

Employee Compensation Information for 2017

The Superintendent of schools is the only district employee whose compensation meets the criteria for reporting. Following is a list of the salary and fringe benefit package for the Superintendent for the most recently completed calendar year.

SUPERINTENDENT –JULY 1-DECEMBER 31

Salary: Medicare W-2 wages for 2017 were \$50,629.68

FICA: The district is required to pay the employer's share of FICA, which is 7.65% of salary, for a total of \$3,873.15.

Retirement: Michigan law requires all employees to belong to the Michigan Public School Employees Retirement System. The district must contribute approximately 37.56% of the above salary for a total of \$20,212.85.

Health and Prescription Drugs: Support staff and administration are covered by a fully insured plan through MESSA. The actual cost for 2017 was \$10,094.00.

Dental and Vision: Support Staff and Administration are covered by a fully insured plan through MESSA, (Delta Dental, VSP Vision). Final costs for 2017 were \$680.68 for dental and \$101.36 for vision.

Long Term Disability/Life Insurance: The Superintendent currently is covered by long term disability and group term life insurance. Annual costs for the long term disability coverage and group term life insurance total \$660.52.

Tax-Sheltered Annuity: The district pays into a tax sheltered annuity for the Superintendent in an amount equal to 5% of her annual salary. This contribution is not subject to FICA or retirement. Total cost was \$2,750.22.

SUPERINTENDENT –JAN 1-JULY 31

Salary: Medicare W-2 wages for 2017 were \$48,097.68

FICA: The district is required to pay the employer's share of FICA, which is 7.65% of salary, for a total of \$3,679.43.

Retirement: Michigan law requires all employees to belong to the Michigan Public School Employees Retirement System. The district must contribute approximately 37.56% of the above salary for a total of \$19,250.11.

Health and Prescription Drugs: Support staff and administration are covered by a fully insured plan through MESSA. The actual cost for 2017 was \$6,979.65.

Dental and Vision: Support Staff and Administration are covered by a fully insured plan through MESSA, (Delta Dental, VSP Vision). Final costs for 2017 were \$562.25 for dental and \$82.95 for vision.

Long Term Disability/Life Insurance: The Superintendent currently is covered by long term disability and group term life insurance. Annual costs for the long term disability coverage and group term life insurance total \$471.95.

Tax-Sheltered Annuity: The district pays into a tax sheltered annuity for the Superintendent in an amount equal to 5% of her annual salary. This contribution is not subject to FICA or retirement. Total cost was \$2,626.32.