POLK COUNTY
EMPLOYEE HANDBOOK
November, 2018
Welcome to Polk County

We are very happy to welcome you to Polk County! Thank you for joining us. We want you to feel that your association with Polk County will be a mutually beneficial and pleasant one.

As a County employee, it is very important that you always present the best possible image to the public. Remember to act promptly, be courteous, and treat people, our customers, respectfully. Your actions will make a lasting impression....be sure it is a positive one.

This is your employee handbook and serves to answer most of the questions you may have about Polk County’s procedures, benefit programs, and County policies. We hope this Employee Handbook gives you an indication of Polk County’s interest in the welfare of all who work here. Polk County is committed to doing its part to assure you of a satisfying work experience.

Jim Nahas
Director of Human Resource
# TABLE OF CONTENTS

WELCOME TO POLK COUNTY .......................................................................................................................... 2  
ABOUT THIS DOCUMENT ............................................................................................................................. 1  
EQUAL OPPORTUNITY AND COMMITMENT TO DIVERSITY ........................................................................... 2  
EMPLOYMENT AND PERFORMANCE ............................................................................................................ 3  
- Probationary Period ............................................................................................................................... 3  
- Hours of Work .................................................................................................................................. 3  
- Overtime ........................................................................................................................................... 3  
- Outside Employment ............................................................................................................................ 3  
- Personnel File .................................................................................................................................. 3  
- Performance Review ............................................................................................................................ 4  
- Transfers and Promotions ..................................................................................................................... 4  
- Resignation ........................................................................................................................................ 4  
COMPENSATION ......................................................................................................................................... 5  
- Pay Day .......................................................................................................................................... 5  
- Direct Deposit ................................................................................................................................. 5  
GROUP BENEFIT PROGRAMS ....................................................................................................................... 6  
- Medical, Dental, and Vision Insurance ................................................................................................. 6  
- Life Insurance ................................................................................................................................... 6  
- Long Term Disability Income Plan ....................................................................................................... 6  
- Flexible Spending Accounts ................................................................................................................. 7  
OTHER BENEFITS ...................................................................................................................................... 8  
- Iowa Public Employees’ Retirement System (IPERS) ........................................................................... 8  
- Voluntary Retirement Program ........................................................................................................... 8  
- Employee Assistance Program ........................................................................................................... 8  
TIME AWAY FROM WORK .......................................................................................................................... 9  
- Holidays ............................................................................................................................................ 9  
- Vacation .......................................................................................................................................... 9  
- Sick Leave ..................................................................................................................................... 9  
- Personal Leave ................................................................................................................................. 9  
- Jury Duty Leave ............................................................................................................................... 9  
- Bereavement Leave .......................................................................................................................... 10  
- Military Leave ............................................................................................................................... 10  
- Leave Without Pay .......................................................................................................................... 10  
- Donated Leave .............................................................................................................................. 10  
- Family and Medical Leave Act (FMLA) ......................................................................................... 10  
OTHER INFORMATION ............................................................................................................................. 11  
- Honoraria, Gifts, Conflicts of Interest and Lobbying ...................................................................... 11  
- Employee Attire .............................................................................................................................. 11  
- Parking Assistance and DART Bus Program .................................................................................... 11  
- Communications .............................................................................................................................. 11  
- Credit Union ................................................................................................................................ 12  
- Loss of Personal Property ............................................................................................................... 12
<table>
<thead>
<tr>
<th>POLICIES</th>
<th>FOR THE FULL TEXT OF ALL COUNTY POLICIES, REFER TO THE INTERNAL POLICY MANUAL LOCATED ON THE POLK COUNTY WEBSITE</th>
<th>13</th>
</tr>
</thead>
<tbody>
<tr>
<td>EQUAL EMPLOYMENT OPPORTUNITY, AFFIRMATIVE ACTION, AND AMERICAN DISABILITIES ACT</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>SEXUAL HARASSMENT POLICY</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>DRUG FREE WORKPLACE POLICY</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>WORKPLACE VIOLENCE POLICY</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>FAMILY AND MEDICAL LEAVE ACT (FMLA)</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>SAFETY POLICY</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>COMPUTER PROCEDURES, INTERNET AND E-MAIL POLICY</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>CLEAN AIR POLICY</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>GIFT LAW POLICY</td>
<td>14</td>
<td></td>
</tr>
</tbody>
</table>
About this Document

This handbook has been prepared as a guide to policies, benefits, and general information which should assist you during your employment with Polk County. However, nothing contained herein is intended to be a contract of employment, a promise of continued employment, or an implied or contractual duty between Polk County and any of its employees.

This document is merely a guide and resource to provide you basic information or to direct you to a more definitive source. Refer to specific documents including, but not limited to the following:

- Internal Policy Manual
- General Policy Manual
- Collective Bargaining Agreements
- Employee Manuals

Where there are differences between this Employee Handbook and information found in any of the above documentation, the latter will prevail. It is important to note that although this manual gives general information for county wide policies and procedures, each department/office may have specific procedures that apply to employees employed within each department. Please ask your management for additional information.

This handbook may be changed, amended, revised, or discontinued as deemed appropriate by Polk County and allowable pursuant to statutes as they exist at the time it is prepared for informational purposes. It summarizes your benefits and County policies. It does not constitute a contract between Polk County and its employees, and should not be construed as such.

All county employees who are employed without a specific written contract of employment entered into with 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 handbook in no way alters the nature of the employment relationship.

This manual supersedes all other previous manuals published before October, 2018.
**Equal Opportunity and Commitment to Diversity**

**Equal Opportunity**

Polk County provides equal employment opportunities to all employees and applicants for employment without regard to race, color, ancestry, national origin, gender, sexual orientation, marital status, religion, age, disability, gender identity, results of genetic testing, or service in the military. Equal employment opportunity applies to all terms and conditions of employment, including hiring, placement, promotion, termination, layoff, recall, transfer, leave of absence, compensation, and training.

Polk County expressly prohibits any form of unlawful employee harassment or discrimination based on any of the characteristics mentioned above. Improper interference with the ability of other employees to perform their expected job duties is absolutely not tolerated.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of the HR Director.

**Americans with Disabilities Act (ADA) and Reasonable Accommodation**

To ensure equal employment opportunities to qualified individuals with a disability, Polk County will make reasonable accommodations for the known disability of an otherwise qualified individual, unless undue hardship on the operation of the business would result. Employees who may require a reasonable accommodation should contact the Human Resources Department.

**Commitment to Diversity**

Polk County is committed to creating and maintaining a workplace in which all employees have an opportunity to participate and contribute to the success of the business and are valued for their skills, experience, and unique perspectives. This commitment is embodied in company policy and the way we do business at Polk County and is an important principle of sound business management.
Employment and Performance

Probationary Period

As a new employee, you will serve a period of probationary status for six months. Before your probationary period is completed, your supervisor will evaluate your work performance and determine if employment will be continued.

Upon successful completion of a probationary period, bargaining unit and excluded employees receive a salary increase. Information pertaining to probationary periods and pay increases can be found in the applicable Collective Bargaining Unit contract or Employee Manual, dependent on your job classification.

Hours of Work

The standard work schedule for most employees is 40 hours per workweek. In locations with round-the-clock operations, schedules and days off will vary. In some departments, employees may be permitted to use various options which give flexibility in scheduling their work hours. Your supervisors will explain any options that may be available to you.

It is important that you attend work as scheduled. Tardiness and absenteeism diminish our ability to serve our citizens and reduces the level of professionalism we seek to create. Dependability, attendance, punctuality, and a commitment to do the job right are essential at all times.

Overtime

There may be times when your responsibilities require you to work more than 8 hours in a day or 40 hours in a week. Overtime compensation is in accordance with the federal Fair Labor Standards Act, or the applicable collective bargaining agreement. If you are eligible for overtime pay, you must have prior approval from your supervisor to work overtime.

Outside Employment

You may accept outside employment if it does not conflict with the interest of your office/department or interfere with the performance of your job duties with Polk County. No outside work may involve the dissemination of official information not generally available to the public or other employees.

Before accepting outside employment, the employee must obtain the prior approval of his/her department head or elected official, and the Director of Human Resources.

Personnel File

The official record of your employment is contained in the personnel file maintained in the Human Resources Department. It will contain copies of your employment application, applications for employee benefits and changes thereto, a record of all payroll and personnel actions, letters of recognition, disciplinary matters, performance evaluations, training records, and other matters pertaining to your employment.

This file is the property of the Human Resources Department but you may review its contents with a member of the Human Resources Department. In order to review your personnel file, you must contact
the Human Resources Department to arrange a time. Employees who request a copy of their personnel file will be charged the cost of copying their records in accordance with chapter 91B of the Code of Iowa.

Performance Review

All employees should know how they are performing on the job and what steps, if any, they might take to improve job performance. Performance appraisals, completed by your supervisor at regular intervals, will help you in understanding your supervisor’s expectations, the requirements of the job, and goals for your department and your work unit. They also assist you in setting goals for improvement or expansion of your job knowledge and performance.

Performance may be reviewed at the end of the probationary period and annually thereafter

Transfers and Promotions

The County values your experience as an employee and encourages growth in the organization. To encourage this growth, job vacancies are posted for five (5) days on designated County bulletin boards and the Human Resources internet site.

Employees interested in transfers or promotional opportunities must meet the specified job requirement for consideration.

Resignation

To resign or retire in good standing, it is expected you will submit a letter of resignation to your elected official/department head at least two weeks (14 calendar days) prior to your departure date. Your written resignation should include the effective date and the reason(s) for leaving.
**Compensation**

Polk County as an employer is committed to providing a competitive compensation package based on comparisons to similar employers in the public and private sectors.

Compensation is based on an assigned classification that has a pay range minimum and maximum. Each of the occupational groups has a pay plan. The pay plans are available at [www.polkcountyiowa.gov](http://www.polkcountyiowa.gov)

**Pay Day**

Paychecks are distributed every other Friday, unless the payday would fall on a County holiday. Federal and State income taxes, Social Security (FICA), mandatory wage withholding, and retirement system contributions will be deducted from your check as required by law.

Other voluntary deductions will be made only at your written request. These could include: health, dental, vision, supplemental life insurance premiums, credit union deductions, voluntary retirement deductions, union dues, voluntary insurance deductions, and flexible spending deduction.

Paychecks are distributed on the Friday morning of payday. For employees utilizing direct deposit, funds are available to you after 8:00 am on payday. **POLK COUNTY DOES NOT MAKE PAY ADVANCES.**

**Direct Deposit**

Direct Deposit is a safe and efficient way of handling your paycheck. You are encouraged to have your net pay deposited directly to an account (maximum of four accounts) at the financial institution(s) of your choice.
**Group Benefit Programs**

As a regular full-time or part-time employee working 24 or more hours each week, you are eligible for a variety of group benefit plans. You have 31 days from your date of hire to enroll in the various plans and your coverage is effective on the 1st of the month following the date of hire. Typically you must wait for the next annual open enrollment period if you do not enroll at the time of hire. Examine all group benefits materials carefully in order to make informed decisions.

Once you enroll in a group benefit plan, you have certain responsibilities: verify the accuracy of enrollment selections and employee contribution amounts, provide any coverage or address changes to the Human Resources department, and become familiar with your plan.

Certain events, such as marriage or the birth or adoption of a child, may provide an opportunity for an employee to add eligible members to, or delete members from coverage. The changes must be made within 31 days following the event.

**Medical, Dental, and Vision Insurance**

The County offers group plan coverage for eligible employees who work at least 24 hours per week and their eligible dependents. The County pays a portion of the single-policy and family-policy monthly premium. The portion of the premium paid by you depends on your benefit group and paygrade. Your contributions to the monthly premium are deducted on a bi-weekly basis and the cost of insurance may change each fiscal year.

If both you and your spouse are employed by the County, you and your spouse can enroll under the same family coverage. You cannot be covered as both an employee and a dependent.

Your coverage will become effective the first day of the calendar month following your hire date. If the first day of employment is the first of the month, your coverage will be effective the first day of the next month.

If you do not enroll when you are first eligible, you may enroll during an annual enrollment period or 30 days following a qualified life event (60 days in the case of birth or adoption). Your benefit elections remain in effect through the end of the fiscal year.

**Life Insurance**

All eligible employees are provided basic life insurance, and accidental death and dismemberment (AD&D) coverage. The County pays 100% of the monthly premium.

Additional supplemental group term life and AD&D coverage are also available for you, your spouse, or dependent children at your expense. Supplemental life insurance premiums are paid through payroll deduction. You may enroll for the guaranteed issue coverage available to you without evidence of insurability if you enroll within 30 days after your employment date.

**Long Term Disability Income Plan**

Disability income benefits are available to eligible employees who are totally disabled from performing their usual and customary work duties. A monthly benefit is paid for approved claims starting 90 calendar days following your date of disability.
You are eligible for benefits when you are disabled due to an off the job injury or illness. Further information regarding who is eligible for the disability program and specifics regarding disability benefits can be found in the Collective Bargaining Agreements or Employee Manuals.

**Flexible Spending Accounts**

Flexible spending accounts allow you to pay for certain health care and dependent day care expenses on a pre-tax basis. This benefit saves you money by reducing your taxable income and increasing your spendable income. You may contribute to one or both of the FSA accounts with pretax dollars and then you are reimbursed for qualifying expenses.

The County offers two different types of flexible spending accounts:

- **Health Care** – used for reimbursement of qualifying health care expenses not covered by insurance for yourself and any tax dependents. Eligible expenses may include deductibles, co-insurance, co-payments, orthodontia, vision, etc.

- **Dependent Day Care** – used for reimbursement of eligible day care expenses.

You may enroll within 30 days of your employment or during annual open enrollment and you must re-enroll every year. Changes can only be made during the open enrollment period or at the time of a qualified life event.
Other Benefits

Iowa Public Employees’ Retirement System (IPERS)

Public employment provides most employees with coverage under the Iowa Public Employees Retirement System (IPERS). Participation in IPERS is mandatory for all public employees. The County is required to deduct a specified amount from your gross pay based on percentages specified by IPERS. Your deduction is contributed on a pretax basis for federal and state income tax purposes. In addition, Polk County contributes a specified amount to IPERS on your behalf.

Even if you do not retire under IPERS, the contributions you make will always be your money. If you leave public employment before retirement age, you may withdraw your contributions and any accumulated interest or you may leave them in your account and retire when you reach normal retirement age as defined by IPERS.

You must be a vested member of IPERS to be eligible to receive a monthly retirement benefit. If you remain in public employment for at least seven years, or you’ve reached age 65, you will be a vested member of IPERS. As a vested member you are entitled to a retirement benefit.

Your retirement benefit is calculated using your years of service in public employment; and your highest five years of covered wages.

For more information, contact IPERS at 515-281-0020 or visit www.ipers.org or email info@ipers.org.

Voluntary Retirement Program

The Voluntary Retirement Program is also known as the Deferred Compensation Program and is an excellent way for you to supplement your IPERS and Social Security benefits at retirement. This program contains two plans: 457b and 401a. This program is available to all employees who are eligible for Polk County benefits.

If you choose to participate, payroll deductions in the amount you choose (up to the federal maximums) are taken from your check and deposited into an account in your name. You may make contributions on a pre-tax or post-tax (ROTH) basis. The County will match contributions to your 457 plan up to a maximum amount (as stated in the applicable Collective bargaining agreement or Employee Manual) each month and place the funds in a 401a account in your name.

Employees are eligible to receive a match from Polk County. Specifics regarding the match can be found in the Collective Bargaining Agreements or Employee Manuals.

Employee Assistance Program

The Employee Assistance Program (EAP) provides professional consultation and referral services, short-term counseling, and life coaching to assist you with a broad range of personal problems, including substance abuse, family or marital problems, financial concerns, career issues, and emotional problems.
Time Away From Work

Holidays
Polk County provides eligible full-time and part-time employees with eleven (11) paid holidays per year. Unless otherwise provided in a collective bargaining agreement, County holidays include:

- New Year’s Day
- Martin Luther King Jr Day
- President’s Day
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day
- Friday after Thanksgiving
- Christmas Eve
- Christmas Day

Vacation
Employees will accrue vacation based on a schedule of consecutive years of service. Most regular full-time employees accrue 80 hours of vacation per year during the first four years of employment. Regular scheduled part-time employees accrue vacation on a pro-rated basis.

You may use accrued vacation time with your supervisor’s prior approval.

Further information on vacation accruals, scheduling of, and payout of vacation can be found in the Collective Bargaining Agreements or Employee Manuals.

Sick Leave
Regular full-time employees accrue 4 hours of sick leave each pay period. Regular scheduled part-time employees accrue sick leave on a pro-rated basis. Employees are encouraged to use their sick leave sparingly and to accrue a significant sick leave balance to use in case of medical emergency or long-term illness.

Further information on sick leave accruals and appropriate use of sick leave can be found in the Collective Bargaining Agreements or Employee Manuals.

Personal Leave
Employees within their first year of employment earn 2.15 hours of leave each pay period. Personal leave can be used after 30 days of employment. Employees employed more than one year receive seven (7) personal days at the beginning of each fiscal year.

Further information and appropriate use of personal days can be found in the Collective Bargaining Agreements or Employee Manuals.

Jury Duty Leave
From time to time, employees may be called to serve the community as a member of a jury. Employees may be granted a paid leave of absence if summoned to non-voluntary petit jury or grand
jury or when subpoenaed to appear as a witness in a civil or criminal proceeding in which you are not directly involved as a plaintiff or defendant.

An employee shall submit certification of the number of hours spent in civic duty and shall assign all remuneration received for jurors’ fees and mileage expense to the County.

Check your Collective Bargaining Agreements or Employee Manuals for further details.

**Bereavement Leave**

Employees (employed more than 30 days) are eligible for paid leave because of the death of an immediate family member. Information concerning specific situations, time limits, and eligibility is available in your Collective Bargaining Agreement or Employee Manuals.

**Military Leave**

If you are called for military duty as a member of the National Guard, organized reserve, or any component part of the military of the State of Iowa or the United States, you will be granted military leave in accordance with chapter 29A of the Code of Iowa and applicable federal law.

**Leave without Pay**

Leave without pay may be granted to an employee for any reason considered acceptable by the employee’s supervisor. You must submit a request for this type of leave in writing and receive prior written approval from your supervisor to use this type of leave. Other requirement or stipulations may also apply. Check your Collective Bargaining Agreement or Employee Manuals for further information.

**Donated Leave**

Employees may donate up to sixteen (16) hours of accrued vacation or personal leave to regular full-time employees who have been approved for a paid leave of absence under the County’s Family and Medical Leave Act Policy, but do not possess the necessary leave hours or are not eligible for disability income benefits.

Contact the Human Resource Department for additional information.

**Family and Medical Leave Act (FMLA)**

The Family Medical Leave Act allows employees up to 12 weeks per year time away from work certain family and medical reasons. Employees are eligible if they have worked for at least one year and for 1,250 hours during the previous 12 months and met other eligibility requirements. FMLA is not an additional type of leave; it is a way of designating leave that the employee already has. In most cases, employees must exhaust all paid leave before unpaid leave is granted.
Other Information

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.

Employee Attire

In general, Polk County does not have a uniform dress code. Although some departments have established a dress code and others require the wearing of identifying uniforms, or identification badges. Even so, the general rule of thumb is to wear clean, neat, and appropriate items of clothing while on the job. Use your good judgment when choosing clothing that is appropriate for the office. Your department or office may provide additional guidelines. If you have questions on dress for the office, discuss them with your supervisor or Human Resources.

Parking Assistance and DART Bus Program

It is the employee’s responsibility to secure individual parking. Parking may be provided, depending upon your assignment and worksite location.

Polk County offers a Parking/Bus assistance program for all eligible employees. This program reimburses employees for parking or Mass Transit expenses on a pre-tax basis.

Polk County also offers employees the option to utilize the use of the Des Moines Area Regional Transportation (DART) bus. Interested employees should contact Human Resources to obtain a Bus pass. Additional information regarding routes can be found online at: www.ridedart.com

Communications

Polk County strives to keep employees updated with information that is helpful or of importance to our workforce. Information is posted through the following means of communication:

- County Internet Site: [http://www.polkcountyiowa.gov](http://www.polkcountyiowa.gov)
- County Intranet Site: [https://portal.polkcountyiowa.gov](https://portal.polkcountyiowa.gov)
- Polk Future Newsletter (published monthly)
- Bulletin Boards (located in designated areas of each building)

Each department/office may also have a set of rules and procedures that are specific to the employees employed within their department/office. Please ask your management for further details.
Credit Union

All employees working for Polk County Government and their immediate family members are eligible to join the Polk County Credit Union. Some of the many services provided are: share accounts, payroll deduction, consumer loans, and holiday club accounts.

A complete listing of services and additional information can be found by calling (515) 244-8647 or online at www.polkcountycreditunion.com.

Loss of Personal Property

Personal property required in the performance of work duties, which is damaged while performing assigned work duties and is damaged through no fault of an employee may be repaired or replaced.

Refer to the Personal Property Repair or Replacement Policy in the Polk County Internal Policy Handbook for more information.
Equal Employment Opportunity, Affirmative Action, and American Disabilities Act

Policy Summary
It is the policy of Polk County Government to provide equal employment opportunity for employees and applicants. Polk County shall not discriminate against or harass any employee or applicant for employment because of race, color, religion, creed, sex, sexual origin, gender identity, age, national origin, disability, veteran or military status.

It is the policy of Polk County Government that no individual will be discriminated against in violation of the Americans with Disabilities Act (ADA) on the basis of disability in the admission, access to, treatment of, or employment in its programs or activities.

Sexual Harassment Policy

Policy Summary
Polk County Government strives to maintain a work environment free of Sexual Harassment. Harassment on the basis of sex is a violation of Section 703 Title VII of the Civil Rights Act of 1964. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature may constitute sexual harassment and will not be tolerated.

Drug Free Workplace Policy

Policy Summary
Employees who conduct County business under the influence of alcohol or an unauthorized controlled substance present a threat to the health, safety, and welfare of their own person, their fellow employees, and the public at large. Polk County is committed to ensuring that its employees remain free from the effects of alcohol or controlled substances while conducting County business.

Workplace Violence Policy

Policy Summary
Polk County is committed to creating and maintaining a violence-free workplace. Threats, intimidation, harassment, or acts of violence will not be tolerated. All threats or threatening behaviors will be immediately investigated and will be grounds for disciplinary action up to and including discharge.

Family and Medical Leave Act (FMLA)

Policy Summary
The Family and Medical Leave Act of 1993 (FMLA) requires covered employers to provide unpaid job-protected leave to eligible employees for certain family and medical reasons, and for certain reasons due to the military service of a covered family member. FMLA is not an additional type of leave; it is job protection for you to use paid or unpaid FMLA leave. You may be required to exhaust all paid leave before unpaid leave is granted.
**Safety Policy**

**Policy Summary**
Polk County is very concerned about the safety of its employees, citizens, and guests. It is the desire of Polk County to provide a safe place of employment. The County believes that the various tasks performed by the personnel of the County are invaluable for the orderly and productive functioning of the County.

**Computer Procedures, Internet and E-Mail Policy**

**Policy Summary**
Polk County provides its employees with electronic mail communication. The primary purpose of the electronic mail system is to expedite necessary business communications between two or more individuals. As such, the use of electronic communication is for Polk County business purposes. Use of computer equipment is a privilege and each employee is responsible for all of the actions taken while using County computer equipment.

**Clean Air Policy**

**Policy Summary**
It is the objective of Polk County to establish and maintain a clean-air environment within all County owned and leased buildings and office space. Smoking will be prohibited at all times on the grounds of any publicly owned building, leased or operated, by Polk County except in designated smoking areas.

**Gift Law Policy**

**Policy Summary**
The Iowa Gift Law applies to all Polk County employees. The law prohibits County employees and their immediate family members from receiving gifts worth over $3.00 in any given day from “restricted donors”.