

ATTACHMENT E

COMPARISON OF MARYLAND COMMUNITY COLLEGE PRESIDENTS' COMPENSATION AND BENEFITS

Community College	Full-Time Equivalent Enrollment - Credit Programs and Continuing Education/Non-credit Courses Fiscal Year 2010	Annual Salary	State's Contribution to Retirement or Pension Plan	Employer's Contributions to Supplemental Retirement or Pension Plan or Deferred Compensation Plan	Other Compensation	Annual Housing Allowance	Employer-provided Vehicle, Fuel, Maintenance, and/or Insurance	Employer-Provided Vehicle Allowance	Employer-paid Club Memberships	Other Employer-provided Expense Accounts Included in Compensation	Severance Pay	Sabbatical Leave Provisions
Allegany College of MD	3,309	\$150,000	\$10,875 (7.25% of annual salary) to TIAA/CREF	\$0	\$0	\$0	Vehicle provided for business use only.	\$0	\$0	\$0	If terminated at Board of Trustees' request, severance pay is \$150,000 for one year less any salary the President earns in a new position.	\$0
Anne Arundel Community College	14,666	\$234,350	\$16,990 (7.25% to TIAA/CREF)	\$105,870 (20% of salary + \$30,000 + \$12,600 + \$16,500 additional to TIAA/CREF)	\$3,500 (In June, 2010, the Board approved an additional \$20,000 contribution to TIAA/CREF 457(b) plan, but IRS limit is \$16,500. Therefore, the remaining \$3,500 is compensation to the President.)	\$15,000	Yes	\$0	\$0	\$0	\$0	See AACC comments below.
Baltimore City Community College	7,314	\$196,310	\$26,305 (13.4% of salary to Maryland State Employees' Retirement and Pension System)	\$0	\$0	\$32,448	Yes	\$0	\$0	\$10,816	If terminated without cause, college pays compensation and benefits for remainder of contract term offset by any earnings from other employment.	\$0
Community College of Baltimore County	20,137	\$280,000 plus \$84,000 (30% of salary per June 2011 annual addenda to July 12, 2005 contract) placed into an interest-bearing account. The proceeds of the account are disbursed to the President the following July 1, provided the President is still employed by the college on July 1.	See CCBC comments below.		\$0	\$33,279	Yes	\$0	\$0	\$0	President shall give six months notice of resignation. Board may elect to continue to pay salary and benefits for the six month period without requiring the services of the president.	Yes - 3 months at full-pay at agreed-upon time. May be taken immediately prior to retirement per June 2011 annual addenda to July 12, 2005 contract.
Carroll Community College	3,346	\$194,000	\$29,973 (15.45% of salary to Maryland State Teachers' Retirement and Pension System)	\$13,580 (7% of salary)	Long-term care insurance with benefit of \$6,000/month upon qualifying	\$0	Yes	\$0	\$0	\$0	If terminated without cause, college pays compensation and benefits for remainder of contract term offset by any earnings from other employment.	\$0
Cecil College	2,402	\$174,250	\$12,633 (7.25% to TIAA/CREF)	\$24,000	\$0	\$12,000	Yes	\$0	\$0	\$0	If terminated without cause, college pays 18 mos. salary + benefits, unless contract term is less than one year, in which case the term expires at the end of the contract period.	\$0
Chesapeake College	2,635	\$161,600	\$11,716 (7.25% to TIAA/CREF)	\$6,500	\$0	\$0	No	\$7,000	\$0	\$0	If terminated without cause, college pays the lesser of one year's salary + benefits or the amount of salary + benefits due for the remainder of contract term.	\$0
Frederick Community College	4,614	\$198,582	\$14,398 (7.25% to TIAA/CREF)	Yes, at the Board's discretion. None contributed since 2008.	\$0	\$0	No	\$9,734	\$0	\$5,408 less amounts for which the President submits receipts documenting business expenses	If terminated without cause, college pays compensation and benefits for remainder of contract term, but not greater than 18 mos., offset by any earnings from other employment.	\$0

