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MEMORANDUM OF UNDERSTANDING

RPOSE OF THIS MEMORANDUM OF UNDERSTANDING IS TO SET FORTH THE FOLLOWING MENT(S) BETWEEN PUBLIC SCHOOL EMPLOYEES OF WASHINGTON/SEIU LOCAL 1948 IT EAP CHAPTER #1107 AND THE EVERETT SCHOOL DISTRICT #2. THIS AGREEMENT IS ED INTO PURSUANT TO THE CURRENT COLLECTIVE BARGAINING AGREEMENT.

ett Public School District #2 (Employer) has adopted the health reimbursement arrangement (HRA) ered and administered by the Voluntary Employee Benefit Association Trust for Public Employees of the Washington (collectively the "plans"). The Standard HRA Plan, which shall be integrated with the r's or another qualified group health plan and to which the Employer shall remit contributions only on eligible employees who are enrolled in or covered by such qualified group health plan and any other tions that may be permitted under applicable law from time to time; and the Post-Separation HRA Plan the Employer may remit contributions on behalf of eligible employees, including eligible employees who nrolled in or covered by the Employer's or another qualified group health plan, and which shall provide only after a participant separates from service or retires. Employer agrees to contribute to the Plans on all employees in the Public School Employees of Everett Association of Paraeducators employees (EAP efined as eligible to participate in the Plans. The Plans must receive an enrollment file for each eligible e to become a participant and become eligible for benefits under the Plan.

wing selected contribution options shall be available during the term of this policy:

Sick Leave Contributions - Retirement or separation from service1: Eligibility for contributions at etirement or separation from service is limited to employees who retire or separate from service with sick eave cash-out rights during the terms of this agreement.

lick Contributions - Annual: Eligibility for contributions on an annual basis is limited to employees who have accumulated 180 days (or more if eligible²)of unused sick leave. To be eligible during the term f this agreement an employee must have earned at least 180 days of unused sick leave as of the effective ate, not including any front-loaded days.

Il leave cash out contributions on behalf of each eligible employee shall be based on the cash-out value of s or hours accrued by such employee available for contribution in accordance with statute and District procedure. For sick-leave cash-outs, it is understood that all eligible employees will be required to sign it to the District hold harmless agreement complying with RCW28A.400.210.

norandum of Understanding is reauthorizing Section 10.2 in the CBA shall be effective from September August 31, 2025 and shall be attached to the current Collective Bargaining Agreement.

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SCHOOL EMPLOYEES OF WASHINGTON/SEIU LOCAL 1948 **EVERETT EAP CHAPTER #1125**

Laura Rogers, Chapter President

lan B. Saltzman, Superintendent

School Districts may offer a sick leave cash out upon separation from service or retirement in accordance with RCW 28A.400.210. Educational Service Districts (ESD's) may only offer sick leave cash-outs upon retirement in accordance with RCW 28A.310.490 and Employer policy or procedure. Employees whose employment contract exceeds 180 days may accure sick leave up to their annual contract amount. Such employee groups may consider a higher eligibility

threshold for annual sick leave contributions into the VEBA Plan.