EMPLOYEE BENEFITS SUMMARY
Department of Corrections
(For specific details, please refer to summary plan documents and/or board policy.)

Vacation Hours

Vacation hours for the Department of Corrections employees are loaded at the beginning of each fiscal year, although it is credited to the employees on a monthly basis. All vacation time has to be used prior to the end of the fiscal year, or it will be lost. The amount of time employees receive is based on the number of years of service.

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Hours Per Year</th>
<th>Monthly Accrual Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-14 years</td>
<td>135 hours</td>
<td>11.25 hours</td>
</tr>
<tr>
<td>15-19 years</td>
<td>150 hours</td>
<td>12.50 hours</td>
</tr>
<tr>
<td>20-25 years</td>
<td>172.5 hours</td>
<td>14.375 hours</td>
</tr>
<tr>
<td>25+ years</td>
<td>187.5 hours</td>
<td>15.625 hours</td>
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</tbody>
</table>

Vacation time will be prorated when employees are not on a paid status for the entire month.

Sick Hours

Full-time Department of Corrections employees receive 7.5 hours of sick time each month. Employees can accrue up to a maximum of 1350 hours.

Holidays

The Department of Corrections provides for the following paid holidays: January 1, Martin Luther King, Jr., Day, Lincoln’s Birthday, Washington’s Birthday, Memorial Day, July 4th, Labor Day, Columbus Day, General Election Day (every other year), Veterans’ Day, Thanksgiving Day, Day After Thanksgiving, and Christmas Day.

Tuition Waiver

Lake Land College full-time employees, their spouses, and their dependents (unmarried and under age 23) are eligible for tuition waivers for credit courses at Lake Land. Any fees associated with the classes are the responsibility of the employee.

Tuition Reimbursement

Full-time employees are entitled to a tuition reimbursement of $100 per credit hour up to $600 a fiscal year if they advance their education with a baccalaureate, masters, or doctoral degree. Reimbursement is available for courses in which a grade of C or better is received, verified through official transcripts.

Retirement

Lake Land College employees are members of the State Universities Retirement System.
(403)b Retirement Savings Plan

Lake Land College offers a voluntary 403(b) plan. Employees have the option of choosing from a variety of investments funds and can contribute on a pre- or post- tax basis. Open enrollment for a 403(b) plan is ongoing.

Life and AD&D Insurance

Lake Land College provides full-time Department of Correction employees with $40,000 in life and AD&D insurance. Employees may also purchase elect additional supplemental insurance for themselves, their spouse, and their dependents. Spouses and dependents cannot have more supplemental life insurance than the employee has in supplemental insurance.

Flexible Spending Account

Full-time employees can elect to fund, via payroll deduction, a FSA account for qualified medical or dependent care expenses incurred during the plan year. These elections are made on a pre-tax basis to save the employee federal and state income taxes. Any unused funds will be forfeited at the end of the plan year.

Medical/Dental Insurance

Lake Land College offers three PPO options so that employees can chose what plan would work best for them and their family. There are two traditional health plans and one HDHP with a compatible Health Savings Account. Employees can elect coverage for their dependents, defined as a spouse or child under the age of 26.

* Lake Land College will also contribute to a Health Savings Account on behalf of the employee.

Health Savings Accounts

A HSA is a tax-favored savings account which allows funds to be accumulated tax-free to pay for current and future qualified healthcare expenses. A HSA account is only available if a HDHP, or Plan 3 is chosen. Contributions can be made in a lump sum or in regular installments by the employer, the employee or both. Lake Land contributes an amount equal to the difference in premiums for Plan 2 and Plan 3.