

**BOARD OF COUNTY COMMISSIONERS**  
**SARPY COUNTY, NEBRASKA**

**RESOLUTION SETTING FRINGE BENEFITS FOR SALARIED / MANAGEMENT (EXEMPT FROM OVERTIME) EMPLOYEES**

WHEREAS, the Board of Commissioners recognizes that exempt management employees must provide effective management and leadership to assure efficient County operations and quality public service; and,

WHEREAS, the Board of Commissioners recognizes the greater responsibilities inherent in exempt managerial assignments and the extraordinary performance required of said employees; and,

WHEREAS, the Board of Commissioners desires to adopt a new Salaried/Management Benefits Policy as outlined in the attachment entitled "Sarpy County Employee Benefit List: Salaried / Management (Exempt from Overtime) Classified Employees".

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS that all Salaried / Management (Exempt from Overtime) Classified Employees are hereby entitled to participate in such benefit programs as outlined in the attachment entitled "Sarpy County Employee Benefit List: Salaried / Management (Exempt from Overtime) Classified Employees" on the effective date of such program as the same may be modified from time to time, wherein such participation shall be under such terms and conditions as the Board may establish.

IT IS FURTHER RESOLVED THAT this resolution shall become effective on November 1, 2011 and will remain in effect until such time as the coverage is prohibited or revoked by the Sarpy County Board of Commissioners.

IT IS FURTHER RESOLVED THAT the benefits provided in this resolution shall only be applicable to those employees of Sarpy County that are considered Salaried, Exempt or Management and who are not otherwise included in any labor agreement with one of the recognized bargaining unit.

The above Resolution was approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on the \_\_\_\_\_ day of \_\_\_\_\_, 2011.

Attest

SEAL

\_\_\_\_\_  
Sarpy County Board Chairman

\_\_\_\_\_  
County Clerk



**SARPY COUNTY  
EMPLOYEE BENEFIT LIST:  
SALARIED / MANAGEMENT (Exempt from Overtime)  
CLASSIFIED EMPLOYEES**

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*Unless otherwise specified, an employee must work an average of at least 30 hours per week to be eligible for benefits.*

.....

**HEALTH INSURANCE**

Employees must select health insurance coverage within 30 days from the employment or eligibility date.

The County pays ninety percent (90%) for individual coverage, eighty-three percent (83%) for the employee plus coverage and eighty-three percent (83%) for family coverage. Salaried employees are responsible for the remaining portion of the premium, which is deducted in two equal parts from the first and second paycheck of each month. Employees must select health insurance coverage within 30 days from the employment or eligibility date. Sarpy County partially 'self-funds' IN-NETWORK deductibles / out of pocket maximums for health insurance. Employee Benefit Systems, (EBS) administers these County funds used to offset IN-NETWORK services incurring the \$3,000 (single) / \$6,000 (other) BCBS Deductible levels.

**Blue Cross and Blue Shield of Nebraska:**  
**BluePreferred PPO**

COVERAGE LEVEL	TOTAL PREMIUM	COUNTY SHARE	EMPLOYEE SHARE
Single	\$612.52	\$551.27	\$61.25
Employee + Spouse	\$1,305.66	\$1,083.70	\$221.96
Employee + Child(ren)	\$1,305.66	\$1,083.70	\$221.96
Family	\$1,496.76	\$1,242.31	\$254.45

Please visit the provider's website: [www.nebraskablue.com](http://www.nebraskablue.com) for further information.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

**LIFE INSURANCE and  
ACCIDENTAL DEATH & DISMEMBERMENT**

The County provides \$45,000 Term Life Insurance coverage for the employee. Supplemental insurance may be purchased at hire or at open enrollment through the insurance carrier, MetLife®. Please review your Certificate of Coverage booklet for further detailed information, restrictions, and specifics.

**LONG TERM DISABILITY**

The MetLife® group policy also includes provisions for Long Term Disability benefits. Eligibility for Long Term Disability begins one year from date of employment. The employee must be under the age of 70. Benefits would begin after 90 days of continuous disability with a monthly benefit of 66 ⅔% of the employee's earnings, with a maximum benefit of \$6,000 per month. This benefit is subject to approval and amounts are subject to taxes; amounts also may be off-set by Social Security, Pension, and other forms of compensation.

