

## IX. FRINGE BENEFITS

### A. Leave

#### 1. General Provisions

- a. It is the policy of Utah County to grant leave to certain categories of employees. A reasonable period of time away from the job is conducive to good health and can have a refreshing effect that is advantageous to both the employee and the County. Additionally, leave is intended to be used by an employee when necessary to meet minimum work hour requirements. All periods of leave must be approved by a supervisor, Department head or Office of Human Resource Management representative. Elected Officials are not subject to Utah County leave policies.
- b. Leave Records. The Utah County Personnel Office shall maintain complete leave records for each employee. The records shall be kept on time documentation forms authorized for use by the Office of Human Resource Management, which such records are subject to audit by the Director.
- c. Absence Without Leave. Employees may not absent themselves from duty without the permission of their department head. Absence without leave shall be sufficient cause for forfeiture of all rights and privileges earned while employed. An employee is absent for three (3) consecutive working days without notice and without sufficient reason, or absent without being in an authorized leave status, shall be considered to have resigned (De facto resignation).

An employee who has exhausted all paid leave and FMLA leave, and is unable or unwilling to return to work, shall be deemed to be in an unauthorized leave status, unless unpaid leave has been requested and granted in accordance with the Human Resource Rules and Regulations.

#### 2. Vacation Leave

- a. Vacation leave shall be accumulated according to the most recent date of hire and the number of years of consecutive employment with the County. Career service employees and all appointed employees shall be allowed to accrue vacation benefits leave as shown on the following schedules. For career service tenure employees accepting an appointed position, years of service as a career service employee will be added to years of service in the appointed position, assuming no break in service, to determine vacation accumulation rates in accordance with the following schedules:

VACATION ACCUMULATION ACCRUAL EMPLOYEES HIRED BEFORE 7/1/2011

YEARS OF SERVICE	FULL-TIME 40 HRS WK	1 / 2 TIME 20-29.5 HRS WK	3 / 4 TIME 30-39.5 HRS WK
0 thru 4 years	4 hrs ppp *	2.00 hrs ppp	3.00 hrs ppp
5 thru 9 years	5 hrs ppp	2.50 hrs ppp	3.75 hrs ppp
10 thru 14 years	6 hrs ppp	3.00 hrs ppp	4.50 hrs ppp
15 thru 19 years	7 hrs ppp	3.50 hrs ppp	5.25 hrs ppp
20 or more years	8 hrs ppp	4.00 hrs ppp	6.00 hrs ppp

ppp stands for "per pay period"

- b. As indicated by the table, an employee working 40 hours a week may accumulate four (4) hours per pay period for the first four years of consecutive service; beginning the fifth year of consecutive service the employee may then accumulate five (5) hours per pay period, etc. Other than full-time employees receive prorated vacation benefits as indicated on the above schedule.

VACATION ACCRUAL EMPLOYEES HIRED ON OR AFTER 7/1/2011

YEARS OF SERVICE	FULL-TIME 40 HRS WK	1 / 2 TIME 20-29.5 HRS WK	3 / 4 TIME 30-39.5 HRS WK
0 thru 4 years	4 hrs ppp *	2.00 hrs ppp	3.00 hrs ppp
5 thru 9 years	5 hrs ppp	2.50 hrs ppp	3.75 hrs ppp
10 or more years	6 hrs ppp	3.00 hrs ppp	4.50 hrs ppp

\*ppp stands for "per pay period"

- c. No County employee shall be allowed to use any accumulated vacation prior to completion of their probationary period, unless the probation has been extended longer than six months (typically due to a promotion during probation), and vacation leave is approved by the Human Resource Director prior to being taken.
- d. No vacation leave shall be used by a County employee prior to the time it is accumulated. All vacation leave requests and usage must have advance supervisory authorization before the absence period when not an emergency situation.
- e. Saturdays, Sundays, and legal Holidays occurring during a period in which leave has been granted shall not be charged against accrued leave.
- f. No more than 240 accrued vacation leave hours may be carried forward from the pay period in which an employee's birthday falls to the next pay period after the employee's birthday. It is the employee's responsibility to monitor their accrued vacation leave balance. Each employee is urged to utilize earned vacation leave each

year.

