BLINN COLLEGE MISSION STATEMENT

Blinn College is building stronger communities by providing quality, comprehensive education, and empowering students to achieve excellence in their educational careers and personal goals.

BLINN COLLEGE VISION STATEMENT

Shaping future academic, workforce, cultural, and economic leaders by providing excellent instruction, resources, services, and innovative partnerships, for students and the community.

CORE VALUES:

Access
Collaboration
Diversity
Excellence
Innovation
Respect
Service

HISTORICAL STATEMENT

Blinn College, the Junior College District of Washington County, is located in Brenham, Texas, and serves a 13 county service area with campuses in Bryan, Sealy and Schulenburg. The school was founded in 1883 by the Southern German Conference of the Methodist denomination under the name of Mission Institution. In 1889 the name was changed to Blinn Memorial College in honor of the Reverend Christian Blinn of New York who had donated a considerable sum of money to make the school possible. The institution was originally founded for the purpose of training young men for the ministry, but in the course of time, to meet the demands of the public, academic courses were added. After operating for five years as an institution for men only, Blinn College was made coeducational in 1888. Until 1927 the school was of academy rank. In 1927 the Board of Trustees, under leadership of President Philip Deschner, organized a junior college. In 1930 the school was merged with Southwestern University (Georgetown, Texas). In 1934, a new charter was procured by the citizens of Brenham, and a private nonsectarian junior college, under the name of Blinn College, was organized with nine regents as the board of control. In February, 1937, all connection with Southwestern University and the Methodist denominations were severed. An election held in Washington County on June 8, 1937, for the purposes of creating a public junior college district and for levying a small tax, was successful. Blinn thus became the first county-owned junior college district in Texas. The college continues to operate as one of the largest of the state’s 50 public junior/community college districts.
This purpose of the employee handbook is to communicate important information to the Blinn College employee and is not intended as a written or verbal contract of any kind. This handbook is subject to change without notice as laws, policies, regulations, and procedures change.

Information in this handbook is designed for all full-time employees. The faculty also has a handbook that is prepared by the Office of Academic Affairs. Information provided in the faculty handbook is designed to assist faculty members in their work efforts.

The contents of this handbook are taken from adopted policies in the Blinn College Board Policy Manual, the Blinn College Regulation Manual, official benefits material, and Blinn College payroll and personnel practices. It does not attempt to address every employee question at the College. Any employee who has a question about this information or any other policy or regulation should contact the Human Resource Office.
Affirmative Action/Equal Opportunity Statement

Blinn College affirms its policy of Equal Employment Opportunity to all staff members, recruitment resources, and officials of affiliated bodies with the College.

Recruitment, hiring, promotions, training, lay off, termination, rate of pay and other forms of compensation shall be administered without regard to sex, race, color, gender, marital status, religion, age, national origin, disability or veteran's status.


Sexual harassment is a form of sex discrimination. The college shall investigate all allegations of such harassment and shall take appropriate disciplinary action against employees, officials, vendors, and contractors found to engage in such unlawful behavior.

Blinn College will not discharge or in any other manner discriminate against employees or applicants because they have inquired about, discussed, or disclosed their own pay or the pay of another employee or applicant. However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is (a) in response to a formal complaint or charge, (b) in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or (c) consistent with the contractor's legal duty to furnish information.

Safety

Each employee should be mindful of his own and his fellow employee's health and safety at all times. Safety procedures and awareness should be an important part of the daily operation of each employee.

Those who are negligent with regard to safety procedures can be disciplined or terminated for failure to comply. http://www.blinn.edu/admnpolicy/Safety-Manual.pdf

CIRT is a group comprised of over 30 faculty and staff volunteers trained to assist in mitigation, response and recovery processes of critical incidents. In addition to assisting with maintaining a safe and secure environment for our faculty, staff, students and visitors, the team provides crises security awareness and violence awareness training. For more information visit their website at www.blinn.edu/brazos/cirt.
Incident Reporting: For all incidents requiring first aid, medical, safety, accidents, fire, or other emergencies an incident report form must be completed by the immediate supervisor and forwarded to Emergency Management/Safety and to Human Resources. Questions regarding this form or responses to any emergency or safety issue can be referred to the Emergency Management/Safety Coordinator at (979) 830-4661.

