Welcome to Western Nevada College. The following information is a summary of the benefits you are entitled to as an Executive/administrative/academic professional faculty member. For more detailed information concerning these benefits, see the appropriate plan materials.

MANDATORY RETIREMENT ALTERNATIVES PLAN (RPA)

Professional staff who are hired at 50% FTE or more must contribute to a defined contribution plan. Beginning with the effective date of the contract, the faculty member and WNC pay contributions of approximately 10.5% each. The employee's contribution is made on a pre-taxed basis and along with WNC's contribution is put into a 401(a) account. Staff members direct the investments in these accounts and may choose among three companies (TIAA/CREF, VALIC, and Fidelity). This plan provides for immediate vesting. The employee’s account may be 100% cashable upon termination of employment, (subject to IRS provisions), while the employer account WNC contributes does allow cash ability upon termination and reaching age 55. If you terminate within the first five years of employment, both account balances may be withdrawn.

Employees who come to WNC already participating in the Public Employees Retirement System (PERS) are required to continue in that retirement system.

GROUP HEALTH INSURANCE PLAN

Health insurance is provided for the employee through the State of Nevada Public Employees’ Benefits Program (PEBP). The employee pays 100% for dependent(s) coverage. Note: For new employees, coverage begins on the first day of the month following or coincident with the effective date of your contract. The plans offered are Self-Funded Plan with Preferred Provider Options (PPO) or Anthem HMO of Nevada (Available in Carson City, Douglas, and Washoe Counties). The plan includes medical, dental, vision, long-term disability, $20,000 term life, $20,000 accidental death and dismemberment and $50,000 business accident insurance and long term disability insurance for the eligible employee. Dependent coverage includes medical, dental, and vision coverage, and life insurance of $2,000 for each eligible dependent.

<table>
<thead>
<tr>
<th></th>
<th>Rates July 1, 2007 – June 30, 2008</th>
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<tbody>
<tr>
<td></td>
<td>State of Nevada PPO Self-Funded Plan</td>
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<tr>
<td></td>
<td>$500 Individual/$1,000 Family</td>
</tr>
<tr>
<td>Employee only</td>
<td>$ 27.62</td>
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<tr>
<td>Employee + Spouse</td>
<td>$182.48</td>
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<tr>
<td>Employee + Child(ren)</td>
<td>$ 41.29</td>
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<tr>
<td>Employee + Family</td>
<td>$121.93</td>
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STATE INCOME TAX

No state income tax in Nevada.

MEDICARE PARTICIPATION AND SOCIAL SECURITY

Employee pays 1.45% matched 100% by the employer. No contribution is made to Social Security.

WORKMAN COMPENSATION

Workman compensation is paid 100% by the employer. Covers employees in the event of work-related injuries.

SECTION 125 PLAN

This is an employer-sponsored benefit plan that allows employees to pay for and some supplemental insurance premiums with pre-tax dollars. This plan includes a medical expense reimbursement account and dependent care account that allows employees to pay for unreimbursed medical expenses and dependent care expenses with pre-tax dollars.

SUPPLEMENTAL INSURANCE PLANS (Offered through payroll deduction paid totally by the employee.)

- Short-term disability
- Supplemental Term Life
- Cancer Care
- Personal Accident
- Long-Term Care
- Auto/Homeowners/Renters
- Voluntary Indemnity and Personal Recovery Plan
VOLUNTARY RETIREMENT PLANS
In addition to the mandatory retirement, two Voluntary Retirement Plans are available. Each plan has a basic annual contribution limit.

Tax Sheltered Annuity
The Tax Sheltered Annuity 403(b) Plans allow tax-free dollars to be set-aside for retirement. A list of approved tax sheltered annuity companies is available at the WNC Human Resources Office.

Deferred Compensation 457 Plan
The Deferred Compensation 457 Plan allows compensation to be set aside and invested under the program, which is exempt from federal income taxes on your contributions, interest, dividends and capital gains. Further information is available at the WNC Human Resources Office.

COMPUTER LOAN PROGRAM
A computer loan program is available to employees once they have been employed at WNC one year or more. The maximum interest free loan amount is $1800, and repayment is available through payroll deduction. Information is available by reviewing Policy Number 7-6-1 in the WNC Policy and Procedures Manual and applications are available in the WNC Controllers Office.

TUITION WAIVERS FOR CLASSES
Professionals can take up to six credits per semester at a reduced rate. Spouses and dependents of faculty may take unlimited credits, but eligible children must be unmarried, under the age of 24, and must receive at least 50% of their financial support from the employee and/or employee’s spouse. Courses may be taken at any of the NSHE institutions. Contact the WNC Human Resources Office for forms.

COLLEGE STAFF DEVELOPMENT FUND
Professional staff members (.53 or more) may qualify for up to $1500.00 each fiscal year for individual staff development, not covered under other reimbursement programs. The College Staff Development Committee meets monthly to make decisions on funding proposals. For further information and applications, please contact the Vice President of Academic and Student Affairs Office.

EMPLOYEE ASSISTANCE PROGRAM
WNC employees are offered an employee assistance program. The program is strictly voluntary and confidential, and can help you or any member of your immediate family with confidential assessment, problem identification, and assistance. For more information, brochures are available in the WNC Human Resources Office.

PAY DAY
Professional payday is the last working day of each month. If payday falls on a weekend or holiday, the payday is the preceding working day.

PAYROLL CHECK DISTRIBUTION AND AUTOMATIC DEPOSIT OF PAYROLL CHECKS
Payroll distribution is processed in accordance with Policy Number 7-6-2 in the WNC Policy and Procedures Manual. Instructions and forms for direct depositing of payroll checks is available in the WNC HR Office.

SICK LEAVE
"A" and "B" Contract employees. First year: Credited 30 days. After one year, leave is then accrued at the rate of 2 days per month to a maximum of 96 days at the end of the fiscal year. Leave is prorated for less than full time according to FTE.

ANNUAL LEAVE
"A" Contract ONLY - 2 days per month to a maximum of 48 days at the end of the fiscal year. Leave is prorated for less than full time according to FTE.

HOLIDAYS
The Nevada Legislature sets up the holiday schedule. The following are legal holidays:

- New Year's Day
- Martin Luther King, Jr. Day
- President's Birthday
- Memorial Day
- Independence Day
- Labor Day
- Nevada Day
- Veteran's Day
- Thanksgiving Day and Family Day
- Christmas Day

Please Note: The benefits and rates listed above are subject to change without prior notice.

REV: September 26, 2007