



Schedule of Employee Benefits

Human Resource Management Office

http://www.lsuagcenter.com/en/administration/about_us/Human_Resources



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The LSU Agricultural Center offers a wide range of benefits to its employees. The following is a brief, general explanation of the major benefits. Employees wishing to obtain greater detail should contact their unit's administrative office or the AgCenter Human Resource Office for detailed written information and/or applicable brochures. **THE INFORMATION CONTAINED IN THIS GENERAL EXPLANATION IS NOT ALL-INCLUSIVE AND IS SUBJECT TO CHANGE AT ANY TIME.**

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INSURANCE

Medical Coverage

Optional medical coverage is provided under the *Louisiana State Employees Group Benefits Program umbrella*. Eligible employees are those employed for more than 120 days and whose appointments are 75% of full-time or greater. For new employees who enroll for medical coverage, such coverage is effective on the first of the month following completion of one full calendar month of service. For example, a person employed on January 1 receives coverage effective February 1. A person employed on January 2 receives coverage effective March 1. New employees have 30 days to either enroll for or waive coverage under this plan. Employees who do not enroll for coverage within the first 30 days of employment may later pick up coverage as a late applicant. ***New employees and late applicants are subject to pre-existing condition limitations as follow:***

*Coverage excludes benefit payments and coverage for one year for expenses incurred in connection with a disease, illness, accident or injury. A disease, accident or illness is classified as a Pre-existing condition if, during the 6 month period preceding the effective date of coverage, treatment or services were received or drugs were prescribed for such disease, illness, accident or injury. The term **treatment** shall mean all steps taken to effect the cure of a disease, illness, accident or injury and shall include, but not be limited to consultations, examinations, diagnoses, and any application of remedies. Note: The Insurance Portability Law could possibly reduce or eliminate the one-year pre-existing condition limitation if the employee meets certain criteria.*

The Office of Group Benefits (OGB) offers three options for health care coverage. Members can choose the **preferred provider organization (PPO) administered by The Office of Group Benefits**, the **exclusive provider organization (EPO) administered by United Healthcare**, and the **health maintenance organization (HMO) administered by Humana**.

Preferred Provider Organization (PPO)

Under the **PPO** plan, most eligible expenses are subject to a \$500 deductible per person per year (limit of three per family) before being considered for payment at a reimbursement rate of 90% of customary and reasonable profiles for services. However, if the plan member chooses not to use a PPO and the plan member resides in Louisiana, a 70% reimbursement rate is used. If the plan member resides out of state, a 90% reimbursement level will be used for non-PPO services. For in-patient surgery, hospital confinement and some outpatient procedures, the employee must comply with pre-certification procedures. Prescriptions are not subject to a deductible, but instead a 50/50 co-insurance arrangement is used. The plan pays 50% of the cost of a drug and the plan member pays 50% up to a maximum of \$50 per prescription.

Exclusive Provider Organization (EPO)

Under the **EPO** plan, medical expenses for services not otherwise subject to a co-payment are subject to a \$300 deductible. Medical expenses for in-network services that are subject to co-payments will not be subject to a \$300 deductible. Medical expenses for out of network services will be subject to an additional \$300 deductible and a 70% reimbursement rate. In order to receive in-network EPO benefits, a member must use a provider from the EPO directory. For in-patient surgery, hospital confinement, and some outpatient procedures, the employee must comply with pre-certification procedures. Prescriptions are not subject to a

an additional \$300 deductible and a 70% reimbursement rate. In order to receive in-network EPO benefits, a member must use a provider from the EPO directory. For in-patient surgery, hospital confinement, and some outpatient procedures, the employee must comply with pre-certification procedures. Prescriptions are not subject to a deductible, but instead a 50/50 co-insurance arrangement is used. The plan pays 50% of the cost of a drug and the plan member pays 50% up to a maximum of \$50 per prescription.

There is a separate \$200 deductible for mental health benefits under the PPO and the EPO. In order to receive benefits, members must pre-certify by calling the mental health contractor listed in the OGB informational booklet.

Health Maintenance Organization (HMO)

Under the HMO, most medical expenses are paid at 100% after a co-payment when plan members use in-network providers. In the event out-of-network providers are used, the member will be required to pay a large deductible and services will be covered at 70% in most cases. Plan members must select a participating primary care physician through whom all medical treatment must be coordinated and approved. Prescriptions are not subject to a deductible, but instead a 50/50 co-insurance arrangement is used. The plan pays 50% of the cost of a drug and the plan member pays 50% up to a maximum of \$50 per prescription.

As an *alternative* to the health portion of the Group Benefits Plan, the **LSU First (LSU System Health Plan)** is offered to employees.

LSU First

The LSU First Plan is a consumer driven healthcare plan. This Plan offers employees a choice of two options. Option 1 has a slightly higher monthly premium, but a lower deductible than option 2. The plan has three separate components. The first component which pays out the first dollars is called the health reimbursement account (HRA). Each year, the employer deposits a set amount of dollars into each employee’s HRA. These benefit dollars are then used to pay for the employee’s covered medical expenses. The amount deposited into the account depends on the employee’s level of coverage (employee only coverage, \$1,000; employee plus children or employee plus spouse, \$1,500; employee plus family, \$2,000). If the funds are not used up during the plan year, the remaining funds rollover to the next plan year (maximum HRA \$4,000/employee, \$6,000/employee + spouse/children, \$8,000/employee + family).

If the employee uses all of the dollars in the HRA during the plan year, the employee then has to meet a deductible (member responsibility) which is the second component of the plan. The deductible is determined by the employee’s level of coverage (employee only, employee plus children, employee plus spouse or employee plus family).

The third component of the plan is a co-insurance arrangement to be used if the employee has exhausted their HRA and has met their deductible. If the employee uses in-network providers benefits will be paid at 90%. If the employee uses out-of-network providers, benefits will be paid at 70%. The LSU First Plan uses the Cigna network of providers as its main network. It has over 450,000 providers nationwide. Members may also use the Verity Network which is a 2nd network of providers available to members in the event a provider does not participate with Cigna. A 3rd network, LSU First Choice Providers allows members to have services paid at 100% after the HRA is exhausted. Services that are considered preventive care are paid at 100% (with no annual cap) and do not reduce the health reimbursement account.