Health Clinic

The health clinics on the Bryan and Brenham campuses provide health services to all current Blinn College students, regardless of campus location, and to Blinn College distance education students. Bring in your current Blinn ID at time of service. For more information regarding services and health clinic resources, see the information on the website at www.blinn.edu/healthclinic.

Brenham Campus Clinic, 904 Green Street (Green Street and College Ave.) 979-830-4899
Bryan Campus, Baylor Scott & White Clinic, Building D, Room 150 979-209-7269

Faculty and Staff may access the campus clinics utilizing their health insurance or paying a reduced cash price.

Campus Police

The Campus Police Department is composed of certified Texas Peace Officers who enforce state law as well as College regulations on all property owned and controlled by Blinn College. Faculty on the Schulenburg and Sealy campuses should contact the Director of the campus for information regarding security and to report a crime.

In the event of a crime or security violation on campus, call 911. Officer’s on call: Brenham (979) 277-7373; Bryan (979) 209-7600; Schulenburg Police Department (979) 743-2677; Schulenburg Director (979) 743-5200; Sealy Police Department (979) 885-2913; Sealy Director (979) 627-7997.

Additional information is also available in Section 2.6 Campus Safety.

Drug-Free and Alcohol-Free Workplace

Employees shall not unlawfully manufacture, distribute, dispense, possess, use, or be under the influence of a controlled substance, as defined in state or federal law during working hours while at school or at school-related events outside of usual working hours. An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

The Americans with Disabilities Act does not protect an employee who drinks on the job and is unable to perform essential functions as a result of alcohol consumption nor does it afford protection to a current user of illegal drugs. Each employee will be given a copy of the college's statement regarding a drug-free and alcohol-free workplace. http://www.blinn.edu/personnel/Forms/DrugFreeBlinnCollege.pdf
**Tobacco Use**

Per Blinn College District Policies FLB(LOCAL), GDA(LOCAL), and DH(LOCAL), the possession, use, distribution, and/or sale of tobacco, smoke, and nicotine vapor products and devices, including but not limited to cigarettes, cigars, pipes, water pipes, hookahs, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, or any other inhalant products or devices, shall be prohibited. This prohibition applies to all premises owned, rented, leased, or supervised by the College District, including all College District facilities, buildings, and grounds, as well as College District vehicles and personal vehicles on the Blinn premises.

**Technology Acknowledgement Form**

Blinn College Board Policy CR (LOCAL) states: Electronic mail transmissions and other use of the College District’s technology resources by employees and members of the public shall not be considered private. Designated College District staff shall be authorized to monitor the College District’s technology resources at any time to ensure appropriate use.

**Personnel Information**

Changes in income tax withholding allowances should be brought to the attention of the Human Resources Office using form W-4. Employees can make changes to personal information such as address, telephone number, and emergency contact using Self-Service Banner or by completing the appropriate data form. The employee is responsible for providing current and accurate information.

**Verification of Employment Eligibility (I-9 Form)**

The U.S. Citizenship and Immigration Services developed the Form I-9 pursuant to the passage of the Immigration Reform and Control Act of 1986. The act requires all employers to verify the identity of newly hired employees and their eligibility to work in the U.S. Upon initial employment, every individual, both citizen and non-citizen, must complete the Employment Eligibility Verification Form I-9. Blinn College participates in E-Verify, which is an internet based system that compares information from the I-9 to data from U.S. Department of Homeland Security and Social Security Administration records to confirm eligibility to work in the United States.

**State Nepotism Law (Relation to Trustee)**

No person shall be employed who is related to a member of the Board of Trustees by blood (consanguinity) within the third degree -- parent, child, grandparent, grandchild, sister, brother, great grandparent, great grandchild, aunt, uncle, niece, nephew --, or by marriage (affinity) within the second degree -- parent, child, grandparent, grandchild, sister, brother.

**Job Descriptions**

Job descriptions exist to outline the essential duties, responsibilities and qualifications for the job and should be used in the selection, training, and evaluating of personnel. Other reasonably related duties can also be expected of employees not specifically detailed in the job description. Accommodations may be required according to the Americans with Disabilities Act.
Pay Schedule

The college establishes three pay schedules: hourly employee; classified employee; and faculty/professional. These schedules are maintained in the Administrative Regulations Manual and are adjusted to reflect Board approved increases. Increases may or may not become part of the wage base beyond the affected fiscal year.

