### **Policy 203: Employee Benefits**

Category: Personnel

Covered Individuals: All CEI Employees

##### Approved: 12/22/2022

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**203.1 Policy**

CEI provides compensation beyond salary for eligible employees in the form of benefits. Benefits offered are dependent upon job classification and hours worked. At the discretion of CEI’s Board of Trustees, these benefit offerings may be changed or terminated at any time.

Each benefit offering is subject to the specific terms of any applicable benefit plan, insurance policy, and/or official resolution of the Board of Trustees.

**203.2 Definitions**

* Full-Time Employee: employee who regularly works forty (40) or more hours per week.
* Part-Time Employee: employee who regularly works less than forty (40) hours per week.
* Benefit Eligible: full-time employees
* Immediate Family Member: parents, spouse, domestic partner, and/or dependent children.
* Serious Health Condition: an illness, injury, impairment, or physical, or mental condition that involves inpatient care, or continuing treatment by a health care provider, including incapacity and treatment on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider, chronic conditions that require periodic visits (at least twice a year) for treatment by a health care provider, or permanent or long-term conditions that require multiple treatments.

**203.3 Procedures**

**Payroll**

College of Eastern Idaho has 24 pay periods each calendar year on a semi-monthly basis. Payroll calendars are published on College of Eastern Idaho’s website. If a pay day falls on a federal holiday or on a weekend, employees will receive their paycheck on the preceding workday. Please refer to the payroll calendar, on the CEI website, for specific dates.

All employees of College of Eastern Idaho are required to participate in direct deposit for payroll. Through direct deposit, employee paychecks are electronically deposited into the employee’s chosen bank account on the scheduled payment date. All employees must provide written direct deposit authorization via the “Direct Deposit Form.”

Pre-Note Process

The initial direct deposit transaction will be a pre-note. Pre-noting is a “dry run” to ensure that there are no problems with the routing or account number used to set up the direct deposit. During the payroll cycle in which the direct deposit is a pre-note, usually the first pay cycle, employees may receive a physical check. The payroll cycle following the pre-note, generally the employee’s second payroll cycle, will be the first one where funds are sent via direct deposit.

Please note that if the banking information provided comes back rejected for any reason during the pre-note process, the direct deposit implementation could be delayed.

**Medical and Dental Insurance**

CEI offers three medical plan options so that employees can select the plan that best meets their needs. Each medical plan provides comprehensive coverage, with different levels of out-of-pocket expenses and premium contribution rates. A vision benefit and prescription drug coverage are included with medical plan enrollment. Additionally, all benefit eligible employees have access to an Employee Assistance Program (EAP) and wellness resources.

When an employee enrolls in a medical plan they are required to enroll in at least self-only dental coverage. They may continue with self-only coverage, regardless of the number of dependents on their medical plan. Dental premiums are based on the number of people enrolled.

For more information regarding benefit programs, please visit the Office of Group Insurance (OGI) website, <https://ogi.idaho.gov/benefits-plans/>, or contact the Human Resources department.

**Life and Voluntary Life Insurance**

College of Eastern Idaho provides basic life insurance for benefit eligible employees. The life benefit is equal to an employee’s annualized base salary. The cost of this coverage is paid for in full by the college. In addition to the basic life coverage, benefit eligible employees have the option to purchase voluntary term life insurance, spousal coverage, and child coverage. If an employee elects these coverages, the employee pays the entire monthly premium through paycheck deduction. For more information please visit, <https://ogi.idaho.gov/benefits-plans/>.

**Short-Term Disability**

Short-term disability is offered to benefit eligible employees. Short-term disability is included in the basic life policy, no special enrollment is needed. If an employee becomes disabled and cannot work for a short period of time, this coverage pays up to 60 percent of the employee’s salary, up to the policy limits. The waiting period is the longer of 30 continuous days of total disability, or 30 continuous days of residual disability, or the expiration of all accrued sick leave earned at the date of disability. Short-term disability benefits may run concurrently with FMLA leave and/or any other leave where permitted by state and federal law. For more information on waiting periods, termination of benefits, and exclusions and limitations please visit Office of Group Insurance, <https://ogi.idaho.gov/life-disability/>.