For more information on the LSU First Plan, visit the website at www.lsufirst.lsu.edu.

Vesting

In order to be eligible for medical coverage as a retiree, you must be enrolled for coverage as an employee at the time of retirement. Employees who had coverage prior to January 1, 2002 and continued coverage into retirement are grandfathered with the state paying the maximum state subsidy. For those beginning participation or rejoining on or after January 1, 2002, the state subsidy of your premium is based on the number of years you have participated in a Group Benefits Program, such as the PPO, EPO, MCO, HMO or LSU First Health Plan. This is called *vesting* and the vesting schedule is as follows:

| Years of Participation | Percentage of State Subsidy |
|--|------------------------------------|
| 10 years or fewer | 19% |
| More than 10 years but fewer than 15 years | 38% |
| More than 15 years but fewer than 20 years | 56% |
| 20 years or more | 75% |

LSU First Health Plan Premiums
July 1, 2009 - June 30, 2010

| | LSU FIRST The LSU System Health Plan OPTION 1 | | | LSU FIRST The LSU System Health Plan OPTION 2 | | | STATEWIDE PPO Rates | | | STATEWIDE EPO Rates | | | STATEWIDE HMO Rates | | |
|---|---|--------------|----------|---|--------------|----------|------------------------|--------------|---------|------------------------|--------------|---------|------------------------|--------------|---------|
| | STATE SHARE | EMP SHARE | TOTAL | STATE SHARE | EMP SHARE | TOTAL | STATE SHARE | EMP SHARE | TOTAL | STATE SHARE | EMP SHARE | TOTAL | STATE SHARE | EMP SHARE | TOTAL |
| <u>ACTIVE</u> | | | | | | | | | | | | | | | |
| SINGLE | 399.28 | 133.10 | 532.38 | 345.24 | 115.08 | 460.32 | 418.98 | 139.66 | 558.64 | 418.98 | 162.06 | 581.04 | 402.28 | 134.08 | 536.36 |
| WITH SPOUSE | 608.02 | 341.82 | 949.84 | 525.72 | 295.54 | 821.26 | 732.94 | 453.62 | 1186.56 | 732.94 | 501.10 | 1234.04 | 703.66 | 435.46 | 1139.12 |
| WITH CHILDREN | 459.70 | 193.52 | 653.22 | 406.92 | 176.76 | 583.68 | 480.32 | 201.00 | 681.32 | 480.32 | 228.28 | 708.60 | 461.16 | 192.96 | 654.12 |
| FAMILY | 700.86 | 434.68 | 1,135.54 | 611.80 | 381.64 | 993.44 | 765.36 | 486.04 | 1251.40 | 765.36 | 536.08 | 1301.44 | 734.78 | 466.58 | 1201.36 |
| <u>RETIRED NO MEDICARE & RE-EMPLOYED RETIREE</u> | | | | | | | | | | | | | | | |
| SINGLE | 877.84 | 133.10 | 1,010.94 | 808.94 | 115.08 | 924.02 | 899.62 | 139.66 | 1039.28 | 899.62 | 181.18 | 1080.80 | 863.64 | 134.08 | 997.72 |
| WITH SPOUSE | 1,381.58 | 403.54 | 1,785.12 | 1,336.06 | 295.54 | 1,631.60 | 1381.58 | 453.62 | 1835.20 | 1381.58 | 526.98 | 1908.56 | 1326.26 | 435.46 | 1761.72 |
| WITH CHILDREN | 932.54 | 193.52 | 1,126.06 | 847.96 | 176.76 | 1,024.72 | 956.64 | 201.00 | 1157.64 | 956.64 | 247.28 | 1203.92 | 918.44 | 192.96 | 1111.40 |
| FAMILY | 1,341.84 | 434.68 | 1,776.52 | 1,237.66 | 381.64 | 1,619.30 | 1369.74 | 456.58 | 1826.32 | 1369.74 | 529.62 | 1899.36 | 1314.96 | 438.32 | 1753.28 |
| <u>RETIRED WITH 1 MEDICARE</u> | | | | | | | | | | | | | | | |
| SINGLE | 232.40 | 77.46 | 309.86 | 200.92 | 66.98 | 267.90 | 253.48 | 84.48 | 337.96 | 253.48 | 98.00 | 351.48 | 243.34 | 81.10 | 324.44 |
| WITH SPOUSE | 802.60 | 267.54 | 1,070.14 | 693.98 | 231.32 | 925.30 | 936.54 | 312.18 | 1248.72 | 936.54 | 362.10 | 1298.64 | 899.02 | 299.66 | 1198.68 |
| WITH CHILDREN | 438.72 | 149.88 | 588.60 | 397.30 | 132.44 | 529.74 | 438.72 | 146.24 | 584.96 | 438.72 | 169.64 | 608.36 | 421.20 | 140.40 | 561.60 |
| FAMILY | 1,138.80 | 379.60 | 1,518.40 | 995.60 | 331.88 | 1,327.48 | 1247.86 | 415.94 | 1663.80 | 1247.86 | 482.46 | 1730.32 | 1197.90 | 399.30 | 1597.20 |
| <u>RETIRED WITH 2 MEDICARE</u> | | | | | | | | | | | | | | | |
| WITH SPOUSE | 405.54 | 135.20 | 540.74 | 350.66 | 116.90 | 467.56 | 455.62 | 151.86 | 607.48 | 455.62 | 176.10 | 631.72 | 437.38 | 145.78 | 583.16 |
| FAMILY | 550.68 | 183.56 | 734.24 | 481.46 | 160.48 | 641.94 | 564.12 | 188.04 | 752.16 | 564.12 | 218.12 | 782.24 | 541.56 | 180.52 | 722.08 |
| <u>COBRA</u> | | | | | | | | | | | | | | | |
| SINGLE | 0.00 | 543.02 | 543.02 | 0.00 | 469.52 | 469.52 | 0.00 | 569.82 | 569.82 | 0.00 | 592.66 | 592.66 | 0.00 | 547.06 | 547.06 |
| WITH SPOUSE | 0.00 | 968.84 | 968.84 | 0.00 | 837.68 | 837.68 | 0.00 | 1210.30 | 1210.30 | 0.00 | 1258.70 | 1258.70 | 0.00 | 1161.88 | 1161.88 |
| WITH CHILDREN | 0.00 | 666.28 | 666.28 | 0.00 | 595.36 | 595.36 | 0.00 | 694.96 | 694.96 | 0.00 | 722.78 | 722.78 | 0.00 | 667.16 | 667.16 |
| FAMILY | 0.00 | 1,158.26 | 1,158.26 | 0.00 | 1,013.30 | 1,013.30 | 0.00 | 1276.44 | 1276.44 | 0.00 | 1327.42 | 1327.42 | 0.00 | 1225.38 | 1225.38 |
| <u>DISABILITY COBRA</u> | | | | | | | | | | | | | | | |
| SINGLE | 0.00 | 798.58 | 798.58 | 0.00 | 690.48 | 690.48 | 0.00 | 839.96 | 839.96 | 0.00 | 871.54 | 871.54 | 0.00 | 804.52 | 804.52 |
| WITH SPOUSE | 0.00 | 1,424.76 | 1,424.76 | 0.00 | 1,231.90 | 1,231.90 | 0.00 | 1779.84 | 1779.84 | 0.00 | 1851.04 | 1851.04 | 0.00 | 1708.66 | 1708.66 |
| WITH CHILDREN | 0.00 | 979.84 | 979.84 | 0.00 | 875.52 | 875.52 | 0.00 | 1021.98 | 1021.98 | 0.00 | 1062.88 | 1062.88 | 0.00 | 981.14 | 981.14 |
| FAMILY | 0.00 | 1,703.32 | 1,703.32 | 0.00 | 1,490.16 | 1,490.16 | 0.00 | 1877.10 | 1877.10 | 0.00 | 1952.14 | 1952.14 | 0.00 | 1802.02 | 1802.02 |