**DENTAL INSURANCE**

Employees and their covered dependents are eligible to participate following six (6) months of continuous employment. Employees hired between the 1<sup>st</sup> and 15<sup>th</sup> of the month start the six-month eligibility waiting period on the first of that month. Employees hired the 16<sup>th</sup> through the end of the month start the six-month eligibility-waiting period on the first of the following month. Enrollment is not automatic; an employee must complete an enrollment form and return it to the Personnel Department prior to their eligibility date. Below is the breakdown of coverage costs:

**METLIFE® DENTAL**

	Employee Pays
Single Coverage	\$0.00
Family Coverage	\$19.00

The premium for dental coverage will be deducted from the first payroll period each month upon reaching eligibility. The coverage year begins each January 1 and the annual maximum benefit per plan year is \$1,500.00 per covered patient. (Refer to the employee plan booklet provided by MetLife® Dental.) **IMPORTANT:** Providers outside of the MetLife® network may be used; however, only "reasonable and customary" charges will be paid at the rate specified for the procedures. This amount is not the same as that paid to MetLife® Network Providers. Visit [www.metlife.com/dental](http://www.metlife.com/dental) for further information.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

### EMPLOYEE ASSISTANCE PROGRAM

Sarpy County has contracted with Alegent Health Employee Assistance Program (E.A.P.) to offer this unique benefit. Alegent EAP is a short-term counseling service to help you and your family begin to work through personal problems, such as marital conflicts, grief issues, stress, legal problems, emotional difficulties, substance abuse, financial troubles, plus more. When you use these services, you are assured of absolute confidentiality. If you directly contact an EAP counselor, no one will know. To arrange for a private and confidential appointment call the 24-Hour telephone line at 398-5566 or 888-847-4975. All sessions are confidential, a critical element in Alegent Health EAP's success. Information is not released without your written permission.

### PENSION

Full-time employees participation in the Nebraska Public Employee's Retirement System is mandatory (state statute).

Part-time employees' participation in the Nebraska Public Employee's Retirement System is mandatory for those working twenty (20) hours or more per week. Those working less have the option to elect voluntary participation.

Currently, employees contribute 4.5% of their salary (gross compensation) for each payroll period. The County contributes an amount equal to 150% of your contribution each payroll period (6.75%). These contributions are pre-taxed, not subject to Federal and State income taxes.

Beginning January 1, 2003 all new employees participating in the retirement plan will be enrolled in the "cash balance" plan. Information will be provided at the time you enroll.

**Vesting Credit:** Completion of an aggregate three years of plan participation or at 55 years of age. If, at the time an employee is hired by the County and has prior Nebraska governmental plan participation, that participation may be counted toward the aggregate three years of participation required to vest in the Plan. However, to qualify, an "Eligibility and Vesting Credit Application" must be completed within 30 days from date of hire by Sarpy County. Please see your Personnel Department for the necessary form.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

### TAX DEFERRED COMPENSATION

These programs are available for all employees through the following providers:

Company	Representative	Telephone Number
Lincoln Financial	Steven Cassel	392-0540 ext. 17
Nationwide	Chad Christensen	402-730-6066
A.G. Edwards & Sons	Peter Daiker	496-9700
Aetna Financial Services (ING)	Michael Cain	445-2046

No endorsement is made for one company versus another. You may visit with one or more of the companies and make your decision.

Contributions are taken out of each paycheck until stopped or changed by the employee. If employee contributions are discontinued due to termination of employment, retirement, experiencing an unforeseeable emergency, or death, the employee has options for continuing the plan, "rolling over" their account, or withdrawing assets. It is recommended that employees discuss options with their account representative prior to making any decision because there may be serious tax implications to consider. Please contact your specific representative for maximum contribution amounts, makeup contribution amounts, and any other questions.

