17, 1971) may not include any form of Termination Pay; therefore, the Employer's post-retirement payment into the employee's 403(b) account of that portion of the Employer Non-elective Contribution, which is in excess of the maximum Contribution Limits of IRC § 415, is more advantageous for those members.

until such time as the Employer Non-elective Contribution is fully deposited into the Employee's 403(b) account. To the extent that the amount due to the employee still exceeds the contribution limit, such excess shall be paid as compensation in a lump sum.

- If a law, rule, or regulation is changed permitting members with a membership date in the New York State Teachers' Retirement System on or after June 17, 1971 to calculate such earnings into their final average salary, the District agrees to pay any excess over the applicable limit as defined by the Internal Revenue Code Rules and Regulations in accordance with the provisions of paragraph A above. This payment shall be made no later than the fifteenth day of the month of July immediately following the member's effective date of separation from the District.
- In the event of the untimely death of a member, all undistributed funds, owed the member shall be distributed to the estate of said member subject to applicable taxes and withholdings. The aforementioned funds shall be distributed not later than thirty (30) days after death.
- All disputes arising from this Agreement shall be settled in accordance with the grievance/arbitration clause contained in the contractual Agreement between the District and the Association.

Section 6

In the event of the untimely death of an association member prior to retirement, all accrued benefits (severance, sick pay, vacation pay) associated with severing the employment relationship will be paid to the beneficiary of the association member as the beneficiary is listed on the New York State Teachers' Retirement form.

Section 7

Two months prior to retirement from the District, the administrator will receive a statement of severance benefits, calculations, accruals, etc. that will carry into retirement. Said statement will serve as a "severance Agreement" with the District and can only be modified by mutual consent of the District and the retiring administrator.

In witness whereof, the parties have hereunto set their hands and seal this _____ day of

Robert Sweeney

President Mt. Smai Board of Education

Gordon Brosdal

Superintendent

Scott Reh

President, Mt. Sinai Administrators'

Association

Stephen Mantone