**Long-Term Disability**

Long-term disability benefits are offered to benefit eligible employees. If an employee becomes totally disabled and cannot work for an extended period of time, this coverage pays up to 60 percent of the employee’s salary, up to the policy limits. The waiting period is the longer of 26 weeks of total disability or residual disability; or the exhaustion of all sick leave earned as of the date of total disability or residual disability. Long-term disability benefits may run concurrently with FMLA leave and/or any other leave where permitted by state and federal law. This is a benefit that is included as part of the employee’s basic life that is funded solely by CEI. For more information on waiting periods, termination of benefits, and exclusions and limitations please visit Office of Group Insurance, <https://ogi.idaho.gov/life-disability/>.

For TIAA and VALIC members, CEI pays contributions toward a monthly annuity premium benefit that is administered through the Standard Insurance Company. For additional information, please visit the Human Resources department.

**Retirement Plans**

CEI provides a significant contribution toward benefit eligible employees’ retirement; current contribution rates are available in the Human Resources office. Information regarding eligibility, vesting, and all other matters relating to these plans is available in the Human Resources office.

Participation in a base retirement plan is mandatory for both exempt and non-exempt employees.

**Non-Exempt Employees**

Employees hired into non-exempt positions are enrolled in the Public Employee Retirement System of Idaho (PERSI). PERSI provides retirement, disability, and survivor benefits for members. PERSI is a defined benefit plan, the lifetime allowance you receive at retirement from this plan is not dependent on the amount of money you contribute to PERSI. Employees are vested when they have acquired 60 months of service. The rates for both the employee and CEI are set annually by PERSI. The base plan is a qualified tax-deferred plan under IRS Code Section 401(a).

For additional information please visit, <https://persi.idaho.gov/Members/base_plan.cfm>.

**Exempt Employees**

The State Board of Education has selected TIAA and VALIC as the Optional Retirement Plan (ORP) vendors available to CEI exempt employees. The Idaho ORP is a defined contribution plan where both the employer and employee make contributions to the individual employee’s account. Employees are immediately vested when enrolled in the ORP. The ORP is administered by the Idaho State Board of Education. Additional information about these plans can be found in the human resources office. The base plan is a qualified tax-deferred plan under IRS Code Section 401(a).

**Supplemental Retirement Programs**

All CEI benefit eligible employees are eligible to participate in supplemental retirement plans. Employees enrolled in PERSI as their regular retirement plan, may also enroll in the 403(b), 401(k), or 457(b) plan. Employees enrolled in the ORP as their regular retirement plan may enroll in the 403(b) or 457(b) plan. For more information or to enroll, contact Human Resources.

**Sick Leave**

Paid sick leave is available to all benefit eligible employees, including faculty. Eligible employees accrue sick leave at a rate of .04615 x hours worked or paid in the pay period.

Sick leave accrual begins on the first day of employment for new employees. Sick leave shall accrue without limit and while on approved leave with pay, approved vacation leave, approved military leave with pay, and on approved sick leave. Employees do not accrue sick leave during periods of leave without pay, or during Worker's Compensation, unpaid FMLA or Short-Term Disability leave. In other words, the above accrual rates assume the employee works his or her full work week.

Sick leave shall be used only in cases of actual illness or disability, mental health, anxiety, or depression, other medical and/or health reason necessitating the employee’s absence from work, or in situations where the employee’s personal attendance is required or desired because of serious illness, disability, death, and/or funeral within the employee’s immediate family. Sick leave may not be used in lieu of vacation. Employees using sick leave should notify their immediate supervisor by phone call at least one hour before their scheduled shift start time, or as soon as practicable in the event of an emergency. If the immediate supervisor does not answer the phone call, the employee should first attempt to leave a voicemail before using other methods of communication such as texting or email.

Employees may be asked to provide documentation that sick leave was used for a permissible reason. Sick leave absence in excess of three days requires a physician’s note, to be turned into the Human Resources office, in order for the employee to return to work. FMLA leave should be requested for sick related absences extending 10 days or more.

Negative sick leave balances are not permitted. Employees are not entitled to payment for unused sick leave upon separation of employment except in cases of retirement. At retirement, a portion of unused sick leave value shall be transferred to the PERSI retirement system for credit to the employee’s account in the manner and in the amounts allowed by law. See the Department of Human Resources for further details.

Use of sick leave for purposes other than outlined in this policy may result in disciplinary action.

