

2022 CBA COMPLIANCE CHECKLIST

Item	✓	Page No. ¹
School employer and exclusive representative identified	✓	1
Bargaining unit description matches the IEERB Order in effect at time of ratification	✓	1
Beginning and ending date of CBA (must end on or before June 30, 2023)	✓	28
Ratification date (must be on or after September 15)	✓	28
Signed by School Board President, Secretary, or Vice President	✓	28
General definitions (definitions that apply to the whole CBA)	✓	1
Grievance procedure (if arbitration used, must indicate if advisory or binding)	✓	3-5
Contract interpretation provisions (e.g., severability, supremacy, savings clauses)	✓	27
Salary for new teachers (amount, schedule, or method of calculation)	✓	22
Wages/compensation for ancillary duties	✓	22
Wages/compensation for extracurricular duties	✓	23-26
Compensation for extended contracts	✓	22
Public hearing and public meeting attestations (include electronic participation information)	✓	27
Compensation Plan		
If there are no salary increases, CBA includes a statement to that effect	✓	NA
Statement of annual salary range for returning full-time teachers (don't include current year increases, ISTRF contributions, or salaries of newly hired teachers)	✓	19
Full-time classroom teacher (instructs students at least 50% of the workday) salaries are at least \$40,000 or I.C. 20-28-9-26 report attached to CBA	✓	19
Salary increases		
Statement that teachers rated ineffective/improvement necessary are not eligible	✓	19
Based on at least two of the five statutory factors	✓	19
Definitions of factors (e.g., experience, academic needs, instructional leadership)	✓	20
How much each factor contributes to increase (by points, percentage, amount, etc.)	✓	20
Amount of increase (flat amount, % amount) or method for calculating amount	✓	20-21
The combination of education and experience (excluding increases to reduce the gap and teacher retention catch-up increases) does not exceed 50% of the maximum available salary increase	✓	20-21
If using a salary increase to reduce the gap, it must: (1) be clearly identified and (2) actually reduce the gap	✓	20-21
If using a teacher retention catch-up salary increase it must: (1) be clearly identified, (2) attributed to a factor, (3) describe the teachers to whom the catch-up increase applies, (4) describe the increase amount or method of calculating, and (5) describe how the increase amount represents a comparison to the starting salary of new teachers	✓	20-21
Redistribution provision or a statement explaining why redistribution is not necessary	✓	19

Reminders:

- Clearly identify the Compensation Plan and make sure all salary increases are included and described in the compensation plan.
- If you include non-bargainable items for informational purposes only (e.g., number of ECA positions, number of extended contract days, etc.), be sure to include a statement to that effect.
- Ensure all date references in the CBA reflect the current contract period.
- Ensure that the CBA is uploaded to Indiana Gateway by November 15th to avoid a declaration of impasse.
- Ensure that the electronic participation information in CBA matches information in Indiana Gateway.**

¹ IEERB encourages parties to number the pages of their CBA. If there are no page numbers, parties should identify the Article or Section number of the particular item (e.g., Art. I Sec B; Sec IV #2, etc.).

PART 1

Contract Information

This contract, entered into this twelfth day of October 2022, by and between the Board of School Trustees of the Mill Creek Community School Corporation, hereinafter called "The Board" and the Mill Creek Community School Corporation Classroom Teachers Association, hereinafter called "The Association."

PART 1
ARTICLE 1

RECOGNITION

The Board of School Trustees of the Mill Creek Community School Corporation recognizes the Mill Creek Community School Corporation Classroom Teachers Association as the exclusive representative of the certified employees in the following bargaining unit:

All certified employees, as used in Public Law 217-73, in the Mill Creek Community School Corporation, except for the Superintendent, Assistant Superintendent, Administrative Assistants, Principals, Assistant Principals, High School Athletic Director, or any director with valid teacher license.

PART 1
ARTICLE 2
DEFINITIONS

- A. The term "teacher", when used in this contract, shall refer to all certified personnel employed by the Board in the bargaining unit as defined in Article I of this contract.
- B. The terms "Board" and "Association", when used in this contract, shall include authorized officers, representatives, and agents.
- C. The term "School Corporation", when used in this contract, shall refer to the Mill Creek Community School Corporation in Hendricks County, Indiana.

- D. The term "emergency" when used in this contract shall mean an event or condition which could not be anticipated under normal circumstances.
- E. The term "day", unless otherwise specified, shall mean any day that the corporation offices are open.

PART 1
ARTICLE 3

Partial Teacher Contracts

- A. Contracted teacher for less than full time:
This provision is applicable to a teacher serving under a regular or temporary teacher's contract who is contracted to work; (1) fewer days than the full number of teachers' contracted days for the school year, or; (2) fewer hours than the full number of teachers' contracted daily hours.

A less than full-time teacher shall be granted such paid leave time for which he or she qualifies. The amount of paid leave time for which the teacher may qualify shall be pro rata reference to the relationship that; (1) the teacher's number of contract days is to the full number of teachers' contracted days for the school year, or; (2) the teacher's number of contracted daily hours is to the full number of teachers' contracted daily hours, whichever is applicable. Paid leave time shall be computed to the nearest one-half (1/2) day increment.

A less than full-time teacher may participate in the Board's insurance program(s) provided such teacher is contracted to work for this School Corporation more than six (6) months per year. The Board's portion of the health insurance premium(s) shall be pro rata reference to the relationship that (1) the teacher's number of contracted days is to the full number of teachers' contracted days for the school year, or (2) the teacher's number of contracted daily hours is to the full number of teachers' contracted daily hours, whichever is applicable, computed to the nearest whole dollar. Such teacher shall pay the balance of the premium due on applicable insurance(s).

However, this provision in no way supersedes the eligibility requirements of the insurance carrier's master contract.

PART 1
ARTICLE 4

GRIEVANCE PROCEDURE

The parties agree that a "grievance" shall be defined as a violation, misinterpretation or misapplication of this contract only and that all the alleged grievances shall be resolved at the lowest level, therefore the parties should comply as follows:

1. In the event that a teacher and/or the Association President on behalf of the Association believes there is a basis for a grievance, he/she shall first discuss the alleged grievance with his/her building principal or immediate supervisor, either personally or accompanied by an Association representative. An Association representative may be present at any step of a grievance.
2. If, as a result of the informal discussion with the building principal or immediate supervisor, a grievance still exists, the grievant may invoke the formal grievance procedure and shall inform the Association of his/her action. The form is available in each master contract as Appendix A. Additional forms may be secured from the Association. A copy of the grievance form shall be delivered to the principal. If the grievance involves more than one (1) school building, it may be filed with the Superintendent or his/her appointed designee.
3. A grievance in order to be valid, must be filed within fifteen (15) days of the date on which the grievant knew or should have known that a suspected grievance had occurred.
4. The Association shall have the right to forward a grievance if in the opinion of the Association the resolution afforded a grievant is inconsistent with the terms of the contract then in force and effect.