Overtime

Overtime compensation will be paid as authorized to classified and hourly employees who qualify according to the Fair Labor Standards Act.

The overtime pay rate for eligible employees is calculated at one and one-half (1.5) times their regular working hour rate of pay. All overtime hours worked should be entered online using Banner Self-Service.

Jury Duty

All regular full-time employees (contract, classified and hourly) shall be granted leave with pay when called to serve on any jury or when required to appear as a witness for any governmental entity. The employee may retain any pay earned for jury duty.

When an employee is required to appear in a private lawsuit, unrelated to his or her college duties, as either a plaintiff or a defendant, the employee must use personal or vacation leave or lose pay for the time absent from his or her job.

When an employee appears as a paid expert witness in any private lawsuit he or she shall lose pay for the time absent from his or her job.

The employee must submit a copy of the summons or subpoena ordering the service by the court or appropriate authority, along with their Leave Request Form, to their immediate supervisor.

Labor Organizations

No person shall be denied college employment by reason of membership or non-membership in a labor organization; however, no college official shall enter into a collective bargaining contract with a labor organization or recognize a labor organization as a bargaining unit. Neither shall a public employee engage in strikes or organized work stoppages, according to Texas law. An employee who participates in a strike shall forfeit all re-employment rights and other rights.

Religious Holy Days

The district shall not discriminate against an employee who is absent from work for the observance of a religious holy day and who gives proper notice of that absence. Absence due to observance of a religious holy day is forfeiture of one day's pay equivalent for each day of absence. "Proper notice" and "religious holy days" are defined in board policy.
Military Leave

Short term and long term military leaves are allowable as defined in board policy.

Work Breaks

All regular full-time employees are allowed, with supervisor approval, to take a 20 minute break from their job in approximately the middle of each half shift. Work breaks are not an entitlement, but a privilege authorized by Blinn College, as approved by the supervisor.

Student workers and part time workers are eligible for a break only if they work a continuous shift of at least four hours.

Mother-Friendly

Blinn College has designated a privacy area on each campus that supports the special needs of employees. Providing privacy for employees who are lactating mothers to express milk is a legal requirement; however, the employer is not required to compensate an employee receiving reasonable break time for any work time spent for such purpose. One room, on each campus, has been designated as a private area to serve the purpose of providing privacy for nursing mothers. Employees should contact Human Resources to identify available, designated space(s) on each campus.

The guidelines for use are as follows:

- A designated, privacy room has been identified on each campus, to provide a place for an employee to express milk for a period of one year from the birth of a child.
- The employee will provide a proposed daily schedule to their immediate supervisor, but also are expected to complete their usual work schedule and assignments while taking reasonable time off for expressing milk.
- The employee may use the room during the time previously designated on the approved schedule, unless under special circumstances.
- Employees must have absolute privacy, free of disruption, and no one else shall have access to the room while the Privacy Room is in use.
- An employee should be granted reasonable time to use the Privacy Room; however, if an employee's use of the room is unreasonable, the Supervisor should discuss the schedule and the impact on operations with the employee.

Education Policy

Blinn College grants a $75.00 book voucher per course, per semester, for courses taken at Blinn College. College employees must take courses on their own time, unless other arrangements are approved by the Chancellor. This voucher extends to the full-time employee, the employee’s spouse, and to the employee’s children. The employee/st student is responsible for any charge in excess of $75.00 per course with a maximum of $375.00 per semester. The book voucher can only be redeemed at Blinn College Campus Bookstores and is only valid for books; no supplies or
consumables may be purchased on this voucher. If the full amount of the voucher is not used, the 
difference is NOT redeemable for cash or merchandise. At the end of the semester, students may 
keep or sell their books back to the bookstore. Employees must contact Human Resources each 
semester to receive the Bookstore Eligibility Form.

Parking

Parking on campus is allowed with appropriate hang tags displayed in vehicles. Employees are 
required to register their vehicle and obtain a parking permit from Enrollment Services. Numbered 
parking spaces are specifically assigned only on the Brenham Campus.