**Bereavement Leave**

Employees may take up to three (3) days of paid bereavement leave by using any accrued sick hours, upon the death of a member of their immediate family. "Immediate family" is defined as an employee's spouse, domestic partner, parents, stepparents, siblings, children, stepchildren, grandparent, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, or grandchild.

CEI may require verification of the need for the leave. The employee's supervisor and human resources will consider this time off on a case-by-case basis.

Payment for bereavement leave is computed at the regular hourly rate to a maximum number of hours equal to one regular shift. Time off granted in accordance with this policy shall not be credited as time worked for the purpose of computing overtime.

**Vacation Leave**

Vacation leave is provided to all benefit eligible employees, excluding faculty. For new employees, vacation leave begins to accrue on day one (1) of employment, however, vacation leave may not be used until after successful completion of the probationary period. Employees who do not successfully complete their probationary period will not be eligible for vacation leave pay out. Vacation leave accrues as described below:

|  |  |  |
| --- | --- | --- |
| **Years of Service** | **Yearly Vacation Accrual** | **Per Pay Period Accrual** |
| 0-2 years | 15 days | 5 hours |
| 2 years-6 years | 18 days | 6 hours |
| 6 years-10 years | 21 days | 7 hours |
| 10 or more | 25 days | 8.33 hours |

Accrued vacation leave may be carried over from year to year. However, vacation leave will only accrue up to a maximum of 240 hours. When the maximum accrual is reached, no further leave will accrue until the employee uses vacation leave and falls below the maximum. Employees are encouraged to take at least five consecutive days of vacation, excluding weekends and holidays, each fiscal year. Upon separation of employment, unused accrued vacation leave will be paid in a lump-sum payment at the employee’s current hourly rate of pay.

Employees who are at the maximum accrual of vacation leave may elect to donate leave to the leave bank in order to avoid a stop in their vacation accrual. Donated hours will be placed in a leave bank to be distributed on an as needed basis and at the discretion of Human Resources to employees requesting leave donations.

Vacation leave is to be scheduled in advance and with the consent of the employee’s immediate supervisor. Efforts will be made to accommodate the employee’s vacation schedule, but first priority will be the orderly functioning of affected departments.

Vacation leave may not be used in lieu of sick leave unless an employee has first exhausted all accrued sick leave. Use of vacation leave for purposes outlined under the sick leave portion of this policy may result in disciplinary action.

Employees do not accrue vacation during periods of leave without pay, Workers Compensation, unpaid FMLA, or Short-Term disability leave. In other words, the above accrual rates assume the employee works his/her full work week. Vacation and sick leave are considered time off with pay and will be added to hours worked to determine vacation accruals. Overtime and time worked in addition to regular budgeted work week hours will not increase vacation accruals.

**Leave Donation Program**

CEI’s - leave donation program allows CEI employees to donate vacation or sick leave to employees who have exhausted their own leave balances and will otherwise be without pay during an approved leave of absence for qualifying reasons. The program will be administered as follows:

A. Criteria for Receiving a Leave Donation

The receiving employee must have exhausted all accrued sick and vacation leave. Donated leave may only be received if the receiving employee or the employee’s immediate family member is suffering from a serious health condition.

Employees who wish to receive leave must submit an email request to Human Resources. Human Resources will determine if the employee meets the criteria to receive the donation and, upon approval, will transfer the donated hours from the leave bank. If the employee is incapacitated and unable to submit the form, their supervisor or Human Resources may submit the form on the employee’s behalf. The number of hours transferred will be reviewed on a per-pay period basis and will be allocated according to need.

B. Criteria for Donating Leave

Donating employees may donate vacation or sick leave and must donate a minimum of four (4) hours. Additionally, the donor must have at least one normal pay period number of hours of accrued vacation or sick leave balance available after the donation is deducted. Meaning, if the donor’s regular work schedule is eighty (80) hours per pay period, the donor must have at least eighty (80) hours of accrued vacation remaining after the donation is deducted. An employee may donate up to a maximum of eighty (80) hours of vacation or sick leave per fiscal year.

Employees who wish to donate leave must submit a request form via NeoEd eForms. Human Resources will determine if the employee meets the criteria to donate and will transfer the approved hours to the leave bank. If the employee is incapacitated and unable to submit the request, their supervisor or Human Resources may submit the request on the employee’s behalf.