### ACCIDENTAL, HEALTH, and CANCER INSURANCE

Supplemental health, accidental health and cancer insurance coverage is available through the following insurance providers:

Company	Representative	Telephone Number
AFLAC (American Family Insurance)	Dee Coughlin	492-8179
Capital American	Ron Bucklin	331-2122
Colonial Life and Accident Insurance	Lori Starr	676-2147

As the supplemental insurance is strictly voluntary, you are the policyholder. Please contact a representative directly for further information.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

**FLEXIBLE BENEFIT PLAN**

This benefit, administered under contract by PayFlex Systems USA, Inc. of Omaha for Sarpy County, allows you to pay for un-reimbursed medical expenses and dependent care expenses with "pre-tax" dollars, which means that you get a tax break for these expenses. These plans are authorized under IRS Code Section 125 and are often referred to as Flexible Spending Accounts (FSA's).

Examples of un-reimbursed medical expenses are: co-pays for visits to doctors and dentists, eye glasses and exams, prescription drugs, hearing devices, and Lasik surgery. Please visit [www.Healthhub.com](http://www.Healthhub.com) for more details.

The plan year is from July 1 through June 30 of the following year, which coincides with the County's fiscal year. The County has set the maximum amount that can be set aside for un-reimbursed medical expenses per plan year at \$5,000. Federal law currently limits the amount for dependent care to \$5,000 per plan year. The annual elected amount is deducted from your pay in equal amounts per pay period over the plan year. PayFlex Systems USA, Inc. offers a PayFlex credit card (for use at merchants that accept MasterCard®) for paying authorized expenses from your medical accounts.

New enrollment is required each plan year and there are limited circumstances for terminating the plan prior to the end of the plan year. Please visit [www.healthhub.com](http://www.healthhub.com) for further information.

**HOLIDAYS**

In addition to any other days that may be designated by the Employer, the following are paid holidays for all salaried (exempt from overtime) employees:

New Years' Day	January 1
Martin Luther King Day	3 <sup>rd</sup> Monday in January
President's Day	3 <sup>rd</sup> Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Second Monday in October
Veteran's Day	November 11
Thanksgiving Day	4 <sup>th</sup> Thursday in November
Day after Thanksgiving Day	4 <sup>th</sup> Friday in November
Christmas Day	December 25

If a salaried (exempt from overtime) employee is required to work on a holiday the employee shall, in addition to his/her regular salary for the day, accrue compensatory holiday time on an hour for hour basis for all hours worked up to eight (8) hours.

Holidays which fall on a Sunday shall be observed on the following Monday; those falling on Saturday shall be observed on the preceding Friday.

4 SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

**SICK LEAVE**

The purpose of sick leave is to provide a benefit to those eligible county employees who are unable to attend work due to short-term illness or injury.

**Accrual and Accumulation**

1. Salaried (exempt from overtime) employees will accrue sick pay benefits at a rate of 4.00 hours per payroll period (104 hours per year).
2. Part-time salaried employees will accrue sick pay benefits at a rate of 4.00 hours for each eighty (80) hours worked, not including overtime hours.
3. One thousand forty (1040) hours of sick leave may be accumulated. A salaried/exempt from overtime employee who has accumulated eight hundred (800) hours of sick leave may, at the employee's option, convert their sick leave at a 2 to 1 ratio to vacation or pay, up to a maximum of two hundred and forty (240) hours of sick leave, to one (1) hour of vacation or one (1) hour of regular pay. This conversion may only be made once per calendar year.
4. Sick leave shall not be accrued by emergency or temporary employees.

**VACATION LEAVE**

All employees, excluding temporary or emergency employees, are eligible to accrue vacation hours each bi-weekly pay period, as long as they remain in a paid status. Employees in an "Introductory Status" shall earn vacation time from their starting date of employment, but may not take vacation leave until the completion of their six-month introductory period (180 days).

The Employer shall compensate Salaried (Exempt from Overtime) Employees with vacation time computed as follows\*:

1-5 years	88 hours vacation	3.385 hrs./pay period
6-9 years	128 hours vacation	4.923 hrs./pay period
10 years	136 hours vacation	5.230 hrs./pay period
11 years	144 hours vacation	5.538 hrs./pay period
12 years	152 hours vacation	5.846 hrs./pay period
13 years	160 hours vacation	6.153 hrs./pay period
14 years	168 hours vacation	6.461 hrs./pay period
15 years	176 hours vacation	6.769 hrs./pay period
20 years	188 hours vacation	7.231 hrs./pay period

\*Part-time salaried individuals will have their vacation time prorated accordingly.