STEP 1

Upon failure to resolve the alleged grievance at the informal step, the grievant shall have the option of withdrawing or filing the alleged grievance. If the grievant elects to file the alleged grievance, he/she shall do so within five (5) days of the informal meeting as called for above. Upon receipt of the filing, the involved administrator shall have five (5) days to schedule a meeting with said grievant for the purpose of resolution of said grievance. Upon completion of said meeting, the involved administrator shall have five (5) days to render his/her decision to the grievant. Upon receipt of the decision, the grievant shall have the option of withdrawing said grievance or forwarding the grievance to the next step by written request within five (5) days after the decision has been rendered.

STEP 2

Upon failure to resolve the alleged grievance, the grievant shall, if election has been made to proceed with the said grievance, forward the grievance to the Superintendent or his/her designee who shall have ten (10) days to schedule a meeting with said grievant for the purpose of resolution of said grievance. Upon completion of said meeting, the Superintendent or his/her designee shall have five (5) days to render his/her decision to the grievant. Upon receipt of the decision, the grievant shall have the option of withdrawing said grievance or forwarding the grievance to the next step by written request within five (5) days after the decision has been rendered.

STEP 3

Upon failure to resolve the alleged grievance, the grievant shall, if election has been made to proceed with said grievance, forward the grievance to the Board. The Board or a representative committee of the Board shall meet within thirty (30) days for the purpose of resolution of the grievance. The Board or members of the Board shall render its own decision after first hearing the Superintendent's recommendation and the grievant's point of view. That decision will reflect possibly, the Superintendent's or the grievant's point of view, or perhaps the Board will render a decision of its own. The Board shall render its decision not later than ten (10) days of such meeting.

STEP 4

The grievant may submit any grievance to a court of competent jurisdiction for final resolution. Costs incurred by each party shall be paid by each party.

Miscellaneous provisions:

1. When used herein, the definition of "days" during the school year shall be work days, provided, however that "days" shall mean week days, excluding holidays, during the time when school is not in session.
2. The time limits provided in this article shall be strictly observed but may be extended by written agreement between the parties. In the event a grievance is filed after May 15th of any year, the Board shall make every effort to process such grievance prior to the end of the school year.
3. Notwithstanding the expiration of this contract, any claim or grievance arising thereunder may be processed through the grievance procedure through resolution.
4. If, in the judgment of the Association, a grievance affects a group or class of teachers, the Association may submit such grievance in writing to the Superintendent or his/her designee directly and the processing of such grievance shall be commenced at Step 2 of the formal grievance procedure.

PART 1
ARTICLE 5

LEAVES

A. Personal Illness Leave:

1. Each teacher shall be granted a total of ten (10) days of leave for personal illness or quarantine for each year of employment. The total unused portion of the annual sick leave allowance, plus unused personal business days, shall be permitted to accumulate. Teachers will receive their additional sick leave days at the start of the school year added to the amount they have accumulated.
2. Personal illness days may be used for illness in the teacher's immediate family. For this category, immediate family refers to parents, siblings, spouse, children, grandchildren, and anyone living in the household and under the care of the teacher.

The above leave shall also be granted for illness in the extended immediate family to include in-laws, aunts, uncles, and grandparents in the event of serious illness, surgery, or accident. Any teacher who desires to use this leave for extended family shall submit a signed letter of notification to the Superintendent. Other extraordinary usage requests may be brought to the Superintendent for consideration.

3. Teachers may use sick leave at the rate of one half (1/2) day, if they are absent one half (1/2) day or less during the regular school year. Teachers in summer or evening school employment may draw from their accumulated sick days when necessary at the rate of one half (1/2) day for each day of absence. A teacher who accumulated sick leave in another Indiana school corporation shall be permitted to transfer such accumulated leave at the rate of three (3) days per year after the first year of employment.
4. The Board, through its administrators, may request a letter from a physician certifying the illness of a teacher who takes five (5) consecutive school days or personal illness leave or who exhibits a pattern of days taken.

5. An accounting of each teacher's available leave days shall appear on each paycheck stub.

6. Use of Purchased Leave:

It is the assumption of the Corporation that teachers will use their individually accumulated sick and personal business leave days responsibly and appropriately.

A teacher who uses four(4) or fewer sick leave and personal business leave days during a school year shall be paid by the School Corporation the following

Sick and Personal Business Leave Days Used During <u>a. School Year</u>	<u>Applicable Amount</u>
Zero (0)	\$500
One (1)	\$450
Two (2)	\$400
Three (3)	\$350
Four (4)	\$300

Payment, less applicable withholding, shall be made to a qualifying teacher with the last payroll for the contract year.

7. Limits to Accumulated Personal Illness Leave:
Teachers hired or rehired after June 30, 2003, and teachers who do not have at least five (5) years of creditable service with the School Corporation as of June 30, 2003, shall be entitled to accumulate personal illness leave to a maximum of one hundred twenty (120)days.

One-Time Stipends

7b. Sick Leave Buy Back (not available to teachers hired or rehired before June 30, 2003)

For each teacher who has at least one hundred-twenty (120) accumulated paid sick leave days as of the end of the 2023 school year, the board shall pay eighty-two dollars and fifty cents (\$82.50) per day as a one-time stipend for each of the unused days in excess of 120 days to a maximum of fourteen (14), ten(10) sick leave and four (4) accumulated personal business, unused days per year. Sick Leave and personal business days paid according to this provision will then be removed from the teacher's accumulated sick leave days and returned to the corporation. A teacher electing to DECLINE the buyback option must notify the treasurer in writing by June 2, 2023. The stipend will be issued by the end of June.

B. Personal Injury Leave:

1. Paid absence due to injury caused by assault and battery incurred as a result of a teacher's employment shall be granted for up to thirty (30) days.
2. Upon approval by the Board, up to an additional thirty (30) days with pay may be granted to a teacher so injured upon the certification from a medical physician or psychiatrist that the teacher has a continuing physical or mental disorder as a result of the assault and battery or other injury.
3. If the teacher elects to take legal action and recovers a judgment in a court or out-of-court settlement, the school corporation shall be subrogated to the teacher's judgment or settlement for the amount of salary it paid the teacher during the personal injury leave.

