

MEMORANDUM OF UNDERSTANDING SURS

This Memorandum of Understanding is entered into between Oakton Community College Adjunct Faculty Association ("AFA") and Oakton College (the "College") this 29th day of February 2024.

Based upon AFA and the College's shared interests in revising the percentage of time worked formulas to accurately reflect the true percentage of time worked and consistent with SURS guidelines, the AFA and the College agree as follows:

1. To establish a New Percentage of Time Worked Formula for Adjunct Faculty

All work assigned to adjunct faculty members, including librarians and coaches for Course Instruction and Other LHE-Based Compensation receives a percentage of time determination for that assignment to be reported to SURS. The percentage of time is determined by multiplying the number of LHEs per assignment by 16 (usual number of weeks per semester), to determine base hours. The base hours are then divided by the number of weeks of the assignment. That result is then multiplied by 2.25 and divided by 40 (number of hours/week) to yield a percentage of time worked. An additional 0.1% LHE is added to account for office hours and results in an adjusted percentage of time worked (please see the accompanying percentage of time schedule). The multiplier of 2.25 hours incorporates a combination of teaching or classroom time and time performing related tasks such as class preparation, per IRS guidance (*Federal Register, Vol. 79, No. 29, 2014*).

Formula:

$((\#LHEs \times 16)/\#weeks \text{ of assignment}) \times 2.25 / 40 + 0.1\% = \text{percentage of time worked}$

In other words, the **Percentage of time worked = Hours per week/40+0.1%**

Base hours = # of LHEs x 16

Hours per week = (Base hours divided by the # of weeks of the assignment) x 2.25

See examples below:

Example: 1 LHE 16-week class

(1 LHE x 16 = 16 (Base hours))

16 (Base Hours)/16 (# of weeks) = 1

1 x 2.25 = 2.25 Hours per week

2.25 (Hours per week)/40 = 5.63% + 0.1% = **5.73%** (Total percentage of time worked for the assignment)

Example: 1 LHE 8-week class

(1 LHE X 16=16 (Base hours)

16 (Base hours) / 8 (# of weeks) = 2

2 x 2.25 = 4.50 Hours per week

4.50 (Hours per week) / 40=11.25% + 0.1%=**11.35%** (Total percentage of time worked for the assignment)

Example: 4 LHE 12-week class

(4 LHE x 16 = 64 (Base hours)

64 (Base hours) /12 (# of weeks) = 5.33

5.33 x 2.25 = 12 Hours per week

12 (Hours per week)/40 = 30.00% + 0.4% = **30.40%** (Total percentage of time worked for the assignment)

2. Special Exceptions for application of the formula

a. Hourly Assignments Any hourly-based assignments (e.g., applied music instructors, tutors) will have a percentage of time calculation done by simply dividing the number of hours worked in a week by 40 (hours).

b. Interim Courses An adjunct faculty member assigned any 3 LHE interim course is limited to one 3 LHE assignment for the summer term associated with the same academic year.

c. Stand-alone Non-teaching Assignment In instances where an adjunct faculty member has a non-teaching assignment and is not teaching during the time of the non-teaching assignment, percent of time will be calculated at 5.73% per 1 LHE. The number of LHE's will be calculated according to the 37.5 clock hour conversion rate.

3. Application of New Formula

- a. Use of the new percentage of time methodology as reported to SURS for all time worked as a part-time/adjunct faculty member applies retroactively to any currently employed adjunct faculty member's start date when making a final report to SURS at the time of retirement.
- b. The College will program the new percentage of time methodology into Banner to improve the estimated percent of time calculations per pay period. Estimated percentages of time for all SURS-eligible employees are sent to SURS each pay period.

4. Revisions to SURS Provision in the 2021-25 CBA

This MOU revises Section 9.5D of the 2021-2025 CBA as follows:

SURS Reporting. SURS mandates that the College submit wage statements which correspond to the adjunct faculty member's contractual services period. For purposes of reporting adjunct faculty members' employment information to the State Universities Retirement System (SURS), the College will record an adjunct faculty member's dates worked for each semester as follows:

- The work start date for a semester will be the first day of class.
- The work end date will be the "Grades Due Date" indicated in the Academic Calendar.

5. Revisions to the SURS MOU in the 2021-2025 CBA

This MOU also revises item 1 in Appendix G: Memorandum of Understanding SURS (2021-25 CBA) to read in the following manner. Bold, italicized text is new; strike-through language is deleted.

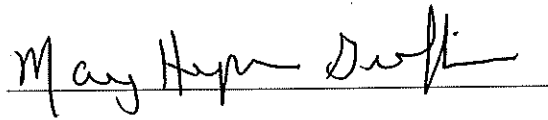
1. Upon request submitted to sursdatarequest@oakton.edu through the payroll portal after 2020 years of service with the College ~~and once every five years thereafter~~, or upon request when an adjunct faculty member leaves College employment, the College will provide the following information, using the adjunct faculty member's current pay rate at the time work is performed:

- a. First and last name*
- b. Work begin date for each continuous period of work*
- c. Work end date for each continuous period of work*
- d. Gross pay for each period worked*
- e. Percent of full time for each work begin and end dates as will be reported upon retirement.*

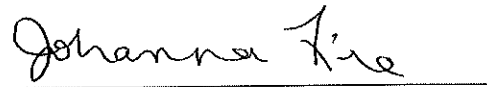
Note: Questions and concerns about these reports should be addressed to the College's payroll department. Requests submitted to sursdatarequest@oakton.edu through the payroll portal on MyOakton in the Payroll channel will receive a response indicating the status of the request within two weeks.

The AFA and College agree that except as specified above, this Memorandum of Understanding does not revise, amend, or modify any other provisions in the 2021-2025 CBA. The parties further acknowledge and agree that this Memorandum of Understanding is expressly non-precedential and cannot be cited as binding precedent by either party in any grievance arbitration or adjudication.

This Memorandum of Understanding is authorized by the signatures of the parties' representatives as set forth below,

A handwritten signature in cursive script, reading "Mary Hope Griffin", written over a horizontal line.

Mary Hope Griffin
President
Adjunct Faculty Association

A handwritten signature in cursive script, reading "Johanna Fine", written over a horizontal line.

Johanna Fine
Chief Human Resources Officer
Oakton College