Once a year salaried/ management employees, with approval of their department head, may request pay for up to 40 hours of accrued vacation in lieu of vacation time off. After the vacation conversion, an employee shall have an accrued vacation balance of no less than eighty (80) hours.

*Please see the Sarpy County Policies & Procedures Manual for specifics on vacation and sick leave.*

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

**ADMINISTRATIVE LEAVE**

Appointed Officials: 5 days  
Management: 3 days

Because Salaried employees may be required to periodically work long or irregular hours and to attend various meetings and functions outside the "normal" business hours to fulfill their responsibilities, Administrative Leave MAY be granted. Leave will be for calendar year only and cannot be accumulated or carried over. Any Administrative Leave granted and used must be documented as such. This leave is NOT an entitlement nor is it subject to accrual or payment for unused leave. Use is completely discretionary upon approval by Department Head. Department Heads may approve their own use as well as that of their management staff, unless otherwise directed by the County Administrator.

**LONGEVITY PAY**

This benefit is available to salaried employees and is based on the following schedule:

10<sup>th</sup> Year through 14<sup>th</sup> Year: \$ 885  
15<sup>th</sup> Year through 19<sup>th</sup> Year: \$1,330  
20<sup>th</sup> Year through 24<sup>th</sup> Year: \$1,785  
25<sup>th</sup> Year through 28<sup>th</sup> Year: \$2,165  
29<sup>th</sup> Year and thereafter: \$2,400

**529 EDUCATION SAVINGS PLAN**

This IRS Section 529 college savings program enables individuals to save and invest, on a tax-favored basis, to fund college and graduate school expenses for a child or other beneficiary. This is a voluntary program funded by the employee with after-tax dollars but investment growth is tax-free.

The Sarpy County Board has approved the Putman Investments Advantage Payroll Deduction program for marketing to its employees. The program is offered through A.G. Edwards & Sons, Inc. (Pete Daiker) 496-9700.

**EDUCATION REIMBURSEMENT**

All salaried / management (exempt from overtime) classified employees shall be eligible for educational reimbursement of courses at 90% of the cost of tuition, class related fees (i.e. computer lab, science lab fees) and books up to a maximum of one thousand five hundred dollars (\$1,500.00) per fiscal year. Employees must successfully complete the course with a grade "C" or higher from an accredited college, university, community college or trade school. Receipts are required before reimbursement will be paid. *(Nonreimbursable fees include, but are not limited to, student activity fees, parking fees, etc. - See Policies and Procedures Manual for further information.)*

### PROFESSIONAL LICENSE FEES

Salaried (exempt from overtime) employees shall be reimbursed for professional license fees (i.e., State bar dues, civil engineering registration, CPA license, appraisal license, etc.) under the following conditions:

1. Possession of license or certificate must be an ongoing requirement of the position.
2. If the employee leaves County employment during the licensing period, the County's contribution shall be pro-rated (i.e., if fees have been paid in advance by the County, the employee shall be required to reimburse the County for the pro-rated portion of the fees through a reduction in the employee's final pay check).

### RETIREMENT

A salaried (exempt from overtime) employee, who retires with a minimum of 15 years of continuous service and is at least age fifty-five (55) years until reaching his/her sixty-fifth (65<sup>th</sup>) birthday, may continue in the County's primary health insurance program. The premium paid by the County for those qualifying is as follows:

**Age fifty-five through fifty-nine (55-59):** The County will pay 50% of the monthly premium for single, employee/spouse or family coverage for employees.

**At age sixty (60) until reaching their sixty-fifth\* (65<sup>th</sup>) birthday:** The County will pay 100% of the monthly premium for single and 50% employee/spouse or family coverage for employees.