C. Maternity Leave:

1. A teacher who is pregnant may continue in active employment as late into pregnancy as she wishes, if she can fulfill the requirements of her position. A teacher may have up to five (5) days of paid leave to be used within fifteen (15) days following the birth of her child. Maternity leave shall be governed by the following:

- a. All or part of a leave taken by a teacher because of a temporary disability caused by pregnancy may be charged, at her discretion, to her available sick days. However, the teacher is not entitled to take accumulated sick leave days when the teacher's physician certifies that the teacher is capable of performing the teacher's regular teaching duties

D. Adoptive Leave:

1. A teacher who is adopting a child may have up to a total of five (5) days of paid leave before or after the physical acquisition of the child. A teacher may use up to, an additional twenty (25) days of paid leave for the adoption of a child. This additional leave will be a combination of accumulated sick leave and personal business days.

E. Bereavement Leave:

1. In the case of death(s) within the immediate family, the teacher shall be provided with a leave of five (5) work days to be used within thirty (30) calendar days and shall receive full compensation for such leave. Immediate family shall mean parents, spouse, children (including loss during pregnancy), mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, sister-law, grandparents-in-law, grandparents, grandchildren, brothers and sisters.
2. A leave of five (5) work days to be used within thirty (30) calendar days with full compensation shall be granted, if the teacher is in charge of funeral arrangements for any person other than "immediate family."
3. In addition a teacher shall be given a leave of up to three (3) consecutive work days with full compensation to attend the funeral/memorial service/celebration of life/etc. of a relative other than "immediate family" and up to one (1) work day with full compensation to attend the funeral /memorial service/celebration of life/etc. of a close personal friend. A memorial folder or other evidentiary document must be submitted with the teacher's absence report.

4. A bereavement leave may not exceed five (5) work days for each request.

F. Personal Business Leave:

1. Each teacher shall be granted a total of four (4) personal business leave days during each full year of employment. Personal business days shall be granted without loss of compensation during the individual's contractual day. Prior to using a personal business leave day the teacher must complete the Staff Absence Report form and return it to the administration. One-half (1/2) day business leave may be taken. In case of emergency, a teacher shall complete the form upon return to duty, providing the teacher has notified the administration of the emergency. The request shall be made in compliance with the laws pertaining to personal business leave.
2. Every effort should be made to request a personal business day from the building principal twenty-four (24) hours before it is to be used.
3. Except in emergency situations approved by the Superintendent, on a case by case basis, personal business days shall not be used prior to a holiday and/or school recess period or to be used during professional development days.
4. Unused personal business days shall be allowed to accumulate as sick leave days as provided in the Personal Illness Leave clause herein.

G. Disability Leave:

A teacher who qualifies under the Americans with Disabilities Act (ADA) or the Family and Medical Leave Act (FMLA) shall be granted leave under and according to ADA or FMLA guidelines.

H. Consecutive Leaves:

1. The Board may, at its discretion, grant paid consecutive leaves to a teacher upon the request of the teacher.

I. Jury Duty

1. The Board will compensate a teacher subpoenaed to:
 - a. serve jury duty,
 - b. testify in court as a witness in a case in which he/she is not personally involved, or
 - c. testify in court in any suit arising out of the performance of the duties for, or employment with, the School Corporation.

The compensation shall be for the number of days mandated to perform such an obligation.

2. The teacher will not be compensated when:
 - a. said teacher is the plaintiff, or is subpoenaed by or on behalf of the plaintiff, in a suit against said School Corporation or Board, or
 - b. said teacher is the defendant, or is subpoenaed by or on behalf of the defendant, in a suit brought by said School Corporation or Board.
3. The teacher shall receive his/her regular teaching salary while on jury duty leave. The teacher shall provide to the Corporation Treasurer appropriate court documentation showing compensation received for jury duty within ten (10) days of the completion of jury duty. The amount of compensation received for jury duty will be deducted from the next regular pay(s).

J. Catastrophic Illness Leave Bank:

1. A catastrophic illness leave bank exists for the benefit of all certified employees of the School Corporation.
2. The rules and regulations under which the bank operates are in the School Corporation Handbook and located on the website.

K. Insurance While on Leave:

1. A teacher on an unpaid leave of absence may be allowed to continue participation in the School Corporation's group insurance programs, provided the teacher remits the full (total) monthly premium to the School Corporation's business office prior to the due date each month.
2. The premium paid by such teacher shall be prorated for any month in which the teacher is employed in a "paid" status.

L. Professional Leave:

1. A leave of absence with pay and with or without expenses may be granted for attendance at educational meetings, conferences, clinics, or visits to other schools including sponsors of extracurricular activities, if approved in advance by the Board.
2. Request for such leave shall be submitted to the building principal in writing, at least ten (10) days before the date of the event that the teacher wishes to attend.
3. A leave of absence of up to one (1) year without pay may be granted to any professional teacher with at least 5 years of service with MCCSC to serve in an exchange program or professional growth program.

M. Paternity Leave:

1. A male teacher may have up to five (5) days of paid leave to be used within fifteen (15) days following the birth of his child.
2. The teacher shall notify the Superintendent at least thirty (30) days prior to the baby's anticipated delivery date, of the expected length of the leave of absence, except in the case of an emergency.

L. Sabbatical Leave:

The Board may grant a teacher sabbatical leave, without pay, for a period of one (1) school year for improvement of professional skills through: (1) advanced study; (2) work experience (3) teacher exchange programs; or (4) approved educational travel. The teacher must make a request, in writing, to the Superintendent by March 1, preceding the school year in which the leave will be taken. The following stipulations apply to sabbatical leave:

1. The teacher on sabbatical leave will make no advancement on the compensation agreement/salary range.
2. The teacher will receive no fringe benefits for the leave period; however, the teacher may continue group health and life insurance, at their own expense for the leave period. Premiums are due at the beginning of each month.
3. The teacher may not use any of their accumulated leave for the sabbatical leave period.
4. The teacher will not earn/receive/accumulate leave days (including, but not limited to sick, personal, family illness or professional leave) for or during the sabbatical leave period.
5. The teacher must inform the Superintendent by March 1, in writing, of the leave period of their intention to return to regular employment the following year. The Superintendent will decide the teacher's assignment.
6. The Board's decision will be final in all matters regarding sabbatical leave requests.

