Communication Update
from Dr. Ellen Grace, Director of Human Resources

In the future you will see more information from Human Resources regarding our generous benefit package. We know that benefits are complex and we will try to explain them in “non-HR” language. The benefits that the College provides for all full-time employees are a significant percentage of one’s total compensation. Some basic benefits we provide are:

- Retirement
- Paid HMO health insurance for employee coverage
- Subsidized dental insurance
- Life insurance 1 times salary {maximum $50,000}
- Long term disability insurance
- Social Security
- Medicare
- Worker’s Compensation
- Employee Assistance Program (EAP)
- Tuition Waiver
- Tuition Reimbursement
- Holidays including Winter and Spring Break
- Sick and Vacation Time

In the past year improvements to the College’s health plan were: increased the benefits under the PPO plan while lowering the premium and out of pocket expenses, adding the Health Reimbursement Account (HRA) to the choices available, and maintaining no premium increase to the HMO plan. The premium for dental insurance was lowered for the second year in a row.

Legal benefits were added to the Employee Assistance Program, and AFLAC became a voluntary provider.

In the coming months you should be receiving your “Charting Your Course - Annual Retirement Benefits Guide” which provides an outline of some of the retirement benefits provided by the College and elective 403(b) plans. Included in the booklet is an annual statement that outlines the cost of some of the additional benefits that make up your total compensation. Vacation and tuition benefits are not included in the total compensation calculation.

I hope that everyone has a wonderful and safe summer!
Palm Beach Community College began participating in the special pay plan under section 403(b) of the IRS code with Bencor acting as the administrator in 2003. The purpose of the plan is to provide tax savings to both the employee and the College when the employee receives a lump sum payout of sick or vacation time "leave payout".

Every paycheck you earn has Social Security and Medicare taxes deducted from it, commonly referred to as “payroll taxes”. The amount deducted from your earnings is 6.2% for Social Security and 1.45% for Medicare. As an employer the College also contributes these amounts in the form of a match to the federal government. Income tax is also deducted from your paycheck based upon your selection on your W-4 form.

With the special pay plan, a leave payout between $4,000 and $45,000 is deposited directly to a special pay plan account in the employee’s name with Bencor/TransAmerica. In making this direct transfer the employee and the College permanently avoid social security and medicare taxes, the income tax is deferred until withdrawn. Let’s look at an example of an employee who is entitled to $10,000 of vacation/sick time payout. We will look at it with and without the special pay plan:

<table>
<thead>
<tr>
<th></th>
<th>With the special pay plan</th>
<th>Without the special pay plan:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross amount</td>
<td>$10,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>- Income taxes (average)</td>
<td>0</td>
<td>2,500</td>
</tr>
<tr>
<td>- Social Security</td>
<td>0</td>
<td>620</td>
</tr>
<tr>
<td>- Medicare</td>
<td>0</td>
<td>145</td>
</tr>
<tr>
<td></td>
<td>$10,000 deposited</td>
<td>$6,735 net pay</td>
</tr>
</tbody>
</table>

As you can see from the above example, the employee saves money by utilizing the special pay plan.

Income tax is deferred under the special pay plan. Without the plan you could pay 25% or more in income taxes. Under the plan you can control when you pay your taxes because taxes are deducted only at the time you withdraw money from the account.

If you choose to withdraw the money you will be taxed 20% on the amount withdrawn. Since the average deduction for taxes is 25%, most people would save 5% just from the tax savings alone; some will save more. If you withdraw funds before the year in which you turn 55 you will pay an early withdraw penalty of 10%. Because you have saved 7.65% in payroll taxes due to the deferral, if you withdraw the money prior to age 55 the College will “make whole” by issuing you a check for the 2.35% of the penalty if requested within 60 days of your termination date.

Questions regarding the special pay plan can be directed to Shelley Hill or Cheryl Hare.

Did You Know the College has Pre-paid Legal Services?