Eligible employees must be enrolled in the current County Health program prior to retirement. (*\*Prior to reaching age 65, the employee is advised to contact the Social Security Administration to begin the transition process for Medicare coverage and research possible Medicare supplemental insurance coverage prior to enrolling in specific Medicare option(s).*)



# SARPY COUNTY EMPLOYEE BENEFIT LIST: SALARIED / MANAGEMENT (Exempt from Overtime) CLASSIFIED EMPLOYEES

*Unless otherwise specified, an employee must work an average of at least 30 hours per week to be eligible for benefits.*

THIS INFORMATION IS INTENDED TO BE INFORMATIVE OF THE GENERAL NATURE OF BENEFITS TO WHICH AN EMPLOYEE MAY BE ELIGIBLE. THE INFORMATION IS NOT INTENDED TO BE BINDING ON SARPY COUNTY, AND SHOULD NOT BE CONSTRUED TO CREATE A CONTRACT OR AN OFFER TO CONTRACT. THE ACTUAL BENEFITS ARE DEFINED BY VARIOUS OTHER LAWS, REGULATIONS, POLICIES, RESOLUTIONS, AGREEMENTS, AND/OR CONTRACTS. PLEASE REFER TO THE APPLICABLE DOCUMENT(S) FOR FURTHER INFORMATION. THESE BENEFITS MAY BE MODIFIED FROM TIME TO TIME, WITHOUT FURTHER NOTICE TO THE EMPLOYEES.

## HEALTH INSURANCE

Employees must select health insurance coverage within 30 days from the employment or eligibility date.

<u>POSITION</u>	<u>COUNTY CONTRIBUTION</u>
Appointed Officials:	100%
Salaried / Exempt from Overtime:	90% Single 83% Family / 2-Party

The County pays ninety percent (90%) for individual coverage, eighty-three percent (83%) for the employee plus coverage and eighty-three percent (83%) for family coverage. Salaried employees are responsible for the remaining portion of the premium, which is deducted in two equal parts from the first and second paycheck of each month. Employees must select health insurance coverage within 30 days from the employment or eligibility date. ~~The employee is responsible for the remaining portion of the premium, which is deducted in two equal parts from the first and second paycheck of each month.~~ Sarpy County partially 'self-funds' IN-NETWORK deductibles / out of pocket maximums for health insurance. Employee Benefit Systems, (EBS) administers these County funds used to offset IN-NETWORK services incurring the \$3,000 (single) / \$6,000 (other) BCBS Deductible levels.

### Blue Cross and Blue Shield of Nebraska: BluePreferred PPO

COVERAGE LEVEL	TOTAL PREMIUM	COUNTY SHARE	EMPLOYEE SHARE
Single	\$612.52	\$551.27	\$61.25
Employee + Spouse	\$1,305.66	\$1,083.70	\$221.96
Employee + Child(ren)	\$1,305.66	\$1,083.70	\$221.96
Family	\$1,496.76	\$1,242.31	\$254.45

Please visit the provider's website: [www.nebraskablue.com](http://www.nebraskablue.com) ~~[www.bcbsne.com](http://www.bcbsne.com)~~ for further information.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

**LIFE INSURANCE and  
ACCIDENTAL DEATH & DISMEMBERMENT**

The County provides \$45,000 Term Life Insurance coverage for the employee. Supplemental insurance may be purchased at hire or at open enrollment through the insurance carrier, MetLife®. Please review your Certificate of Coverage booklet for further detailed information, restrictions, and specifics.

**LONG TERM DISABILITY**

The MetLife® group policy also includes provisions for Long Term Disability benefits. Eligibility for Long Term Disability begins one year from date of employment. The employee must be under the age of 70. Benefits would begin after 90 days of continuous disability with a monthly benefit of 66 2/3% of the employee's earnings, with a maximum benefit of \$6,000 per month. This benefit is subject to approval and amounts are subject to taxes; amounts also may be off-set by Social Security, Pension, and other forms of compensation.