PART 2
ARTICLE 1
RETIREMENT PAY

A. Retirement Plan Benefits:

1. Salary Reduction Elections: A teacher may also elect to make tax deferred contributions, i.e., salary reduction contributions, to plans described in Code section 403(b) and/or 457 up to the maximum limits allowed by the Code. Such contributions shall be 100% vested at all times. (The School Corporation shall maintain a list of approved investment vendors for the salary reduction contributions made to any Code section 403(b) plan or Code section 457 plan.)
2. Annual 401(a) Plan Contributions: Effective July 1, 2004, the Board and Association agree to the establishment of another 401(a) plan for teachers' not participating in the buyout of Retirement Pay (the "New Teachers' 401(a) Plan").
 - (a) Eligibility: Only the following teachers shall be eligible to participate in the New Teachers' 401(a) Plan:
 - (i) Teachers hired or rehired after June 30, 2003; and
 - (ii) Teachers who have less than five (5) years of creditable service completed with the School Corporation as of June 30, 2003.

Notwithstanding the foregoing, no teacher for whom a contribution was made to buy out his or her Retirement Pay under these amendments shall be eligible to participate in the New Teachers' 401(a) Plan even if a retired or terminated teacher is rehired after June 30, 2003.

(b) (i) Annual Contribution: The Board shall annually contribute a match to the New Teachers' 401(a) Plan of up to two percent (2.0%) match of each eligible teacher's base pay in effect at the end of the applicable school year. The Board will complete its contributions within thirty (30) days of the end of the applicable school year. Furthermore, only those otherwise eligible teachers who remain employed as of the end of the applicable school year shall be entitled to share in this plan contribution.

(ii) Annual Contribution: The Board shall contribute a match to those teachers hired prior to June 30, 2003, and not qualifying under the New Teachers' Plan into his 403(b) account under the Plan an amount up to one percent (1.0%) of each teacher's base pay in effect at the end of the applicable school year. The Board will complete its contributions within thirty (30) days of the end of the applicable school year. Said money shall be considered one hundred percent (100%) fully vested upon deposit.

(c) Vesting: Until an eligible teacher has completed five (5) years of creditable service with the School Corporation, such teacher shall be 0% vested in the Board's annual contributions to the New Teachers' 401(a) Plan. Upon completion of five (5) years of creditable service, the teacher shall be 100% vested in the Board's annual contribution made to the New Teachers' 401(a) Plan on the teacher's behalf. All years of creditable service with the School Corporation are included in this determination.

Any forfeitures shall be used by the Board as a reduction of future obligations to make annual contributions to the New Teachers' 401(a) Plan.

(d) Administration: The Board and the Association will agree on a single investment vendor for the New Teachers' 401(a) Plan. The remaining terms of the New Teachers' 401(a) Plan shall be included in a plan document developed by the Board in accordance with applicable law.

3. Additional Plans: The School Corporation may establish other qualified plans as described in section 401(a) of the Code, subject to such terms and conditions as the School Corporation shall determine, in its sole discretion, to be appropriate. Such additional plans may be maintained separate from the 401(a) Plan to which the buyout contributions are made, as well as separate from the New Teachers' Retirement Plan, or, for administrative convenience, maintained as part of either 401(a) Plan or as part of both plans, if all such plans are aggregated.

F. Future Adjustments:

The parties agree that this amended Part II, Article I, as well as any other provision of the Agreement, does not constitute an expectation of receiving the enumerated retirement benefits by any current teacher, future teacher, prospective employee or applicant beyond the expiration of the Agreement. Therefore, except as otherwise limited by applicable law, it is understood that the Board and Association may in the future bargain modifications of any kind to this provision, provided however, that the expiration or subsequent revision of this amended Part II, Article I will not affect the retirement benefits of teachers already receiving benefits.

PART 2
ARTICLE 2

INSURANCE

- A. The Board shall continue to provide for teachers a group health insurance program for a twelve (12) month period. Maximum Board contribution per teacher shall be:

	PPO 1	PPO 2	HDHP 1	HDHP 2
Single	\$7,464	\$7,080	\$7,542	\$6,758
Employee/Children	\$11,874	\$11,278	\$11,676	\$10,431
Employee/Spouse	\$15,252	\$14,330	\$14,792	\$13,320
Family	\$19,440	\$18,819	\$19,034	\$17,118

In addition, if the overall insurance premiums increase for the 2023 calendar year, the board will contribute up to the equivalent of a 2% rate increase, not to exceed a total additional contribution of \$1,000 per teacher.

- B. The Board shall provide for teachers a group long term disability program for a twelve (12) month period. Maximum Board payment per teacher: one hundred dollars (\$100.00) per year.

C. The Board shall provide for each teacher a fifty thousand dollar (\$50,000.00) term life insurance policy, which shall include double indemnity for accidental death and/or dismemberment. The Board shall pay all premiums except one dollar (\$1.00).

D. The above insurance program and carriers shall be reviewed annually.

E. A teacher must satisfy eligibility requirements of the insurance carrier's master contract in order to qualify for insurance.

PART 2
ARTICLE 3

SECTION 1

SALARY

- A. The attached compensation system is applicable to all certified and Indiana licensed teacher personnel covered under this Contract.
- B. A teacher's daily rate of pay shall be determined by dividing the contract salary by the number of contracted days for the school year.
- C. Teachers performing extra duty assignments, as set forth in Part 2, Article 3, Section 3, which is attached and incorporated in this Contract, shall be compensated in accordance with the provisions of this Contract without deviation.
- D. The Board shall pay the teacher's contribution to the Indiana State Teachers' Retirement Fund, an amount equal to three percent (3%) of each teacher's salary.

PART 2
ARTICLE 3

Section 2
July 1, 2022 - June 30, 2023

Compensation Plan

Recognizing that the effectiveness of a classroom teacher is the single most important school-level influence on student academic achievement, the Mill Creek Community School Corporation believes that teacher evaluation and compensation policies and practices should be aligned with teacher effectiveness.

The annual salary range is \$40,100 - \$66,687 before any increases negotiated under this agreement. The starting salary under this agreement is \$50,000.

Eligibility Statement

To be eligible for any salary increase, a current teacher (not new to MCCSC for the 2022-23 school year) must meet the following:

1. Evaluation
 - Teachers who rated highly effective or effective.
2. Experience
 - Obtained a year of experience (120 days minimum per TRF)

However, new teachers to MCCSC will be eligible as an adjustment to their initial salary.