Employees should park in designated faculty/ staff parking areas only. Failure to park in designated 
faculty or staff areas and/ or failure to properly display vehicle hang tags, could possibly result in a 
citation being issued to you. Parking enforcement on all campuses will issue citations to employees 
who park in any designated student or visitor parking area.

Please avoid receiving a citation by following the parking rules and regulations. Parking hang tags 
should be removed from vehicles you will no longer own. Upon termination/ resignation from the 
College, parking hang tags must be returned to the employee’s immediate supervisor.

Blinn College Identification Badge

All faculty and staff are required to obtain a Blinn College ID badge from Enrollment Services. 
Faculty/ staff are required to keep the Blinn Photo ID accessible and updated as necessary. Upon 
termination/ resignation from the College, ID badges must be returned to the employee’s immediate 
supervisor.

Travel and Expense Reimbursement

See Blinn College Administrative Regulations Manual for "Travel Procedure."

Standards of Conduct

The following standards of conduct shall apply to all employees of the college:

1. No employee shall accept or solicit any gift, favor, or service that might reasonably tend to 
influence the employee in the discharge of official duties or that the employee knows or should 
know is being offered with the intent to influence official conduct.

2. No employee shall accept employment or engage in any business or professional activity that 
the employee might reasonably expect would require or induce the disclosure of confidential 
information acquired by reason of the official position.

3. No employee shall accept other employment or compensation that could reasonably be 
expected to impair the employee's independence of judgment in the performance of official 
duties.
4. No employee shall accept other employment or compensation that could reasonably be expected to create a substantial conflict between the employee's private interest and the public interest.

5. No employee shall intentionally or knowingly solicit, accept, or agree to accept any benefit for having exercised the employee's official powers or performed official duties in favor of another.

**Employee Conference**

Employees are hired to succeed and success many times depends upon communication. The Employee Conference form is designed to facilitate communication. Its purposes are for commendation, counseling, employee complaints, disciplinary action, termination, or other. The conference can be a positive statement initiated by either employee or supervisor, or it may be a progressive discipline statement initiated by the supervisor. If counseling does not result in success, the employee may be further disciplined or terminated, according to the actions stated in the progressive discipline.

The employee and supervisor are asked to sign this form to show that communication has taken place. If the employee refuses to sign, a third party will be asked to witness that the information was presented to the employee.

**Employee Complaints**

Blinn College Board Policy *(DGBA)* provides a timely and orderly process for the resolution of employee complaints. The Board intends that, whenever feasible, complaints be resolved at the lowest possible administrative level. (See Employee Conference.)

The definition of a complaint is specific allegations of unlawful discrimination in employment or an individual employee's wages, hours, or conditions of work. The complaint must establish the individual harm suffered.

Employee complaints should follow the procedure established in the Board policy.

**EMPLOYEE BENEFITS**

**Worker's Compensation Insurance**

Blinn College is a subscriber to the Texas Worker's Compensation Act and is self-insured at no expense to the employee. Benefits include provisions for medicines, medical care, hospitalization and surgery necessary for recovery from injuries sustained during the course and scope of employment and compensation for time lost from employment due to disabling injuries. Injuries must be properly reported to supervisors and Human Resources Representatives.
Retirement Plans

All eligible employees are required to participate in the Teacher Retirement System (TRS) of Texas. Faculty members and certain non-classified staff who have full-time appointments may elect to join the Optional Retirement Program (ORP) in lieu of TRS. Employees enrolled in TRS contribute 7.7% of their salary and the state contributes an amount equal to 6.8% of their salary. If employees terminate employment before satisfying the requirements of retirement, they may apply for a refund of their contributions. TRS provides three basic benefits: survivor and death benefits, disability benefits, and retirement benefits. Service benefits vest with the member after five years of participation.

Under ORP, employees contribute an amount equal to 6.65% of their salary and the state contributes an amount equal to 6.6% of their salary. Contributions may be deposited with an approved insurance, annuity, or regulated investment company as designated by the participant. The choice of investment company and investment plan or plans is the responsibility of the participating employee. Contributions are used to produce benefits based on the performance of the investment selected. Benefits vest after one year and one day of participation.

An eligible member may exercise the option to participate in the ORP only once. Election to participate in the ORP must be made before the 91st day after becoming eligible. An eligible member who fails to elect the ORP during the 90-day period shall remain in the Teacher Retirement System for the remainder of employment in Texas public higher education.