- g. Payment for accumulated earned vacation time shall be made when an employee separates from County service, except in the case where an employee terminates during the probationary period, in which case no accrued vacation leave shall be paid.
- h. The County Commission may authorize withholding of payment for accumulated vacation leave when an employee is terminated for conduct involving violent or destructive actions against personnel or property of Utah County, for unlawful possession of County property, or for other valid reasons if recommended by the employee's department head and approved by the Director.
- i. In cases where an employee leaves one department of County service and transfers to another, the accrued leave balance shall be transferred to the new department.
- j. Vacation leave will not accrue during a period of leave of absence without pay for an entire pay period.

### 3. Sick Leave

- a. Sick leave is a privilege afforded County employees and not an obligation of the County to its employees. Sick leave shall be provided for all career service employees and all appointed employees as insurance against loss of income when an employee is unable to perform the work because of illness or injury or in cases of serious illness on the part of a member of an employee's immediate family where the employee's presence is vital. (For purposes of this section immediate family will be considered to be the employee's spouse, children, parents, and other related individuals for which the employee has primary care giver or custodial responsibility.)
- b. Sick leave with pay for full time employees hired into Career service or appointed positions before 7/1/2011 shall accrue at the rate of four (4) hours per pay period for each pay period of service. Half time and three-quarter time Career service employees shall accrue sick leave on a prorated basis.

Sick leave with pay for full time employees hired into Career Service or appointed positions on or after 7/1/2011 shall accrue at the rate of three (3) hours per pay period for each pay period of service. Half time and three-quarter time Career service employees shall accrue sick leave on a prorated basis.

Accrual of sick leave hours is not limited; however, payout or conversion of sick leave balances shall be limited as described below.

- c. Employees who had a balance of more than 720 hours of sick leave on December 31, 2010 will have a "reserve" sick leave balance established. Hours in excess of 720 at the end of 2010 shall be placed in the "reserve" balance and assigned a cash value based on the employee's rate of pay at that time. This reserve balance shall be available for use as sick leave only after the regular sick leave balance has been exhausted. The reserve balance will be paid out at retirement in accordance with

Subsection IX.3.m.

Once reserve balances have been established with the conversion of excess hours at the end of 2010, no new reserve balances will be created, and no hours will be added to an existing reserve balance.

- d. Employees absent for three consecutive days for an FMLA qualifying reason must apply for FMLA leave to run concurrently with sick leave (See Section IX.6).
- e. An employee shall be eligible to use accrued sick leave after completing two (2) pay periods of employment.
- f. Employees absent from work due to illness should report their absence to their department head or supervisor during the first hour of their scheduled work shift.
- g. Sick leave shall not accrue during a period of leave of absence without pay for an entire pay period.
- h. At the request of the department head or supervisor, sick leave in excess of three days for any one illness must be documented by a medical certificate or other acceptable proof, and submitted to the department head or supervisor on the date the employee returns to work. In cases where a chronic or excessive pattern of sick leave usage exists or abuse of sick leave is suspected, a department head or supervisor may request documentation for any or all sick leave absences. Misuse or abuse of sick leave may result in discipline, up to and including termination of employment.
- i. In cases where an employee is leaving one department of County service and is transferring to another, accrued leave shall be transferred to the new department.
- j. Career service and appointed employees are eligible to participate in the following sick leave options. Elections shall be made prior to the pay period in which an employee's birthday falls and will be effective until changed by the employee:

Option A: Conversion of unused sick leave to vacation leave. Employees who elect to use this option may convert all of their unused sick leave earned from the pay period following the pay period in which their last birthday fell, through the pay period in which their next birthday falls, to vacation leave at the rate of 50%, providing the resulting sick leave balance is at least 240 hours. The converted hours will be added to the vacation hours (up to 240) being carried forward from the birthday pay period.

Option B: Conversion of unused sick leave to cash. Employees who elect to use this option may convert all of their unused sick leave earned from the pay period following the pay period in which their last birthday fell, through the pay period in which their next birthday falls, to cash payment at the rate of 25% providing the resulting sick leave balance is at least 720 hours.