Teachers who are evaluated as Ineffective or Needs Improvement are not eligible to receive any additional salary, except teachers in their first two full years of instructing students, who are exempt in accordance with IC 20-28-9-1.5(f). Salary increases for those evaluated as Ineffective or Needs Improvement will be redistributed equally to all Effective and Highly Effective teachers as one-time stipends after all salary increases have been awarded for the current contract period.

2022-23 Compensation Model/Salary Increase

For the 2022-23 year (the term of the Contract), the parties have bargained the following salary increase:

The base salary increase for eligible teachers is determined by a combination of three (3) factors: (a) an effective or highly effective evaluation result (\$50 increase) (b) an additional year of experience, as represented by teacher presence for at least 120 days during the school year (\$50 increase) (c) academic needs of students, defined as the need to retain teachers important to the Corporation to ensure educational continuity, which will be awarded to eligible teachers as detailed immediately below. This academic needs factor, comprised of the below sub-factors, is a differentiated teacher retention catch-up made necessary by the adjustment of the starting base salary of teachers. A teacher may be awarded up to three (3) increases under the academic needs sub-factors, which will be applied after the Evaluation and Experience increases, and in the following order:

1. Teachers with a base salary below \$50,000 (prior to this academic needs increase) will be awarded such an increase as necessary to bring their base salary to \$50,000.
2. Teachers with a base salary of \$50,001 - \$55,000 (prior to any other academic needs increases) will be awarded a \$2,250 additional base salary increase.
3. Teachers with a base salary of \$55,001 and above (prior to any other academic needs increases) will be awarded a \$2000 additional base salary increase.
4. Current teachers (not new to MCCSC for the 2022-23 school year) with a base salary \$50,000 or below (prior to any other academic needs increases negotiated under this agreement) will be awarded one of the following increases:

Base salary of \$50,000 or below (prior to any other academic needs increases) and 1 year of Mill Creek experience=\$250

Base salary of \$50,000 or below (prior to any other academic needs increases) and 2 years of Mill Creek experience=\$500

Base salary of \$50,000 or below (prior to any other academic needs increases) and 3 years of Mill Creek experience=\$750

Base salary of \$50,000 or below (prior to any other academic needs increases) and 4 years of Mill Creek experience=\$1,000

Base salary of \$50,000 or below (prior to any other academic needs increases) and 5 years of Mill Creek service=\$1,250

Base salary of \$50,000 or below (prior to any other academic needs increases) and 6 years of Mill Creek service=\$1,500

Base salary of \$50,000 or below (prior to any other academic needs increases) and 7 years of Mill Creek service=\$1,750

Base salary of \$50,000 or below (prior to any other academic needs increases) and 8 years of more of Mill Creek service=\$2,000

Base salary of \$50,000 or below (prior to any other academic needs increases) and 9 years of more of Mill Creek service=\$2,250

Base salary of \$50,000 or below (prior to any other academic needs increases) and 10 years of more of Mill Creek service=\$2,500

5. The Superintendent may grant existing teachers, at any time after meaningful discussion with the MCCTA president, a stipend or base salary increase of up to \$10,000 per year for meeting the academic needs of students - defined for this provision as subjects taught by a given teacher, and/or the need to attract an individual with specific qualifications to fill a teaching position in hard to fill and hard to retain teaching positions.

As available, Title or other grant funds may be utilized for this provision before the Education Fund.

2021-22 Salary Range

\$40,100 - \$68,687

2022-23 Salary Range

\$50,000 - \$70,787

The Superintendent determines the compensation of teachers new to the school corporation within the overall negotiated salary range. Several factors will contribute to the determination of such a salary including education, licensure, prior salary, comparable salaries in the school corporation, demand for the teacher, supply of qualified applicants for the position or subject area, and the academic needs of the students in a specific school.

Ancillary Duty Pay

Teachers will receive \$25 per hour when assigned the ancillary duty of covering a class period for another during their prep time or during their assigned class time by combining classes.

Summer school and Homebound Instruction pay - The parties acknowledge that Indiana Code 20-28-6-7 establishes that the Superintendent shall determine summer school/supplemental contract pay, and the parties agree to \$35 per hour.

The board will pay the cost of an expanded criminal history check and expanded child protection index check on all current employees once every five (5) years.

Compensation for extended contracts

High School and Middle School guidance counselor(s) may receive an extended contract beyond a regular contract. Compensation for the extended contract days is based on the daily rate of the teacher's performance level/base salary. The number of extended contract days was not bargained and is included in this document, and solely for informational purposes.

High school counselors -	20 days
Agriculture (FFA) Teacher -	20 days
Special Education Coordinator -	15 days
Elementary School Counselors -	5 days
Student Services Coordinator -	15 days
ELL Coordinator -	5 days

PART 2
ARTICLE 3

SECTION 3

EXTRA-CURRICULAR PAY

All ECA addendums will be paid according to the established percent of base for each ECA category. The base used for the calculation of ECA pay will be \$41,000 (Example: Category 4 of the ECA schedule is calculated by taking 11% of \$41,000 to equal a \$4,510 ECA stipend.)

The number of positions was not bargained, and solely for informational purposes. If a listed position(s) is split between two (2) or more people, the listed amount for the position will be split between the two (2) or more people. The total amount of the stipend for each line item shall be equal to the indexed salary multiplied by the informational number of positions.

Category 1 (25%)

Head Varsity Football [1]
Head Boys' Varsity Basketball [1]
Head Girls' Varsity Basketball [1]

Category 2 (13%)

Head Varsity Baseball [1]
Head Varsity Softball [1]
Head Varsity Volleyball [1]
Head Varsity Wrestling [1]
Head Track Boys' and Girls' [1]
Head Swimming Boys' and Girls' [1]
Head Varsity Boys' Soccer [1]
Head Varsity Girls' Soccer [1]
Head Cross Country B & G [1]

Category 3 (12.0%)

FFA Sponsor [1]

Category 4 (11.0%)

Middle School/High School Band [1]
Middle School & High School Choir [1]

Category 5 (9.0%)

Varsity Asst. Football [1]
Varsity Asst. Boys' Basketball [1]
Varsity Asst. Girls' Basketball [1]

Category 6 (8.5%)

Assistant Basketball, Boys' [1]
Assistant Basketball, Girls' [1]
Assistant Football [3]
Head Golf Boys' [1]
Head Golf Girls' [1]