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Garrett College	893	\$145,000	\$10,513 (7.25% to TIAA/CREF)	\$0	\$0	\$0	The college will provide a vehicle for college business or reimburse the president for mileage while using a personal vehicle for college business.		\$0	\$0	\$0	\$0
Hagerstown Community College	3,809	\$201,552	\$14,820 (7.25% of salary to TIAA/CREF)	\$24,188 (12% of salary to TIAA/CREF)	\$0	\$0	Vehicle provided for business use only.	\$0	\$0	\$0	\$0	\$0
Harford Community College	5,598	\$180,000	\$13,050 (7.25% of salary to TIAA/CREF)	\$27,000 (15% of salary)	\$0	No	College pays cost differential between business and personal auto insurance plus reimburses President for out-of-county business mileage at IRS rate.	\$8,400	Social membership at the Maryland Golf and Country Club	\$0	If terminated without cause, college pays compensation and benefits for remainder of contract term. If terminated by mutual consent but at the request of the Board, the college pays salary and benefits for remainder of term, not to exceed 9 mos.	\$0
Howard Community College	7,536	\$199,874	\$14,491 (7.25% of salary to TIAA/CREF)	\$29,981 (8% of salary to TIAA/CREF; 7% of salary to deferred compensation plan)	\$0	\$0	College provides maintenance and gas in addition to allowance.	\$15,670		\$0	One year's salary if the Board chooses not to renew the president's contract or terminates the contract early.	Six month sabbatical allowed after five years in position.
Montgomery College	21,866		The college would not disclose the president's current annual salary. The president's employment agreement sets the salary at \$250,000 beginning August 1, 2010. It also allows for a performance bonus up to 5% at the Board of Trustees' discretion.	The College contribution for the president is the same as for other full-time employees. However, the college would not provide information to the Anne Arundel County Auditor disclosing which plan the president was in or the percent of pay contributed on the president's behalf.	\$15,000	Tuition remittance up to the amount charged for in-county student at MCC for any dependent child to attend any accredited college or university.	The president's contract says the college will provide a vehicle or reimburse the president for lease payments on a vehicle leased by the president. Additionally, the Board pays or reimburses the president for fuel, maintenance, and insurance expenses.		\$0	\$0	If terminated without cause, college pays salary + benefits for one year or the remainder of the contract term, whichever is less.	\$0
Prince Georges Community College	13,002	\$220,000	\$15,950 (7.25% of annual salary to TIAA/CREF)	29,800	\$0	\$22,500	Yes	\$0	Yes - Woodmore County Club	\$0	\$0	\$0
College of Southern MD	5,851	\$211,171	\$15,310 (7.25% of annual salary to TIAA/CREF)	\$22,000	\$0	\$10,148	Yes	\$0		\$4,200 less amounts for which the President submits receipts documenting business expenses	If terminated by mutual agreement, Board of Trustees may make any additional payment it decides or as negotiated by the parties. If president gives 6 months notice of resignation, Board may ask president to terminate sooner and compensate the president until the expiration of the notice period.	If retirement occurs on or after 7/1/2016, President shall be granted a one-year paid sabbatical during his last year of employment with the college with no other benefits. Sabbatical activities include providing assistance to the new president.
Wor-Wic Community College	3,228	\$217,400	\$33,588 (15.45% of salary to Maryland State Teachers' Retirement and Pension System)	\$41,000	Expenses for spouse to attend business trips two times annually	\$0	\$0	\$7,200 + reimbursement for business travel at IRS rate/mile	Green Hill Yacht and Country Club	\$0	If terminated without cause, college pays compensation and benefits for remainder of contract term, including earned sabbatical pay.	One year sabbatical accrues at the end of six years. A second year's sabbatical accrues at the end of six additional years. The sabbaticals can be taken at the end of the President's career.

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Community College	Employer's share of health insurance premiums (excluding vision/dental)	Amount of Employer-Provided Life Insurance	Amount of Employer-Provided Disability Insurance	# of annual leave days earned/year	Limit on accrued annual leave paid upon termination	# of disability leave days earned/year	Disability/sick leave paid upon termination	# of personal leave days earned/year	Personal leave days paid upon termination
Allegany College of MD	90%	\$0	\$99,000 (66% of annual salary)	20	10 days can carry over prior year, plus any unused annual leave from the current year	18	0	0	0
Anne Arundel Community College	90%	\$350,000	\$156,000 (2/3 of salary after six-month waiting period)	22	22 days maximum (unused leave from current year only)	15	0	0	0
Baltimore City Community College	80%	\$300,000	\$0	22	50 days can carry over from prior year, plus any unused annual leave from current year	15	0	3	0
Community College of Baltimore County	100%	\$500,000	\$108,000	20	40 days	18	0	3	0
Carroll Community College	100%	\$50,000	\$96,000	20	20 days	15	0	3	0
Cecil College	85%	\$174,250	\$116,167 (2/3 of salary)	20	15 days can carry over from prior year, plus any unused annual leave from current year	12	0	3	0
Chesapeake College	100% for President, 65% for dependents	\$250,000	\$60,000	20	30 days can carry over from prior year, plus any unused annual leave from current year	12	0	0	0
Frederick Community College	95% for employee, 50% for spouse/domestic partner/dependents	\$300,000	\$119,150 (60% of salary)	20	30 days	12	0	2	0
Garrett College	100% for President, 80% for dependents	\$435,000	\$60,000	20	25 days	12	0	3	0

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Hagerstown Community College	100%	\$300,000 plus \$50,000 accidental death and dismemberment	\$60,000	20	40 days	12	\$5,000 (200 days x \$25/day)	2 days of sick leave may be used as personal leave.	0
Harford Community College	85%	\$250,000	\$108,000 (60% of salary)	24	36 days maximum can carry over from prior years plus any unused annual leave from current year	15	If terminated for cause, paid for all accrued sick leave. If the president retires, paid for a maximum of 260 days at \$30/day. No other sick leave payouts.	3	0
Howard Community College	82%	\$399,748 (two times annual salary)	\$119,924 (60% of salary)	30	40 days	12	0	4	0
Montgomery College	100%	\$75,000 (employer pays 75% of premiums on \$100,000 policy)	\$60,000 policy. Employee pays \$1.59/pay period, college pays remainder of premium.	26	26 days	12	0	3	Policy does not address payment for accumulated personal days upon termination.
Prince Georges Community College	80%	\$660,000	\$132,000	31	Unlimited accrual. No limit on accrued annual leave paid upon termination	12	0	1	0
College of Southern MD	75%	\$100,000	\$72,000	30	45 days	13	0	0	0
Wor-Wic Community College	College pays all but \$5/month for health insurance premiums	\$1,000,000	\$120,000	20	20 days	15	Maximum of 180 days at 10% of current hourly rate if employee has 10 years of service	3	Unused personal days are converted to sick leave at the end of each fiscal year.

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COMMENTS ON ANNE ARUNDEL COMMUNITY COLLEGE:

Sabbatical Leave Provisions:

The Memorandum of Understanding and Agreement between the president and the Board of Trustees dated June 15, 2010 provides for one year's sabbatical pay for every six years of service since August 1, 1994, but the leave may not be taken until August 1, 2012. If the president is still employed by the college on August 1, 2012, the June 24, 2011 Memorandum of Understanding and Agreement between the President and the Board, which does not include sabbatical pay provisions, takes effect and supersedes the June 15, 2010 agreement.

COMMENTS ON COMMUNITY COLLEGE OF BALTIMORE COUNTY:

CCBC's legal counsel would not disclose (1) the percentage of pay the State was contributing to a pension plan on behalf of the CCBC president in fiscal year 2011 or fiscal year 2012, (2) the amounts that CCBC would contribute to a 457 plan in fiscal years 2011 or 2012, or (3) the amounts CCBC would reimburse the president for employee contributions to a 403(b) plan in fiscal years 2011 or 2012. CCBC's legal counsel did disclose that CCBC contributed \$48,900 to the president's three retirement plans in calendar year 2010. Six months of this period predates the July 1, 2010 contract provisions.

Because CCBC's legal counsel would not disclose the amounts that were or would be contributed in fiscal years 2011 or 2012, we have calculated the range of possible contribution amounts based on information provided by CCBC legal counsel and publicly published information.

State's Contributions to Retirement or Pension Plan:

According to CCBC's legal counsel, the president participates in a State pension plan, and according to CCBC's website, the State plan in which employees may participate is the Maryland State Teachers' Retirement and Pension System. According to the Maryland State website, the annual employer contributions in fiscal year 2012 are 15.45% of salary. Depending on the employee's date of hire, the salary on which the contributions are based may be capped at \$245,000. Therefore, based on the provisions of the president's July 1, 2010 contract, the employer contributions by the State are either \$37,853 (if the salary is capped at \$245,000), or \$43,260 (if the salary is not capped and the contributions are based on a salary of \$280,000).

Employer's Contributions to Supplemental Retirement or Pension Plan or Deferred Compensation Plan:

CCBC's July 1, 2010 contract with the president also provides that CCBC will make the maximum allowable employer contributions to a 457 plan. Under IRS regulations, the maximum combined contributions from the employer and employee are \$33,000, comprising a \$16,500 elective deferral limit plus an additional \$16,500 catch-up contribution for three years prior to normal retirement. Alternatively, an additional \$5,500 catch-up contribution may be made if the employee is age 50 or older. Both catch-up options may not be exercised in the same year. Under these provisions, the amounts CCBC may contribute to the 457 plan on behalf of the president range \$16,500, \$22,000, or \$33,000, depending on catch-up contribution amounts, if any. CCBC's legal counsel would not disclose the amount of employer contributions CCBC would make to the 457 plan in fiscal year 2011 or fiscal year 2012.

CCBC's July 1, 2010 contract with the president also provides that CCBC will reimburse the president for the maximum allowed contributions to a 403(b) plan. Under IRS regulations, the maximum amount the president could contribute is \$25,000 annually, comprising a \$16,500 base contribution amount, a \$5,500 catch-up contribution if the employee is age 50 or older, and \$3,000 15-year service credit catch-up contribution. Therefore, if CCBC reimburses the president for the maximum allowed contributions, CCBC will reimburse the president \$16,500, \$19,500, \$22,000, or \$25,000, depending on whether the president makes any catch-up contributions. CCBC's legal counsel would not disclose the amount for which CCBC would reimburse the president for contributions to a 403(b) plan in fiscal year 2011 or fiscal year 2012.

Other Compensation:

The contract CCBC entered into with the president effective July 1, 2010 states that the college will reimburse the president for her contributions to the Maryland State Retirement Plan. According to the Maryland State website, the employee's contributions are either 7% or 5% of salary, depending on the retirement option selected, and the salary on which the contributions are based may be capped at \$245,000, depending on the employee's date of hire. Therefore, based on the provisions of the president's contract, CCBC is reimbursing the president at either 5% or 7% of a \$280,000 or \$245,000 salary, if the salary is capped. The range of contributions is \$12,250 (5% of \$245,000) to \$19,600 (7% of \$280,000).

Sources: All information compiled by Anne Arundel County Auditor Teresa Sutherland based on information provided by the respective community college via correspondence, the college's websites, and the State of Maryland website. Prepared January 10, 2012.