C. Conversion of Donated Leave

Donated leave will be converted to sick leave on an hour for hour basis and will be used at the receiving employee’s current rate of pay. Any unused leave that has been donated to an employee will be returned to the donated leave bank and made available for use by other employees as requested and approved.

D. Privacy

The names of employees who donate and/or receive leave will be kept confidential. The reason for the leave of absence and nature of the employee’s own serious health condition or the serious health condition of their family member will also be kept confidential.

**Special Leaves**

Military Leave

Pursuant to the Uniformed Services Employment and Reemployment Rights Act ("USERRA"), any employee absent from work because of service in the uniformed services of the United States will be granted a military leave of absence without pay during such absence. The uniformed services of the United States include the Armed Forces (Army, Navy, Air Force, Marines, Coast Guard, and the reserves of each) and the Army and Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty.

Unless precluded by military necessity, or otherwise impossible or unreasonable, employees must provide advance written or verbal notice of each pending service as far in advance as is reasonable under the circumstances. CEI requests that the notice and a copy of military orders be provided to CEI at least thirty (30) days prior to departure for service when it is feasible to do so.

For employees who are entitled to military leave under USERRA to attend required annual training as part of the Reserves or the National Guard (typically a two-week period), during such leave, up to a maximum of two weeks, such employees shall receive as compensation the difference between his or her regular CEI pay and any compensation received from the military during the leave.

For all other military leave, an employee may use earned vacation during the leave, if available and if the employee so desires. Otherwise, the leave shall be without pay.

While on military leave for thirty (30) consecutive days or more, an employee who is covered by CEI’s medical insurance plan may elect to continue his/her current coverage under the plan, including coverage for any of the employee’s family members on the plan, at CEI’s expense. This coverage will be available to the employee until (the lesser of the following), (1) the day the employee completes his or her military service; (2) a period of twenty-four (24) months beginning thirty (30) days after the date on which the employee’s leave of absence begins; or (3) the day after the date on which the employee fails to apply for or return to his or her position of employment pursuant to the requirements of USERRA. Thereafter, if the employee returns to employment with CEI, the employee’s coverage under and the cost of CEI’s medical insurance plan will revert to the coverage and cost the employee had immediately prior to the military leave. An employee who is on military leave for less than thirty (30) days, and who is currently covered by CEI’s medical insurance plan, may elect to continue his or her current coverage under the plan while on leave.

An employee who qualifies for military leave under USERRA shall, upon his or her completion of service in the uniformed services, generally be reemployed by CEI provided that:

* the employee gave advance written or verbal notice to CEI of the service;
* the employee is still qualified to perform the duties required of the position;
* the employee reports to or submits an application for reemployment to CEI in accordance with the requirements of USERRA. Employees should consult with Human Resources for more specific information relating to the return to work requirements under USERRA;
* the employee was not separated from uniformed service with a disqualifying discharge or under other than honorable conditions;
* in general, the cumulative length of the absence and of all previous absences from CEI by reason of service in the uniformed services does not exceed five years; and
* CEI’s circumstances have not changed so that it would make it impossible or unreasonable to rehire the employee or cause an undue hardship on CEI should it rehire the employee.

Should an employee fail to return to work upon completion of his or her military service or make application for reemployment as required by USERRA, the employee will be considered to have voluntarily resigned from CEI.

Any employee who has been reemployed by CEI after serving time in the uniformed services of the United States will be eligible for all benefits provided by CEI, consistent with the employee’s job classification, hours worked, and seniority that the employee would have attained had he or she not been absent from work for military service. Employees on military leave shall continue to accrue sick leave and vacation leave while on military leave.

**Holidays**

Generally, the college seeks to observe the following holidays each fiscal year:

New Year’s Day

Martin Luther King, Jr. Day

President’s Day

Memorial Day

Independence Day

Labor Day

Thanksgiving Day

Christmas Day

On these holidays campus is closed to students and staff.

Full-time, benefit eligible staff, excluding faculty, are eligible to receive their regular base pay for their normally scheduled work hours for observed college holidays. Holiday pay is not granted if an employee is on special leave or if the employee works no hours/has no wages during the pay period in which the holiday falls. A terminating employee will not be paid for any official holiday occurring after the last working day of employment. If an employee’s normal schedule exceeds eight (8) hours per day the employee may claim vacation hours to complete the normal scheduled work week hours.

