

GDBC - CLASSIFIED STAFF BENEFITS**RETIREMENT**

Support staff employees of the Highmore-Harrold School District #34-2 are eligible upon satisfactory completion of probationary period. A deduction will be made on gross salary equal to the mandatory rate set by the SDRS. This deduction is matched by the District.

OASI

Social Security (FICA) tax is deducted on all payroll earnings as directed by the social security law. Percent of deduction and the maximum taxable wage base will be adjusted as the law provides.

WITHHOLDING TAX AND ANNUITIES

Income tax is withheld according to schedule, one schedule for single person and one schedule for married person. If more tax is needed to be withheld than scheduled, a new W-4 form must be filed with the business office. Form W-4 will remain in effect until a new certificate is furnished. If employees with annuities wish to have income tax withheld from annuities, a Form W-4P must be filed with the office.

HEALTH CARE PLAN

The Highmore-Harrold School District #34-2 participates in employee's group health care plan. Employees must work an average of twenty (20) hours or more per week during their specified work year to be eligible for the group health care plan. The District shall contribute the same monthly portion of family and single coverage as negotiated by the Highmore-Harrold Education Association and the Highmore-Harrold School District #34-2.

An employee retiring at a minimum age of 55 with at least 10 consecutive years of employment with Highmore-Harrold School District may continue coverage under the group health insurance program for the retiree and eligible dependents at the group rates. The retiree must pay the full premiums. The health insurance premium cost will be paid by each former employee participant at such times and in such manner as required by the business manager. This coverage will terminate on the premium due date following the retiree's 65th birthday.

DENTAL CARE PLAN

The Highmore-Harrold School District #34-2 participates in an employee group dental care plan. Employees must work an average of twenty (20) hours or more per week during their specified work year to be eligible for the group dental care plan. As a participant in a group dental care plan, this District pays the same employee benefit as negotiated by the Hyde Education Association and the Highmore-Harrold School District #34-2. All eligible District employees shall participate in the District's group dental care plan.

CAFETERIA PLAN

Highmore-Harrold School District #34-2 participates in a cafeteria plan for employees.

LEGAL REFS.: SDCL [3-11-1](#) et seq.; [3-12A](#) et seq.; [13-10-3](#); [13-10-4](#); [13-10-6](#),
[13-10-7](#); [13-10-8](#); [13-10-9](#); [62-1-2](#); [62-3-3](#)

Adopted: July 13, 2009