Social Security

All employees of Blinn College participate in the Federal Social Security program. The total FICA percentage contributed by the employee is 7.65%. Old Age and Survivors Disability Insurance (OASDI) is 6.2%, and the Medicare Hospital Insurance (HI) tax is 1.45%. Blinn College contributes a total FICA of 7.65% - OASDI of 6.2%, and Medicare HI tax of 1.45%. Student workers are exempt from Social Security and Medicare taxes.

Pro-Rating Sick Leave, Vacation Leave, and Personal Leave

Sick leave and vacation leave will be pro-rated for incomplete accrual periods. In some cases, this may affect the final paycheck for a terminating employee. Some restrictions may also apply to personal leave if the employee starts working late in the benefit year.

Absences and Sick Leave

Sick leave provides paid time off for illness or injury, including physical disability due to childbirth, when the medical condition of the employee prevents the performance of the employee's regularly assigned duties. Sick leave may also be used in cases of illness or injury of the employee's spouse, children, grandchildren, grandparents, mother, father, mother-in-law, or father-in-law.

Full-time employees earn eight hours of sick leave per month of contract or anticipated employment up to a maximum of 600 hours. New employees will receive credit for sick leave purposes for their first month of employment only if they come to work the first working day of that month.

Sick leave ceases upon termination of employment. No compensation or time off is provided for unused sick leave.
Sick Leave Pool

The administration established the College District’s sick leave pool (SLP) to provide additional paid sick leave for employees who have exhausted their own available sick, vacation, discretionary, and personal leave time as a result of a catastrophic illness or injury. Current and retiring/ resigning employees may donate unused sick leave hours, which then become available to qualifying employees.

Full Guidelines for Sick Leave Pool can be found in the Blinn College Administrative Regulations Manual. SLP request and donation forms can be found on the Human Resources webpage. Please contact the Human Resources office if you have any questions.

Vacation for Twelve Month, Salaried Employees

Only 12-month salaried employees are entitled to paid vacation.

Vacation days are earned at a rate of 8 hours for each complete month worked for a total of 96 hours per year. Eligible employees are credited with the total annual vacation at the beginning of each fiscal year (September 1). Example: An employee earning vacation at a rate of 8 hours per month will receive 96 hours in September for the upcoming year. The initial/beginning vacation balance for employees hired during the fiscal year will be pro-rated based on the number of months remaining in the fiscal year.

New employees will receive credit for vacation purposes for their first month of employment only if they come to work the first working day of that month. Otherwise, for calculations of vacation hours, the first working day of the next month will be used. An employee who terminates employment will receive credit for the final month of employment if the last day worked is on or after the 15th of the month. Vacation time is not earned during absences without pay.

Before any vacation can actually be taken, a Leave Request form must be completed by the employee and approved in advance by the employee's supervisor. The employee is then responsible for entering leave hours via the online Banner system. Employees may take vacation hours prior to actually having earned them, subject to approval of their supervisor. However, they do so with the understanding that if they terminate employment prior to the end of the fiscal year, unearned vacation time taken will be deducted from his or her last paycheck.

Upon resignation or termination, paid vacation time will be computed on a pro-rata basis.

Carry Over Days

Employees are credited with 96 vacation hours each fiscal year, and are allowed to carry over 48 hours of accrued, but unused vacation hours from one fiscal year to the next (September 01 through August 31), to equal a potential maximum of 144 eligible vacation hours per fiscal year. Any accrual of vacation in excess of the 48 hours allowed shall be lost at the end of the fiscal year (August 31) and will not be paid by the college.
Discretionary Time

In order to promote the highest levels of customer satisfaction, it is the desire of Blinn College to operate year round from 8am to 5pm, Monday through Friday. Discretionary time is a benefit which allows full-time, 12-month employees additional time off without changing the hours of operation or causing any undue departmental stress. Discretionary time is given to full-time, 12-month employees in addition to Vacation, Sick, Personal, Holiday, and other time off allowed by statute or policy.