Transition Period. The amount of sick leave available for conversion under either Option A or Option B, above, will be the amount of sick leave earned beginning in Pay Period 1 of 2012, through the pay period in which the employee's birthday falls in 2013, less the amount of sick leave the employee has used during the same calculation period. There will be no sick leave conversion option at the end of calendar year 2012.

- k. An employee's unused sick leave not converted under Option A or Option B above will continue to accrue, with the total being carried over from year to year.
- l. An employee separating from service shall not be compensated for any unused sick leave accumulated, unless eligible for immediate retirement under Utah Retirement System rules based on Utah County service, in which case sick leave balances will be paid in accordance with Paragraph m. below.
- m. Retirement Sick Leave Payout
  - i. At retirement, County employees qualifying for retirement under Utah Retirement Systems eligibility rules, based only on Utah County service, shall be compensated at their current rate of pay for 25 percent of up to 720 unused sick leave hours.
  - ii. In addition, employees who have a "reserve" sick leave balance (accrued before January 1, 2011) shall be compensated for 25% of those unused hours at their rate of pay as of December 31, 2010.

#### 4. Workers' Compensation

- a. Any employee sustaining an injury arising out of and during the course of employment shall provide prompt notification to his/her supervisor and the Office of Human Resource Management. Failure to report an injury as soon as possible may result in the loss of employee benefits.
- b. The employee must complete a workers' compensation claim form, which can be accessed on the intranet or by contacting the Office of Human Resource Management. The claim form should be completed by the employee and filed with the Office of Human Resource Management on or before the next business day following the date of injury. A Supervisor's Report of Injury must also be completed and submitted to the Office of Human Resource Management.
- c. In the event that an employee is injured on the job and a workers' compensation claim has been approved resulting in an authorized absence from work exceeding three (3) consecutive working days, the following options are available:
  - i. taking a leave of absence without pay and retaining the compensation provided by the County's workers' compensation

carrier; or

- ii. endorsing the workers' compensation checks to Utah County and combining the workers' compensation payment with accrued leave to remain on payroll at full salary until all accrued leave has been exhausted, after which Option 1 above is automatically implemented.

The employee will select one of the options outlined above at the time the official First Report of Injury is completed.

d. Lost Time/Return to Work

- i. Any time off for workers' compensation leave which also qualifies for FMLA leave will be charged against an employee's FMLA leave entitlement.
- ii. Transitional work assignments may be provided for employees with injuries or illnesses which arise out of and in the course of employment, subject to medical restrictions and the availability of such positions. Transitional work assignments are temporary in nature and are intended to ease the employee back to regular duty within a short period of time. Transitional duty is available at the discretion of Utah County, and is coordinated through the Office of Human Resource Management.

- e. Safety Policies. All employees are expected to familiarize themselves with County and departmental safety policies, procedures and regulations. If an employee fails to follow safety policies, procedures and regulations which results in on-the-job injury, or jeopardizes their own safety or that of others, the employee may be subject to disciplinary action.

5. Leave Without Pay

- a. It is the policy of Utah County to grant leave without pay for educational pursuits, study, travel, or other grounds within the discretion of the Board of County Commissioners which may provide long-range benefits to County Government. Upon request to the Director and approval by the Board of County Commissioners, career service employees may be granted leave without pay for periods longer than one pay period not to exceed one year in length.
- b. Leave without pay for periods of one full pay period or more will not count toward the accumulation of vacation and sick leave benefits, nor will an employee be eligible for any other benefits provided by Utah County. An exception to this policy may be made in some cases for health insurance, which may be provided to the employee for a very limited period of time at the employee's expense. Employees receiving temporary total disability benefits through workers' compensation, and employees on an eligible Family and Medical Leave of Absence, shall continue to receive Utah County insurance benefits during such leave on the

same basis as active employees.

