

STAFF BENEFIT PROGRAMS

Domestic Partner - Definition

A domestic partner is a person who the employee has a sole relationship with, intends to remain in the relationship indefinitely, is of the same or opposite sex as the domestic partner, and neither the employee nor the domestic partner is married. An employee wishing to designate a domestic partner must complete an Affidavit of Domestic Partnership, available in the Office of Human Resources.

Benefits Required by Law

Social Security / Medicare

Denison employees are covered under the Federal Social Security Program (FICA). Participation is required and a deduction required by law is made with a matching contribution by the university.

Workers' Compensation

The Workers' Compensation Law of Ohio covers each employee of the university. This law covers medical expenses as well as certain losses of compensation resulting from work-related injuries or illnesses. Denison pays all premiums connected with this benefit. Any work-related injury or illness must be reported immediately to your supervisor.

Benefits Authorized by Board of Trustees

Accidental Death & Dismemberment

This benefit is available to full-time employees as defined in this handbook. This plan provides a death benefit and scheduled payments for dismemberment caused directly and inclusively by external and purely accidental means. The benefit amount is 1.5 times budgeted salary for accidental death. Denison pays the entire premium.

Activity Cards

The Faculty/Staff Picture Identification Card is issued at the time of employment for the exclusive use of the employee, spouse/guest, domestic partner, and children through age 18 or age 22, if a full-time student. This card serves a dual purpose as an activity card and identification for Denison staff members. This card enables the holder to attend, without charge, home athletic events. Presentation of this card is required when using the automated library circulation system and all athletic facilities, including swimming and the weight room. The Vail Arts Series, various lectures and theater presentations are also open to employees. There may be a charge for some events.

The card provides access to Denison Dollars. This is a prepaid cash account that allows employees to use their card to make purchases in dining facilities and the bookstore. The card must be returned when the employee's association with Denison ends. Retirees may retain their card and are eligible to retain the privileges of an active employee.

Adoption Assistance Program

The adoption assistance program pays, upon finalization of a legal adoption, up to \$5,000 per adopted child to eligible faculty and staff for adoption related expenses. Any full-time, continuing faculty or staff member is eligible for this program. If both adoptive parents are university employees, the benefit maximum may not exceed \$5,000 per child. Adopted children must be under 18 years of age and they may not be biologically related to either parent. Adoptions made through public,

private, domestic, international and independent means are eligible. For further details, please contact the Office of Human Resources.

Business Travel Accident Policy

Full and part-time employees are covered under the Business Travel Accident policy. Employees are covered for \$200,000 in case of accidental death while traveling on Denison business. Denison pays the full premium for this benefit. Policy details are governed by the plan document.

Comprehensive Health Insurance

A PPO medical program and high-deductible medical program are available. Additionally, Denison offers dental coverage. The cost of these plans are shared. Full time faculty and administrative staff are eligible beginning with the date of employment. Denison and the staff member contribute to the cost of the plans. Part-time faculty and administrative staff working fifteen (15) hours or more per week may take part in the program by paying the total premium without cost sharing by the university.

Medical coverage, which is coordinated with Medicare, is available for eligible members, including eligible dependents, hired prior to July 1, 1993, and who retire from Denison with ten years of continuous service immediately before retirement. The coverage continues for a member's spouse and other eligible dependents upon the member's death. In no event, however, will coverage be continued beyond death or remarriage of the surviving spouse. Please contact the benefits team, in the Office of Human Resources at Benefits@denison.edu, for more details concerning continued coverage.

Core Retirement Plan

Denison provides a core retirement plan for full-time faculty and staff members with investment options through TIAA. Eligibility exists on the first pay event at the university for those budgeted to work over 1000 hours per year and attaining age 18. Eligibility for part time staff is available after working 1000 hours in one calendar year in addition to attaining age 18.

Full-time faculty and staff members receiving salary checks as full-time employees before August 31, 1974 participate in the Core Retirement Plan, when eligible, on the basis of a contribution of 15% of salary by the university. Full-time faculty and staff hired and/or rehired by the university after August 31, 1974, participate in the Core Retirement Plan when eligible on the basis of a step rate plan. The university contributes 10% of the employee's regular salary earnings up to the Social Security wage contribution base and 15% of the regular employee salary earnings above that base to the plan. See Plan provisions for more details.