Discretionary time is credited at the beginning of each fiscal year (September 1) at 40 hours per year to each full-time, 12-month employee. New employees will receive credit for pro-rated Discretionary time their first month of employment only if their first working day is the first day of the month. Otherwise, for pro-rating Discretionary time, the first day of the next month will be used.

Unused Discretionary time may not be carried over from year-to-year (fiscal year, September 1 through August 31). No compensation or time-off is provided for unused Discretionary time. Upon termination of employment, unearned discretionary time taken will be deducted from the employee’s last paycheck.

Discretionary time can be used any time during the year and is allowable in no less than one hour increments.

Before Discretionary time can be taken, a Leave Request form must be completed by the employee and approved in advance by the employee’s supervisor. The employee’s supervisor has the right to deny any Discretionary time requests for any particular time that he/she believes will materially conflict with critical duty times. Once approved, employees are responsible for entering leave hours into the online Banner system.

Holidays

Holidays for the upcoming school year will be posted each summer. Salaried employees will receive pay for those holidays, if employed immediately prior to and immediately following the holiday and in accordance with applicable contracts.

Personal Leave

All full-time salaried employees may be granted up to 16 hours of personal leave with pay, beginning each fiscal year (September 1) for the purpose of conducting necessary personal business which cannot be transacted before or after school hours or on the weekend.

Personal business may be defined as, but not limited to, legal or business proceedings, funerals of family and friends, illness within the immediate family, and personal illness and pregnancy in the absence of accrued sick leave. Personal leave is not intended to increase vacation or holiday time and each employee is expected to exercise professional judgment in applying for this leave. It is granted at the discretion of the college. Before personal leave can actually be taken, a Leave Request form must be completed by the employee and approved in advance by the employee’s supervisor. The employee is then responsible for entering leave hours via the online Banner system.
Unused personal leave may not be carried over from year-to-year. No compensation or time off is provided for unused personal leave.

Funeral Leave

All regular full-time employees may use up to three days of available sick leave per occurrence when there is a death in the immediate family. Employees are to notify their immediate supervisor or vice chancellor as soon as possible of said leave. Approval by the college chancellor is required for the use of additional sick leave for funerals in excess of the three days. Immediate family is defined to include spouse, parents, children, brothers, and sisters, grandparents, grandchildren, step-parents, step-children and mothers-in-law, fathers-in-law, sons-in-law, and daughters-in-law.

Family and Medical Leave Act

Blinn College will provide as much as 12 weeks of unpaid leave after childbirth or adoption or to care for a seriously ill child, spouse, or parent, or in case of an employee's own serious illness or if a child, spouse, or parent is called to active duty status in the National Guard or Reserves. In situations where an employee must care for a covered service member who sustained serious injury or illness, up to 26 weeks of unpaid leave will be provided. Employees will return to the same or comparable job. Employees must have worked at least one year and have at least 1250 hours of service during the previous 12-month period. A doctor’s certification and/or reasonable intermittent statements must be obtained. The employer may require a second medical opinion and may deduct all paid leave from this time. Thirty days’ notice for foreseeable leaves must be given. The effective date of this law is January 16, 2009.

Insurance

Full-time higher education employees are eligible for the Employees Group Benefits Program (GBP). Your enrollment and that of any eligible dependents in health insurance will become effective on the first of the month following a 60 day waiting period. Optional coverage will begin with the initial period of eligibility. The initial period of eligibility is the first 31 calendar days of employment. During this period employees have the opportunity to enroll themselves and eligible dependents in the following optional coverage: dental, optional term life with AD&D (employee only), dependent term life with AD&D, voluntary AD&D, and disability income (employee only). HealthSelect is the health care program available to all eligible employees. Those employees who live or work in an area of a qualified Health Maintenance Organization may qualify for participation in that HMO.

After the initial period of eligibility, enrollment restrictions may apply. Double state coverage is not permitted either as a dependent or as an employee.

Tax Saver Spending Accounts (Tex Flex, or Reimbursement Account)

A TexFlex flexible spending account (FSA) allows you set aside money from your paycheck, pre-tax, to pay for eligible out-of-pocket health, dependent care and commuting expenses. You can contribute to a health care and/or day care account.
Tax Deferred Plans

Eligible employees may purchase tax deferred plans with a portion of their salary. The employee's contributions are deposited with an approved company of the employee's selection and are not currently taxed as income to the employee.