Available through the Employee Assistance Program, employees may have a free initial 30 minute consultation. If further consultation is needed a network attorney can offer a reduced rate. For more information see their website at: http://www.eaplife.org/
**News from Employment**

**If You Are Applying for Another Position at the College . . .**

**Tips from Employment**

- Read the posting and the requirements in their entirety. You must meet all of the minimum requirements in order to be considered. If you are questioning if you meet the minimum qualifications, please contact the Office of Human Resources.

- Fill out the online application completely.

- Do not state “see resume” for experience or job duties. The resume should elaborate on your experience and duties listed.

- Make sure you fill in dates of your experience and whether or not the position was part-time or full-time status.

- Attach a resume that refers to the skills, knowledge and experience referred to in the job posting.

- Attach a cover letter tailored for the position.

- If the position requires a degree, attach a legible copy of your transcript. Even if your transcript is on file in Human Resources, you must still attach a copy in order to be considered.

- Even if you are applying for a position within your own department, it is still important to be diligent in providing information on the application and attachments. Not everyone on the screening committee will have knowledge of your accomplishments.

**Position Vacancy Update...**

The PeopleAdmin system has recently been updated to streamline the departments to eliminate the campus location. In order for your position vacancy form to be approved by the appropriate hiring manager and hiring administrator, you must now enter from the drop down menu all persons needed for approval including the “Administrative Support”, the “Direct Supervisor,” the “Supervising Administrator”, and the “2nd Supervising Administrator” if applicable. If you are the direct supervisor and are initiating the position vacancy request, you should enter your name from the drop down menu in both sections of “Administrative Support” and “Direct Supervisor.”

Supervising administrators who are responsible for final approval of the position vacancy request should click on the link “Submit to the Office of Human Resources.” If you are a Supervising Administrator II, you are responsible for submitting the position vacancy request (click the link) Submit to the Office of Human Resources.

The Vice Presidents and Provosts review and approve position vacancy requests on a weekly basis. Therefore, the section on the position vacancy requests for VP/Provost is no longer part of the on-line approval process.

If you need assistance with Employment or PeopleAdmin contact Human Resources at 868-3115.

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**SPECIAL PAY PLAN—FREQUENTLY ASKED QUESTIONS**

**What can I do with this account?**
The account is your money. You may choose to leave it in the “guaranteed pooled fund”, which currently earns 3.75% interest. You may choose to place it in other funds available through Bencor (some have fees). You may choose to roll it over to another qualified plan (401(k), 403(b) or IRA), or you may choose to withdraw it.

**Does this affect how much vacation or sick I can receive?**
No, the maximum amount an employee can be paid out is determined by the board policies.

**What if something happens to me, who gets the money?**
You may list a beneficiary for your special pay plan account. If something happens to you the money goes to your named beneficiary and doesn’t go through probate.

**Will I be penalized when I want to collect Social Security because of this plan?**
Yes, your social security may be minimally impacted because the benefit is determined by the amount of money you contribute to Social Security.

**Will I be penalized when I want to collect Medicare because more money was not contributed?**
Paying more money in Medicare taxes does not increase your Medicare benefit.

**Will Bencor charge me a fee?**
There is no administrative fee for the guaranteed interest account. If you choose to move your money to a different fund there may be fees.

**How does this work with DROP?** Most employees choose to be paid out their vacation pay when entering DROP in order to increase their average final compensation. If the vacation payout would be more than $4,000 it goes into the special pay plan account. Employees may not be paid out again for vacation but your sick time may go into a Bencor account during the years you are in DROP.

**Will this affect the amount I can contribute to my 403(b) account?**
Yes, this account is offset by elective deferrals which are limited by IRS regulations. (see HR for clarification)
Position Classification: How long does it take and why?

Position classification is the formal assignment of a job title, salary grade, and job description that is developed based on the requirements of the position. After all documents and approval signatures are obtained for a new position, the classification analysis can take from 7 - 10 business days, pending receipt of relative resource information.

