

BOARD OF COUNTY COMMISSIONERS SARPY COUNTY, NEBRASKA**RESOLUTION SETTING FRINGE BENEFITS FOR EXEMPT
MANAGEMENT EMPLOYEES**

WHEREAS, pursuant to Neb. Rev. Stat. § 23-104 (Reissue 2007), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. § 23-103 (Reissue 2007), the powers of the County as a body are exercised by the County Board; and,

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 desires to adopt a new Exempt Management Benefits Policy as outlined in the attachment entitled "Benefit Policies and Procedures: Exempt Management Employee Benefits".

WHEREAS, it is recognized that Sarpy County recently became subject to the County Civil Service Act and is in the process of establishing a Personnel Policy Board in order to follow the procedures under the County Civil Service Act. Further, it is recognized that there may be some Exempt Management Employees who are part of the classified service governed by the County Civil Service Act. As such, for those Exempt Management Employees in the classified service, the attached Benefit Policies and Procedures are subject to future amendments under the County Civil Service Act.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS that all Exempt Management Employees are hereby entitled to participate in such benefit programs as outlined in the attachment entitled "Benefit Policies and Procedures: Exempt Management Employee Benefits" 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 be retroactive and considered effective for eligible employees as of July 1, 2010 and will remain in effect until modified or amended 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 Exempt Management and who are not otherwise included in any labor agreement with one of the recognized bargaining units.

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 22nd day of November, 2011.



Tom Richard
Sarpy County Board Chairman

Reverie Lausman
County Clerk
Deputy



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>1 of 9</i>

Unless otherwise specified, employees must work an average of 30 hours or more 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

Exempt management employees and Appointed Officials must select health insurance coverage within 30 days from the employment or eligibility date.

POSITION

COUNTY CONTRIBUTION

Appointed Officials:	100%
Appointed Officials / Department Heads	
(hired after 7/01/10):	90% Single
	83% Family / 2-Party
Salaried / Exempt from Overtime:	90% Single
	83% Family / 2-Party

Exempt management employees and Appointed Officials/Department Heads, hired after 7/01/10, 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 the IN-NETWORK deductibles as well as the out of pocket maximums. Employee Benefit Systems (EBS) administers these County funds used to offset IN-NETWORK services incurring the \$3,000 (single coverage) or \$6,000 (other types of coverage) Blue Cross Blue Shield (BCBS) deductible levels. The following table indicates the cost sharing portion by coverage type.

BCBS: 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 for further information.



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>2 of 9</i>

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. Upon approval, 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 offset by Social Security, Pension, and other forms of compensation. Please review your Certificate of Coverage booklet for further detailed information, restrictions, and specifics.

DENTAL INSURANCE

Employees and their covered dependents are eligible to participate following six (6) months of continuous employment. Employees hired between the 1st and 15th of the month start the six-month eligibility waiting period on the first of that month. Employees hired the 16th 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 Human Resources 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
Appointed Officials / Department Heads (hired after 7/01/10):	\$0.00 Single \$19.00 Family
Salaried / Exempt from Overtime:	\$0.00 Single \$19.00 Family

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



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>3 of 9</i>

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 for further information.

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, as it is a 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 pay period. The County contributes an amount equal to 150% of your contribution each payroll period, which is currently 6.75%. These contributions are pre-taxed, and therefore 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 of enrollment.

Vesting Credit: Completion of an aggregate three (3) 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 Human Resources Department for the necessary form.



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>4 of 9</i>

TAX DEFERRED COMPENSATION

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

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

No endorsement is made for one company versus another. Employees may visit with one or more of the companies to make a 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. Employees should contact their 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	402-492-8179
Capital American	Ron Bucklin	402-331-2122
Colonial Life and Accident Insurance	Kylie Lacour	402-827-5137

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

FLEXIBLE BENEFIT PLAN

This benefit, administered under contract by PayFlex Systems USA, Inc. of Omaha for Sarpy County, allows employees to pay for unreimbursed medical expenses and dependent care expenses with "pre-tax" dollars, which means employees, get a tax break for these expenses. These plans are authorized under IRS Code Section 125 and are often referred to as Flexible



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>5 of 9</i>

Spending Accounts (FSA's).

Examples of unreimbursed medical expenses are: co-pays for doctor and dentist visits, eye glasses and exams, prescription drugs, hearing devices, and Lasik surgery. Please visit 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 unreimbursed 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 an employee's pay in equal amounts per pay period over the plan year. PayFlex Systems USA, Inc. offers a debit credit card, which can be used at merchants that accept MasterCard®, for paying authorized expenses from an employee's 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 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	3rd Monday in January
President's Day	3rd 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	4th Thursday in November
Day after Thanksgiving Day	4th Friday in November
Christmas Day	December 25

If an 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.



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>6 of 9</i>

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. Employees will accrue sick pay benefits at a rate of 4.00 hours per payroll period or 104 hours per year, as long as they remain in a paid status.
2. Part-time management exempt 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 (1,040) hours of sick leave may be accumulated. An employee who has accumulated eight hundred (800) hours of sick leave may, at the employee's option, convert their sick leave at a 2:1 ratio into vacation or compensation, up to a maximum of two hundred and forty (240) hours, to one (1) hour of vacation or one (1) hour of regular pay. This conversion may only be made once per calendar year.
4. Employees reaching the one-thousand forty (1,040) hour threshold will no longer accrue sick leave until the balance falls below this threshold.
5. Sick leave shall not be accrued by emergency or temporary employees.

VACATION LEAVE

Employees are eligible to accrue vacation hours each 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 (6) month or 180 day 'Introductory Period.'

The County shall compensate 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 according to policy.



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005.</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>7 of 9</i>

Once a year employees, with the approval of their Appointed Official/Department Head, may request compensation of up to eighty (80) hours of accrued vacation. After the vacation conversion, employees 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.

ADMINISTRATIVE LEAVE

Appointed Officials: 5 days
Management: 3 days

Because 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 granted each calendar year and cannot be accumulated or carried over. Any Administrative Leave approved 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 the Appointed Official/Department Head. Department Heads may approve their own use of Administrative Leave as well as that of their staff, unless otherwise directed by the County Administrator.

LONGEVITY PAY

This benefit is available to Appointed Officials/Department Heads and management exempt employees. The amount granted is based on the following schedule of full-time service:

10th Year through 14th Year: \$ 885
15th Year through 19th Year: \$1,330
20th Year through 24th Year: \$1,785
25th Year through 28th Year: \$2,165
29th 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.



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: <i>8 of 9</i>

The Sarp 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., and Pete Daiker is the contract and can be reached at 402-496-9700.

EDUCATION REIMBURSEMENT

All employees shall be eligible for educational reimbursement of courses at 90% of the cost of tuition, class related fees (e.g.. computer lab, science lab fees) and textbooks 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. (*Non-reimbursable fees include, but are not limited to, student activity fees, parking fees, etc. See Policies and Procedures Manual for further information.*)

PROFESSIONAL LICENSE FEES

Employees shall be reimbursed for professional license fees (e.g., 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

Employees, who retire with a minimum of 15 years of continuous service and are at least age fifty-five (55) years, until reaching their sixty-fifth (65th) 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, employee/child(ren), or family coverage.

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

Eligible employees must be enrolled in the current County Health program prior to retirement.



BENEFIT POLICIES & PROCEDURES



TOPIC: <i>Exempt Management Employees Benefits</i>	APPROVED: <i>September 6, 2005</i> REVISED: <i>November 22, 2011</i>
COVERED GROUP: <i>Exempt Management Employees</i>	Pages: 9 of 9

**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.)*