

# Employee Benefit Plans

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## About This Policy

Effective Date:

10-09-2008

Last Updated:

Responsible University Office:

University Human Resources

Responsible University Administrator:

Vice President and Chief Financial Officer

Policy Contact:

University Human Resources

[policy@iu.edu](mailto:policy@iu.edu)

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## Scope

This policy applies to all Indiana University units, including campuses, schools, department and any other organizational group.

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## Policy Statement

Employee benefit plans shall only be established and managed at an institutional-level by the University Human Resource Services office, with the approval of the Vice President and Chief Financial Officer.

Any department or campus employee benefit that has not been officially approved by University Human Resource Services, including complimentary or discounted tickets, discounts provided for activities/services provided by a unit should be discontinued. Requests for exceptions to this policy should be directed to UHRS, which is responsible for making a recommendation to the VPCFO for final disposition.

This policy does not apply to paid or unpaid time-off, sabbatical, and other leaves for **Academic employees**; these benefits require that approval of the President or her/his delegate.

“Employee benefits” includes all forms of direct or indirect reimbursements, subsidies, payments, etc. for non-business activities, as defined by Internal Revenue regulations. For Staff and Temporary employees, this also means any paid or unpaid time-off leave outside of time-off covered in University personnel policies.

This policy generally applies to employee discounts, but does not apply to broad based campus or University discounts for such items as parking, bookstore merchandise, car rentals, and athletic and theater events.

Financial Management Services should be consulted regarding state and federal income tax implications of any broad-based discounts provided to employees.

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## Reason For Policy

Indiana University intends for employee benefit plans to comply with state and federal laws and regulations. Indiana University also intends for employee benefit plans to be consistent with the institution's goals and objectives.

Indiana University must comply with varied state and federal requirements related to establishing and administering employee benefit plans. Examples for illustrative purposes only: FMLA, ADA, COBRA, ADEA, ERISA, HIPAA, USERRA, OWBPA, Social Security, various equal employment laws, state of Indiana tax codes, and federal tax codes.

The Indiana State Board of Accounts expects Indiana University to have specific enabling policies for personnel compensation actions, including salary, wages, and benefits.

Indiana University intends to treat employees in a fair and equitable manner and is mindful of perceptions by external constituencies.

Benefit plans are University-wide, with no distinctions for campuses, schools, or other units.

Indiana University reserves the right to establish, terminate, or amend benefit plans at its sole discretion.

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### Sanctions

Managers, supervisors, and employees who violate this policy are subject to disciplinary action, up to and including termination.