Life Insurance

A *group life* insurance plan is offered through the Group Benefits Program. Half of the premium is paid by the state for the employee's coverage. The employee must pay the entire premium for dependent coverage. The employee may select from two options with a maximum coverage of \$50,000. Eligible employees are those employed for more than 120 days and whose appointments are 75% of full-time or greater. New employees have 30 days to either enroll for or waive coverage under this plan. Coverage is effective on the first day of the month after completion of one full calendar month of employment. Employees who do not enroll for coverage within the first 30 days but who later wish to pick up coverage must complete an evidence of insurability form and be approved for coverage.

| Coverage Levels and Rates for Life Insurance Offered by the Office of Group Benefits | |
|---|--|
| Basic Plan | |
| Employee Coverage | \$5,000 Face Amount; Cost is \$.50 per \$1000 per month (= \$2.50) |
| Dependent Coverage | Option 1: \$1,000 Face Amount for Spouse and \$500 Face Amount for each eligible child Cost is \$.88 per month Option 2: \$2,000 Face Amount for Spouse and \$1,000 Face Amount for each eligible child Cost is \$1.76 per month |
| Basic Plus Supplemental Plan | |
| Employee Coverage | To calculate the face amount, multiply annual salary times 1 ½ and round up. If the result is less than \$21,000 add \$1,000. Cost is \$.50 per \$1,000 per month. MAXIMUM COVERAGE IS \$50,000 and cost \$25.00 per month. |
| Dependent Coverage | Option 1: \$2,000 Face Amount for Spouse and \$1,000 Face Amount for each eligible child Cost is \$1.76 per month Option 2: \$4,000 Face Amount for Spouse and \$2,000 Face Amount for each eligible child Cost is \$3.52 per month |

The Hartford Term Life Insurance

This plan provides an option for group-term life coverage for eligible employees (those employed for more than 120 days and whose appointments are 75% of full-time or greater). It provides a death benefit, equal to the coverage amount in effect at the time of death, payable to the named beneficiary. Coverage amounts available range from \$10,000 to \$1,000,000. Premiums are age-rated. Also available is accidental death and dismemberment coverage. Dependent life insurance can be purchased for the employee's spouse and children. New employees have 30 days to either enroll for or waive coverage under this plan. Coverage is effective on the first day of the month after completion of one full calendar month of employment. Employees who do not enroll for coverage within the first 30 days but who later wish to pick up coverage must complete an evidence of insurability form and be approved for coverage.

Extension Benevolent and Protective Insurance

This is optional life insurance coverage offered to all Louisiana Cooperative Extension Service (LCES) appointed employees. In addition to life insurance, it also provides for Accidental Death and Dismemberment (AD&D) coverage. The effective date of coverage begins on the first day of the month following the date of employment. The face amount of coverage reduces at age 65 and again at age 70 (or upon retirement at any age). The AD&D portion of the coverage cancels at age 70 or upon retirement.

| Rates for Extension Benevolent and Protective Insurance | | |
|--|--|---------|
| Age | Coverage Amount | Cost |
| Under age 65 | \$5,000 Life Coverage with \$5000 AD&D Coverage | \$17.45 |
| Ages 65 - 69 | \$4,000 Life Coverage with \$4,000 AD&D Coverage | \$13.96 |
| Age 70 & over or upon Retirement at any age | \$3,000 Life Coverage Only | \$10.20 |

Accident Insurance

A *group accident* coverage policy is available to employees appointed for more than 120 days and 75% or greater of full-time. This policy provides 24 hour, 365-day coverage against accidents at work, at home, and while traveling anywhere in the world. The plan pays benefits in the event of accidental loss of hand, foot, eye or life. Though new employees have 30 days to either enroll for or waive coverage, employees can pick up or drop coverage at anytime. Coverage is also available for family members as a percent of the employee's principal sum. Coverage is effective on the first day of the month following the date of employment.