**DENTAL INSURANCE**

Employees and their covered dependents are eligible to participate following six (6) months of continuous employment. Employees hired between the 1<sup>st</sup> and 15<sup>th</sup> of the month start the six-month eligibility waiting period on the first of that month. Employees hired the 16<sup>th</sup> through the end of the month start the six-month eligibility-waiting period on the first of the following month. Enrollment is not automatic; an employee must complete an enrollment form and return it to the Personnel Department prior to their eligibility date. Below is the breakdown of coverage costs:

**METLIFE® DENTAL**

<u>POSITION</u>	<u>EMPLOYEE COSTS</u>
Appointed Officials:	\$0.00
Salaried / Exempt from Overtime:	\$0.00 Single \$19.00 Family
	<u>Employee Pays</u>
<u>Single Coverage</u>	<u>\$0.00</u>
<u>Family Coverage</u>	<u>\$19.00</u>

The premium for dental coverage will be deducted from the first payroll period each month upon reaching eligibility. The coverage year begins each January 1 and the annual maximum benefit per plan year is \$1,500.00 per covered patient. (Refer to the employee plan booklet provided by MetLife® Dental.) IMPORTANT: Providers outside of the MetLife® network may be used; however, only "reasonable and customary" charges will be paid at the rate specified for the procedures. This amount is not the same as that paid to MetLife®

✓ **Network Providers. Visit [www.metlife.com/dental](http://www.metlife.com/dental) for further information.**

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

### **EMPLOYEE ASSISTANCE PROGRAM**

Sarpy County has contracted with Alegent Health Employee Assistance Program (E.A.P.) to offer this unique benefit. Alegent EAP is a short-term counseling service to help you and your family begin to work through personal problems, such as marital conflicts, grief issues, stress, legal problems, emotional difficulties, substance abuse, financial troubles, plus more. When you use these services, you are assured of absolute confidentiality. If you directly contact an EAP counselor, no one will know. To arrange for a private and confidential appointment call the 24-Hour telephone line at 398-5566 or 888-847-4975. All sessions are confidential, a critical element in Alegent Health EAP's success. Information is not released without your written permission.

### **PENSION**

Full-time employees participation in the Nebraska Public Employee's Retirement System is mandatory (state statute).

Part-time employees' participation in the Nebraska Public Employee's Retirement System is mandatory for those working twenty (20) hours or more per week. Those working less have the option to elect voluntary participation.

Currently, employees contribute 4.5% of their salary (gross compensation) for each payroll period. The County contributes an amount equal to 150% of your contribution each payroll period (6.75%). These contributions are pre-taxed, not subject to Federal and State income taxes.

Beginning January 1, 2003 all new employees participating in the retirement plan will be enrolled in the "cash balance" plan. Information will be provided at the time you enroll.

**Vesting Credit:** Completion of an aggregate three years of plan participation or at 55 years of age. If, at the time an employee is hired by the County and has prior Nebraska governmental plan participation, that participation may be counted toward the aggregate three years of participation required to vest in the Plan. However, to qualify, an "Eligibility and Vesting Credit Application" must be completed within 30 days from date of hire by Sarpy County. Please see your Personnel Department for the necessary form.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

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Supplemental health, accidental health and cancer insurance coverage is available through the following insurance providers:

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Colonial Life and Accident Insurance	Lori Starr	676-2147

As the supplemental insurance is strictly voluntary, you are the policyholder. Please contact a representative directly for further information.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

### FLEXIBLE BENEFIT PLAN

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Examples of un-reimbursed medical expenses are: co-pays for visits to doctors and dentists, eye glasses and exams, prescription drugs, hearing devices, and Lasik surgery. Please visit [www.Healthhub.com](http://www.Healthhub.com) for more details.

The plan year is from July 1 through June 30 of the following year, which coincides with the County's fiscal year. The County has set the maximum amount that can be set aside for un-reimbursed medical expenses per plan year at \$5,000. Federal law currently limits the amount for dependent care to \$5,000 per plan year. The annual elected amount is deducted from your pay in equal amounts per pay period over the plan year. PayFlex Systems USA, Inc. offers a PayFlex credit card (for use at merchants that accept MasterCard®) for paying authorized expenses from your medical accounts.

New enrollment is required each plan year and there are limited circumstances for terminating the plan prior to the end of the plan year. Please visit [www.healthhub.com](http://www.healthhub.com) for further information.

