

Social Security/Medicare

Social security and Medicare taxes are a required deduction from the pay of all employees. The College matches each employee's deduction dollar for dollar.

The Federal Insurance Contributions Act (FICA) provides for a Federal system of oldage, survivors, disability, and hospital insurance. The old-age, survivors, and disability insurance portion is financed by the social security tax. The hospital insurance portion is financed by the Medicare tax.

For more information about Social Security/Medicare benefits, please visit the Social Security Administration online at www.ssa.gov.

Unemployment Insurance

The College pays a tax for each employee to the State of Florida Unemployment Compensation Fund or the appropriate agency in the state of employment. Wage loss benefits are paid to eligible former employees of the College from this fund. For the purposes of the Florida Unemployment Compensation Law, employees are on "probation" for the first ninety (90) days of employment.

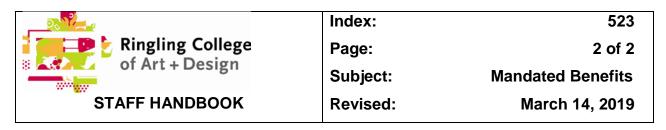
The employee's eligibility and entitlement to receive benefits is determined by the state of employment. In Florida, benefits are determined by the Unemployment Compensation Program of the Florida Agency for Workforce Innovation. For more information on benefits in Florida, employees should contact them directly or visit them online at www.floridajobs.org/reemployment-assistance-service-center.

Workers' Compensation Insurance

All Ringling College employees are covered by the College's workers' compensation insurance from their date of hire. Workers' Compensation is a disability insurance that covers medical bills and other expenses, as well as lost wages for injuries employees may incur while on the job or while performing a job-related function required by the College. The cost of this coverage is paid by the College.

It is important that any injury, however slight, incurred by an employee while on the job, be reported immediately in order to comply with the provisions of state law. The employee should report the injury to Public Safety, the employee's supervisor, and the Office of Human Resources as described in Index 605 of this handbook.

Should an employee's injury result in time off from work, the employee may be eligible to receive Workers' Compensation payments. An employee unable to work for 7 consecutive calendar days or more receives (in lieu of lost wages) compensation in accordance with rates set by law. This payment is non-taxable. An employee may use



paid leave to make up the difference between Workers' Compensation payments and the employee's normal base pay.

If loss of time is for fewer than 7 days, the employee may use available paid leave during that period.

For more information about workers' compensation in Florida, please visit the Florida Department of Labor online at www.myfloridacfo.com/division/wc.