| Rates for Group Accident Insurance | | |
|---|----------------------|--------------------|
| Principal Sum | Employee Only | Family Plan |
| 27,500 | \$ 1.00 | \$ 1.50 |
| 55,000 | \$ 2.00 | \$ 3.00 |
| 82,500 | \$ 3.00 | \$ 4.50 |
| 110,000 | \$ 4.00 | \$ 6.00 |
| 165,000 | \$ 6.00 | \$ 9.00 |
| 220,000 | \$ 8.00 | \$12.00 |
| 275,000 | \$10.00 | \$15.00 |
| 300,000 | \$10.90 | \$16.36 |

Under the family plan, the spouse is covered for 50% of the principal sum, or 40% if there are eligible children. Each eligible child is insured for 15% of the principal sum, or 10% if the spouse is eligible for coverage.

Asset Protection Plan

The Asset Protection Plan is an innovative product that combines long-term care insurance with the advantages of whole life insurance. Traditional long-term care policies are designed to cover expenses for care in a nursing home, assisted living facility, adult day care, or the home in the event of a long-term disability. However, if the long-term care benefit is never used, the employee loses the investment of his or her premium payments. By combining long-term care benefits with life insurance, the policyholder has the guarantee of long-term care benefits, if needed, and the promise of future life insurance benefits to their beneficiaries. Interested employees will need to return a completed "Sign Up Today" form to the AgCenter HRM Office. An ING representative will contact the interested employee to schedule an informational/enrollment meeting. Effective date of coverage will be determined by an ING representative based on the date the application is completed. To learn more about this plan employees can refer to the AgCenter HRM website under Benefits

Dental Plan

Two dental plans are offered through Ameritas for employees appointed for more than 120 days and 75% of full-time or greater. Employees have the option of choosing a basic dental plan which covers preventive services and features a benefit schedule for all other services or an enhanced dental plan which is designed to help you meet the expense of dental care by providing comprehensive coverage. Members are free to go to a licensed dentist of their choice under both options. New employees have 30 days to either enroll for or waive coverage under this plan. Coverage is effective on the first day of the month after completion of one full calendar month of employment. Employees who do not enroll for coverage within the first 30 days may elect to enroll during the annual enrollment period held in April of each year with an effective date of July 1

| Ameritas Dental Plan Rates | | |
|-----------------------------------|--------------------------------|-----------------------------------|
| Coverage Level | Basic Plan Monthly Cost | Enhanced Plan Monthly Cost |
| Employee Only | \$16.72 | \$28.08 |
| Employee + Spouse | \$31.64 | \$55.20 |
| Employee + Children | \$43.84 | \$67.16 |
| Family | \$58.76 | \$94.28 |

Disability Income Insurance

Employees appointed for more than 120 days and 75% of full-time or greater are eligible to join the *long term disability* insurance program underwritten by the Hartford Financial Services Group. Coverage is effective on the first day of the month following the date of employment. This policy supplements other benefits to bring the employee's salary up to ** 60% of the salary at time of disability, if the employee becomes disabled due to accident or illness (with a maximum monthly benefit of \$12,000 for the 60% benefit and \$9,000 for the 66 2/3% benefit.) Benefits begin after the employee is totally disabled for 90 consecutive days and after all sick leave is exhausted. Note that if a disabled employee is receiving other benefits (e.g., social security, retirement**, worker's compensation benefits, etc.) concurrently with monthly Hartford payments, the Hartford benefit is reduced by the amount of the other payments except that the Hartford benefit will not be reduced below \$60 per month. (**Should the employee be approved for a retirement benefit, the disability benefit is reduced by the employer-paid portion of the retirement benefit.) New employees have 30 days to either enroll for or waive coverage under this plan. Employees who do not enroll for coverage within the first 30 days and later wish to pick up coverage must provide evidence of insurability and be approved for coverage.

****Employees hired prior to January 1, 2001 could have elected a 66.67% benefit. Employees who did so are grandfathered in and may continue this higher benefit amount.**

| Hartford Disability Income Insurance Rates | |
|---|------------------------|
| Premium rates are .553% of income deducted from each paycheck which uses a replacement rate of 60% of income. Examples are: | |
| Monthly Salary | Monthly Premium |
| \$2,000 | \$11.06 |
| \$2,500 | \$13.83 |
| \$3,000 | \$16.59 |
| \$3,500 | \$19.36 |
| \$4,000 | \$22.12 |

Long Term Care Insurance

UNUM Long Term Care Insurance plan provides benefits for the type of care received when someone needs assistance (either at home or in a facility such as a nursing home) with the activities of daily living due to an accident, illness or advancing age. Monthly benefit amounts available range from \$1,000 to \$4,000. The benefit duration is either 3 years or 6 years. New employees have 30 days to either enroll for or waive coverage under this plan. Coverage is effective on the first day of the month after completion of one full calendar month of employment. Employees who do not enroll for coverage within the first 30 days but who later wish to pick up coverage must complete an evidence of insurability form and be approved for coverage. **Premiums are based upon age at time of enrollment.**

Vision Plan

Always Vision Plan is a primary vision care benefit and is intended to cover only eye examinations and corrective eyewear. Members are allowed to obtain one vision exam and one pair of eyeglasses or contacts every 12 months when obtaining services from a member doctor. Participating doctors are located throughout the state. Members may see any non-participating doctor of their choice for a lesser benefit. Eligible employees are those appointed for more than 120 days and 75% of full-time or greater. New employees have 30 days to either enroll for or waive coverage under this plan. Coverage is effective on the first day of the month after completion of one full calendar month of employment. Employees who do not enroll for coverage within the first 30 days may elect to enroll during the annual enrollment period held in April of each year with an effective date of July 1.