Employees will be notified by the Office of Human Resources of their date of eligibility and enrollment procedures.

Dental Insurance

One dental plan is available to full-time employees, either as part of their healthcare plan choice or as a voluntary plan. Part-time employees working at least 15 hours per week can enroll in the dental plan as well and pay the entire premium. Summary plan booklets are available in the Office of Human Resources.

Dependent Care Spending Account

Full and part-time employees are eligible to participate in the Dependent Care Spending Account. Employees can direct up to \$2,500 or \$5,000, depending on their circumstances, from their pay into the Dependent Care

Spending Account. Employees do not pay federal, state or social security taxes on the amount of pay directed into this account. Employees reimburse themselves from this account for childcare or elder care expenses. Please refer to the summary plan description for further plan details, rules, and limitations.

Education Benefits for Employee's Dependent - General

The Board of Trustees of Denison University has made available to spouses, same-sex domestic partners (herein referred to as domestic partners), and dependent children of full-time employees, dependent education benefits.

Dependent children for this benefit are defined as son, daughter, stepson, stepdaughter, legally adopted child of employee, or foster child (living with the employee the entire year and providing the employee has been declared legal guardian and is providing 50% support). Unless a decree of divorce, decree of dissolution of marriage, decree of separate maintenance, or the law provides to the contrary, dependent children must be claimed as dependents on the employee's federal income tax return. A spouse is defined as the person to whom an employee is legally married according to Ohio law. A domestic partner must be documented through an affidavit of domestic partnership available in the Office of Human Resources. A child receives benefits for eight (8) semesters or twelve (12) academic quarters. The program applies only toward undergraduate studies at accredited colleges or universities. The program terminates upon separation from Denison except in the case of the death or total disability of an employee who has been employed on a full-time continuous basis for seven (7) years or longer and meets other program requirements.

Eligibility also continues for employees who retire under the terms of one of Denison's official retirement plans. For purposes of determining eligibility for employees hired or rehired July 1, 2011 or later, the following prior service credit rule will apply: for the tuition-free program at Denison, the GLCA exchange program, and the tuition cash assistance program, employees will be allowed to receive up to five years of credit toward the five year waiting period for full-time continuous service at an institution of higher education as long as the prior service occurred immediately prior to the full-time employment date at Denison. Additionally, eligible faculty and staff hired or rehired prior to July 1, 2011 who are not already eligible under the prior waiting period rules, will be eligible for prior service credit according to the same rule as described above.

Consecutive part-time employment at Denison directly preceding a transition to full-time employment at Denison will count for service credit towards the five-year waiting period at an amount of prorated full-time equivalency hour calculation. For questions, please contact the Office of Human Resources.

Emeriti Retirement Health Solutions Program

This benefit provides a tax-advantaged program to invest and accumulate assets to help meet future retiree medical expenses for full-time administrative staff hired after June 30, 1993, through the Emeriti Retirement Health Solutions program. Eligibility for university contributions begins at age 40 and continues for up to 25 years. All full-time staff members, including staff hired prior to July 1, 1993, may make voluntary contributions beginning at age 21.

Employee Education

Full-time administrative staff employees, as defined in this handbook, may take two academic courses per semester at Denison for credit or

audit on a space available basis after successful completion of the ninety (90) day introductory period.

The first course may be taken during the staff member's normal working hours; however, time away from the job must be made up by adjusting the work schedule as appropriate. The second course must be taken outside the regular work schedule (i.e. 8:30 a.m. to 4:30 p.m.). The lunch period is part of the regular work schedule and therefore cannot be used to take a second course. However, if an employee reaches a point of having earned 111 credit hours (16 short of satisfying graduation requirements) then they may take up to 2 courses each semester even if both courses fall within the 8:30 a.m. to 4:30 p.m. normal office hours of the college. This exception is limited to one year and provides employees with a special level of support in recognition of their commitment to earning a degree.

A special approval procedure is required for directed study courses. The Registrar's Advisory Board must approve directed study course for employees. Fundamentally, the employee education benefit is offered on a space available basis and is not meant to add to the workload of the faculty. A directed study course for employees is possible under unusual circumstances but is discouraged. Employees seeking to take a directed study course need to send a written request to the Office of Human Resources for review by the Registrar's Advisory Board.