- c. Any County employee, at the discretion of their department head, may be granted leave without pay for periods of (10) working days or less, up to a total of 80 hours per calendar year (86 hours per year for Public Safety employees) by appropriate entries on the department time sheets. Leave without pay for this length of time may be granted only when the employee has no compensatory time, accrued vacation, or Personal Preference hours available. Employees who exceed these limits, or who do not receive Department head approval for leave without pay in advance, will be subject to disciplinary action, up to and including termination of employment. Unpaid leave protected by law, such as FMLA or military leave, will not count toward the 10-day annual limit.
- d. If any County career service employee is elected to a part-time political office (either partisan or nonpartisan), such employee shall be granted a leave of absence without pay for times when monetary compensation is received for service in political office. In the event the elective office is a full-time position; the employee will be terminated from County service effective upon assuming the duties of the elected position.
- e. Short term leave without pay may be approved by the Human Resource Director as a reasonable accommodation under the Americans with Disabilities Act when all paid leave has been exhausted and the employee is expected to be able to perform the essential functions of his or her job with or without reasonable accommodation in the near future. Such requests will be evaluated on a case-by-case basis.

## 6. Family Medical Leave Act (FMLA)

### a. General Provisions and Definitions

- 1. This policy provides employees with a general description of their FMLA rights. In the event of any conflict between this policy and the applicable law, employees will be afforded all rights required by law.

To qualify as FMLA leave, the employee must be requesting leave for one of the following reasons:

- i. The birth of a child and in order to care for that child.
- ii. The placement of a child for adoption or foster care and to care for the newly placed child.
- iii. To care for a spouse, child or parent with a serious health condition.
- iv. The serious health condition of the employee that makes the employee unable to perform his or her job.

- v. Qualifying exigency leave for families of active duty service members and the National Guard and Reserves when the covered military member is on active duty or called to active duty in support of a contingency operation.
  - vi. Military caregiver leave to care for an ill or injured service member. This includes veterans who are undergoing medical treatment, recuperation or therapy for serious injury or illness that occurred any time during the five (5) years preceding the date of treatment.
2. Serious Health Condition. A serious health condition is defined as an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

In general, employees who will be absent for more than three days are required to apply for FMLA leave. Employees with questions about whether a condition is covered by this policy should consult with the Office of Human Resource Management.

3. Qualifying exigency leave for families of members of the National Guard and Reserves. An employee whose spouse, son, daughter or parent is an active duty service member or an employee whose spouse, son, daughter or parent is in the National Guard or Reserves and has been notified of an impending call or order to active military duty or who is already on active duty may take up to 12 weeks of leave for reasons related to or affected by the family member's call-up or service. The qualifying exigency must be one of the following: 1) short-notice deployment, 2) military events and activities, 3) child care and school activities, 4) financial and legal arrangements, 5) counseling, 6) rest and recuperation, 7) post-deployment activities and 8) additional activities that arise out of active duty, provided that the employer and employee agree, including agreement on timing and duration of the leave.

The leave may commence as soon as the individual receives the call-up



notice. (Son or daughter for this type of FMLA leave is defined the same as for child for other types of FMLA leave except that the person does not have to be a minor.) This type of leave will be counted toward the employee's 12-week maximum of FMLA leave in a 12-month period.

4. Military caregiver leave to care for an ill or injured servicemember: FMLA includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the servicemember medically unfit to perform his or her duties for which the servicemember is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list. This special leave entitlement also includes veterans who are undergoing medical treatment, recuperation or therapy for serious injury, or illness that occurred any time during the five (5) years preceding the date of treatment.

b. Eligibility

Employees are eligible for Family and Medical Leave if they have worked for Utah County for a minimum of twelve months, and they have worked at least 1,250 hours during the 12-month period immediately prior to the commencement date of the requested leave.

c. Amount of Leave

1. Eligible employees will be allowed up to 12 weeks of FMLA leave within a twelve-month period for the FMLA circumstances listed in (I) through (v) above. Beginning August 1, 2011, the FMLA eligibility year will be a twelve-month rolling period, looking backward from the date the leave is to commence; therefore, no more than 12 weeks may be taken in any 12-month period.

An eligible employee may take up to 26 weeks for the FMLA circumstance (vi) above (military caregiver leave) during a leave year. FMLA leave already taken for other FMLA circumstances will be deducted from the total of 26 weeks available.