Category 7 (8%)

Assistant Baseball [1]
Assistant Softball [1]
Assistant Volleyball [1]
Assistant Wrestling [1]
Assistant Swimming, Boys' & Girls' [3]
Assistant Track, Boys' & Girls' [3]
Assistant Soccer, Boys' [1]
Assistant Soccer, Girls' [1]
7th & 8th Football Head Coach [1]

Category 8 (7.5%)

Freshman Basketball, Boys' [1]
Freshman Basketball, Girls' [1]

Category 9 (7.0%)

7th Basketball, Boys' [1]
7th Basketball, Girls' [1]
8th Basketball, Boys' [1]
8th Basketball, Girls' [1]
Middle School Wrestling [1]

Category 10 (6.5%)

Fall & Competition Cheerleader Sponsor (1)
Winter & Spring Cheerleader Sponsor (1)
Freshman Baseball [1]
Freshman Softball [1]
Freshman Volleyball [1]
7th Volleyball [1]
8th Volleyball [1]
7th & 8th Softball [1]
7th & 8th Baseball [1]
7th & 8th Assistant Football [2]
Middle School Swimming Head Coach, B & G [1]
Middle School Track Head Coach, B & G [1]

Category 11 (6%)

High School Academic Coach [2]
High School Yearbook [1]
High School Newspaper [1]
High School Student Media [1]

Category 12 (5%)

High School Musical Director [1]
Drama Club Sponsor [1]
Middle School Cross Country [1]
Assistant Middle School Wrestling [1]
7th & 8th Assistant Softball [1]
7th & 8th Assistant Baseball [1]
High School Dance Team Sponsor [1]
SADD/Drug Free Coordinator(High School & Middle School/Elementary School)[2]
Riley (KC&S) Coordinator [1]

Category 13 (4%)

Middle School Academic Sponsor [1]
7th-8th Cheerleader Sponsor [1]
High School Assistant Cross Country, B & G [1]
Middle School Swimming Assistant, B & G [2]
Middle School Track Assistant, B & G [3]

Category 14 (2.5%)

Mentor Teachers [4]
High School Musical Assistant [2]
High School Assistant Cheerleader Sponsor(Fall & Winter)[3]
High School 11 Sponsor/Prom [2]
Middle School Yearbook [1]
High School 12 Sponsor [1]
Middle School Assistant Cross Country, B & G [1]
Strength Coach (Fall, Winter, 2 Spring, 2 Summer)[6]
Elementary Running Club Sponsor [1]

Category 15 (2%)

Elementary grade level coordinators [4]
Middle School grade level coordinators [3]
High School Curr. Coord. [1]
High School Student Council [2]
High School National Honor Society [1]
Middle School Newspaper [1]
Middle School Student Council [1]
Elementary Student Council [2]
Elementary Music [2] Per program up to two total per
building
Elementary Academic Assignments [6] Three per school
High School Mock Trial [1]
7th-8th Junior Honor Society [1]
Robotics Team Sponsors [3]
Reading Specialists [2]

Category 16 (1.2%)

High School 09 Sponsor [1]
High School 10 Sponsor [1]
High School Book Club Sponsor [1]

PART 3
ARTICLE 1

CONTRACT AGREEMENT

- A. If any provision of this Contract or any application of this Contract to an employee or group of employees is held to be contrary to law by a court of competent jurisdiction, then such provision or application shall not be deemed valid and subsisting, except to the extent permitted by law, but all other provisions or applications shall continue in full force and effect.
- B. The parties acknowledge that during the negotiations which resulted in this Contract, each had the unlimited right and the opportunity to make demands and proposals with respect to the subjects of bargaining defined by State law. All of the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Contract.
- C. This Contract supersedes and cancels all previous contracts or agreements between the Board and the Association and constitutes the entire agreement between the parties. Any amendment or agreement supplemental hereto shall not be binding upon either party unless executed in writing by the parties hereto.
- D. The public hearing and public comment on the obligation and right to bargain collectively salary, wages, and wage related fringe benefits and the right and obligation to discuss was conducted on Wednesday, September 14, 2022.

The public hearing/meeting and public comment on the Tentative Agreement was held on Tuesday, September 20, 2022.

Electronic participation was not permitted at these two public hearings/meetings.

PART 3
ARTICLE 2

DURATION

The term of the CBA is from July 1, 2022 to June 30, 2023. This Contract shall not be extended orally and it is expressly understood that it shall expire on the date indicated. This Contract constitutes the total agreement between the parties on all items to be bargained and the parties agree that no bargaining on any item(s), except those allowed by law, and bargaining of a subsequent agreement, shall occur during the term of this Contract, unless mutually agreed upon by the parties and permitted by law. This Contract is made and entered into at Clayton, Indiana on the 12th day of October, 2022, by and between the Board of School Trustees of the Mill Creek Community School Corporation, Hendricks County, Indiana and the Mill Creek Classroom Teachers' Association.

This Contract is so attested to by the parties whose signatures appear below:

For the Board of School Trustees of
the Mill Creek Community School
Corporation:

Missy Branscum, President

Pat Flanigan, Vice President

Nic Allen, Board Secretary

Robert Kehrein, Member

Tom Whitaker, Member

James Diagostino, Superintendent

For the Mill Creek Community
School Corporation Classroom
Teachers' Association:

Amy Church, MCCSC Representative

Al Smith, MCCSC Representative

PART 4
APPENDIX A

GRIEVANCE REPORT FORM

Grievance # Mill Creek School Corporation

Distribution:

