

## Benefits

1. Any employee may avoid taxation on any portion of the employee's salary that may be lawfully withheld under the district cafeteria plan. Enrollment and election deadlines shall be imposed according to cafeteria plan rules.
2. The district shall contribute toward employee health insurance premiums as required by state laws and regulations.
  - a. The district may contribute more than the minimum required by the state.
  - b. The district may contribute toward types of health insurance for which contributions are not required by the state.
  - c. The district may increase or decrease its contribution during the course of a contract year, so long as it does not decrease below the level of contribution at the beginning of the year.
3. In addition to salary and health insurance contributions, the district may choose to contribute toward, or pay the entire premium for, forms of insurance not required by the state, such as dental, disability, and life insurance.
  - a. The district shall select the vendors of any such insurance.
  - b. The district may increase or decrease its contribution during the course of a contract year, so long as it does not decrease below the level of contribution at the beginning of the year.
4. No employee shall be required to accept insurance coverage and pay any portion of the premium except by operation of law.
5. The district shall comply with the contribution requirements of the Arkansas Teachers Retirement System, the Arkansas Public Employees Retirement System, or any other mandatory retirement program.
6. The district shall comply with all other matching and contribution requirements of state and federal law.
7. Complimentary passes to all home athletic events shall be given to all full time employees, game workers, press, school board members and their spouses, and patrons of the district who have performed distinguished service to the district. Passes for full time employees spouses may be purchased for \$5.00.