



Resolution 2019-336

BOARD OF COMMISSIONERS
SARPY COUNTY, NEBRASKA

Approving and Adopting Amended Fringe Benefits Policies for Exempt Management Employees

Whereas, pursuant to Neb. Rev. Stat. 23-104(6), 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, the powers of the County as a body are exercised by the County Board; and,

Whereas, the County Board recognizes that Exempt Management Employees must provide effective management and leadership to assure efficient County operations and quality of public service; and,

Whereas, the County Board previously adopted Benefits Policies and Procedures for Exempt Management Employees on November 22, 2011 via Resolution 2011-384, and amended said Policies via Resolution 2018-279 on September 11, 2018; and,

Whereas, the County Board wishes to further amend Benefits Policies for Exempt Management Employees, said amendments attached hereto and incorporated herein by this reference, in order to provide necessary updates and revisions to the policies and procedures set forth herein

NOW, THEREFORE, BE IT RESOLVED by the Sarpy County Board of Commissioners that the amended Benefits Policies for Exempt Management Employees, a copy of which is attached hereto, are hereby approved and adopted as of this date. A redlined version of the proposed amendments are attached hereto as Exhibit "A".

BE IT FURTHER RESOLVED that this Resolution shall supersede Resolutions 2011-384 and 2018-279 and any other previous resolutions or parts of resolutions of the County Board that are in conflict with this Resolution. Proposed amendments are attached hereto as Exhibit "B".

BE IT FINALLY RESOLVED that the benefits provided by this Resolution shall only be applicable to those employees of the County that are considered Exempt Management and are not otherwise included in any labor agreement with one of the recognized collective 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 the applicable law on the 5 day of November 2019

Attest:
SEAL




Sarpy County Chairman



Sarpy County Clerk/Register of Deeds

Exhibit A



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

*(Excluding Chief Deputies and excluding items that are covered under
Collective Bargaining Agreement and/or Personnel Rules & Regulations for
Classified Exempt 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.

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HEALTH INSURANCE

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

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

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.

Please visit sarpy.com/humanresources for information.

**LIFE INSURANCE and
ACCIDENTAL DEATH & DISMEMBERMENT**

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

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SALARIED (FLSA Exempt from Overtime)

EMPLOYEE BENEFITS

LONG TERM DISABILITY INSURANCE

This benefit is County Paid. Eligibility for Long Term Disability begins one year from date of eligibility. 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; Social Security and other forms of compensation may also offset amounts. Please review your Certificate of Coverage booklet for further detailed information, restrictions, age limits, and specifics.

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DENTAL INSURANCE

Employees must select dental insurance coverage within 30 days from the employment or eligibility date. Enrollment is not automatic; an employee must complete an enrollment form and submit prior to their eligibility date.

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 calendar year is \$1,500.00 per covered patient. Refer to the employee plan booklet provided for further information. **IMPORTANT:** Providers outside of the network may be used; however, only "reasonable and customary" charges will be paid at the rate specified for the procedures.

Should you enroll, please visit sarpy.com/humanresources for information.

EMPLOYEE ASSISTANCE PROGRAM

Sarpy County has an Employee Assistance Program (E.A.P.) to offer this unique benefit. EAP is a short-term counseling service to help you and your eligible family members 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. All sessions are confidential, a critical element in an EAP's success. Unless appointments are due to a Supervisory Referral, Information is not released without your written permission.

Please visit sarpy.com/humanresources for provider contact and website information.

SALARIED (FLSA Exempt from Overtime)

EMPLOYEE BENEFITS

PENSION

Full-time employees' participation in the Nebraska Public Employees Retirement Systems (NPERS) 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.

Please visit sarpy.com/humanresources for information.

TAX DEFERRED COMPENSATION

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ACCIDENTAL, HEALTH, and CANCER INSURANCE

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FLEXIBLE BENEFIT PLAN

This benefit, allows you to pay for un-reimbursed eligible 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).

New enrollment is required each plan year and there are limited circumstances for terminating or changing your election prior to the end of the plan year.

Dependent Care: up to \$5000 per plan year.

Medical / Health: per PPACA, IRS sets amount per plan year; Sarpy County will determine final amount.

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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 rd Monday in January
President's Day	3 rd 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 th Thursday in November
Day after Thanksgiving Day	4 th Friday in November
Christmas Day	December 25

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

Please visit sarpy.com/humanresources for information.

**Union Exempt and Classified Exempt: please refer to applicable Collective Bargaining Agreement and/or Personnel Rules and Regulations for specifics.*

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 (FLSA 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.