1. Supt.
2. Prin.
3. Assoc.
4. Teacher

Submit to Principal in duplicate

BUILDING

ASSIGNMENT

NAME OF GRIEVANT

DATE FILED

STEP 1

A. Date cause of grievance occurred: _____

B. 1. Statement of grievance: _____

2. Relief sought: _____

Grievant's signature

Date

C. Disposition by Principal: _____

Grievant's signature

Date

D. Position of grievant and/or Association: _____

Grievant's signature

Date

STEP 2

A. Date received by Superintendent or designee: _____

B. Disposition by Superintendent or designee: _____

Superintendent's signature

Date

C. Position of grievant and/or Association: _____

Signature

Date

STEP 3

A. Date received by Board or designee: _____

B. Disposition by the Board: _____

Signature

Date

C. Position of grievant and/or Association: _____

Signature

Date

PART 4
APPENDIX B
2003 Retirement Buyout

- A. Elimination of Agreement's Prior Retirement Pay:
The Board and Association reserved the authority to revise or terminate the retirement benefits contained in earlier agreements. Exercising this authority, the Board and Association confirm that all provisions of Part II, Article I, entitled "Retirement Pay" in the Agreement immediately before this amendment are terminated and shall not apply to any teacher retiring or severing employment with the School Corporation on or after the Effective Date, except as otherwise specifically provided in this Part II, Article I. Those teachers who retired or severed employment before the Effective Date shall only be entitled to the retirement benefits contained in the Agreement as of the time of his or her retirement, but as may be otherwise revised from time to time.
- B. Basic Conditions:
1. Vesting Requirements: Except as otherwise specifically provided herein, upon retirement from the Mill Creek Community School Corporation (the "School Corporation"), a teacher shall be fully vested in the benefits described in this amended Part II, Article I ("Retirement Pay") if the retiring teacher has satisfied all of the following requirements in the fiscal year (August 1 through July 31) of the teacher's retirement. Prior to the completion of these requirements, a retiring teacher is not even partially vested in the benefits described hereinafter.
 - (a) The retiring teacher's age in years plus the retiring teacher's years of service as a professional educator must total at least eighty (80).
 - (b) Immediately prior to retirement, the teacher must have completed not less than fourteen (14) full years of service as a professional educator, with the teacher's last ten (10) full years of consecutive service completed as a professional

educator with the Mill Creek Community School Corporation. A full year of service for these and other vesting purposes in this amended Part II, Article I shall be equivalent to a year of creditable service for purposes of the Indiana State Teachers Retirement Fund.

- (c) The retiring teacher must have completed the entire year of the teacher's last contract unless the teacher is unable to complete the last teaching year due to illness or disability, as substantiated by the statement of a licensed physician.
- (d) If the teacher has been subjected to a Reduction in Force under Part 1, Article 10 of the Master Contract, and if the teacher has met the Vesting Requirements as outlined in sections (a) and (b) above, the teacher shall be eligible for Retirement Pay at the end of the recall period if he/she is not recalled and chooses to retire. The teacher must meet the requirements of sections (a) and (b) at the time of his/her actual retirement.

2. Commencement of Distribution/Payments:

- (a) Subject to any limitations described herein, vested Retirement Pay of a retiring teacher shall generally be available for distribution within sixty (60) days following the end of the school year in which the teacher retires or within a reasonably practicable time thereafter.
- (b) A retiring teacher must submit a written unconditional and irrevocable letter of retirement to the Superintendent's office.

C. Actuarial Determination of Value of Current Retirement Bridge and Severance Benefits:

The Board and the Association have selected Nyhart, Inc. to determine the present value of the unfunded Retirement Pay benefits as described in Article XV of the Agreement immediately before the Effective Date, ("Retirement Pay").

Nyhart shall prepare the present value calculations for each eligible teacher. In making the present value determinations, ESC shall use those assumptions that were used in preparing the spreadsheets, including, but not limited to, the following:

1. 403(b) Plan: For purposes of the present value calculation of the Retirement Pay, contributions made to the voluntary 403(b) matching annuity plan, described in Section I of Part II, Article I of the Agreement, prior to these amendments, for the 2003/2004 and earlier school years shall be deducted from the Retirement Pay that would have otherwise been payable to an eligible teacher. No earnings, or losses, on these contributions shall be considered in the present value calculation.
2. Mortality: For discounted values, a mortality factor will be included.
3. Turnover Rate: Not all teachers retiring or otherwise terminating employment with the School Corporation will satisfy the applicable vesting requirements. Accordingly, the present value calculations include a table of assumed rates for termination of employment prior to full vesting.

The charts used for the determination of Mortality rates and Turnover rates shall be those used by Nyhart.

4. Interest Rate: The assumed interest rate for purposes of determining the present value is 4.0% for the first two (2) years, 6.0% for the next two (2) years and then 7.75% for each subsequent year thereafter. However, for post-retirement cash flow purposes a 0% interest rate shall be used.
6. Retirement Pay and Adjustments: The anticipated amount of the Retirement Pay shall be determined using the amount of annual benefit described in Part II, Article I of the Agreement, as in effect immediately before these amendments, but as otherwise provided herein, and further subject to the following additional adjustments:

(a) Retirement Age: It is assumed that a teacher terminates employment at the end of the school year in which the teacher attains age 58 or at the end of the year (2003-2004), if the individual is already 58 or older. (However, if a teacher continues employment after the attainment of age 58 or older, this does not preclude the teacher from sharing in any future forfeitures.)

(b) Sick Leave and Years of Service: Unused accumulated sick leave days and accumulated years of service shall be considered in the determination of the present value of the future Retirement Pay. However

(i) Irrespective of the actual accumulation during the current and future school years, each teacher will be deemed to accrue an additional five (5) days of sick leave beginning with the 2003/2004 school year and for each subsequent school year through, but not beyond, the school year in which the teacher would attain age 58. For purposes of these calculations, the deemed accumulation

of

sick leave shall not exceed the current individual limit on sick leave accumulations. For those teachers who are currently at least age 58, no further accruals of unused accumulated sick days will be assumed to occur. (The inclusion of projected, accumulated sick leave in the present value calculations does not otherwise change the number of sick leave days otherwise available to a teacher, while employed.)

(ii) Each teacher will be deemed to accrue an additional year of service for the current school year and for each subsequent school year through, but not beyond, the school year in which the teacher attains age 58. For those teachers who are currently at least age 58, no further accruals of years of service will be assumed to occur.

- (c) Base Salary: The teacher's base salary rate will be increased by assumed years of service, but there will be no assumed increase in base salary due to inflation or possible changes in future contracts.
- (d) FICA: The present value of the future Retirement Pay will be reduced by the Social Security and Medicare taxes (FICA) that would have been payable if the Retirement Pay had been paid directly to the teacher.
- (e) Health Insurance: The annual post-retirement single or family health insurance premiums will be \$4,500.00. Irrespective of the anticipated date of retirement, no further increase in this annual cost is to be assumed. Furthermore, payments will be deemed to terminate when the individual would otherwise be eligible for Medicare.