### HOLIDAYS

In addition to any other days that may be designated by the Employer, the following are paid holidays for all salaried (exempt from overtime) employees:

New Years' Day	January 1
Martin Luther King Day	3 <sup>rd</sup> Monday in January
President's Day	3 <sup>rd</sup> Monday in February
Memorial Day	Last Monday in May
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Veteran's Day	November 11
Thanksgiving Day	4 <sup>th</sup> Thursday in November
Day after Thanksgiving Day	4 <sup>th</sup> Friday in November
Christmas Day	December 25

If a salaried (exempt from overtime) employee is required to work on a holiday the employee shall, in addition to his/her regular salary for the day, accrue compensatory holiday time on an hour for hour basis for all hours worked up to eight (8) hours.

Holidays which fall on a Sunday shall be observed on the following Monday; those falling on Saturday shall be observed on the preceding Friday.

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

**SICK LEAVE**

The purpose of sick leave is to provide a benefit to those eligible county employees who are unable to attend work due to short-term illness or injury.

**Accrual and Accumulation**

1. Salaried (exempt from overtime) employees will accrue sick pay benefits at a rate of 4.00 hours per payroll period (104 hours per year).
2. Part-time salaried employees will accrue sick pay benefits at a rate of 4.00 hours for each eighty (80) hours worked, not including overtime hours.
3. One thousand forty (1040) hours of sick leave may be accumulated. A salaried/ exempt from overtime employee who has accumulated eight hundred (800) hours of sick leave may, at the employee's option, convert their sick leave at a 2 to 1 ratio to vacation or pay, up to a maximum of two hundred and forty (240) hours of sick leave, to one (1) hour of vacation or one (1) hour of regular pay. This conversion may only be made once per calendar year.
4. Sick leave shall not be accrued by emergency or temporary employees.

**VACATION LEAVE**

All employees, excluding temporary or emergency employees, are eligible to accrue vacation hours each bi-weekly pay period, as long as they remain in a paid status. Employees in an "Introductory Status" shall earn vacation time from their starting date of employment, but may not take vacation leave until the completion of their six-month introductory period (180 days).

The Employer shall compensate Salaried (Exempt from Overtime) Employees with vacation time computed as follows\*:

1-5 years	88 hours vacation	3.385 hrs./pay period
6-9 years	128 hours vacation	4.923 hrs./pay period
10 years	136 hours vacation	5.230 hrs./pay period
11 years	144 hours vacation	5.538 hrs./pay period
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13 years	160 hours vacation	6.153 hrs./pay period
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20 years	188 hours vacation	7.231 hrs./pay period

\*Part-time salaried individuals will have their vacation time prorated accordingly.

Once a year salaried/ management employees, with approval of their department head, may request pay for up to 40 hours of accrued vacation in lieu of vacation time off. After the vacation conversion, an employee shall have an accrued vacation balance of no less than eighty (80) hours.

*Please see the Sarpy County Policies & Procedures Manual for specifics on vacation and sick leave.*

SALARIED (Exempt from Overtime)  
EMPLOYEE BENEFITS

**ADMINISTRATIVE LEAVE**

Appointed Officials: 5 days  
Management: 3 days

Because Salaried employees may be required to periodically work long or irregular hours and to attend various meetings and functions outside the "normal" business hours to fulfill their responsibilities, Administrative Leave MAY be granted. Leave will be for calendar year only and cannot be accumulated or carried over. Any Administrative Leave granted and used must be documented as such. This leave is NOT an entitlement nor is it subject to accrual or payment for unused leave. Use is completely discretionary upon approval by Department Head. Department Heads may approve their own use as well as that of their management staff, unless otherwise directed by the County Administrator.

**LONGEVITY PAY**

This benefit is available to salaried employees and is based on the following schedule:

10<sup>th</sup> Year through 14<sup>th</sup> Year: \$ 885  
15<sup>th</sup> Year through 19<sup>th</sup> Year: \$1,330  
20<sup>th</sup> Year through 24<sup>th</sup> Year: \$1,785  
25<sup>th</sup> Year through 28<sup>th</sup> Year: \$2,165  
29<sup>th</sup> Year and thereafter: \$2,400

**529 EDUCATION SAVINGS PLAN**

This IRS Section 529 college savings program enables individuals to save and invest, on a tax-favored basis, to fund college and graduate school expenses for a child or other beneficiary. This is a voluntary program funded by the employee with after-tax dollars but investment growth is tax-free.