The components of a position classification include scope of duties and responsibilities, skills and abilities, educational criteria, length of experience, and market pay information. The evaluation process incorporates a variety of salary surveys from national, regional and local sources for placement of a position in an appropriate level. Consideration is also given to internal equity when classifying a position.

Completing a classification analysis requires benchmarking positions, researching survey resources, contacting other organizations, and reviewing comparable job descriptions. As sufficient time is required to gather and review the information, a 7 – 10 business day waiting period has been established.

Compensable Hours Worked

Technology! It has improved the processes in which we perform our work assignments and has provided for efficient management of job duties. Technology also makes it possible for employees to check emails and complete work from home or during employee rest periods.

Although employees have the capability and accessibility to work remotely, non-exempt employees (classified employees such as administrative assistants, etc.) should not be working from home or during breaks unless the employee has received prior approval from the supervisor and the employee is properly compensated for the additional hours worked.

The Fair Labor Standards Act (FLSA) states that nonexempt employees are to be paid for all hours worked. To remain in compliance with FLSA regulations, the College’s policy is to capture an employee’s compensable time and adhere to the proper overtime guidelines.

NEW TRAINING FOR FALL!

Some of you may have noticed that diversity training, “Mutual Respect” was not conducted this Spring. The College is moving to a new online diversity training module developed in cooperation with the Quality Enhancement Plan (QEP) Diversity committee. Once in place all employees, including adjuncts, will be required to take the online training. The time estimate for an individual to complete the training is approximately 30 minutes.

Look for an all user email notification of the roll-out in the Fall.

Job Description Request

To request a job description, visit http://www.pbcc.edu/x7640.xml. Complete the online form and click Submit. All requests will be processed 1 business day from receipt.
Harassment and Discrimination Update

The College is committed to an academic and working environment free from harassment and discrimination. Each year the Office of Human Resources provides information regarding recent court cases concerning workplace harassment to continue its mission of awareness and prevention. Do not hesitate to contact the Office of Human Resources with any questions or concerns that you may have.

Much of the recent legal activity in regards to harassment and discrimination has been in the area of retaliation. The Equal Employment Opportunity Commission (EEOC) reported that the number of retaliation claims filed with their department between 1992 and 2004 almost doubled and represent one quarter of all claims filed. Some types of complaints, including discrimination, actually decreased over the same period, but retaliation claims can be filed with an initial claim or added at a later date.

In order to establish a retaliation claim, an employee must show that he/she 1) engaged in a protected activity; 2) the employer took an “adverse employment action” and; 3) there is a connection between the adverse employment action and the activity.

A protected activity is an employee’s opposition to a unlawful discriminatory practice or participation in a proceeding regarding discrimination or harassment.

The area of retaliation where the courts have recently changed is the definition of “adverse action”. In the past an adverse action was considered employer actions such as termination, refusal to hire, denial of promotion, threats, unjustified negative evaluations, unjustified negative references.

In 2006, Burlington Northern Santa Fe Railroad v. White was brought before the U.S. Supreme Court which now expands the definition of employer retaliation. Ms. White a forklift operator, filed a sexual harassment complaint against her foreman, the result of which was the foreman being disciplined. However, when the manager informed White of the outcome of the complaint he removed her from the forklift position stating that other employees had complained because she got a “cushier” position even though some of them had more seniority. White filed a sex discrimination and retaliation claim and followed with another retaliation claim for being put under surveillance. Within three days after the manager received the second claim via mail, White had a disagreement with her new foreman and was suspended for insubordination pending termination.

White successfully challenged utilizing the company grievance procedure and was reinstated with full back pay and benefits. She sued the company in court for sexual discrimination and retaliation. The jury found for the employer on the discrimination charge but found for Ms. White on the retaliation charge.

The U.S. Supreme Court upheld the jury’s verdict stating that her removal from the forklift position and her suspension was retaliatory, even though her job status, including pay, hours and benefits did not change, nor did she suffer a monetary loss. The court stated that the employer conduct was severe enough to deter a reasonable employee from exercising their right to object to discrimination.