Additionally, the college recognizes Juneteenth, Columbus Day and Veterans Day as holidays, but campus is open. Full time staff, excluding faculty, who work a full day on these holidays will earn one eight (8) hour floating holiday for each holiday worked.

At times, the college may be closed on a day immediately preceding or following an observed holiday. Employees will be required to use earned floating holiday leave, annual leave, or leave without pay on those days. Earned floating holiday leave must be used in full day increments and exhausted by the last day of each calendar year.

Holidays that fall on a Saturday shall be observed on the preceding Friday. Holidays that fall on a Sunday shall be observed on the following Monday. CEI will maintain business hours on the day before Thanksgiving and during the week between Christmas and New Year’s to maintain limited service to the public. The Executive Team will formalize what the ‘limited service hours’ will be for their divisions prior to each holiday season. The Division Managers are responsible for staffing their departments to meet the needs of their customers (the public, students, etc.) during this week when volumes are low and should communicate employees’ schedules appropriately. The holiday schedule may be changed at any time by the President.

Departments which require employees to work on the above-mentioned holidays shall request prior approval from the President.

The determination of which holidays are formally observed by the college is subject to change each fiscal year. All observed holidays will be identified in the official college calendar.

**Unpaid Leave**

Employees may be granted leave without pay (LWOP) only for justifiable reasons such as illness not otherwise covered by CEI’s Family and Medical Leave (FMLA) policy, emergencies or other compelling reasons, or to participate in constructive or educational activities as may be determined and preapproved by the employee’s immediate supervisor.

Employees are required to exhaust their vacation and/or sick leave before taking any leave without pay. Supervisors may grant up to ten (10) days of leave without pay within a fiscal year. Any leave without pay in excess of ten (10) days in a fiscal year may impact an employee’s benefit eligibility and will require prior approval from the Vice President of Human Resources. At any given time, leave without pay may be subject to verification by the Human Resources Department. Misuse of leave without pay will result in disciplinary action up to and including termination.

CEI will make every reasonable effort to hold open the position of an employee on an approved unpaid leave. However, unless otherwise required by law, CEI retains the right to fill the position if the absence creates an undue hardship on the department and or institution. Failure to return to work from an unpaid leave of absence will be considered a voluntary resignation.

**Job Abandonment**

CEI expects employees to report for work on time for every scheduled shift. An employee who is unable to report to work at the designated time is required to notify his/her supervisor as soon as practicable but no later than one hour prior to the employee's scheduled start time in accordance with the sick leave policy. Employees who fail to report to work for three consecutive business days without notifying CEI of the absence will be considered as having voluntarily resigned as a result of job abandonment. Employees who fail to return to work after an approved leave of absence may be considered as having voluntarily resigned as a result of job abandonment.  
  
If the employee is unable to contact CEI for any absence, he/she should ask a representative (such as a family member or friend) to do so on the employee's behalf. If the employee or a representative is unable to contact CEI due to extreme circumstances (such as a medical emergency or natural disaster that prohibits the employee or his or her representative from contacting the company within three days), the employee or his/her representative must contact the company as soon as practicable to explain the situation. In extreme circumstances, CEI will consider the explanation and its timing before determining if the voluntary resignation will be upheld.

**Family Medical Leave Act (FMLA)**

The FMLA provides an entitlement of up to twelve (12) weeks of job-protected, unpaid leave during any 12-month period to eligible employees for the following reasons: 1) birth and care of the eligible employee's child, or placement for adoption or foster care of a child with the employee; 2) care of an immediate family member who has a serious health condition; 3) care of the employee's own serious health condition which renders the employee unable to perform the functions of his/her position; or 4) a qualifying exigency arising out of an employee’s immediate family member’s active duty or call to active duty. In addition, as addressed in more detail below, an employee who is the immediate family member or next of kin of a covered member of the Armed Forces and needs leave to provide care for the service member who has a serious injury or illness incurred in the line of duty may be entitled to up to 26 weeks of leave in a 12 month period.

The FMLA requires that the employee's group health benefits be maintained during the leave. The 12-month period is determined using a fiscal year look back period (July 1st – June 30th).

If all eligibility requirements are met, the employee will be covered under the FMLA. He/she may request up to 12 weeks of leave during which CEI will continue the employee's benefits (employer portion only). If the employee does not return to work, CEI may recover from the employee the premium(s) that were paid for the employee’s medical coverage unless the employee does not return because of: (1) the continuation, reoccurrence or onset of a serious health condition of the employee or the employee’s family member who would otherwise entitle the employee to leave under the FMLA; or (2) circumstances beyond the control of the employee.