- 6. Exclusion of Teachers: Teachers hired or rehired after June 30, 2003, and teachers who do not have at least five (5) years of creditable service with the School Corporation as of June 30, 2003, shall not be entitled to any payment for the eliminated Retirement Pay.
- 7. Rehired Teachers: Amounts forfeited upon termination of employment because of the failure to meet the applicable vesting requirements shall not be reinstated or re-credited if an individual is subsequently rehired or re-employed by the School Corporation. However, if the Board shall have approved a leave of absence of not more than one (1) fiscal year for a teacher, such period of leave shall not result in forfeiture provided the teacher shall promptly return to employment following the expiration of the period of leave.
- 8. Calculation Date: The present value of the Retirement Pay under the Agreement, immediately prior to this amendment, shall be calculated, effective as of June 30, 2003.

9. Maximum Contribution: The maximum contribution for the buyout of retirement benefits of eligible teachers, eligible administrators, eligible support staff, and retired certified staff, as well as unallocated costs, shall not exceed \$2,900,000. Accordingly, the present value of Retirement Pay calculated for purposes of the pension bonding shall otherwise be reduced to be certain that this maximum contribution amount shall not be exceeded.

10. Verification of Information: The Board and Association acknowledged the amounts are deemed accurate and correct with respect to each eligible teacher, and such amounts shall not be subject to any further challenge by any party. Individual information is available upon request.

D. Contributions:

1. VEBA: The School Corporation shall contribute to a voluntary employees' beneficiary association ("VEBA") as described in section 501(c)(9) of the Internal Revenue Code (the "Code") that amount representing the present value of the group health insurance benefits as calculated for all teachers under Subsection C. A committee of the Board and the Association shall select the organization administering the VEBA and the single investment vendor for the VEBA. The School Corporation shall determine the terms and conditions for the administration and operations of the VEBA, except that the following shall apply:

(a) Separate Accounts: The amount calculated for each teacher will be invested in a separate account. There will be no commingling of accounts and each teacher may determine how his or her account shall be invested among the investment options made available by the selected investment vendor for the VEBA.

(b) Vesting: Until such time that a teacher has retired and satisfied the requirements set forth in Section B of the Part II, Article I, the teacher shall have no access to the assets held

in his or her separate VEBA account.

- (c) Forfeiture: If a teacher retires or otherwise terminates employment before satisfaction of the applicable vesting requirements, for any reason, the terminated teacher's VEBA account shall be forfeited. The forfeited amounts shall not be returned to the School Corporation. Instead, the forfeited amounts shall be reallocated at the end of each plan year only among the then remaining separate VEBA accounts in the same manner as was used by ESC in originally determining the present value of the unfunded benefits. Therefore, the VEBA accounts of the following teachers will not share in the reallocation of a forfeiture of a VEBA account:

- (i) Teachers who have forfeited their VEBA accounts in the same year;
- (ii) Teachers who previously forfeited their VEBA accounts; and
- (iii) Teachers who have attained age 58 and terminated employment in or before the year of the reallocated forfeiture.

- (d) Distributions: Following retirement and the satisfaction of the requirements set forth in Section B of this Part II, Article I, a retired teacher may use the amounts held in his/her separate VEBA account to pay health insurance premiums and unreimbursed medical expenses of the retired teacher, spouse, and dependents. Furthermore, following the death of a teacher who otherwise satisfied the applicable vesting and distribution requirements, any amounts remaining in the deceased teacher's VEBA account may continue to be used to pay these premiums and expenses of the teacher's spouse and dependents. Any amounts not distributed to or for the benefit of the retired teacher, spouse and/or dependents will be forfeited and reallocated among the remaining separate VEBA accounts in such manner as determined by the School Corporation. (At no time may the VEBA make loans to a teacher,

his/her spouse, or dependents.)

- (e) Costs: The School Corporation shall not be paid any compensation for its services performed on behalf of the VEBA. However, to the extent allowed by applicable law, the School Corporation shall be reimbursed by the VEBA for its reasonable expenses incurred in the administration of the VEBA. All costs incurred in the administration of the VEBA and investment fees shall be paid from the VEBA assets in a reasonable manner as determined by the School Corporation.

- 2. 401(a) Plan: The School Corporation shall establish a qualified retirement plan as described in section 401(a) of the Code (the "401(a) Plan"). The total sum of the amount calculated by ESC as the present value for the Retirement Pay, exclusive of amounts contributed to the VEBA, shall then be contributed by the School Corporation to the 401(a) Plan. A committee of the Board and the Association shall select the single investment vendor for the 401(a) Plan. The 401(a) Plan's terms and conditions for the administration of the VEBA will be determined by the School Corporation, except that the following shall apply:

- (a) Separate Accounts: The amount calculated for each teacher will be invested in a separate account. There will be no commingling of accounts and each teacher may determine how his or her account shall be invested among the investment options made available by the selected investment vendor for the 401(a) Plan.
- (b) Vesting: Until such time that a teacher has retired and satisfied the requirements set forth in Section B of this Part II, Article I, the teacher shall have no access to the assets held in his or her separate 401(a) Plan account.
- (c) Forfeiture: If a teacher retires or otherwise terminates employment before satisfaction of the applicable vesting requirements, for any reason, the terminated teacher's 401(a) Plan account

shall be forfeited. The forfeited amounts shall **not** be returned to the School Corporation. Instead, forfeited amounts shall be reallocated at the end of each plan year only among the then remaining separate 401(a) Plan accounts in the same manner as was used by ESC in originally determining the present value of the unfunded benefits. Therefore, the 401(a) Plan accounts of the following teachers will not share in the reallocation of a forfeiture of a 401(a) Plan account:

- (i) Teachers who have forfeited their 401(a) Plan accounts in the same year;
 - (ii) Teachers who previously forfeited their 401(a) Plan accounts; and
 - (iii) Teachers who have attained age 58 and terminated employment in or before the year of the allocated forfeiture.
- (d) Distributions: Following retirement and the satisfaction of the requirements set forth in above Section B of this Part II, Article I, a retired teacher may elect to commence distributions from his 401(a) Plan account. If a teacher shall die after having satisfied the applicable requirements, the deceased teacher's 401(a) Plan account shall be distributable to the decedent's designated beneficiary or to his/her estate if no beneficiary designation has been made. (At no time may a participant borrow from his 401(a) Plan account.)
- (e) Costs: The School Corporation shall not be paid any compensation for its services performed on behalf of the 401(a) Plan. However, to the extent allowed by applicable law, the School Corporation shall be reimbursed for its reasonable expenses incurred in the administration of the 401(a) Plan. All costs incurred in the administration of the 401(a) Plan and investment fees shall be paid from the 401(a) Plan assets in a reasonable manner as determined by the School Corporation.