Adverse actions do not include petty slights and annoyances, such as stray negative comments in an otherwise positive or neutral evaluation, "snubbing" a colleague, or negative comments that are justified by an employee's poor work performance or history. Also employees are not excused from continuing to perform their jobs or follow their company's legitimate workplace rules just because they have filed a complaint with the EEOC or opposed discrimination.

Individuals who have brought attention to violations of law other than employment discrimination or harassment are NOT covered individuals for purposes of anti-discrimination retaliation laws. For example, "whistleblowers" who raise ethical, financial, or other concerns unrelated to employment discrimination are not protected by the EEOC enforced laws but are covered by other statutes protecting retaliation against whistleblowers.

How To Address a Potential Harassment Situation

Individuals may take the following steps when addressing a harassment situation.

- If you feel comfortable confronting your harasser, make it known, clearly and directly that you find the behavior offensive.

- If the behavior continues or you do not feel comfortable approaching the harasser, report the incident to the Director of Human Resources or Assistant to the President for Equity Programs within 60 days.

- It is important to document the offending behavior in detail. Documentation will assist in explaining clearly the situation to the appropriate college official.

The PBCC Board Policy regarding harassment can be found at 6HX-18-5.86 or on the intranet at http://intranet.pbcc.edu/boardpolicies/index.asp
# Office of Human Resources

- Benefits
- Classification
- Diversity & Equity
- Employee Relations & Recognition
- Employment
- Human Resource Information Systems
- Professional Development

Administration Building, Lake Worth
Mail Station #10
(561) 868-3114

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## Calendar

### Upcoming Events & Holidays

<table>
<thead>
<tr>
<th>Month</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAY</td>
<td></td>
</tr>
<tr>
<td>1:</td>
<td>New Hire Orientation</td>
</tr>
<tr>
<td>4:</td>
<td>Heartsaver/AED at Palm Beach Gardens</td>
</tr>
<tr>
<td>7:</td>
<td>Summer Hours Begin</td>
</tr>
<tr>
<td>28:</td>
<td>Holiday: Memorial Day</td>
</tr>
<tr>
<td>JUNE</td>
<td></td>
</tr>
<tr>
<td>1:</td>
<td>New Hire Orientation</td>
</tr>
<tr>
<td>6:</td>
<td>Behavioral Interviewing</td>
</tr>
<tr>
<td>13:</td>
<td>Adventures in Leadership: Effective Committee and Meeting Management</td>
</tr>
<tr>
<td>20:</td>
<td>Adventures in Leadership: Power of Non-Verbal Communication</td>
</tr>
<tr>
<td>27:</td>
<td>Adventures in Leadership: Leadership Mindset I</td>
</tr>
<tr>
<td>30:</td>
<td>Performance Appraisals due to Human Resources</td>
</tr>
<tr>
<td>JULY</td>
<td></td>
</tr>
<tr>
<td>2:</td>
<td>New Hire Orientation</td>
</tr>
<tr>
<td>4:</td>
<td>Holiday: Independence Day</td>
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<tr>
<td>11:</td>
<td>Adventures in Leadership: Policies and Procedures at PBCC</td>
</tr>
<tr>
<td>18:</td>
<td>Adventures in Leadership: Team Building for Success</td>
</tr>
<tr>
<td>25:</td>
<td>Adventures in Leadership: Managerial Coaching</td>
</tr>
<tr>
<td>31:</td>
<td>Last day to submit BRAVO Award nominations</td>
</tr>
<tr>
<td>AUGUST</td>
<td></td>
</tr>
<tr>
<td>1:</td>
<td>New Hire Orientation</td>
</tr>
<tr>
<td>10:</td>
<td>Summer Hours End</td>
</tr>
</tbody>
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**Name/ms#**

View schedule information and register for training workshops online at [http://www.pbcc.edu/x3007.xml](http://www.pbcc.edu/x3007.xml)