Part-time administrative staff employees may take one course per semester at Denison after successful completion of the ninety (90) day introductory period. Part-time employees are required to take this course outside of their regularly scheduled working hours. Regular admission procedures apply, and prior approval by the department head is necessary. All classes must be registered with the Registrar's Office.

GLCA Tuition Exchange Program

For eligible employees who are hired or rehired prior to July 1, 2011, dependent children are eligible to participate in the GLCA Tuition Exchange Program if the eligible employee has one (1) year of continuous full-time employment immediately prior to the beginning of the academic semester of the child's college enrollment. For employees hired or rehired July 1, 2011 or later, children are eligible after the employee has completed five (5) years of service based on the adjusted date of service (see "Rehiring Former Employees" for definition) immediately prior to the beginning of the academic semester of the child's enrollment at Denison.

Standard admission procedures apply. The member colleges throughout Indiana (IN), Iowa (IA), Ohio (OH), Michigan (MI), Pennsylvania (PA) and Wisconsin (WI) are: Grinnell College (IA); DePauw University, Earlham and Wabash College (IN); Albion College, Hope College and Kalamazoo College (MI); Allegheny College (PA); Denison University, Kenyon College, Oberlin College, Ohio Wesleyan University, Wittenberg University and The College of Wooster (OH); and Beloit College (WI). An updated list is maintained in the Office of Human Resources.

Tuition remission may not include tuition for off-campus study programs, sponsored either by GLCA, ACM, or individually by the college the student is attending. Participating students should check with appropriate officials at the college they are attending to determine which fees and off-campus program may be covered by tuition remission. Denison University does not pay fees for abroad/off-campus programs with the exception of the Denison sponsored Oak Ridge program.

For further information regarding the tuition exchange program, contact the Office of Human Resources.

Group Life

This benefit is available to full-time employees as defined in this handbook. This is a term life insurance program; a benefit is payable only when death occurs. The benefit amount is 1.5 times budgeted salary. Denison pays the entire premium.

Health Care Spending Account

Full and part-time employees are eligible to participate in the Health Care Spending Account. Employees can direct part of their pay into the Health Care Spending Account. Employees do not pay federal, state or social security taxes on the amount of pay directed into this account. Employees reimburse themselves from this account for out-of-pocket healthcare, dental, or vision expenses. There is a 90-day waiting period from date of hire before participation can begin. Please refer to the summary plan description for further plan details, rules, and limitations.

Long-Term Disability Insurance

This program provides a monthly income benefit in the case of total disability. This benefit is available to active full-time employees as defined in this handbook. An employee must complete one year of service to be eligible, unless they qualify for a waiver under the program. Rehired employees must complete one year of full-time service from their date of rehire. Denison pays the entire premium.

Off Campus Courses

Off-campus or continuing education to become better qualified to perform your duties is recognized as part of your growth at Denison. Every effort is made to assist the employee in participating in such education. For courses to be covered under this section, off campus courses taken without seeking a degree must be work-related, and, courses, whether work-related or not, taken as a requirement for a work-related degree (refers to major area of study), are covered. Courses must be taken at approved institutions of learning.

Additionally, Denison will support staff in the cost of such education in one of two ways: 1) tuition can be refunded to employees upon achievement of a grade C or better of prior approved courses of study; or 2) Denison will provide an upfront loan for prior approved courses of study to cover the cost of tuition, with a repayment period of between 12 and 24 months for any course not receiving a grade C or better. Further, loans will be forgiven, with a grade C or better, effectively reimbursing the employee for the cost of tuition. Up to two courses per semester will be considered under this section. Only tuition is paid or refunded; Denison does not pay for any other charges. Official grade reports, regardless of payment option chosen, must be provided to substantiate payment or loan forgiveness. Time lost in attendance at off-campus training programs, if applicable, must be made up by adjustments in the work schedule. Overtime pay is not authorized for education. Denison reserves the right in its sole discretion to limit participation each fiscal year based on total cost of providing benefits. Employees interested in this benefit must discuss it in detail with their supervisor and the Director or the Office of Human Resources, prior to enrollment.