| Always Vision Plan Rates | |
|---------------------------------|---------------------|
| Coverage Level | Monthly Cost |
| Employee Only | \$8.29 |
| Employee + Spouse | \$13.96 |
| Employee + Children | \$14.26 |
| Family | \$22.98 |

SUMMARY OF EMPLOYEE INSURANCES

| Plan | Eligibility Requirements | Enrollment Conditions | Effective Date of Coverage | Termination of Coverage | Included in Flexible Benefits Plan? |
|---|---|---|--|---|--|
| Medical Coverage PPO EPO HMO LSU First | Appointment of more than 120 days and 75% effort or greater | New employees are subject to a 6 month/1 year pre-existing condition clause unless certain criteria is met under the portability law; may change health plans during annual enrollment. | 1 st day of month after completion of one full calendar month of employment | Last day of month in which separation occurs COBRA Applies* | Yes |
| Group Benefits Life Insurance | Appointment of more than 120 days and 75% effort or greater | Enroll within first 30 days of employment; otherwise must provide evidence of insurability and pre-existing conditions may apply | 1 st day of month after completion of one full calendar month of employment | Last day of month in which separation occurs **Portability or Conversion Applies | Yes (excluding dependent coverage) |
| The Hartford Term Life Insurance | Appointment of more than 120 days and 75% effort or greater | Enroll within first 30 days of employment; otherwise enroll at any time and provide evidence of insurability. | 1 st day of month after completion of one full calendar month of employment | Last day of month in which separation occurs **Portability or Conversion Applies | No |
| Group Accident Coverage | Appointment of more than 120 days and 75% effort or greater | May enroll or drop at any time; for late enrollments, coverage effective on 1 st of month on or after date of application. | 1 st day of month following date of employment | On separation date (also ceases when on extended leave without pay) | No |
| Asset Protection Plan | Appointment of more than 120 days and 75% effort or greater | May apply for coverage or drop coverage at any time. | Effective date of coverage will be determined by an ING representative based on the date the application is completed. | Last day of month in which separation occurs **Portability Applies | No |
| Dental Plan | Appointment of more than 120 days and 75% effort or greater | Enroll within first 30 days of employment; otherwise may enroll during annual open enrollment | 1 st day of month after completion of one full calendar month of employment | Last day of month in which separation occurs COBRA Applies* | Yes |
| Disability Insurance | Appointment of more than 120 days and 75% effort or greater | Enroll within first 30 days of employment; otherwise enroll at any time and provide evidence of insurability. | 1 st day of month following date of employment | On separation date (also ceases when on extended leave without pay) | No |
| Long Term Care | Appointment of more than 120 days and 75% effort or greater | Enroll within first 30 days of employment; otherwise enroll at any time and provide evidence of insurability | 1 st day of month after completion of one full calendar month of employment | Last day of month in which separation occurs Portability Applies | No |
| Vision Plan | Appointment of more than 120 days and 75% effort or greater | Enroll within first 30 days of employment; otherwise may enroll during annual open enrollment | 1 st day of month after completion of one full calendar month of employment | Last day of month in which separation occurs COBRA APPLIES* | Yes |

* **COBRA Rights** - Provides that employees may continue medical coverage after termination provided application is made within prescribed time period and employee pays both employee and employer portion of premiums. Coverage for employee may be extended for up to 18 months. Coverage for dependents may be extended for up to 36 months. Qualifying individuals may be offered a reduced rate. Contact HR for details.

** **Portability or Conversion** – Continuation of coverage is possible; however, benefit coverage and/or premium may change.

Coverage under any plan may be voluntarily terminated provided the employee is not enrolled in the Flexible Benefits Plan. If enrolled in the Flexible Benefits Plan, voluntary termination of coverage is allowed only during the months of April, May and June with an effective date of July 1. **NOTE:** Voluntary terminations do not include legitimate changes in family status provided the termination of coverage is requested within 30 days of the date of the family status change.

Tax Saver Flexible Benefits Plan

The Tax Saver Flexible Benefits Plan provides eligible employees the choice of participating in one or more of the options listed below. Enrollment is generally on a fiscal year basis.

Premium Only Plan

Eligible employees (those employed for more than 120 days and whose appointment is 75% of full-time or greater) may tax shelter insurance premiums paid for coverage under the State Employees Group Benefits Program (excluding dependent life insurance), HMO's, LSU First and certain LSU Optional Insurance Plans. There is no charge for participating in this option. Election to participate automatically renews each year unless changed during the annual enrollment period.

To use spending accounts, the employee determines how much to contribute to an account on a before-tax basis each pay period. As the employee incurs and pays eligible expenses that are not covered by any other plan, the employee files a claim and is reimbursed from the appropriate spending account. The cost of this plan is \$5.05 per month for one or both accounts. Note that any unused before-tax dollars left in a spending account at the end of the year must be forfeited. However, this can normally be avoided through careful planning.

Spending Account Plan

Eligible employees (those employed for more than 120 days and whose appointment is 75% of full-time or greater) may establish one or both of the following spending accounts which allow them to use tax-free dollars to pay for eligible expenses:

New employees are eligible to begin participating in any of the above options effective the first of the month following completion of one full calendar month of service. Except as noted below; the decision to participate is binding for the remainder of that fiscal year (i.e., through the following June 30). Thereafter, employees must make an election annually during the April Open Enrollment period for the following fiscal year. Changes in election outside the open enrollment period can only be made if the employee experiences a qualifying change in family status and such election changes must be consistent with the family status change. Employees who elect to participate in the *Premium Only* plan should note that they also may not change their insurance coverage during the plan year unless they experience a qualifying change in family status.

1. **Health Care Spending Account:** allows employees to set aside, on a tax-free basis, up to \$4000 per year for eligible non-reimbursable (i.e., out-of-pocket) medical expenses for the employee and his/her dependents.
2. **Dependent Care Spending Account:** allows employees to set aside, on a tax-free basis, up to \$5000 per year (or \$2500 if filing married separately) for those dependent care expenses (i.e., day care) incurred in order for the employee and his/her spouse (if married) to work.

