Memorandum of Understanding Retirement Date & HRA/VEBA Payments to Teacher A

WHEREAS, Article 15 of the 2021-23 Master Agreement ("Agreement") between Independent School District #256 ("School District") and Education Minnesota Red Wing ("Association") outlines Retiree HRA/VEBA Payments;

WHEREAS, Section 15.2 of the Agreement indicates "a teacher must submit his/her signed letter of retirement to the Superintendent by October 1 for a retirement that takes effect at the beginning of second semester and by February 1 for a retirement that takes effect at the end of the school year" to qualify for retiree HRA/VEBA payments;

WHEREAS, Teacher A submitted a letter of retirement prior to February 1 for a retirement that take effects prior to the end of the school year;

WHEREAS, Teacher A submitted the letter of retirement for extraordinary circumstances beyond the teacher's control;

WHEREAS, the School District and Teacher A desire to waive the requirement for the retirement date to be effective at the end of the school year as stipulated in Article 15 of the Agreement.

NOW, THEREFORE, the parties agree to the following:

- 1. Teacher A's retirement date shall be March 1, 2022;
- 2. Teacher A is eligible to receive retiree HRA/VEBA payments as provided in Article 15;
- 3. This Memorandum of Understanding and agreement to waive the required date of retirement to qualify for retiree HRA/VEBA payments will not affect any terms or conditions of the current contract, will not be construed as an admission of liability by any party, and will not be used as evidence of any past practice or precedent with respect to the granting or denial of requests related to Article 15 of the Agreement.

| FOR THE ASSOCIATION | FOR THE SCHOOL DISTRICT: |
|---------------------|--------------------------|
| President | Superintendent |
| Dated this day of | Dated this day of |
| , 2022. | , 2022. |