



EMPLOYEE MANUAL

Excluded Employees

September 1, 2018

Table of Contents

Preamble..... 1

Discipline..... 2

Letters of Reference and Recommendation..... 2

Performance Appraisals..... 3

Compensation..... 3

Hours of Work..... 4

Length of Service..... 4

Part-Time Employees..... 4

 Length of Service.....4

 Part-time Employees Benefit Eligibility4

Holidays..... 5

 Rate of Pay6

 Eligibility for Holiday Pay.....6

Overtime/Compensatory Time..... 6

 Prior Approval Required.....6

 Computation of Overtime7

Vacation..... 7

 Eligibility and Accrual.....7

 Administration7

 Other Usage8

 Payment Upon Termination.....8

 Rate of Payment.....8

 Restrictions on Accrual.....8

 Holiday Credit8

 Rescheduling of Vacation.....8

 Charged Per Use9

Sick Leave..... 9

 Eligibility and Accrual.....9

 Abuse of Sick Leave.....9

 Work-Related Injury.....10

 Reporting to Duty from Sick Leave.....10

 Charged Per Use10

 Employment While on Sick Leave10

 Failure to Comply10

 Notification of Illness10

 Conversion of Sick Leave to Personal Leave10

 Payment of Sick Leave Upon Termination.....11

 Payment of Sick Leave Upon Retirement.....11

Donated Leave..... 12

Flexible Benefit Program..... 12

 General12

 Flexible Dollars13

 Optional Coverage.....13

 Flexible Spending Accounts13

 Cash13

Commuter Choice Program	14
Deferred Compensation Program	14
Disability	14
Long Term Disability	14
Short Term Disability	15
Supplemental Life Insurance	15
Unpaid Leaves of Absence	15
Eligibility	15
Application for Leave	15
Special Leave without Pay.....	16
Extended Sick Leave of Absence Without Pay	16
Parental Leave	16
Insurance Benefits While on Unpaid Leave of Absence	17
Termination for Failure to Return.....	17
Paid Leaves of Absence	17
Civic Duty Leave.....	17
Military Leave	17
Bereavement Leave	17
Personal Days	18
Professional Leave	18
Honoraria, Gifts, Conflicts of Interest and Lobbying	18
Training and Education	19
Personnel Files	19

Preamble

This manual was developed to describe and outline some of Polk County's policies, procedures, employment benefits, and other matters to you as a County employee. Its provisions are subject to change. Some of the policies and benefits described here, such as Group Insurance Plans, are covered in detail in official policy documents. You should refer to these documents for specific information since this manual only briefly summarizes those benefits. Please note that the terms of the written policy are controlling.

This manual in no way alters the nature of the employment relationship. All County employees who are employed without a specific written contract of employment entered into by the County Board of Supervisors have the right at all times and at their discretion to terminate the employment relationship. Similarly, the County has the same right.

This manual is not intended to create any contractual rights in favor of you or the County. The County reserves the right to change the terms of this manual at any time by written resolution passed at a Board of Supervisors' meeting. Any promises, representations or actions by a Polk County official or employee which are contrary to this manual are not the official policy of the County and are of no force and effect. No such promises, representations, or actions shall be construed or interpreted to alter the "at will" status of the employees covered by this manual.

Discipline

The Board of Supervisors recognizes that discipline is a very personal matter which necessarily must take into account any number of facts and circumstances. Discipline is discretionary with the appropriate elected official or department head or his/her designees. Discipline for employees covered by this manual need not be graduated or progressive.

Disciplinary action(s) may include any personnel action(s), up to and including termination, for non-exempt employees. Discipline for exempt employees may, however, include any personnel action(s) except reductions in salary for jury duty, military leave, or attendance to a legal proceeding pursuant to a subpoena. (The term "exempt" and "non-exempt" employees refer to those terms as defined by the Fair Labor Standards Act and implementing regulations.)

Neither the assessment of discipline in any instance nor the non-assessment of discipline in any instance shall be construed or interpreted by Polk County or any of its employees to alter the "at will" status of the employees covered by this manual.

Termination as a form of discipline is the responsibility of Department Heads under the Board of Supervisors and the Elected Official occupying the office of Treasurer, Auditor, Recorder, Sheriff, and County Attorney for employees of their offices.

Letters of Reference and Recommendation

When any County official or employee receives a request for job information about a present or former County employee, the request shall be referred to the Human Resources Department. The Human Resources Department shall only release non-confidential information including but not limited to dates of employment, job description, and salary. Upon final exhaustion of all applicable contractual, legal, and statutory remedies, the fact that an employee was discharged as a result of final disciplinary action shall be released in accordance with Iowa Code 22.7 (11).

No letter of reference or recommendation concerning a present or former County employee shall be written on County letterhead or enclosed in County envelopes.

Any County official or County employee writing a letter of reference or recommendation on behalf of a present or former County employee shall clearly indicate that the opinions contained in the letter are purely personal and do not reflect the official position of Polk County and its elected officials.

Performance Appraisals

All County employees covered by this manual may be asked to write position descriptions, complete work plans and receive annual written performance appraisals. The purpose of a performance appraisal is not to replace the daily feedback that occurs in the workplace but to chart significant work-related events occurring since the last appraisal, to evaluate whether goals or objectives set in the last appraisal have been met in whole or in part, to evaluate whether significant problems noted in the last appraisal have been corrected in whole or in part, to identify significant problems occurring since the last appraisal, and to set up new goals and objectives if applicable.

The performance appraisal shall be signed by the person making the appraisal and by the person being appraised. The employee being appraised may add his or her own written comments, without limitation, to the appraisal.

Neither the giving of an appraisal, nor the failure to give an appraisal, shall be construed by Polk County or its employees as altering the "at will" status of the employees covered by this manual.

Compensation

Employees covered by the provisions of this manual, except as otherwise noted, shall be compensated in accordance with their assigned job classification and corresponding pay grade. Assigned pay ranges may be adjusted each July 1st.

All excluded full-time employees shall be hired at the minimum pay range of their respective pay grade and shall advance through their respective pay range until the maximum pay is reached. Entry step hiring shall not be required when the employer transitions/merges employees into County government through executive/administrative, legislative or judicial action or mandate, or for other purposes. When such circumstances occur, the rate of pay shall be established by the Board of Supervisors. Although in no case shall the rate of pay fall below the approved minimum salary, nor above the approved maximum salary of the grade assigned to such employee by the Board of Supervisors.

Pay adjustments shall be made effective on the employee's anniversary date. Time periods shall be calculated from date of hire as a regular full-time employee.

Salary adjustments shall not exceed 4% of the employee's current salary or the approved maximum salary.

Pay ranges can be located at: www.polkcountyiowa.gov/hr

Hours of Work

Flexibility in the regular workday is permitted, with prior approval of the department head/elected official, providing operational efficiency is maintained.

Length of Service

The length of an employee's continuous service with the County is calculated from the employee's most recent date of hire. Active and continuous County employment shall be used for the purpose of calculating vacation and sick leave.

Service as an excluded employee is not applicable to bargaining unit seniority if the employee should, at a later date, occupy a County bargaining unit position.

Neither the consideration of length of service in any instance nor the failure to consider length of service in any instance shall be construed or interpreted by Polk County or its employees to alter the "at will" status of employees covered by this manual.

Part-Time Employees

The pay rate for part-time employees is the hourly rate for full-time employees in the same classification or as designated, where there is no equivalent full-time classification.

Length of Service

A part-time employee's length of active and continuous service with the County shall be adjusted on a pro-rata basis from the employee's most recent date of hire. The length of service will be calculated on the basis of the ratio between the employee's annual scheduled hours and 2087 hours. Active and continuous County employment shall be used solely for the purpose of calculating vacation accrual and sick leave payout.

Service as an excluded part-time employee is not applicable to bargaining unit seniority if the employee should, at a later date, occupy a County bargaining unit position.

Neither the consideration of length of service in any instance nor the failure to consider length of service in any instance shall be construed or interpreted by Polk County or its employees to alter the "at will" status of employees covered by this manual.

Part-time Employees Benefit Eligibility

Permanent Part-time employees whose annual average work hours are less than twenty-four (24) hours per week

- Shall be entitled to purchase group health, dental, and vision insurance coverage for themselves and their dependents at the County's unsubsidized group rates.

Temporary employees: Employees employed for a period of four (4) months or less shall not be entitled to any benefits unless specifically required by State or Federal law.

Part-time employees whose annual average work hours are less than thirty-two (32) hours per week, but greater than or equal to twenty-four (24) hours per week shall receive the following benefits, except as otherwise indicated:

Holidays

The following shall be recognized as paid holidays:

New Year's Day	The 1st day of January
Martin Luther King, Jr. Day	The 3rd Monday in January
President's Day	The 3rd Monday in February
Memorial Day	The last Monday in May
Independence Day	The 4th day of July
Labor Day	The 1st Monday in September
Veterans Day	The 11th day of November
Thanksgiving Day	The 4th Thursday in November
Friday after Thanksgiving	The 4th Friday in November
Christmas Eve Day	The 24 th day of December
Christmas Day	The 25th day of December

Any other day declared to be a holiday by the County Board of Supervisors shall be deemed a holiday.

In those cases in which the holiday falls on a Saturday, it shall then be observed on the preceding Friday, and in those cases in which the holiday falls on a Sunday, it shall be observed on the following Monday, except if one, but not both, Christmas Eve Day or Christmas Day should fall on a Saturday or Sunday. When Christmas Eve Day falls on a Sunday it shall be observed on the preceding Friday. When Christmas Day falls on a Saturday it shall be observed on the following Monday. When Christmas Day falls on a Thursday, Christmas Eve shall not be observed but rather the day after Christmas will be observed on Friday instead. Employees in continuous operations or with irregular work schedules shall observe the actual day. When a holiday occurs during a leave of absence for which an employee received compensation, the holiday will not be counted as part of the leave of absence.

In the event a holiday falls on an uncompensated day off of an Employee in continuous operations or with an irregular work schedule, the Employee shall receive eight (8) hours pay in lieu of the Holiday.

Rate of Pay

Excluded employees shall be paid at the Employee's regular hourly rate for eight (8) hours for each of the holidays set forth which they are actively employed.

Excluded employees who are required to work on any recognized paid holiday shall receive two (2) times his/her regular pay for the time worked on the holiday, in addition to the employee's holiday pay.

Eligibility for Holiday Pay

To be eligible for holiday pay, an Employee shall work or be on approved paid leave, his/her last scheduled workday immediately before, and his/her first scheduled workday immediately following each holiday.

Overtime/Compensatory Time

Professional employees shall not receive overtime premiums, but shall be eligible to receive compensatory time at the rate of one hour for every hour worked, in excess of forty (40) hours in any work week, with a maximum accumulation of fifty (50) total work hours. Attorneys covered by this manual shall not be eligible to receive compensatory time, but shall be eligible for professional leave. (The words "professional employees" as used herein shall include executive, administrative and professional employees as defined under the Fair Labor Standards Act.)

All other excluded employees shall be paid time and one-half (1 1/2) their regular rate of pay or compensatory time off for each hour of overtime worked.

An employee may request and be granted his/her accrued compensatory time off, provided that the employer and employee mutually agree on a convenient time.

Excluded employees, other than professional employees, may not accumulate more than eighty (80) hours of compensatory time off. After eighty (80) hours of compensatory time has accumulated, overtime and/or holiday compensation must be taken in pay.

All accumulated compensatory time in excess of forty (40) hours shall be liquidated and paid to the Employee in the final paycheck of the calendar year and the final paycheck of the fiscal year.

Prior Approval Required

Any work performed outside the employee's regularly scheduled work shift must have prior approval of the immediate supervisor, as designated by the department head/elected official, to qualify for overtime pay as outlined in this manual.

Computation of Overtime

For purposes of the computation of overtime, all paid time shall count as time worked.

Vacation

Eligibility and Accrual

An excluded employee in active County employment who has completed at least six (6) months of continuous service shall be eligible for vacation leave as it is accrued.

Vacation leave shall accrue at the following rates:

1. two (2) weeks (80 hours) per year through four (4) consecutive years of employment;
2. three (3) weeks (120 hours) per year after four (4) through ten (10) consecutive years of employment;
3. four (4) weeks (160 hours) per year after ten (10) through eighteen (18) consecutive years of employment;
4. five (5) weeks (200 hours) per year after eighteen (18) consecutive years of employment.

Active County employment for purposes of calculating vacation shall include all regularly scheduled employment hours and hours while on approved paid leave of absence. Vacation shall not accrue during periods of approved unpaid leave of absence, layoff, or suspension. Vacation leave may not be accumulated in excess of two hundred forty (240) hours.

During the pay period prior to the Thanksgiving Holiday, an Excluded employee that has accrued 200 or more hours of unused vacation time may elect to cash out up to 40 hours of unused vacation time. Excluded employees must make an irrevocable written election by the end of June of each year to participate in the program.

In the event of separation from the County prior to completion of six (6) months of continuous service, an employee shall be ineligible for vacation, either in time off or in payment.

Administration

Scheduling of vacation shall be under the direction of the department head/elected official, in cooperation with the employee. No vacation shall be taken except in accordance with a schedule approved in advance.

An employee's request to use accrued vacation leave shall be submitted to the department head/elected official during the first three (3) months of the calendar year. Vacation requests will be answered within a minimum of ten (10) working days from the date of receipt unless such requests are submitted prior to March 31 of the calendar year. In cases where employee's request for accrued vacation is submitted during the first three (3) months of the calendar year, length of service shall be the determining factor, provided that operational efficiency can be maintained. In the event that an employee's request for accrued vacation is submitted after the first three (3) months of the calendar year, length of service shall not be the determining factor in scheduling vacation.

Other Usage

An absence due to sickness, injury or disability in excess of that authorized for such purpose shall, at the written request of the employee, be charged against accrued vacation allowance.

Payment Upon Termination

After the completion of at least six (6) months of continuous service, excluded employees are eligible for vacation accrual payment upon termination, resignation, and/or layoff (except temporary layoff). Such payment shall only be up to and including their last day of actual work at the work site. Payment shall be a lump sum due the first pay period following termination, resignation, and/or layoff. Any employee who retires, terminates, resigns, or is laid off shall not be eligible for holiday pay, sick leave, vacation, or professional leave accrual beyond their last day of actual work at the work site. Accrued leave benefits, for purposes of this section, do not extend the employee's work time with the County beyond their last day of actual employment at the work site.

In the event of the death or retirement of an employee, the amount of wages due shall include all unused earned vacation allowance. For purposes of this section, the death of an employee shall be considered a termination of employment, which shall require payment of such vacation leave allowance as might be payable for any other termination. Vacation leave allowance shall be paid to the estate of the deceased employee, if such estate is open for probate. If no estate is open, the allowance shall be paid to the surviving spouse, if any, or to the legal heir(s), if no spouse survives.

Rate of Payment

The rate of vacation pay shall be at the employee's current rate of pay.

Restrictions on Accrual

Vacation shall not accrue during unpaid leave, layoff, or any period of receipt of benefits under the Sickness and Accident Income Plan or long term disability benefits.

Holiday Credit

When a holiday occurs during an employee's assigned vacation, and the employee is otherwise entitled to the holiday, it shall not be counted as part of the employee's vacation time.

Rescheduling of Vacation

Any employee who is hospitalized or undergoes out-patient surgery during his/her scheduled vacation shall, upon a physician's certification, have the right to request rescheduling of that portion of his/her vacation lost as a result of out-patient surgery or hospitalization. Vacation shall be rescheduled under the direction of the department head/elected official, in cooperation with the employee.

Charged Per Use

Vacation leave shall be charged in one-quarter (1/4) hour increments. Vacation leave of more than one (1) hour shall be charged to the next higher one-quarter (1/4). In no case shall the charge exceed the amount of the employee's regular work day when vacation is used by the day. No employee shall be entitled to use vacation leave in excess of the amount he/she has accumulated. Vacation leave shall not be posted or available for use during the pay period in which it is accrued.

Sick Leave

Eligibility and Accrual

Excluded Employees shall accrue sick leave at a rate of four (4) hours per bi-weekly pay period up to 2,000 hours of accrued leave. Employees shall start to earn sick leave from their last date of hire, and they shall accumulate sick leave to a maximum of two thousand (2,000) hours.

Employees shall be eligible to use sick leave after thirty (30) calendar days of service with the County from the most recent date of hire and under the following circumstances:

- Hospitalization;
- Work-related accident;
- Scheduled medical appointments or emergencies of the employee, the employee's spouse, legal parent or a child of whom the employee has legal custody. Twenty-four (24) hour notice shall be given to the employer for scheduled medical appointments. A medical emergency is defined as an incident which requires immediate medical attention;
- First day sickness/illness;
- Scheduled out-patient surgery when at least twenty-four (24) hour notice is given to the employer;
- Sickness/illness of the employee's spouse, legal parent or child of whom the employee has legal custody (six (6) days per fiscal year).

The employee shall be required to submit a doctor's verification for all medical appointments or emergencies of the employee's legal parent or a child of whom the employee has legal custody.

Abuse of Sick Leave

If and whenever sick leave may appear to be abused, or when an employee consistently uses sick leave as it is earned, the employer shall require from the employee competent proof of the necessity for such absence. In accordance with this section, the Human Resources Department reserves the right in all cases of illness or reported illness, to require the release of all medical information to which the employee has access to concerning the employee's physical or mental condition relative to the use of sick leave and a waiver of any privilege for use of the information, and/or to require the employee to furnish a doctor's certificate verifying the necessity for absence. Abuse of sick leave privileges shall constitute grounds for disciplinary action and possible dismissal.

Work-Related Injury

Employees shall timely notify their immediate supervisor when they have an accident or injury arising out of and in the course of their employment. Employees shall complete a First Report of Injury within twenty-four (24) hours of the work injury. Such forms will not be accepted by department heads/elected officials unless they have been properly completed; including but not limited to, the nature of the injury, date of employee's return to duty, and signature of the employee. First Report of Injury forms will be supplied by the employer.

Employees may elect to utilize sick leave for only the first five (5) workdays of a work-related injury. Employees shall accrue vacation and sick leave benefits while receiving weekly workers' compensation benefits.

Reporting to Duty from Sick Leave

Upon return to duty from sick leave, the employee shall report to his/her immediate supervisor, provided the absence was less than five (5) consecutive workdays. For absences in excess of five (5) consecutive workdays, the employee shall report to the department head/elected official, or his/her designee, upon return to work.

Charged Per Use

Sick leave will be charged in one-quarter (1/4) hour increments. Absences of more than one-quarter (1/4) hour, after the initial hour, shall be charged to the next higher one-quarter (1/4) hour, except in no case shall the charge exceed the amount of the employee's regular workday. No employee shall be entitled to use paid sick leave in excess of the amount he/she has accumulated. Sick leave shall not be posted or available for use during the pay period in which it is accrued.

Employment While on Sick Leave

Employees engaging in other compensable employment while receiving sick leave or weekly workers' compensation benefits may be subject to discharge.

Failure to Comply

Should an employee be absent because of illness or incapacitation and fail to comply with the sick leave provisions in this manual, such employee shall then be charged with leave without pay, and may be subject to disciplinary action and possible dismissal, as provided for in this section.

Notification of Illness

An employee shall be required to notify the supervisor on duty one (1) hour before his/her scheduled reporting time, stating the nature of the illness and the expected period of absence. The department head shall provide a means for such notification.

Conversion of Sick Leave to Personal Leave

All regular full-time employees who have accumulated over 750 hours of accrued sick leave, may convert new accrued sick leave to personal leave on a ratio of three (3) hours of sick leave to one (1) hour of personal leave. No conversion shall be permitted except in accordance with approved rules.

Payment of Sick Leave Upon Termination

Upon termination, for other than election of a bona-fide retirement with IPERS, by the employee, an Employee shall receive cash payment for a percentage of their accumulated, unused sick leave in accordance with the following schedule, payable in their last pay period. No cash payment shall exceed \$2,000.

<u>Years of Service</u>	<u>Percentage</u>
4 through 10 years	20%
11 through 15 years	25%
16 through 20 years	30%
21 through 25 years	35%
Over 25 years	40%

Payment of Sick Leave Upon Retirement

Upon bonafide retirement with IPERS, employees shall receive a cash payout of up to \$4,000 for accumulated, unused sick leave converted at the employee’s current hourly rate. The remainder of the converted balance of accrued sick leave shall be converted to a bank for the purpose of purchasing health insurance after retirement. The election for conversion must be made before the employee’s retirement date. If no election is made, the remaining balance will be forfeited. The sick leave balance for computing the conversion rate will be the employee’s balance before the received cash payment. The employee’s sick leave balance will be converted according to the following schedule:

<u>Sick Leave Balance</u>	<u>Conversion Rate</u>
0 up to and including 749 hours	0% of value
750 up to and including 1,000 hours	75% of value
Over 1,000 hours up to 2,000 hours	100% of value

Polk County will continue to pay the entire amount of the health insurance premium each month until the converted value of the employee’s sick leave bank is exhausted or until the employee is eligible for Medicare, whichever comes first. The retired Employee may stay with the same health insurance program as when employed, or elect to decrease their coverage options at any time without underwriting.

The converted value of the sick leave can only be applied to health insurance premiums. It has no cash value and it is not transferable to another use or to an heir.

An employee’s eligible dependent(s) whose coverage ends when the employee reaches Medicare eligibility may elect at their own expense to continue participation in the health insurance plan through COBRA for three years.

Continuation in the group health insurance plan will be offered to an employee or an employee's eligible dependent(s) at their own expense as authorized by Code of Iowa Section 509A.

Donated Leave

Employees may donate up to sixteen (16) hours of earned vacation or personal leave to an eligible employee who has been approved for a leave of absence because of a serious illness or due to a serious illness of a spouse, legal parent, or child as authorized under the County's Family and Medical Leave Act Policy, but does not possess the necessary earned hours of leave.

Eligible employees may receive donated leave for all circumstances arising under the County's Family Medical Leave Act Policy regardless of eligibility for other leave benefits. The maximum donated time an employee may receive in a twelve (12) month period measured backward from the date they used any FMLA leave is 480 hours.

An eligible employee is defined as a regular full-time employee with at least twelve (12) months of continuous employment at the time of the employee's application for FMLA leave.

Requests for donated leave must be submitted for approval to the Human Resources Director along with a statement of need and supporting medical documentation. Upon approval, the employee's request will be communicated to all department offices to obtain donated leave. Donated leave shall be accepted until the maximum leave is donated or the employee returns to work, whichever occurs first.

The use of donated leave shall be subject to the same restrictions and/or requirements as set forth in this manual; and the employee/recipient shall not derive any accrual of leave as a result of the receipt of donated leave. Donated leave that is unused upon the employee's return to work shall be returned to the respective donor.

Flexible Benefit Program

General

The purpose of the Flexible Benefit Program is to increase the effectiveness of the dollars the County spends on benefits for employees, by allowing employees to make certain selections concerning the benefits they choose to receive.

In general, there are four basic segments to the flexible benefit program:

1. Core Coverage: Represents any benefit plan paid entirely by Polk County such as the Basic Life Insurance and Long-Term Disability programs.

2. Optional Benefit Coverage: This represents additional coverage beyond the core protection that the employee decides whether or not to take based on individual needs. The cost of the options the employee selects will generally be paid by using flexible dollars provided by the County and/or pre-tax or post-tax dollars from the employee's pay.
3. Flexible Spending Accounts: This represents an additional set of options for employees which allow use of pre-tax dollars to pay for certain kinds of health care expenses and dependent care expenses, which normally would require after-tax dollars.
4. Cash: Finally, an employee may choose to have flexible dollars contributed by the County paid in cash.

Flexible Dollars

Excluded employees hired prior to July 1, 2012 will receive flexible dollars semi-monthly from Polk County. The employee may use these dollars to pay for the optional coverage listed below, assign them to a flexible spending account, receive additional cash, or any combination thereof.

Employees hired on or after July 1, 2012 and current employees (not receiving flexible dollars) who are transferred, promoted, or demoted into excluded positions on or after July 1, 2012 shall not receive flexible dollars, but will assume less of the cost of optional coverage insurance plans.

Optional Coverage

The cost of these options will generally be paid by using flexible dollars provided by the County and/or pre-tax or post-tax dollars from the employee's pay. The cost of insurance may change each fiscal year. Refer to <https://portal.polkcountyiowa.gov> for updated cost

1. Health Coverage – Wellmark Blue Choice Plan
2. Dental Coverage –Delta Dental Plan
3. Vision Coverage –Delta Vision Plan

Flexible Spending Accounts

Excluded employees may elect to participate, on a payroll deduction basis, in Flexible Spending Accounts (FSA). The Medical Expense Reimbursement Account and Dependent Care Reimbursement Account are available to provide employees with the opportunity to set aside part of their salary to pay for eligible medical expenses and dependent care expenses on a pre-tax basis.

Participation and elected amounts for the FSA cannot be changed during the plan year unless there is a change in family status, employment or group health care coverage as determined by IRS regulations. Any contribution in the FSA not used for eligible expenses upon terminating participation in the plan or at the end of the plan year may be forfeited.

Cash

Flexible dollars that are received as cash are subject to all applicable federal and state taxes.

Commuter Choice Program

All full and part-time employees eligible for benefits may elect to participate in Polk County's Commuter Choice Plan. The plan consists of two accounts one for mass transit and one for parking.

Employee contributions are made through payroll deductions on a pre-tax basis with the minimum parking expense being fifty-five dollars (\$55) per month and up to the maximum monthly IRS limit for qualified parking or mass transit expenses. Employees do not have to use their monthly contribution each month.

The County shall provide a subsidy of fifty dollars (\$55) for parking downtown. This subsidy will be provided on a monthly basis to employees who are not provided free parking.

Deferred Compensation Program

All Excluded employees are eligible to participate in Polk County's Deferred Compensation Program. This program offers employees an additional opportunity to save for retirement.

The County shall contribute \$1.00 for each \$2.00 contributed by the Employee up to a maximum of \$60.00 per month or 1% of base wages, whichever is greater. All participants must contribute to an active provider in order to continue to have payroll deductions made and to receive matching funds

Disability

This insurance is designed to protect you against a loss of income in the event you become disabled and are unable to work for an extended period of time. Employees shall not accrue vacation, sick leave or any other paid leave benefit while on long term disability.

Long Term Disability

Long term disability (LTD) insurance is provided through a group policy and the premium is paid by Polk County. Excluded employees are eligible for LTD after 30 days of employment. The LTD plan will replace a portion of your pre-disability earnings. The plan's coverage offers a benefit of 60 percent of base earnings up to a maximum of \$120,000 of base earnings. Base earning is your regular rate of pay and does not include overtime pay or other extra compensation.

Disability claims are submitted to and determinations made by the disability company and must be medically supported. If your LTD claim is approved, benefits become payable at the end of a 90-calendar day benefit waiting period. No LTD disability benefits are payable during the 90-calendar day waiting period. Coverage under the LTD plan may continue for up to 60 months or when the employee is released to return to his/her regular duties, whichever occurs first. However, if said employee is not released to return to work his/her regular duties after 24 months, employment with Polk County will cease.

Short Term Disability

Polk County has made available a short-term disability (STD) insurance program to assist employees in covering the 90-calendar day waiting period. STD is available for purchase at the employee's expense through payroll deduction by a company authorized by Polk County. An Employee's accrual rate for sick leave and vacation leave will be adjusted to reflect accruals only for paid accrual time utilized and holiday pay may be pro-rated based on paid hours while the Employee is on short term disability.

Excluded employees shall use accumulated sick leave, then vacation leave, or personal days during the 90-calendar day waiting period prior to being in an unpaid status.

Supplemental Life Insurance

Eligible employees may elect to enroll, on a payroll deduction basis, in Supplemental term life insurance for themselves, their spouse and/or their children. Information and rates for the term life insurance can be found at the Human Resources intranet website: <https://portal.polkcountyiowa.gov>

Unpaid Leaves of Absence

Eligibility

Excluded employees may request unpaid leave for reasons specified under the Family and Medical Leave Act.

Application for Leave

All requests for unpaid leave of absence must be made in writing and approved by the employee's supervisor and department head/elected official, and shall be submitted to the Director of Human Resources stating the reasons for and duration of the leave. The request for leave is subject to approval by the Board of Supervisors.

An employee whose request for unpaid leave is due to a serious health condition, but is otherwise not eligible for Family and Medical Leave, shall commence leave when the employee's physician certifies he/she is unable to perform his/her job duties. Leave shall terminate after six (6) months or when the employee's physician certifies he/she is able to return to his/her regular duties, whichever occurs first.

The employer retains the right to obtain a second opinion from another physician, at the expense of the employer, from which a final determination shall be made of the commencement or termination of leave. An employee requesting an unpaid leave of absence due to a serious health condition and not subject to Family and Medical Leave agrees to the release of all information which the employee has access concerning the employee's physical or mental condition relative to the request for unpaid leave and further waives any privilege for the release of the information.

For employees requesting unpaid leave, not otherwise subject to Family and Medical Leave provisions, all benefits, unless otherwise specified, shall cease during the unpaid leave of absence.

Special Leave without Pay

The Board of Supervisors has discretion to authorize special leave of absence without pay for any period up to six (6) consecutive calendar months. Such leaves include, but are not limited to, educational and public official leave. Such leave may be renewed for additional periods of up to six (6) consecutive calendar months upon the request of the employee if agreed to by the Board of Supervisors.

Extended Sick Leave of Absence Without Pay

An employee whose serious health condition makes him/her unable to perform his/her job functions, as certified by a physician, in accordance with the Family and Medical Leave provisions and whose condition extends beyond the expiration of his/her accumulated leave, may be granted an unpaid leave of absence not to exceed six (6) consecutive calendar months.

Parental Leave

An excluded employee shall be eligible for parental leave in accordance with the Family and Medical Leave policy of the County.

If an excluded employee is not eligible for or entitled to parental leave under the County's Family and Medical Leave policy, he/she may be granted parental leave for a period not to exceed thirty (30) regularly-scheduled work days. (This does not include employees who have exhausted their annual FMLA leave). Employees may utilize available accrued leave if County policies permit their use for any part of the parental leave period. Otherwise, the leave will be unpaid. Parental leave may be used for birth, or newly placed adopted or foster child. The request for parental leave must be made within ninety (90) calendar days of the birth or placement for adoption or foster care of a child.

Notwithstanding the above, when a husband and wife are entitled to non-Family Medical Leave Act, parental leave under County policy, they will be limited to a combined total of thirty (30) days of parental leave.

In the case of an employee's own pregnancy, the employee shall be permitted up to eight weeks of medical leave after the birth of a child in accordance with Chapter 216 of the Iowa Code and Title VII.

Written application for parental leave, whether under the Family and Medical Leave policy or otherwise, shall include a statement from the attending physician indicating the date the employee who has given birth to a child is capable of returning to employment, or for a father or for an employee who has adopted or received a foster child, a certified record of the date of birth or placement of the child with the employee.

Insurance Benefits While on Unpaid Leave of Absence

Premiums for insurance normally paid by the employer shall be paid in full by the employee during an approved, unpaid leave of absence, which is not part of Family and Medical Leave, if the employee elects to continue coverage. Such leaves include, but are not limited to, educational and public official leave. Employees on approved, unpaid parental leave and unpaid sick leave of absence which is not part of Family and Medical Leave will pay their own insurance premiums after the first ninety (90) calendar days of absence.

Termination for Failure to Return

If the employee does not return to work upon expiration of the unpaid leave of absence, he/she will be terminated.

Paid Leaves of Absence

Civic Duty Leave

An excluded employee shall be granted a paid leave of absence for assigned work time lost when summoned to non-voluntary Petit Jury or Grand Jury duty or when subpoenaed to appear as a witness in a civil or criminal proceeding in which that employee is not directly involved as a plaintiff or defendant.

An excluded employee summoned to sit on a Petit Jury or Grand Jury shall make application for such civic duty leave on forms provided by the employer. Said employee shall be paid at his/her regular hourly rate for all assigned work time lost up to forty (40) hours per week.

An excluded employee summoned to jury duty or subpoenaed to appear as a witness shall provide his/her supervisor with a copy of the jury summons or subpoena within two workdays after its receipt.

An excluded employee shall submit certification of the number of hours spent in such service and shall assign all remuneration received for juror's fees and mileage expense to the employer. When an employee is released from such duty and more than one (1) hour of the employee's regularly scheduled work shift remains, said employee shall report to work.

An excluded employee who engages in other compensable employment while on such paid leave of absence shall be subject to discharge.

Military Leave

Military leave will be granted in accordance with Chapter 29A of the Code of Iowa and applicable federal law.

Bereavement Leave

An excluded employee shall, after thirty (30) days of continuous employment from his/her most recent date of hire or rehire, be eligible for a paid leave of absence of up to five (5) days if it is necessary for him/her to be absent from work because of the death of a member of his/her immediate family.

Immediate family shall be defined as including: spouse, child, stepchild, parent, stepparent, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother, step-brother, sister, step-sister, brother-in-law, sister-in-law, grandparent, grandchild, or other relative living within the same household. Only days absent which would have been compensable workdays will be paid. No payment will be made during holidays, layoffs, or any leave of absence. Payment shall be made on the basis of the employee's regular hourly rate of pay. Employees engaging in other compensable employment while on bereavement leave may be subject to discharge.

Personal Days

Excluded employees who have completed at least thirty (30) days of continuous service shall be allowed to utilize personal leave. After one year of service, employees shall be granted seven (7) paid personal days per fiscal year. Employees with less than one (1) year of full-time continuous service shall accrue personal days on a prorated basis. If used for illness same day notice must be given. If used for other than illness, the employer and employee shall mutually agree on a convenient time.

Except for employees in their first year of employment one (1) personal day (8 hours) may be carried from fiscal year to fiscal year. At no time shall any employee have accrued personal time in excess of sixty-four (64) hours. Personal days shall not be granted if unused, to any employee upon retirement, termination (other than permanent layoff), or discharge.

Professional Leave

All excluded professional attorneys are eligible to receive five (5) professional leave days per fiscal year. Scheduling of such leave shall be at the discretion of the County Attorney, after a written request is submitted by the employee.

Professional leave may be granted in minimum half-hour periods, and shall not be carried over from fiscal year to fiscal year.

Excluded professional attorneys with less than one (1) year of full-time continuous service shall accrue professional leave on a prorated basis.

All excluded professional attorneys shall be actively employed for a period of at least nine (9) calendar months during the fiscal year, in order to be eligible to receive full professional leave allowances. Such employees not in active County employment for the full nine (9) calendar month period shall be granted such leave prorated over the months actively employed.

In the event of death, retirement, termination or permanent layoff, the amount of wages due includes all earned unused professional leave.

Honoraria, Gifts, Conflicts of Interest and Lobbying

All employees shall comply with the provisions of Iowa Code sections 68B.22, 68B.23, 68B.36 regarding gifts, honoraria, and lobbying. Additionally, all employees shall comply with the

provision of Iowa Code sections 68B.2A, 314.2 and 331.342 regarding conflicts of interest. Copies of the Code sections listed above are available to employees upon request at the Human Resources Department.

Training and Education

Excluded employees required or permitted by the department head/elected official to attend a college class, seminar or conference will not suffer any loss in pay for attendance. Voluntary attendance at a degree granting college or university shall be on the employee's own time. The employee will be reimbursed for registration fees, books, materials, transportation, housing and meals, in accordance with the County's training, tuition reimbursement, and travel policies. Participation in training must have prior approval of the employee's supervisor.

All Excluded attorneys are eligible to receive reimbursement for the cost of annual payments to the Client Security Commission and/ the Commission on Continuing Legal Education, which are required to maintain their license to practice law.

Personnel Files

An employee may have access to his/her own personnel file as maintained by their department/office and/or the Human Resources Department. Employees may review the contents of their file during non-working hours at a time mutually agreed upon by the employer and the employee, except the employee will not have access to, or be able to review, letters of reference received or furnished by the employer or any reference check performed by the employer.

Employees may, at their own expense, request and receive copies of the contents of their personnel file, except as provided for in the previous paragraph.