Medicare

Medicare is a federally mandated insurance program that provides basic protection against the cost of inpatient hospitalization. All employees hired April 1, 1986 or later must pay Medicare tax in the amount of 1.45% of gross earnings. Payment of this tax qualifies you and your family for the hospital portion of Medicare, free of charge, when (1) you meet the appropriate age, which is generally 65, and (2) you have paid in a minimum of 40 quarters.

Worker's Compensation

Worker's compensation insurance is an employer paid insurance program designed to protect employees from loss of income due to injuries sustained in the scope of their employment. Generally the law provides for payment of medical expenses recommended by attending physicians and for compensation payments made when employees are absent from work for more than one week. Once an employee is off 6 weeks, they are then entitled to be paid for the first week off. When employees use sick and/or annual leave (during which time they are paid 100% of their salary), they endorse and return the Worker's Compensation check and two-thirds of their leave is re-credited. Payments are made at the rate of 2/3 of the individual's average weekly wage to a maximum of 75% of the statewide average weekly wage.

RETIREMENT

Participation in a retirement program is required of all employees with few exceptions. The following chart outlines the retirement options available to employees. Summaries of individual retirement plans follow this chart. If you are eligible for more than one system, you must choose **only one**.

| Retirement Plan Enrollment Options | | |
|------------------------------------|--|---|
| | Eligibility Requirements | Options |
| ACADEMIC/NON-CLASSIFIED | Length of appointment exceeds two years and the appointment is greater than 50% of full-time. | Teachers' Retirement System of LA (TRSL) Optional Retirement Plan (ORP) |
| | Length of appointment is less than two years or appointment is for 50% or less of full-time | Optional Retirement Plan (ORP) Social Security (SS) La. Deferred Compensation Plan (LDCP) |
| CLASSIFIED | Appointment is <i>regular</i> (i.e., probational or permanent) and is for greater than 50% of full-time | La. State Employees' Ret. System (LASERS) |
| | Appointment is <i>regular</i> and is for 50% or less full-time | Social Security (SS) La. Deferred Compensation Plan (LDCP) |
| | Appointment is <i>temporary</i> (i.e., restricted or job appointment) | Social Security (SS) |
| | Appointment is <i>regular</i> and is greater than 50% of full-time, and employee is age 60 or older at time of employment or at least age 55 at time of employment with credit for at least 40 quarters in Social Security | La. State Employees' Ret. System (LASERS) Social Security (SS) |
| EXCEPTIONS | <ol style="list-style-type: none"> 1) Employees on J-1 or F-1 visas, who are considered non-resident aliens for tax purposes, may not contribute to SS or retirement. 2) Any employee who is eligible to enroll in TRSL, but has at least 5 years of creditable service in LASERS, may elect to continue participation in LASERS. 3) Any employee who is eligible to enroll in LASERS, but has at least 5 years of creditable service in TRSL, may elect to continue participation in TRSL.. 4) Any employee who is eligible to participate in TRSL or LASERS, but has at least 5 years of creditable service in the La. School Employees Ret. Sys. (LSERS), may elect to continue participation in LSERS (except for dual employment). 5) Any employee who has at least 10 years of creditable service in either TRSL or LASERS, regardless of other factors (i.e., length/type of appt., percent effort, age), may elect to continue as a member of that system. 6) Any employee who has ever participated in the ORP for Louisiana can never enroll in TRSL. 7) New employees whose type of appointment requires that they participate in SS may not participate if they have 10 or more years of creditable service in any Louisiana state retirement system. They are required to participate in their current system. 8) Employment of a Louisiana state retiree is governed by the "Return to Service" regulations of the system from which they retired. | |

Retirement Plan Options

Teachers' Retirement System of Louisiana (TRSL)

Election to participate in the Teachers' Retirement System must be made within the first sixty days of employment. Academic, Appointed, and Unclassified employees may make an **irrevocable** election to transfer to the Optional Retirement Plan at any time prior to attainment of five years of creditable service in the TRSL.

The TRSL is a "defined benefit" plan wherein the employee and employer make contributions into a "pool" of funds from which you receive a retirement income based on a benefit formula. The employee contribution is 8%. The formula for maximum retirement benefits is 2 or 2.5 percent times years of creditable service (with certain provisions for converting unused leave to service credit) times the average salary of the thirty-six (36) highest successive months. Minimum eligibility requirements to retire and the formula percentages are: 5 years at age 60 (2%; 2.5% if membership began on or after 07/01/1999); 20 years at any age (2%; 2.5% with an actuarial reduction if membership began on or after 07/01/99); 25 years at age 55 (2.5%); 30 years at any age (2.5%); 20 years (excluding military) at age 65 (2.5%).

Optional Retirement Plan (ORP)

The ORP is a "defined contribution" plan to which you and your employer make contributions through TRSL to one of three carriers to be invested in a retirement annuity contract in your name. The three carriers are AETNA-ING, VALIC and TIAA-CREF. The employee contribution is 8% and the employer contribution for fiscal year 2008-2009 is 6.9453% and for 2009-2010 is 5.7566%. There is a small TRSL administrative fee of .1% in addition to any administrative fee charged by the individual carrier. Once a year, each November or December, you may elect a change of carrier with an effective date of January 1 of the following year.

The amount of your monthly annuity income at "retirement" is based exclusively on the contributions and their investment earnings, the age at which you elect to begin receiving benefits, and the type of annuity you choose. It is important to note that ORP members who leave service and begin drawing benefits under the ORP are not considered University retirees and generally are not eligible for other benefits provided to University retirees. However, such persons may be eligible for selected benefits if they meet the normal eligibility criteria for the applicable state retirement system.

Louisiana State Employees' Retirement System (LASERS)

LASERS is a "defined benefit" plan wherein the employee and employer make contributions into a "pool" of funds from which you receive a retirement income based on a benefit formula.