- i. If spouses are both working for Utah County and leave is taken for the adoption or birth of a healthy child, or to care for a sick parent, the maximum combined leave for both spouses is 12 weeks. If leave is taken to care for an ill child or spouse, each spouse is entitled to 12 total weeks of leave. If both spouses

work for the County and each wishes to take leave to care for a covered injured or ill service member, the husband and wife may only take a combined total of 26 weeks of leave.

- ii. The employee must conclude leave for the birth or placement of a child for adoption or foster care within 12 months after the event. Leave may begin prior to birth or placement, as circumstances dictate.

d. Intermittent Leave

- i. In the case of the employee's own serious health condition or that of a family member, the employee may take leave intermittently or on a reduced work schedule if medically necessary. Leave due to qualifying exigencies may also be taken on an intermittent basis.
- ii. When the leave is for the adoption or birth of a child, the employee may not take leave intermittently or on a reduced work schedule unless approved by the Department head and the Director as being for the benefit of the County.
- iii. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. If the employee is on intermittent or reduced leave status, Utah County may temporarily transfer the employee to another position of equivalent pay and benefits in order to better accommodate the leave.

e. Use of Paid Leave

- i. An employee who is taking FMLA leave must use all paid vacation, compensatory time, personal preference and sick leave prior to being eligible for unpaid FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the County's normal paid leave policies, such as call-in requirements. FMLA leave will run concurrently with workers' compensation leave if the reason for absence meets the definition of a serious health condition. Using paid time off benefits does not add to the total length of the leave.
- ii. Unless paid time off benefits are available, pay will be reduced for all full days of unpaid leave taken or for all hours of leave taken in a single day. Reducing pay for partial days off will not impact the exempt status of exempt employees under the Fair Labor Standards Act.

f. Employee Status and Benefits During Leave

- i. Coverage under all group health and life insurance plans will continue during FMLA leave on the same terms as if the employee had continued to work. Both Utah County and the employee will continue to pay their respective portions of the monthly premiums as applicable. The Office of Human Resource Management will advise the employee of the payment due dates and process for submitting payment.
  - ii. If the employee chooses not to return from leave, the employee may be required to repay Utah County's portion of the premiums paid. The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of the employee's leave.
- g. Job Restoration. Employees who are granted leave may be asked to provide a fitness for duty release from the health care provider. Employees will generally be returned to the same position held prior to the leave, or one that is equivalent in pay, benefits, and other terms and conditions of employment.
- h. Procedure for Requesting FMLA Leave
  - i. Employees requesting FMLA leave must provide verbal or written notice of the need for the leave to the Office of Human Resource Department. When the need for leave is foreseeable, the employee must provide at least 30 days' advance notice. When 30 days' notice is not possible, the employee must provide notice as soon as practicable and explain why advance notice was not given. Generally, the employee must also comply with the department's normal call-in procedures. Within five business days of receiving this notice, Office of Human Resource Department will provide the employee with the required Notice of Eligibility and Rights.
  - ii. Employees must provide sufficient information for the County to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the County if the requested leave is for a reason for which FMLA leave was previously taken or certified.
  - iii. The County will require complete and sufficient certification

for the employee’s serious health condition, or that of family member, or for military family leave. The employee must respond to such a request for information within 15 days of the request or provide a reasonable explanation for the delay. Re-certifications supporting the need for leave and the employee’s intent to return to work may be requested periodically as allowed by law. Failure to provide complete and sufficient certification may result in a denial of continuation of leave. Medical and other certifications will be provided using the Department of Labor’s certification forms.