The total combined FMLA leave for employee spouses who both work for CEI is 12 weeks if the leave is for reasons other than the employee’s own personal serious illness.

**Concurrent Use of Accrued Leave and Worker’s Compensation**

Employees are required to use any accrued paid vacation and sick leave (if applicable) concurrently with FMLA leave. If paid leave accruals are less than 12 weeks, the employee may take the remainder of FMLA leave as unpaid leave. Employees will continue to accrue leave while utilizing their paid sick and vacation leave. They will cease to accrue vacation and sick leave during the unpaid portion of their leave. Additionally, any lost time related to a worker’s compensation claim will run concurrently with FMLA leave, where applicable.

**Employee Obligations**

Employees are required to give 30 days’ advance notice or as much time as practical when the need for FMLA leave is foreseeable. If advance notice is not possible, the employee should give CEI notice of the need for leave as soon as possible. CEI reserves the right to request medical certification supporting any leave. If CEI has reason to doubt the validity of the medical certification, it may require a second opinion at its own expense. If the two opinions differ, CEI may request a third opinion, at its own expense, from a health care provider mutually agreed upon by CEI and the employee. The third opinion shall be binding and final. CEI may also require a doctor's fitness for duty report prior to the employee returning to work which addresses the employee’s ability to perform the essential functions of his/her job. Leave may be denied if these requirements are not met. The decision to allow an employee to return to work will be solely CEI’s, in compliance with the provisions of the Family and Medical Leave Act. Should a doctor not find the employee fit to return to duty, the employee will not be allowed to return to work.

To request a leave, employees should complete the FMLA Leave Request form and submit it to Human Resources. If the employee is unavailable to request leave, the supervisor should notify Human Resources on the employee’s behalf or a friend or family member may notify Human Resources on the employee’s behalf and Human Resources will assist with the completion of the form.

**Intermittent Leave Requests**

FMLA leave may be taken intermittently or on a reduced leave schedule to allow the employee to care for a sick family member, or for an employee’s own serious health condition when "medically necessary." If an employee needs intermittent leave or reduced hours, CEI may, in its sole discretion, temporarily transfer the employee to another job with equivalent pay or benefits that better accommodates that type of leave. In the circumstance of birth or placement of a child for adoption or foster care, intermittent leave is only available if approved by the employee’s immediate supervisor, an appropriate vice-president, and CEI’s HR executive director. To the extent possible, employees requesting intermittent leave or reduced hours should schedule their leave so as to disrupt operations as little as possible.

**CEI’s Rights and Obligations**

CEI has the right to determine whether the employee is or is not an "eligible employee" under FMLA.

CEI will return the employee to the same or an equivalent position after returning from FMLA leave, subject to the terms of the Family and Medical Leave Act. The only exception may be for individuals who, under the provisions of the FMLA, are considered to be a "key employee" whose extended absence would cause "substantial and grievous economic injury.” CEI reserves the right to require periodic notices (determined by CEI) of the employee’s or his/her family member's FMLA status and the employee’s intent to return to work.

**The National Defense Authorization Act**

On January 28, 2008, the FMLA was amended by the National Defense Authorization Act. This amendment provides an entitlement of up to 26 weeks of unpaid leave during a single 12-month period to an eligible employee who must care for a covered service who has a serious injury or illness incurred in the line of duty. CEI may require the request for this type of leave be supported by medical certification

The National Defense Authorization Act also provides 12 weeks of FMLA leave to an employee for qualifying exigencies arising out of the employee’s spouse, child or parent’s active duty call or call to active duty with the Armed Forces. No serious medical condition is required for this type of leave. CEI may require the request for this type of leave be supported by certification that the service member is actually on active duty or has been called to active duty. CEI employees shall provide prior notice when the need for this type of leave is foreseeable.

If you have any questions about your rights under FMLA please contact the Human Resource Office.