The formula for maximum retirement benefits for employees hired prior to July 1, 2006 is 2.5% times creditable years of service (inclusive of leave credit) times the average salary for your thirty-six highest successive months. The employee contribution is 7.5%. Minimum eligibility requirements are as follows: 10 years at age 60; 25 years at age 55; 30 years at any age. An employee can take early retirement with an actuarial reduction when they have acquired 20 years of service at any age.

The formula for maximum retirement benefits for employees hired on or after July 1, 2006 is 2.5% times creditable years of service (inclusive of leave credit) times the average salary for your sixty highest successive months. The employee contribution is 8%. Minimum eligibility requirements are 10 years at age 60.

Louisiana Deferred Compensation Plan (PDCP)

The LDCP is a tax deferred compensation plan to which you and your employer make contributions directly to the LDCP to be invested in a retirement annuity contract in your name. The employee contribution must be at least 7.5% and the employer contribution is 6.2%. There is an annual asset management fee of .0085 of total assets. The amount of your monthly annuity income at retirement is based exclusively on the contributions and their investment earnings, the age at which you begin receiving benefits, and the type of annuity you choose.

Social Security (SS)

The employee contribution to Social Security is 6.2%. In order to qualify for social security retirement benefits, an individual must generally have forty quarters of coverage. "Forty quarters" is usually equivalent to 10 years of contributing to SS. Full retirement benefits begin between ages 65 and 67 (depending on year of birth). However, early retirement with reduced benefits is permitted at age 62. **NOTE:** Participation in social security is also mandatory for transient employees, as well as for student employees and graduate assistants who are not enrolled on a campus of the LSU System. However, the same exceptions shown at the bottom of the Retirement Options chart apply.

Changes in retirement membership eligibility:

If an employee's status changes such that the appointment is no longer considered temporary or part-time, the employee may then be placed in the appropriate Louisiana retirement system as indicated in the Retirement Options chart. This includes temporary employees whose appointments are continued for greater than two years, except that this provision does not apply to classified restricted and job appointees and transient employees. For continuations, the effective date of the change is the effective date of the continuation that will result in a total appointment of greater than two years.

SAVINGS PROGRAMS

Tax Sheltered Annuity Program 403(b) & 457(b) Plans

Among other benefits offered to employees is the tax-sheltered annuity program. Voluntary participation in this program provides an opportunity for employees to reduce their current federal and state income tax burdens by setting aside a portion of their salaries toward the purchase of designated investments, i.e. annuities, stocks, etc. Income tax on the diverted income is postponed to the time at which benefits are withdrawn.

Normally, earnings on these investments are also free from current taxation. This can result in substantial tax savings in addition to providing a supplement to retirement income. Below is the listing of current providers approved for payroll deduction. To set up an account, employees must meet directly with the provider. Please visit each provider's website to get more details on their investment and asset allocation strategy.

| Plan | Provider | website |
|--------|--------------------------------|--|
| 403(b) | VALIC | www.valic.com |
| | ING | www.ingretirementplans.com/custom/lsutda |
| | ING EZ Enrollment Ret. Program | *See below for further details |
| | MetLife Resources | www.metlife.com |
| | TIAA-CREF | www.tiaa-cref.org |
| 457(b) | La. Deferred Compensation Plan | www.louisianadcp.com |

*The ING EZ Enrollment Retirement Program is a 403b product designed for the LSU System and has virtually no fees. The distribution of savings between various types of funds is automatically managed by ING based on the employee's age and anticipated time of retirement. Details can be found on our website at http://www.lsuagcenter.com/en/administration/about_us/Human_Resources/Benefits/Retirement/ING+EZ+Enrollment+Retirement+Program.htm

Student Tuition Assistance and Revenue Trust Program

The State of Louisiana offers a savings program known as the Student Tuition Assistance and Revenue Trust Program, commonly referred to as the "START Saving Program." This program was created to help residents save for their children's postsecondary education. As an incentive to save, the State of Louisiana will allocate funds to an employee's account at a variable rate, depending upon the

amount employees deposit and their adjusted gross income. The open enrollment period for this program is July 1 through November 1 of each year. Applications for children over the age of one are only accepted during the open enrollment period. The program accepts new applications, for children under the age of one, at any time during the year.

LEAVE

Eligibility

Eligible employees receive several types of leave which are defined below. The type of appointment on which the individual is employed determines eligibility for the types of leave available.

Academic and unclassified employees on regular appointments of greater than 180 days and greater than 50% effort are eligible for all types of leave. Academic and unclassified employees on temporary appointments of less than 181 days or on appointments for 50% effort or less are not eligible for annual and sick leave, but are eligible for civil, funeral and military leave.

Classified employees on regular appointments are eligible for all types of leave. Classified employees serving on restricted appointments do not earn any type of leave.

Accrual methods of both annual and sick leave are determined by the employee's type of appointment.

Types of Leave

Annual Leave

Annual leave is leave with pay granted employees for vacation and transaction of personal affairs. Annual leave may be used at anytime after it is earned contingent upon approval of supervisory personnel. Annual leave is credited at the end of the pay period and cannot be advanced to employees.

Eligible **academic and non-classified employees** may choose to accumulate (accrue) their *annual leave* under either the LSU Schedule or the Civil Service Schedule. An employee on an academic year basis (9 month appointment) does not accrue annual leave, but does accrue sick leave. New employees must select one of the schedules within 30 days of their date of employment. The decision made is **irrevocable**.

| ACADEMIC/NON-CLASSIFIED EMPLOYEES | | |
|--|---------------------------|--|
| Years of Service | Option 1: LSU Schedule | Option 2: Civil Service Schedule |
| Less than 3 years | 14 hrs/month* | 8 hrs/month |
| 3, but less than 5 | 14 hrs/month* | 10 hrs/month |
| 5, but less than 10 | 14 hrs/month* | 12 hrs/month |
| 10, but less than 15 | 14 hrs/month** | 14 hrs/month |
| 15 years and up | 16 hrs/month** | 16 hrs/month |
| *Total accumulation limited to 176 hours **No limit on total accumulation | | |

Eligible **classified employees** accumulate (accrue) *annual leave* according to the following schedule with no limit on total accumulation:

| CLASSIFIED EMPLOYEES | | |
|----------------------|-------------------------------|---|
| Years of Service | Amount Accrued Per Hour | Approximate Amount Accrued Per Month |
| Less than 3 years | .0461/hour | 8 hours/month |
| 3, but less than 5 | .0576/hour | 10 hours/month |
| 5, but less than 10 | .0692/hour | 12 hours/month |
| 10, but less than 15 | .0807/hour | 14 hours/month |
| 15 years and up | .0923/hour | 16 hours/month |

Note: Upon resignation, employees are paid for up to 300 hours of accumulated, unused annual leave.

