



410 South Commercial Street • Neenah, WI 54956 • Tel: (920) 751-6800 • Fax: (920) 751-6809

MEMORANDUM

TO: Board of Education
Dr. Mary B. Pfeiffer, District Administrator

FROM: Victoria L. Holt, Assistant District Administrator of Human Resources and Central Services *vlh*

DATE: April 18, 2013

RE: **Disallowance of Notices of Claim**

The District received fifty-seven (57) Notices of Claim from retired teachers and two (2) Notices of Claim from retired administrators. The Notices of Claim are related to the additional payroll (FICA) tax pertaining to the stipends that former retired teachers and administrators received from the District upon their retirement. The income tax treatment and the payroll (FICA) tax treatment of the other post employment benefits (OPEB) provided to retirees was a matter that was resolved with the Internal Revenue Service (IRS) in 2012. The Board of Education made payment to the IRS for both the employer and the employee portions of the FICA tax. At the May 8, 2012 meeting, the Board of Education voted to request reimbursement of the employee portion for the FICA tax from those employees who retired during the years of 2006-2011.

Administration is recommending that the Board of Education disallow the Notices of Claim filed by the following individuals:

Retiree	Position	Total FICA/Interest/Punitive
Beck, Thomas	Administrator	\$2,592
Beckwith, Linda	Teacher	\$27,224
Bergstrom, Ardyth	Teacher	\$45,416
Cattau, Ann	Teacher	\$39,588
Christman, Vicki	Teacher	\$48,428
Cismoski, Gail	Teacher	\$78,456
Curtis, Kathleen	Teacher	\$2,949
Dementer, Jan	Teacher	\$40,076
Dobbins, John	Teacher	\$2,285
Evenson, Elsie	Teacher	\$31,024
Grasley, Kristen	Teacher	\$40,200
Haffeman, Gary	Teacher	\$11,868
Haffeman, Kristine	Teacher	\$45,956
Hager, Kathy	Teacher	\$36,460
Harrell, Jo	Teacher	\$11,894
Harrmann, Gail	Teacher	\$42,028
Hildebrandt, Mary Louise	Teacher	\$40,108
Hitchcock, LexAnn	Teacher	\$47,296
Holden, Jo Anne	Teacher	\$48,968
Huston, Karla	Teacher	\$37,000
Johnson, Susan	Teacher	\$37,272
Jones, Mary	Teacher	\$2,967

Retiree	Position	Total FICA/Interest/ Punitive
Karisny, Dorothi	Teacher	\$41,908
Krebs, Lawrence	Administrator	\$77,084
Knoeck, Chuck	Teacher	\$53,684
Krueger, Diane	Teacher	\$43,100
Kurka, Helen	Teacher	\$60,036
Kurka Nagel, Judith	Teacher	\$41,488
Lantz, James	Teacher	\$1,033
Lantz, Jane	Teacher	\$47,032
Mayer, Mary Joy	Teacher	\$66,548
Murphy, Marjorie	Teacher	\$64,776
Nufer, Bruce	Teacher	\$27,308
Olson, Anna	Teacher	\$65,944
O'Reilly, Sharon	Teacher	\$30,076
Peerenboom, Mark	Teacher	\$1,411
Peterson, Sue	Teacher	\$50,492
Piepenbrink, Jim	Teacher	\$47,592
Prem, Anna Mae	Teacher	\$24,860
Reimer, Jane	Teacher	\$2,539
Resch, Mary	Teacher	\$30,860
Rieck, Cynthia	Teacher	\$50,944
Roth, Dianne	Teacher	\$1,504
Rumpf, Lucy	Teacher	\$40,296
Schug, Susan	Teacher	\$49,556
Sebora, David	Teacher	\$25,132
Senso, SuAnn	Teacher	\$47,568
Sheehan, Karla	Teacher	\$44,432
Shipman, James	Teacher	\$2,441
Smith, Sandra	Teacher	\$21,700
Snell, Robin	Teacher	\$23,900
Tieman, Mary	Teacher	\$1,603
Walotka, Teresa	Teacher	\$32,916
Waskawic, Patricia	Teacher	\$1,180
Weichmann, Melinda	Teacher	\$59,248
Westphal, Susan	Teacher	\$50,812
Wippich, Vicki	Teacher	\$46,384
Wollerman, Christine	Teacher	\$47,068
Zipple, James	Teacher	\$28,124

Total fiscal impact of the fifty-nine (59) Notices of Claim including FICA, interest and punitive damages is \$2,072,634.00.

Administration is recommending that the Notices of Claim be disallowed in their entirety.

I will be in attendance at the April 23, 2013 meeting if the Board of Education has any questions related to this matter.