- iv. If there is a dispute about the medical opinion provided by any physician, Utah County may require a second opinion by a physician of its choice, at its expense. If a third opinion is necessary, a third doctor may be selected, also at Utah County's expense. The third doctor must be agreed upon by both the employee and Utah County, and the doctor may not be employed on a regular basis by Utah County.
- i. Designation of FMLA Leave. After the employee has submitted the appropriate certification forms, the Office of Human Resource Management will provide the employee with a written response to the employee’s request for FMLA, indicating whether or not they are eligible for FMLA leave. Employees will be informed if the leave will be designated as FMLA-protected and the amount of leave counted against the employee’s FMLA entitlement. If eligible, the notice will specify any additional information required as well the employee’s rights and responsibilities. If the employee is not eligible, the County will provide a reason for the ineligibility.
- j. Unlawful Acts. FMLA makes it unlawful for the County to interfere with, restrain, or deny the exercise of any right provided under FMLA, or to discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

7. FUNERAL LEAVE

- a. It is the policy of Utah County to grant funeral leave to employees who suffer the loss of a member of the immediate family.
- b. The immediate family of the employee shall include any of the following persons:

Husband	Wife	Daughter
Son	Brother	Sister
Father	Mother	Aunt
Uncle	First cousin	Nephew

Niece	Grandparents	Grandchildren
Father-in-law	Mother-in-law	Sister-in-law
Step Son	Step Brother	Step Sister
Step Father	Step Mother	Step Daughter
Brother-in-law	Daughter-in-law	Son-in-law

- c. In the event of death in any of these instances, the employee will be paid funeral leave at his/her regular base pay for scheduled work time missed not to exceed twenty-four (24) work hours for a full-time employee. Employees having part-time career service status are eligible for funeral leave on a prorated basis. If additional time off beyond this allowance is required, compensatory time or vacation leave must be requested.
- d. Time off under this policy will not count as time worked in computation of overtime for that week or pay period.
- e. If a funeral is attended or death in the family occurs while an employee is on leave of absence, there will be no time off with pay forthcoming.
- f. If the employee wishes to take bereavement or funeral leave for a friend or relative not listed above, vacation leave or leave without pay may be requested and granted at the discretion of the department head.

## 8. Military Leave

- a. Consistent with applicable state and federal statutes, employees who are members of any branch of the United States military reserve or the Utah National Guard shall be granted a leave of absence for the purpose of fulfilling their military duties. Except as provided herein, leave for military absence shall be leave without pay.
- b. Upon request and documentation on the employee's time sheet, an employee may elect to utilize vacation leave to account for any portion of military absence.
- c. Career service and appointed employees may be granted military leave without loss of pay or use of vacation leave for up to 88 hours per calendar year to fulfill military training obligations. Employees filling part-time career service positions may be granted paid military leave on a prorated basis.
- d. An employee wishing to be paid for a military absence under this provision shall make written application to his/her department head before taking leave. The application shall be made as soon as practicable and shall include a copy of the employee's military orders. The department head shall forward the request to the Director of Human Resource Management prior to the employee's leave of absence. Failure to submit the request for paid military leave to the Office of Human Resource Management prior to the leave being taken shall result in the leave being unpaid, or

vacation leave being used.

## 9. Jury Duty

- a. Every employee shall be entitled to a leave of absence whenever, in obedience to a subpoena or direction by proper authority, he/she appears as a witness or a juror for the federal government, State of Utah, or political subdivision thereof. Time traveling to and from juror or witness duty is considered to be approved absence.
- b. During such period of required absence, the employee shall be eligible to receive his/her full County compensation and will not be entitled to pay or fee received from services as a witness or juror while on County time. Any income earned and received from jury or witness duty while on County time shall be turned over to the Auditor's Department for reimbursement to Utah County unless the employee elects to use accrued vacation or compensatory time.
- c. Absence due to participation in private litigation or due to a subpoena served by a party other than the federal government, state of Utah or political subdivision thereof to testify as an individual, not in an official capacity, shall require the use of vacation leave or leave without pay. Absence due to being required to testify in private litigation in the employee's official capacity as a County employee shall be compensated in accordance with (b) above.