The Sarpy County Board has approved the Putman Investments Advantage Payroll Deduction program for marketing to its employees. The program is offered through A.G. Edwards & Sons, Inc. (Pete Daiker) 496-9700.

**EDUCATION REIMBURSEMENT**

All salaried / management (exempt from overtime) classified employees shall be eligible for educational reimbursement of courses at 90% of the cost of tuition, class related fees (i.e. computer lab, science lab fees) and books up to a maximum of one thousand five hundred dollars (\$1,500.00) per fiscal year. Employees must successfully complete the course with a grade "C" or higher from an accredited college, university, community college or trade school. Receipts are required before reimbursement will be paid. *(Nonreimbursable fees include, but are not limited to, student activity fees, parking fees, etc. - See Policies and Procedures Manual for further information.)*

### PROFESSIONAL LICENSE FEES

Salaried (exempt from overtime) employees shall be reimbursed for professional license fees (i.e., State bar dues, civil engineering registration, CPA license, appraisal license, etc.) under the following conditions:

1. Possession of license or certificate must be an ongoing requirement of the position.
2. If the employee leaves County employment during the licensing period, the County's contribution shall be pro-rated (i.e., if fees have been paid in advance by the County, the employee shall be required to reimburse the County for the pro-rated portion of the fees through a reduction in the employee's final pay check).

### RETIREMENT

A salaried (exempt from overtime) employee, who retires with a minimum of 15 years of continuous service and is at least age fifty-five (55) years until reaching his/her sixty-fifth (65<sup>th</sup>) birthday, may continue in the County's primary health insurance program. The premium paid by the County for those qualifying is as follows:

Age fifty-five through fifty-nine (55-59): The County will pay 50% of the monthly premium for single, employee/spouse or family coverage for employees.

At age sixty (60) until reaching their sixty-fifth\* (65<sup>th</sup>) birthday: The County will pay 100% of the monthly premium for single and 50% employee/spouse or family coverage for employees.

Eligible employees must be enrolled in the current County Health program prior to retirement. (*\*Prior to reaching age 65, the employee is advised to contact the Social Security Administration to begin the transition process for Medicare coverage and research possible Medicare supplemental insurance coverage prior to enrolling in specific Medicare option(s).*)



# Office of the County Attorney

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L. Kenneth Polikov  
Sarpy County Attorney

## MEMORANDUM

September 8, 2011

TO: Sarpy County Board of Commissioners  
FROM: Nicole O'Keefe, Deputy Sarpy County Attorney  
RE: Insurance Resolutions

Currently, Sarpy County pays for the health benefits of county commissioners, elected officials, chief deputies and managers/department heads. Commissioner Jim Warren asked me to create resolutions which alter the benefits such that the county commissioners, elected officials, chief deputies and managers/department heads pay the same amount for health benefits as all other employees of Sarpy County. Thus each benefit summary was appropriately amended. Besides the county commissioners, the only elected official affected at this time is the public defender as the public defender position will be up for election in 2012.

One item of note in each benefit summary is the Retirement provision. There appear to be differences in the retirement provisions for county commissioners, elected officials, chief deputies and managers/department heads. These differences in the retirement benefits remain unchanged as there were no amendments to this section of the benefit summaries except for the age requirement of the chief deputies. It should also be noted that the retirement benefits for the hourly non-union employees contain different provisions as well. The hourly non-union benefits are not addressed today, as such employees currently pay for a portion of their health insurance.

The commissioner and the elected official resolutions are limited to a benefit summary only; the salaries are not addressed in the attached documents. However, the salaries will need to be set prior to January 15, 2012. In order to keep the matter transparent and uncomplicated, there should only be one document which describes the salary and benefits for the county commissioners and elected official. Thus, at the time the county commissioner and the elected official salaries are set, those resolutions will require a benefit component in addition to the salary information. Accordingly, if the commissioner and elected official resolutions are approved at the September 13<sup>th</sup> County Board meeting, when the salary resolutions are subsequently addressed it will be necessary to include language rescinding the September 13<sup>th</sup> resolutions in order to maintain a single document which addresses both salary and benefits.

I have included 2 versions of each benefit summary; one in which all amendments are noted on the document and one "clean" version to attach to each resolution.