**Employee Educational Benefits**

College of Eastern Idaho provides a reduced tuition benefit for full-time staff and faculty and one dependent. Every semester the employee and one dependent may each enroll in academic classes at CEI at a reduced credit hour rate plus fees and lab costs for up to six (6) credit hours. Workforce training classes at CEI are offered at a discounted rate of 50% off to employees only. Benefit eligible employees, only, may enroll in up to six (6) credits for the fall and spring semester and up to 3 credits for the summer semester through Idaho State University at a reduced rate plus fees and lab costs. Additionally, benefit eligible employees, only, may enroll in up to nine (9) credits per semester through Boise State University at a reduced rate plus fees and lab costs. Boise State University offers limited courses and programs at the reduced rate; for a list of ineligible programs, please contact the human resources office.

College of Eastern Idaho provides a reduced tuition benefit for part-time employees, adjunct and dual-credit instructors and a spouse or one dependent. Every semester the employee, a spouse or one dependent may each enroll in academic classes at CEI at a reduced credit hour rate plus fees and lab costs for up to six (6) credit hours. These employees must be actively working (instructor) or must be projected to work 900 hours yearly to qualify for the discount (part-time hourly).

A dependent is defined as “a qualifying child or a qualifying relative of the taxpayer.”

Qualifying Children must also meet the following criteria:

1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, or stepsister, or a descendant of any of them.
2. The child must be (a) under age 19 at the end of the year and younger than you (or your spouse if filing jointly); (b) under age 24 at the end of the year, a student, and younger than you (or your spouse if filing jointly); or (c) any age if permanently and totally disabled.
3. The child must have lived with you for more than half of the year.
4. The child must not have provided more than half of the child’s own support for the year.
5. The child must not be filing a joint return for the year (unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid).

For more information please see IRS Publication 501 (2022), Dependents, Standard Deduction, and Filing Information

For information on reduced tuition rates, please contact the Human Resources office. Employees seeking reduced tuition must submit a tuition reduction form, in a timely manner, before the beginning of each semester. The form can be found in the e-Forms portal in NeoEd and must be submitted to Human Resources.

Employees enrolled in classes at CEI on a reduced tuition rate will not be eligible for all student life activities. For information about eligibility, please contact the Student Affairs Office.

Per special rules set forth in 26 U.S.C. §117(d), all undergraduate tuition and the first $5250.00 (as of October 15, 2019) of graduate tuition are tax-free benefits. Per the Internal Revenue Code Section 127, tuition waiver benefits for graduate students in excess of $5250.00 in a calendar year (January-December) are subject to Federal, State, and FICA taxation. The human resources department will withhold taxes for graduate tuition benefits received in excess of $5250.00 according to the employee's W-4 elections.

**Jury Duty and Witness Compensation**

Leave will be granted and full pay provided to employees asked to testify either in a deposition or in court on behalf of CEI or otherwise subpoenaed to testify in a deposition or in court as a witness in matters specifically related to CEI operations. Further, leave will be granted to employees called to serve on jury duty and full pay will be provided minus the amount paid by the court.

**Employee Relocation Assistance**

As part of College of Eastern Idaho’s commitment to recruit high caliber, diverse full-time faculty and staff, the college provides relocation assistance for eligible new full-time faculty and staff who, in order to accept employment at the college, must relocate to the Idaho Falls, Idaho area. The relocation amount will be specified as part of the job offer and will be taxable income under revised IRS guidelines.

The Vice President of Human Resources will identify new hires who are eligible for relocation assistance. The eligibility and amount will be communicated by the Vice President of Human Resources as part of the job offer. Reimbursement for new employees relocating from another state will not exceed $1000.00. Reimbursement for new employees relocating within the state of Idaho, who live more than 50 miles from the Idaho Falls campus at the time of offer, will not exceed $500.00.

All reimbursements for relocation costs made to employees on or after January 1, 2018 are includable in taxable wages, and subject to federal, state, Social Security, and Medicare taxes as required by the IRS. Know that these taxable wages will be added to an employee’s paycheck following the move and will be reported on the employee’s W-2.

**Repayment Provision**

If the relocated employee resigns due to circumstances within his or her control, as determined by CEI, within 12 months of the date employment began, the employee agrees to and will be subject to repayment of the relocation stipend.

**Benefits for Part-Time or Temporary Employees**

Part-time and temporary employees are not eligible for benefits, but are covered by Worker’s Compensation insurance as required by law. All other benefits are to be determined by the Board of Trustees.

**Change in Benefits**

CEI, through its Board of Trustees, reserves the right to change, condition, or terminate any benefits set forth in this section. No employee shall acquire any rights in any current or future status of benefits except as the law otherwise requires.