Parental Leave Policy

Full-time employees eligible for benefits, who have been actively working for one (1) full year, are eligible for up to six (6) weeks of paid parental leave. Paid parental leave may begin upon the birth or placement of a child in your care for the purpose of adoption by the employee. Generally, parental leave must be taken together in one block of time (e.g. an employee should take 6 consecutive weeks off work). Parental leave schedules must be approved in advance by the Office of Human

Resources and the divisional Vice President by completion of the parental leave application form. This leave must be used within the first year of the child's life.

Parental leave is coordinated with family and medical leave (FMLA) and therefore may count toward the employee's allotted 12 weeks of family and medical leave. The Office of Human Resources should be notified as soon as possible of the employee's need for a parental leave and of the specific period during which the employee expects to be absent. If both parents are employed at Denison, coordination may be necessary if both parents work for the same department or division.

Scheduling vacation time, in conjunction with a parental leave, will fall under the provisions of the university's policy on vacations. The scheduling of an unpaid leave of absence, in conjunction with a parental leave, will fall under the provisions of the FMLA leave and/or the university policy on leave without pay. The birth or adoption must take place on or after July 1, 2023. This policy is subject to review, modification, and/or termination by the Board of Trustees.

Supplemental Retirement Annuity Option

All members of the administrative staff are eligible to participate in a tax-deferred (or tax-sheltered) annuity program on the first day of the month following the date of employment. Under this option, staff members may, through a properly drawn salary reduction agreement, divert part of their salary on a tax-deferred basis to the purchase of supplemental retirement annuity benefits.

Tuition-Free Scholarship at Denison

Spouses, domestic partners, and children of full-time employees, with no limit on the number of children, are eligible for full tuition remission at Denison, the following conditions apply:

1. For employees hired or rehired prior to July 1, 2011, children are eligible after the employee has completed one (1) year of continuous full-time employment immediately prior to the beginning of the academic semester of the child's enrollment at Denison. For employees hired or rehired July 1, 2011 or later, children are eligible after the employee has completed five (5) years of service based on the adjusted date of service (see "Rehiring Former Employees" for definition) immediately prior to the beginning of the academic semester of the child's enrollment at Denison.
2. Admission to Denison is not guaranteed for dependents. They must meet normal university admission standards. While this is the case, dependent children will be given full and careful consideration.
3. All students attending Denison under the provisions of this program are subject to the normal academic and administrative regulations of the university.
4. Spouses and domestic partners are eligible after the employee has completed the 90-day introductory period.
5. A spouse or domestic partner who does not have a baccalaureate degree shall be able to take two courses per semester, for credit or audit, on a space available basis and upon approval from the faculty member. A spouse or domestic partner admitted to the college may take a full course load (see number 3 and 4 above).
6. A spouse or domestic partner that has a degree shall be eligible to take one course per semester on a space available basis, either for credit or audit, for no more than eight (8) semesters.

Under unusual circumstances, the staff member may petition to waive the one course limitation for a spouse or domestic partner.

Tuition-Free Scholarship Cash Assistance Awards Elsewhere

This program applies to employees' children in attendance at schools other than Denison. To be eligible for this benefit, an employee must be full-time, with the salary or wages funded from the university's operating budget. Additionally, the waiting period for an eligible employee who was hired or rehired prior to July 1, 2011 is two (2) years of continuous full-time employment prior to the academic semester. For employees hired or rehired July 1, 2011 or later, children are eligible after the employee has completed five (5) years of service based on the adjusted date of service (see "Rehiring Former Employees" for definition) immediately prior to the beginning of the academic semester of the child's enrollment at Denison. Consecutive part-time employment at Denison directly preceding a transition to full-time employment at Denison will count for service credit towards the five-year waiting period at an amount of prorated full-time equivalency hour calculation. For questions, please contact the Office of Human Resources.

Staff members, who were on the Denison payroll prior to February 1, 1974, have a benefit equal to the direct tuition costs, exclusive of any fees, of the admitting college or of Denison, whichever is less. Effective January 1, 2023 staff members on the payroll February 1, 1974, or later receive a four-year benefit that is equal to 10% of Denison's current annual tuition cost over eight (8) semesters or twelve (12) quarters to be applied against tuition of the admitting college or university. The sum of the tuition benefit and any other financial aid specifically designated for tuition only (excluding loans and work) may not exceed the tuition charges of the institution attended. The dollar amount of this benefit will be updated at the beginning of each academic year.