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To All U-E and 10.5 Month Employees:

IRS regulation 409(A) requires that any 10 month employee and other employees whose work year (period) is less than 12 months, but receives their compensation over a period longer than their work year, must file and election to do so. An example is a 10 month employee who chooses a 25 pay period option with a balloon payment to be made in June. **Failure to file this election could result in significant excise taxes being imposed on the individual by the IRS.**

The following bargaining units receive pay options **other than the basic 21 pay periods.**

<b>ETA:</b>	21/25	<b>OPA:</b>	21/22/23	<b>Café:</b>	21/23
<b>Aide/Mon:</b>	21/23	<b>Trans:</b>	21.5 (includes Bus Attendants)		

If you wish to choose one of the above options available to your bargaining unit, you must submit the attached form. Otherwise, you will receive your pay over 21 pay periods, and no “balloon check.” If you have been receiving this selection in the prior payroll year, you do not need to re-submit a new form unless you have also been on an unpaid leave of over ten days during the prior payroll year.

To meet these requirements you must complete the attached election form, sign and date it and return to the personnel office by August 2nd. **If this form is not received by August 1st, you will be defaulted to the 21 pay option.** If you are hired after September 1<sup>st</sup>, you will be set up on a 21 pay schedule the first year. Please read the form carefully as it contains important information.

Sincerely,

Ms. Jennifer Kazmark  
 Assistant Superintendent

/ssv  
 Enclosure

7/2022