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**Union Exempt and Classified Exempt: please refer to applicable Collective Bargaining Agreement and/or Personnel Rules and Regulations for specifics.*

SALARIED (FLSA Exempt from Overtime)

EMPLOYEE BENEFITS

VACATION LEAVE*

FLSA exempt employees, (excluding temporary, provisional, or emergency employees), are eligible to accrue vacation hours each bi-weekly pay period, as long as they remain in a paid status. Unless otherwise approved at the discretion of a superior, 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 introductory period.

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

Years of Service	Accrual Per Pay Period	Annual Accrual
1 – 9 years	4.923 hours	128 hours
10 years	5.230 hours	136 hours
11 years	5.538 hours	144 hours
12 years	5.846 hours	152 hours
13 years	6.153 hours	160 hours
14 years	6.461 hours	168 hours
15 – 19 years	6.769 hours	176 hours
20 – 24 years	7.231 hours	188 hours
25 – 29 years	7.538 hours	196 hours
30 or more years	7.846 hours	204 hours

**Beginning 09/30/2018. Union Exempt and Classified Exempt: please refer to applicable Collective Bargaining Agreement and/or Personnel Rules and Regulations for specifics.*

Part-Time FLSA Exempt employees earn Part-time employees accrue vacation in relation to the total number of hours worked (excluding overtime) at a rate of one (1) hour for every twenty-six (26) hours worked.

Exempt employees (as defined in the Fair Labor Standard Act), upon reaching 120 hours of accrued vacation leave, may convert up to eighty (80) hours of vacation leave into compensation at a 1:1 ratio once per calendar year (excludes Chief Deputies).

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EMPLOYEE BENEFITS

ADMINISTRATIVE LEAVE*

Appointed Officials/ Department Heads: 5 days (40 hours)

Management/ FLSA Exempt employees: 3 days (24 hours)

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.

**Union Exempt and Classified Exempt: please refer to applicable Collective Bargaining Agreement and/or Personnel Rules and Regulations for specifics and eligibility.*

EDUCATION REIMBURSEMENT*

The County will reimburse an eligible Employee as follows:

Up to 90% of the cost of tuition, required books, and class-associated fees for approved technical or undergraduate level courses up to a maximum of \$2,000 per fiscal year, or approved graduate level courses up to a maximum of \$2,500 per fiscal year.

Employees will be eligible for reimbursement if they have complied with all provisions of Policy and receive a letter grade of A, B, or C, or a "Pass" grade for "Pass/Fail" courses

Receipts are required before reimbursement will be paid. *(Nonreimbursable fees include, but are not limited to, student activity fees, parking fees, etc.)*

Please visit the Sarpy County Human Resources webpage for information on for policy, procedure, and further information.

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PROFESSIONAL LICENSE FEES

Salaried (FLSA 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).

SALARIED (FLSA Exempt from Overtime)

EMPLOYEE BENEFITS

RETIREMENT*

A salaried (FLSA exempt from overtime) employee, who retires with a minimum of **fifteen (15)** years of ~~continuous~~ service and is at least age fifty-five (55) years until reaching his/her 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 for employees.

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 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).*)

**Union Exempt ~~and Classified Exempt~~: please refer to applicable Collective Bargaining Agreement, and/or Personnel Rules and Regulations for specifics.*

Exhibit B



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****Union Exempt please refer to applicable Collective Bargaining Agreement.***



AGENDA ITEM REQUEST 19-361

Board of Commissioners - Nov 05 2019
Resolution

ITEM DESCRIPTION

Resolution to Approve and Adopt Amended Fringe Benefits Policies for Exempt Management Employees

SPEAKER

Mary Davis, HR Director

SUMMARY AND BACKGROUND

To recognize total years of service with Sarpy County as it relates to retiree health insurance.

STAFF RECOMMENDATION

Recommend approval and adoption

FISCAL IMPACT

Fiscal Year

2020

Total County cost of project:

Cost depends on utilization of benefit

Is Item in current year budget?

Yes No

If not, how will this expenditure be funded?

Costs are dependent upon when eligible employees retire. Computation based upon current insurance rates.

Does this item commit the County to future expenses beyond this amount?

Yes No

Email Address(s):

sbovick@sarpy.com
mdavis@sarpy.com
lwelles@sarpy.com
kgelecki@sarpy.com

ATTACHMENTS

[2019-11-05 Resolution 2019-336 - Amended Fringe Benefits Policies for Exempt Management Employees](#)

Submitted by: Mary Davis, HR Director