DE SOTO AREA SCHOOL DISTRICT

536.31

PROFESSIONAL STAFF EARLY RETIREMENT

{NOTE: Policy 319.06 of your district's current policy manual (no approval date) appears to have been modified by provisions of the collective bargaining agreement (Article XIV). Therefore, you should take action to delete it from the manual.

Also, I checked with one of our staff counsel, who suggested that item 4 should be reviewed with your district's legal counsel regarding the following: (1) possible problems with offering health insurance until the retiree is eligible for Medicare; and (2) tax implications of receiving cash payments in lieu of health insurance. (WASB - 12/04)}