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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 Board of Supervisors for employees responsible directly to the Board of Supervisors.

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 the Board of Supervisors for employees responsible directly to the Board of Supervisors.

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. In accordance with Iowa's Open Records laws (Iowa Code sections 22.7(11)(a)(5) and 22.15), information in confidential personnel records relating to the fact you resigned in lieu of termination, were discharged, or were demoted as the result of a disciplinary action and the documented reasons and rationale for the resignation in lieu of termination, the discharge, or the demotion may become public records.

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 make it clear 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

Department Heads shall be compensated in accordance with their responsibilities and corresponding pay grade. Pay ranges may be adjusted each July 1st to maintain consistency with competitive pay practices. Pay ranges can be located at the Human Resources website: https://www.polkcountyiowa.gov/human-resources/employee-benefits/

The movement of Department Heads through their assigned salary range shall be determined by merit. All merit salary adjustments shall be based on an annual performance appraisal utilizing a performance review system issued by the Human Resources Department. The purpose of the annual performance appraisal is to keep employee performance records up to date and provide employee feedback on their performance. The reviews are not to be construed as a guarantee of a salary increase. A salary adjustment, based on individual merit, is subject to approval by the Board of Supervisors.

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

Pay adjustments for merit increases for Department Heads shall be made effective on the employee's anniversary date.

Hours of Work

Flexibility in the regular workday is permitted 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 severance entitlement.

Service as a department head 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.
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
- Juneteenth: The 19th day of June
- 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 24th 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 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.

Vacation

Vacation leave shall be credited as follows and may be used as credited:

<table>
<thead>
<tr>
<th>Service</th>
<th>Vacation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than four (4) years</td>
<td>20 days</td>
</tr>
<tr>
<td>More than four (4) years</td>
<td>25 days</td>
</tr>
</tbody>
</table>

Annual vacation days shall be credited as of July 1st. A department head appointed after the start of a fiscal year shall have vacation credited on a pro rata basis based on the number of weeks remaining in the fiscal year. Current employees being promoted into a department head position shall not be allowed to exceed the maximum accrual allowed for a department head in any fiscal year. In the
event of termination, annual vacation shall be deemed earned on a pro-rated basis for the purpose of calculating vacation payout.

The maximum vacation accumulation a department head will be permitted to carry over into the succeeding fiscal year is 35 days. The excess shall be forfeited without remuneration for same.

When a holiday occurs during an assigned vacation, it will not be counted as part of the vacation time.

During the pay period prior to the Thanksgiving Holiday, a Department head that has accrued 200 or more hours of unused vacation time may elect to cash out up to sixty-six (66) hours of unused vacation time. Department Heads must make an irrevocable written election by the end of June of each year to participate in the program.

Upon termination, for any reason, the amount of wages due shall include all earned, unused vacation, in addition to any other benefit received.

**Personal Days**

Department heads shall be granted seven (7) personal days per fiscal year. One (1) personal day may be carried from fiscal year to fiscal year. Personal days shall not be granted if unused, to any employee upon retirement, termination (other than permanent layoff), or discharge.

**Health/Dental/Vision Insurance**

Department heads may receive the following health/dental/vision plan for either single or family coverage. The cost of insurance may change each fiscal year. Refer to the Human Resources intranet website for updated cost: [https://portal.polkcountyiowa.gov/hr](https://portal.polkcountyiowa.gov/hr)

Wellmark Blue Choice Point of Service (POS)
Delta Dental
Delta Vision

**Life Insurance**

Department heads shall receive term life and accidental death and dismemberment insurance coverage in an amount equal to their salary rounded to the nearest thousand dollars.

Department heads 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/hr](https://portal.polkcountyiowa.gov/hr)
Commuter Choice Program

All Department Heads 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 another for parking.

Employee contributions are made through payroll deductions on a pre-tax basis with the minimum parking expense being eighty-five dollars ($85) per month and up to the maximum monthly IRS limit for qualified parking and mass transit expenses.

The County shall provide a subsidy of eighty-five dollars ($85) for parking downtown. This subsidy will be provided on a monthly basis to Department heads who are not provided free parking.

Mileage Allowance

The Public Works Director and the General Services Director shall be eligible to have a County vehicle provided for his/her use or accept the mileage allowance. Mileage allowance for department heads shall be equal to an annual amount of $3,600. All mileage allowances are subject to tax withholding and will be included on the Department Head’s annual W-2 form.

Deferred Compensation Program

All Department Heads are eligible to participate in Polk County’s Deferred Compensation Program. This program offers employees an opportunity to save for retirement.

The County shall contribute $1.00 for each $2.00 contributed by the Department Head up to a maximum of ten percent (10%) of his/her base salary. All participants must contribute to an active provider in order to continue to have payroll deductions made and to receive matching funds.

Sick Leave

Eligibility and Accrual
Department heads shall accrue sick leave at a rate of eight (8) hours per bi-weekly pay period to a maximum of 2,000 hours of accrued leave. Usage based on illness or disability is permitted upon accrual but may not exceed the amount of accumulation.

Charged Per Use
Sick leave shall be charged in one-quarter (1/4) hour increments. Usage includes first day illness, medical appointments or emergencies of the employee, the employee's spouse, legal parent or child, and illness of the employee's spouse, legal parent or child.

A request for sick leave shall indicate whether the leave is for Family and Medical Leave purposes as set forth in this manual.

Payment of Sick Leave Upon Termination
Upon termination, for other than election of a bona-fide retirement by the Department head, a Department Head 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.

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 through 10 years</td>
<td>20%</td>
</tr>
<tr>
<td>11 through 15 years</td>
<td>25%</td>
</tr>
<tr>
<td>16 through 20 years</td>
<td>30%</td>
</tr>
<tr>
<td>21 through 25 years</td>
<td>35%</td>
</tr>
<tr>
<td>Over 25 years</td>
<td>40%</td>
</tr>
</tbody>
</table>

Polk County will continue to pay the entire amount of the health insurance premium each month until the converted value of the department head’s sick leave bank is exhausted or until the Department Head is eligible for Medicare, whichever comes first. The retired Department Head 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 Time**

Department heads may not receive but may donate up to sixteen (16) hours of earned vacation or personal leave to an eligible employee who has been approved for a paid leave of absence as authorized under the County's Family and Medical Leave Act Policy and the Collective Bargaining Agreement, but does not possess the necessary earned hours of leave or is not eligible for disability income benefits.

An eligible employee is defined as a regular full-time employee with at least 12 months of continuous employment and who has worked at least 1250 hours during the preceding 12 months at the time of the employee's application for FMLA leave.

**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 (LTD) insurance is provided through a group policy and the premium is paid by Polk County. Department Heads 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 $90,000 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 (also known as an elimination period). No LTD disability benefits are payable during the 90 day waiting period.

Eligible Department Heads will be provided short-term disability (STD) insurance to cover the elimination period. The STD provided will be for a maximum of $3,000 per month. Department Heads are eligible to purchase additional STD insurance at their own expense. Premiums will be paid through payroll deduction. 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.

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 12 months, employment with Polk County will cease.

**Unpaid Leaves of Absence**

**Eligibility**

Department heads may request unpaid leave for reasons specified under the Family and Medical
Leave provisions.

Application for Leave
All requests for unpaid leave of absence must be made in writing and approved by the department head's immediate supervisor 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 leaves 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
A department head 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
A department head shall be eligible for parental leave in accordance with the Family and Medical Leave Policy of the County. If a department head is not eligible for nor 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-FMLA 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
Department heads shall be granted a paid leave of absence for assigned work time lost when subpoenaed or called to serve on jury duty. He/she shall assign to the employer all remuneration received for this service.

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

Bereavement Leave
Department heads shall be granted up to five (5) days off with pay for absence necessary and reasonable in case of death in the Department Head’s immediate family.

Immediate family shall be defined as including: spouse/domestic partner, children of the employee and spouse/domestic partner, and the corresponding relationships of the employee and
spouse/domestic partner: step-child, parent, step-parent, brother, sister, step-siblings, grandparent, grandchildren, 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. Requests for exceptions should be addressed to the Director of Human Resources.

**Paid Parental Leave**
Department Heads shall be eligible for Paid Parental Leave in accordance with the Polk County Paid Parental Leave for Non-Bargaining Employees policy.

**Physical Examination**

Those department heads who elect to complete an annual comprehensive physical examination will be reimbursed for all costs not covered by the current insurance carrier for the examination. Claims for reimbursement must be submitted on the appropriate forms to the Director of Human Resources before processing by the Auditor's Office for payment.

Doctor's verification certifying the completion of the examination should be forwarded to the Director of Human Resources no later than June 30 of each fiscal year.

**Severance Pay**

Severance pay to a department head in the amount equal to one week’s pay or proration thereof, for each year of service with the County shall be paid to the individual eligible upon:

- Discharge or resignation asked for by the Board of Supervisors or appointing authority for any reason other than willful misconduct, corruption, extortion, conviction of a felony, or violation of chapter 68B, Government Ethics and Lobbying, of the Iowa Code;
- Layoff or reduction in work force;
- Demotion from department head status if the individual has served in a permanent status as a department head for five (5) consecutive years; demotion means any action that results in the department head taking a different County position which is not covered by the provisions of this manual;

Department heads shall be given the option of receiving severance pay in a lump sum, effective the first regular pay period following their last work day as a department head, or having the benefit paid in equal installments, not to exceed 12 payments, during the immediate succeeding regular pay periods. Severance payments must be paid within the same calendar year and if necessary, the number of installments may be reduced.

On the date of termination, department heads that elect lump sum payment will not be covered by fringe benefit plans, including insurance coverage, unless otherwise provided by the carrier.
Department heads who elect to receive severance pay in the form of regular paychecks during the severance period shall continue to be covered by the health, dental and vision insurance benefits. All other benefits and insurance plans shall cease on the date of termination.

**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**

Department heads required or permitted 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 department head will be reimbursed for registration fees, books, materials, transportation, housing and meals, in accordance with the County's training, tuition reimbursement, and travel policies.

**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.

**Outside Employment**

You may accept employment if it does not conflict with the interest of your office/department or interfere with the performance of your job duties. 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 written approval of the County Administrator.