Table of Contents

Preamble............................................................................................................................................... 1
Compensation......................................................................................................................................... 2
Hours of Work......................................................................................................................................... 2
Length of Service..................................................................................................................................... 2
Holidays.................................................................................................................................................. 2
Health/Dental/Vision Insurance............................................................................................................ 3
Life Insurance......................................................................................................................................... 3
Deferred Compensation Program........................................................................................................... 3
Mileage Program..................................................................................................................................... 3
Workers Compensation......................................................................................................................... 4
Sickness and Accident Income Plan....................................................................................................... 4
Disability................................................................................................................................................... 5
Physical Examination............................................................................................................................... 5
Honoraria, Gifts, Conflicts of Interest and Lobbying............................................................................... 5
Training and Education........................................................................................................................... 6
Continuation of Insurance Coverage..................................................................................................... 6
Preamble

This manual was developed to describe and outline some of Polk County's policies, procedures, benefits and other matters to you as a County Elected Official. 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 those 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 Elected Officials serve according to state law.

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.
Compensation

Compensation will be determined annually by the Compensation Board and the Board of Supervisors as stipulated by Iowa Law. Pay grids can be located at the Human Resources website: https://www.polkcountyiowa.gov/human-resources/employee-benefits/

Hours of Work

Elected Officials have flexibility to set their own hours so as to fulfill their duties.

Length of Service

The length of an Elected Official’s service with the County is calculated from the date of taking office until the end of their term or effective date of resignation or removal. Total length of service is the cumulative length of service for each term, plus any previous or subsequent employment with Polk County as an elected or non-elected official, not withstanding any period of such employment for which severance, vacation or sick leave has been paid.

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

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 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.

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.

**Health/Dental/Vision Insurance**

Elected Officials 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](https://portal.polkcountyiowa.gov)

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

**Life Insurance**

Elected Officials may elect to receive term life and accidental death and dismemberment insurance coverage in an amount equal to three (3) times their annual compensation rounded to the nearest thousand dollars not to exceed $250,000. Amounts in excess of $50,000 shall be included as taxable income to the Elected Official.

Elected Officials 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](https://portal.polkcountyiowa.gov)

**Deferred Compensation Program**

All Elected Officials 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 Elected Official up to a maximum of six (6) percent 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.

Polk County shall also make an Additional Contribution for Elected Officials equal to six (6) percent of his/her annual base salary into their existing deferred compensation account.

**Mileage Program**

Elected officials may elect to receive mileage reimbursement for actual miles driven or a mileage
allowance as authorized by Code of Iowa Section 70A.9. Mileage allowances for members of the Board of Supervisors shall be computed in conformity with Code of Iowa Section 331.215(2) and the Polk County Travel and Expense Reimbursement Policy. Mileage allowances for other elected officials (excluding the County Sheriff) shall be equal to an annual amount of $3,600.

Election of the mileage allowance will supersede all prior resolutions pertaining to monthly mileage reimbursement for Elected Officials.

All mileage allowances are subject to tax withholding and will be included on the Elected Official’s annual W-2 form.

**Workers Compensation**

For the purpose of workers compensation benefits, the Elected Official shall be covered while performing their duties as county employees.

**Sickness and Accident Income Plan**

The County's Sickness and Accident Income Plan provides funds to reduce the loss of income which may result from an Elected Official’s total disability.

The County in deciding eligibility, or duration of sickness and accident income benefits, retains the right to require an examination by a physician of the employer's choice and expense for the purpose of a second opinion. The decision of the Board of Supervisors is final.

Application for this benefit shall be made with the County Director of Human Resources on forms provided by the employer. An Elected Official making a claim for benefits agrees to the release of all medical information to which the Elected Official has access to concerning the Elected Official’s physical or mental condition relative to the claim and further waives any privilege for the release of the information.

Benefits will be paid in accordance with the following schedule:

<table>
<thead>
<tr>
<th>Service</th>
<th>Benefit Formula</th>
<th>Maximum Benefit Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than six (6) months</td>
<td>Not Eligible</td>
<td>Not Eligible</td>
</tr>
<tr>
<td>More than six (6) months</td>
<td>Regular weekly salary</td>
<td>26 weeks</td>
</tr>
</tbody>
</table>

Coverage under this plan will cease after twenty-six (26) weeks or when the employee is released to return to his/her regular duties, whichever occurs first. The Elected Official may not engage in any occupation, work or employment for wages or profit during any period of disability.

If a disabled Elected Official either is or becomes eligible for income from other sources, such as Social Security Disability or Iowa Workers' Compensation, the income shall only be the difference between the maximum allowed under this plan and that received from other sources.
Disability

The County's Long-Term Disability Income Plan provides funds to reduce the loss of income which may result from long-term total disability.

The County in deciding eligibility or duration of long-term disability benefits retains the right to require an examination by a physician of the County’s choice and expense for the purpose of a second opinion. The decision of the Board of Supervisors is final.

Application for this benefit shall be made with the County Director of Human Resources on forms provided by the County. An Elected Official making a claim for benefits agrees to the release of all medical information to which the elected official has access concerning the employee's physical or mental condition relative to the claim and further waives any privilege for the release of the information.

Benefits will be paid in accordance with the following schedule after the disabled Elected Official has exhausted accumulated sick leave, vacation leave and all benefits of the County's Sickness and Accident Income Plan.

Benefit formula .................................. 100% of salary
Maximum benefit period.................. 12 months

Coverage under this plan will cease after twelve (12) months or when the Elected Official is released to return to his/her regular duties, whichever occurs first.

The Elected Official may not engage in any occupation, work or employment for wages or profit during any period of disability. If a disabled Elected Official either is or becomes eligible for income from other sources, such as Social Security Disability or Iowa Workers' Compensation, the income provided herein shall only be the difference between the maximum allowed under this plan and that received from other sources.

Physical Examination

Those Elected Officials 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.

Honoraria, Gifts, Conflicts of Interest and Lobbying

All Elected Officials shall comply with the provisions of Iowa Code sections 68B.22, 68B.23, regarding gifts, honoraria, and lobbying. Additionally, all Elected Officials shall comply with the
provision of Iowa Code sections 68B.2A, 314.2 and 331.342 regarding conflicts of interest. A copy of the Code sections listed above are available to Elected Officials upon request at the Human Resources Department.

Training and Education

Elected Officials 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 Elected Officials own time. The Elected Officials will be reimbursed for registration fees, books, tuition, materials, transportation, housing and meals, in accordance with the County's training and travel policies.

Continuation of Insurance Coverage

Upon bonafide retirement (with IPERS), Elected Officials shall be able to continue participation in the Polk County group health, dental, and vision plans, at the Elected Official’s own expense, until the attainment of sixty-five years of age.