Sick Leave

Sick leave is leave with pay granted employees who are suffering with disabilities as a result of accident, illness or child bearing which prevent them from performing their usual duties and responsibilities or who require medical, dental or optical consultation or treatment. Sick leave may be used at anytime after it is earned. Absences covered by sick leave must immediately be reported to supervisory personnel. Sick leave is credited at the end of the pay period and cannot be advanced to employees.

Eligible **academic and non-classified employees** accumulate (accrue) **sick leave** according to the following schedule with no limit on total accumulation:

| ACADEMIC/NON-CLASSIFIED EMPLOYEES | |
|-----------------------------------|----------------|
| Years of Service | Amount Accrued |
| Less than 3 years | 8 hours/month |
| 3, but less than 5 | 10 hours/month |
| 5, but less than 10 | 12 hours/month |
| 10, but less than 15 | 14 hours/month |
| 15 years and up | 16 hours/month |

Eligible **classified employees** accumulate (accrue) **sick leave** according to the following schedule with no limit on total accumulation:

| CLASSIFIED EMPLOYEES | | |
|----------------------|-------------------------|--------------------------------------|
| Years of Service | Amount Accrued Per Hour | Approximate Amount Accrued Per Month |
| Less than 3 years | .0461/hour | 8 hours/month |
| 3, but less than 5 | .0576/hour | 10 hours/month |
| 5, but less than 10 | .0692/hour | 12 hours/month |
| 10, but less than 15 | .0807/hour | 14 hours/month |
| 15 years and up | .0923/hour | 16 hours/month |

Civil Leave

Eligible employees may receive **civil** leave with pay while performing jury duty or when subpoenaed to appear as a witness before a court or public body. Employees may also receive leave for **voting** purposes, limited to 2 hours of leave to vote in the parish where employed and not more than 1 day to vote in a parish outside the one where employed.

Funeral Leave

A maximum of two days **funeral** leave may be granted an eligible employee to attend the funeral or burial rites of a parent, step-parent, child, step-child, brother, step-brother, sister, step-sister, spouse, mother-in-law, father-in-law, grandparent or grandchild.

Military Leave

Military leave of up to 15 days paid leave may be granted to employees who are members of a reserve component of the Armed Forces of the U.S. or of the National Guard when they are ordered to active training duty.

Leave Without Pay

Leave granted to employees for good cause under stipulated conditions.

Family and Medical Leave

The **Family and Medical Leave Act of 1993 (FMLA)** guarantees that covered employees will be allowed to use a total of up to 12 weeks of annual leave, sick leave, or leave without pay, as appropriate, within a 12 month period, for any of the following reasons: (1) to care for the employee's child after birth, or placement for adoption or foster care; (2) to care for the employee's spouse, child or parent, who has a serious health condition; or (3) for a serious health condition which makes the employee unable to perform his/her job. Covered employees are those who have been employed by the State of Louisiana for at least 12 months and who have worked at least 1250 hours during the 12-month period immediately preceding the commencement of the leave. An employee may apply for leave under the FMLA by completing the appropriate spaces on a leave request form. The employee ordinarily must provide 30 days advance notice when the leave is foreseeable. Additionally, medical certification to support the request is required. AgCenter PS-12 provides additional details.

Educational Leave for LSU System Coursework & Tuition Exemption Program

Eligible employees may register for job-related courses at participating institutions in the LSU System, for up to six college credit hours per regular semester and receive tuition exemption. *(Note: The exemption is typically for tuition only and does not apply to most fees. Also, the value of the exemption may be considered taxable income to the employee in accordance with Internal Revenue Service regulations.)* An employee must meet all of the following criteria to be eligible for tuition exemption: (1) must be employed full-time for at least one year in an eligible position; (2) must be a full-time non-academic or other academic employee – excludes faculty (instructors, professorial ranks, etc.) and faculty equivalent ranks (agents, etc.); (3) the college credit course(s) must be job-related, and must be approved by the immediate supervisor and unit head; and (4) only three hours per week of job-related courses may be taken during work time without charge to leave or making up time. Continued participation in this program is based on satisfactory academic progress. During the first year of employment, employees are eligible for time off, but not for tuition exemption. Applications are distributed to all unit heads prior to each semester. Educational leave is governed by AgCenter PS-25.

HOLIDAYS

Full-time, fiscal (12 month) employees receive 14 holidays. Because the University calendar is intended to serve the operational needs of the University community, it does not necessarily follow the state's holiday schedule.

Holidays include Independence Day, Labor Day, Thanksgiving, Christmas, New Years, Mardi Gras, Easter, and other holidays as announced by the University each fiscal year.

PAYDAYS

Except as noted below, for academic/unclassified employees, payday is the last workday of the month. Classified employees are paid on a bi-weekly basis with payday occurring every other Friday. Paydays are adjusted accordingly when the regularly scheduled payday falls on a holiday. All employee paychecks are distributed by electronic direct deposit to the bank of the employee's

choice. Employees may review their deposit stubs each payday by contacting the AgCenter Computer Services Department to obtain a password to the online PAWS account and are strongly encouraged to review their gross pay and payroll deductions. Any discrepancies should be promptly reported to the AgCenter Human Resource Management Office.

For additional information, please visit the Human Resource Management website at http://www.lsuagcenter.com/en/administration/about_us/Human_Resources or contact the appropriate staff member listed below.

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