

The Highland School District does not offer its full time employees (those with benefits) an annualized election. For the purposes of this policy, an annualized election means that an employee is allowed to choose between being paid only during the school year and being paid over a twelve (12) month period and the employee chooses to be paid over the twelve month period.

Full time employees with benefits are paid over the twelve month period. Employees who regularly work less than 20 hours per week are paid according to time sheets.



LEGAL REFERENCE:

Idaho Code Sections 33-45-606 through 45-617 Claims for Wages

Others: Internal Revenue Service, Newsroom Article, Announcement IR-2007-142, August 7, 2007, "New Rule Will Not Affect Teacher Salaries in Upcoming Year".

Internal Revenue Service, Newsroom Article, August 7, 2007, "Frequently Asked Questions: Sec. 409A and Deferred Compensation".

ADOPTED: 4/14/08

AMENDED: