



January 12, 1979  
#1 of 1979

# COMMUNITY CHRONICLE

**MONDAY** - January 15

**TUESDAY** - January 16

Varsity Basketball - (home)  
8:00 - N.C. Wesleyan College

Registration  
9 A.M. - Noon  
7 P.M. - 9 P.M.  
CC Cafeteria

**WEDNESDAY** - January 17

"Faculty Forum" - 10:00 P.M.  
Dr. Bostick, "The Tudor Monarchy,  
Part III: Elizabeth I"

Women's Basketball - (home)  
7:00 - N.C. Wesleyan College  
Registration  
1 P.M. - 3 P.M.  
7 P.M. - 9 P.M.  
CC Cafeteria

**THURSDAY** - January 18

**FRIDAY** - January 19

Music Dept. Concert Series  
8:15 P.M. - Yuna Knorr, Piano  
CC Theatre

Women's Basketball - (away)  
7:00 - Ferrum College

**SATURDAY** - January 20

Varsity Basketball - (away)  
3:00 - Randolph-Macon College

Women's Basketball - (away)  
2:00 - Roanoke College

**SUNDAY** - January 21



## DEAN'S ANNOUNCEMENTS

### Faculty Average Salary for 1980-82 Biennium

An article which appeared in the Daily Press on January 10, 1979, with the heading "Peninsula Colleges Face No-Frills '80-82 Budget" contained some rather misleading statements concerning Christopher Newport College. Among other things, it was stated that average salary for CNC faculty members for the 1980-82 biennium would remain at \$15,302. It is a fact that the combined salary average for full-time and adjunct/overload faculty members for 1978-79 is \$15,302. However, the average salary for our full-time faculty members this year is \$17,441. A check made with SCHEV confirms that it has no intention of recommending to the Budget Office that faculty salaries remain at their present level, and will, in fact, recommend increases for next year and for each year of the 1980-82 biennium.

---

### CNC COMMUNITY NEWS

Dr. Dick Guthrie will be interviewed by Mr. Art Jones of WTGM-FM (89.5) on Monday morning, January 15 at 8:30 A.M. on the purpose, methods, and contents of Modern Language 395: Diction in Foreign Language for Music Students.

---

### NOTICES

#### Student Employment

As you know, services by a student regularly enrolled and attending classes in the employ of his school are excluded from social security withholding tax. However, this exclusion applies only during periods of regular school attendance. In order to comply with the exclusion, we have designed a new time sheet to be used for students. We will start using the new green time sheet for time worked in February. These are to be turned in on the first of each following month thereafter. The new time sheets are available in the Payroll Office. It will be the responsibility of the Supervisor or Department Chairman to certify that the student is regularly attending classes. REMEMBER--BEGINNING FEBRUARY 1, 1979, YOU MUST START USING THE GREEN TIME SHEET AND IT MUST BE PROPERLY SIGNED BEFORE TURNING IT IN TO THE PAYROLL OFFICE ON MARCH 1, 1979. PLEASE, NO EXCEPTIONS.

NOTE: Those persons not actively attending classes will use the white hourly time-sheet.

Payroll Office

\* \* \* \* \*

#### Small Conference Room

The office previously occupied by Dean Moore will now be used as a small conference room. Faculty members and committees who would like to use this room for meetings should schedule with Ms. Simmons (Ext. 7052/7036). Dr. Moore is now located in the office previously occupied by Dr. Parks, Room 164 of the Administration Building.

---

### POSITION OPENINGS

#### Fine & Performing Arts

The Department of Fine and Performing Arts seeks person to develop area of scene design and technical theatre. Primary teaching responsibilities: Introduction to Technical Theatre and Scenography. Secondary responsibilities: Make-up and, possibly, Costume. Position also involves management of multi-purpose theatre facility. Minimum requirement: MFA Degree. College teaching experience preferred. Salary and rank



negotiable. Position starts Fall 1979. Send application and credentials to: Bruno Koch, Director of Theatre, Christopher Newport College, Newport News, VA 23606. Application deadline: February 10, 1979. AA/EOE.

\* \* \* \* \*

Dean of the College  
Mary Washington College

Mary Washington College invites applications and nominations for the position of Dean of the College. The Dean is the chief academic administrative officer of the College and reports directly to the President. The responsibilities of the position include faculty selection and development, academic program leadership and supervision, administration of the academic budget and other matters relating to the instructional program of the College.

Located in historic Fredericksburg, Virginia, Mary Washington is a state-supported, co-educational college of the liberal arts and sciences with an enrollment of 2300.

Applicants must have an earned doctorate, teaching and administrative experience in higher education, including experience in faculty and curriculum development and budget preparation, ability to communicate effectively with individuals and groups, and a commitment to scholarship and the values of a liberal arts education. Experience in working with statewide coordination/governing boards, foundations, research and government agencies is desirable.

Position available effective July 1, 1979. Salary commensurate with experience and qualifications.

Current resume with list of references must be received by February 8, 1979, and should be addressed to:

Vice President A.R. Merchant  
Chairman, Dean's Search Advisory Committee  
Box 3575, College Station  
Fredericksburg, Virginia 22401

Mary Washington College is an Affirmative Action, Equal Opportunity Employer.

---

GRANTS & FELLOWSHIPS

Humanities Seminars for the Professions in 1979

The National Endowment for the Humanities announces the 1979 Summer Humanities Seminars for members of the business, journalism, labor, law, medicine, public administration, and school administration professions. The seminars, which meet during the summer at selected colleges and universities, bring leaders from these and other professions together for a month of full-time study under the direction of distinguished historians, philosophers, social scientists, and other scholars. The purpose of this program of seminars is to advance public understanding and use of the humanities as a resource for persons in the professions. The seminars provide men and women with the opportunity to work with scholars in the humanities to explore a wide range of public policy issues of national concern.

Twenty-one Professional Seminars, divided among the seven professions listed above, are open only to members of a single profession. In addition, five Interprofessional Seminars are open to members of various professions, including the above. The latter deal with such topics as value conflict in Western society, the economic and cultural effects of our market economy, the cultural foundations of U.S.-Asian relations, individualism in American society, and the influence of contemporary religious movements.



From 12 to 15 persons will attend each seminar tuition-free, receiving a stipend of up to \$1,200 to cover expenses, plus reimbursement for travel. The application deadline is April 16, 1979. For applications and further information write:

Professions Program  
Division of Fellowships, MS 101  
National Endowment for the Humanities  
Washington, D.C. 20506

In the summer of 1979 NEH will also support summer seminars for college teachers on a broad range of humanities topics, as well as summer humanities seminars for medical and law school teachers.

Contact: Norm Wallis  
Donna Orsini Churchwell  
(202) 724-0376

---





# COMMONWEALTH of VIRGINIA

## *Virginia Supplemental Retirement System*

*Eleven North Sixth Street  
Richmond, Virginia*

GLEN D. POND  
DIRECTOR

BOARD OF TRUSTEES  
ERWIN H. WILL, JR., CHAIRMAN  
WILLIAM J. BRANSCOM  
NICHOLAS R. CASTELLANO  
STUART W. CONNOCK  
RICHARD W. EVANS  
J. AUBREY HOUGHTON  
BILLY W. SOUTHALL

MAILING ADDRESS:  
POST OFFICE BOX 3-X  
RICHMOND, VIRGINIA 23207  
TELEPHONE (804) 786-3831

December 18, 1978

### MEMO

TO: Chief Administrative Officers of Political Subdivisions,  
Division Superintendents of School Boards and  
Heads of State Agencies

FROM: Glen D. Pond, Director *GDP*

SUBJECT: Tax Liability for Certain Individuals With More Than  
\$50,000 of Life Insurance Coverage Under the VSRS Group  
Life Insurance Program

Since there is now no limitation on the amount of life insurance coverage, some few individuals with a combination age and salary will have to treat a portion of the cost of life insurance coverage as income and, therefore, pay the appropriate federal income tax.

Code Section 79 of the Internal Revenue Code states in part that:

"Employees must include in income the cost of group-term life insurance provided directly or indirectly by their employer or employers to the extent such cost exceeds the sum of the cost of \$50,000 of coverage for such insurance and the amount (if any) paid by the employee toward the purchase of such insurance."

"Any amount paid by the employee toward the purchase of group-term life insurance coverage on his life during his taxable year acts to reduce the amount includable in his gross income. This applies even though such payments are made for insurance coverage during periods when his coverage did not exceed \$50,000."



Unfortunately, the I.R.S. goes further to state:

"The cost of group-term life insurance provided an employee during any taxable period for inclusion in the employee's gross income is to be determined under the uniform premium table method. Under this method the cost of group-term life insurance protection is determined on the basis of uniform premiums computed on the basis of 5-year age brackets."

Uniform Premiums for \$1,000 of Group-Term  
Life Insurance Protection

<u>5-Year Age Bracket</u>	<u>Cost per \$1,000 of Protection for 1-month Period</u>
Under 30 . . . . .	8 cents
30 to 34 . . . . .	10 cents
35 to 39 . . . . .	14 cents
40 to 44 . . . . .	23 cents
45 to 49 . . . . .	40 cents
50 to 54 . . . . .	68 cents
55 to 59 . . . . .	\$ 1.10
60 to 99 . . . . .	\$ 1.63

"The fact that an employee pays the entire premium on the insurance does not mean that he will not be subject to tax on the cost of group-term life insurance. In a number of group plans, the charging of a uniform premium for each employee covered may result in the cost of coverage for older employees being subsidized to some extent by contributions by younger employees and the imposition of a tax on the older employee."

Example: Employees pay a monthly group-term life insurance premium of \$0.30 per thousand dollars of protection (\$0.60 per thousand dollars of salary). If a 62 year old employee has insurance coverage of \$80,000 for the entire taxable year (salary of \$40,000), an extra \$298.80 must be included in his gross income. Using the above premium table, the cost of the \$30,000 of insurance coverage over \$50,000 for a 62 year old individual would be \$586.80 ( $\$1.63 \times 12 \text{ months} \times 30$ ). Subtracting the employee's annual contribution of \$288 ( $\$0.30 \times 12 \text{ months} \times 80$ ) from the cost gives the amount of \$298.80 to be included in gross income.

As an aid in computing this special income item for your employees, we are providing the enclosed table. The table indicates, by age group, the amount per month to be reported as income. Again, we use the previous example of a 62 year old with a salary of \$40,000. From the table we find the monthly excess amount to be \$24.90, multiply that times 12 months, and obtain the same answer as before, \$298.80.

As always, if we may be of service, please feel free to write or call.

Enclosure



AMOUNT PER MONTH TO BE REPORTED AS INCOME

ANNUAL

SALARY RATE	0-29	30-34	35-39	40-44	45-49	50-54	55-59	60 & up
24001-25000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25001-26000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26001-27000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27001-28000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28001-29000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29001-30000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30001-31000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31001-32000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.96
32001-33000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.62
33001-34000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.28
34001-35000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.94
35001-36000	0.0	0.0	0.0	0.0	0.0	0.0	1.00	11.60
36001-37000	0.0	0.0	0.0	0.0	0.0	0.0	2.60	14.26
37001-38000	0.0	0.0	0.0	0.0	0.0	0.0	4.20	16.92
38001-39000	0.0	0.0	0.0	0.0	0.0	0.0	5.80	19.58
39001-40000	0.0	0.0	0.0	0.0	0.0	0.0	7.40	22.24
40001-41000	0.0	0.0	0.0	0.0	0.0	0.0	9.00	24.90
41001-42000	0.0	0.0	0.0	0.0	0.0	0.0	10.60	27.56
42001-43000	0.0	0.0	0.0	0.0	0.0	0.0	12.20	30.22
43001-44000	0.0	0.0	0.0	0.0	0.0	0.0	13.80	32.88
44001-45000	0.0	0.0	0.0	0.0	0.0	0.0	15.40	35.54
45001-46000	0.0	0.0	0.0	0.0	0.0	0.20	17.00	38.20
46001-47000	0.0	0.0	0.0	0.0	0.0	0.96	18.60	40.86
47001-48000	0.0	0.0	0.0	0.0	0.0	1.72	20.20	43.52
48001-49000	0.0	0.0	0.0	0.0	0.0	2.48	21.80	46.18
49001-50000	0.0	0.0	0.0	0.0	0.0	3.24	23.40	48.84
50001-51000	0.0	0.0	0.0	0.0	0.0	4.00	25.00	51.50
51001-52000	0.0	0.0	0.0	0.0	0.0	4.76	26.60	54.16
52001-53000	0.0	0.0	0.0	0.0	0.0	5.52	28.20	56.82
53001-54000	0.0	0.0	0.0	0.0	0.0	6.28	29.80	59.48
54001-55000	0.0	0.0	0.0	0.0	0.0	7.04	31.40	62.14
55001-56000	0.0	0.0	0.0	0.0	0.0	7.80	33.00	64.80
56001-57000	0.0	0.0	0.0	0.0	0.0	8.56	34.60	67.46
57001-58000	0.0	0.0	0.0	0.0	0.0	9.32	36.20	70.12
58001-59000	0.0	0.0	0.0	0.0	0.0	10.08	37.80	72.78
59001-60000	0.0	0.0	0.0	0.0	0.0	10.84	39.40	75.44
60001-61000	0.0	0.0	0.0	0.0	0.0	11.60	41.00	78.10
61001-62000	0.0	0.0	0.0	0.0	0.0	12.36	42.60	80.76
62001-63000	0.0	0.0	0.0	0.0	0.0	13.12	44.20	83.42
63001-64000	0.0	0.0	0.0	0.0	0.0	13.88	45.80	86.08
64001-65000	0.0	0.0	0.0	0.0	0.0	14.64	47.40	88.74
65001-66000	0.0	0.0	0.0	0.0	0.0	15.40	49.00	91.40
66001-67000	0.0	0.0	0.0	0.0	0.0	16.16	50.60	94.06
67001-68000	0.0	0.0	0.0	0.0	0.0	16.92	52.20	96.72
68001-69000	0.0	0.0	0.0	0.0	0.0	17.68	53.80	99.38
69001-70000	0.0	0.0	0.0	0.0	0.0	18.44	55.40	102.04
70001-71000	0.0	0.0	0.0	0.0	0.0	19.20	57.00	104.70
71001-72000	0.0	0.0	0.0	0.0	0.0	19.96	58.60	107.36
72001-73000	0.0	0.0	0.0	0.0	0.0	20.72	60.20	110.02
73001-74000	0.0	0.0	0.0	0.0	0.0	21.48	61.80	112.68
74001-75000	0.0	0.0	0.0	0.0	0.0	22.24	63.40	115.34
75001-76000	0.0	0.0	0.0	0.0	0.0	23.00	65.00	118.00
76001-77000	0.0	0.0	0.0	0.0	0.0	23.76	66.60	120.66
77001-78000	0.0	0.0	0.0	0.0	0.0	24.52	68.20	123.32
78001-79000	0.0	0.0	0.0	0.0	0.0	25.28	69.80	125.98
79001-80000	0.0	0.0	0.0	0.0	0.0	26.04	71.40	128.64
80001-81000	0.0	0.0	0.0	0.0	0.0	26.80	73.00	131.30
						27.56	74.60	133.96



