

Highlights of CHUH School District Superintendent Elizabeth Kirby's Employment Contract

- The contract expires on July 31, 2022, but Ms. Kirby and the District can mutually agree to terminate or amend it sooner.
- Base Salary when the Employment Agreement started on August 1, 2019 = **\$178,500**. (Not sure if she got a raise on August 1, 2020??)
- Ms. Kirby's contract requires that she receive a Base Salary adjustment every year no less (could be more) than the general percentage increase given to administrators in the EAPSC.
- If the EAPSC elects a retirement pickup, Medicare tax or any other form of compensation in lieu of a salary increase, then Ms. Kirby gets no less than the that amount in the form of a contribution to a tax sheltered annuity.
- Ms. Kirby gets all the fringe benefits provided to administrators in the EAPSC, including health care coverage - Single coverage is **\$11,505.84** annually (employee pays just **\$700** per year)
- Ms. Kirby also receives all other benefits extended to administrators, such as severance pay, longevity, early retirement incentives, etc.
- Taxpayers are responsible for paying both the **10% EMPLOYEE (\$17,850)** and the **10% EMPLOYER (\$17,850)** portion of Ms. Kirby's contribution to the School Employees Retirement System (SERS).
 - The payment of the EMPLOYEE portion of SERS is considered "additional compensation" so taxpayers have to cover all SERS contributions that result from including the pickup as additional compensation.
 - The Employment Contract states that if this practice is outlawed, then the value of the lost retirement contribution will be added to Ms. Kirby's salary AND her salary will also be increased to offset the taxes Ms. Kirby would have to pay on her increased salary. (It's a tax gross-up.)
- Ms. Kirby is paid a car allowance of \$500 per month (**\$6,000** per year).
- Taxpayers annually contribute **10%** of Ms. Kirby's base salary to her 403(b) plan account (**\$17,850**). A 403(b) plan, also known as a tax-sheltered annuity plan, is a retirement plan for certain employees of public schools. School districts may, but are not required to, contribute to the 403(b) plan for employees.
- Ms. Kirby is entitled to receive a performance bonus of \$15,000 if, beginning with the 2019-2020 school year and ending with the 2021-2022 school year, each school in the District is no longer designated/listed on the EdChoice List of Designated Schools by virtue of increased building performance on the State Report Card. It is unclear how this was impacted by the pandemic. The Employment Contract states that if the Ohio Dept. of Education and/or state legislature modify EdChoice in a way that impacts the performance incentive, then the Employment Contract language will be modified to maintain the parties' original intent.
- Ms. Kirby was eligible for \$5,000 relocation assistance if she established residency within "reasonable driving distance" of the District.

- Ms. Kirby gets 30 vacation days per year. She can carry over up to 10 vacation days. If she has more than 10 days left at the end of a contract year, then she receives a payment for those days $[(\text{base salary}/260) \times \text{number of vacation days}]$
- Ms. Kirby is required to have an annual physical and taxpayers cover the cost if it not covered by health insurance.