## 10. Paid Holidays

- a. Holidays are provided for County employees as a break in the regular work routine and to allow them to commemorate special federal and state historical events and activities.
- b. The following days are defined as legal holidays upon which all offices of the County Government shall be closed, except as otherwise provided by law:
  - New Year's Day (1<sup>st</sup> of January)
  - Martin Luther King, Jr. Day (3<sup>rd</sup> Monday of January)
  - President's Day (3<sup>rd</sup> Monday of February)
  - Memorial Day (last Monday in May)
  - Independence Day (4<sup>th</sup> of July)
  - Pioneer Day (24<sup>th</sup> of July)
  - Labor Day (1<sup>st</sup> Monday in September)
  - Veteran's Day (11<sup>th</sup> of November)
  - Thanksgiving Day (4<sup>th</sup> Thursday of November)
  - Day after Thanksgiving (Friday immediately after Thanksgiving)
  - Christmas (25<sup>th</sup> of December)
  - Personal Preference Day (day selected by employee)

- c. When any of the above holidays (except the Personal Preference Day) falls on a Sunday, the following Monday shall be the holiday. In the event that any of the

above holidays (except the Personal Preference Day) falls on a Saturday, the preceding Friday shall be considered the holiday; however, the County Offices will remain open for business as required by law.

Should a holiday occur while an employee is on vacation, the employee will not be charged with vacation on the day of the holiday.

- d. The Personal Preference Day may be taken as a holiday on any one day selected by the employee during the payroll year (Pay periods 1-26), requested in the same manner as required for vacation leave.
- e. Any employee required by the department head to work on an authorized holiday shall be granted the option of (1) taking the same number of hours off on a future work day or (2) being paid for the holiday hours and the number of hours worked at their regular hourly rate of pay. Option (1) will be added to compensatory time for accounting purposes. Any amount of time granted as compensatory time or as paid time to an employee for holidays will not be included in calculating overtime.
- f. Holiday benefits for less than full-time employees:
  - i. Part-time (1000 hour), temporary, seasonal, provisional, and emergency employees shall not be eligible for paid holidays.
  - ii. A career service part-time employee who has been duly authorized to work twenty hours a week or more is eligible to receive holiday pay on a prorated basis.
  - iii. A career service employee must account for a minimum of 40 hours per pay period (including work time, paid leave and holiday hours) to be eligible for holiday pay in that pay period.

## B. Insurance

### 1. Group Health and Life Insurance

- a. All Career service, appointed, and elected employees are eligible for participation in the County's Group Health and Dental Insurance Plans. Benefit features, providers, and contribution levels paid by County and the employee will be determined annually by the Director and the County Commission.
- b. Insurance coverage begins on the first day of the month following thirty (30) days of employment, if enrollment has been made as indicated below.
- c. In order to be covered by the plan, an employee must enroll before his or her eligibility date for coverage. New employees who fail to enroll before this date shall not be covered until the following January 1, or other annual open enrollment

date established by the County. Changes to an employee's elections, or new enrollments, may also be made within thirty (30) days of the date of a qualifying life event as defined by law.

- d. Employees on leave of absence without pay in excess of one pay period shall be required to pay the total premium for the period of such leave, unless leave is qualified under the Family Medical Leave Act or Workers' compensation.
- e. An employee's coverage ends on the last day of the month following the date of termination of employment. Group Health and Dental Insurance coverage benefits, and other eligible benefits, may be continued beyond termination of employment at the employee's option, in accordance with COBRA rights under federal law. The cost of coverage for health and dental insurance continuation coverage must be paid by the insured.

## 2. Life Insurance

- a. All elected, appointed and Career service employees shall be eligible for participation in the County's group life insurance plan.
- b. The County provides basic life insurance coverage for each eligible employee in the amount of forty thousand dollars (\$40,000). The Utah Retirement System also provides a death benefit for eligible employees. Additional coverage for the employee and/or dependents may be available for purchase by the employee through payroll deduction.
- c. The accidental Death and Dismemberment benefit may provide up to an additional \$40,000.
- d. Life Insurance coverage shall terminate on the last day of the month following the date of termination of employment with the County. In most cases, an employee's official termination date is the last day actually worked.
- e. Employees on leave of absence without pay in excess of one pay period shall be required to pay the entire premium for supplemental coverage purchased through payroll deduction for the period of such unpaid leave.

## 3. Long-Term Disability (LTD)

- a. This plan provides 60% of monthly pre-disability income integrated with other sources of income such as Social Security, Workers' Compensation, wages, retirement, etc.
- b. Employee must be disabled for 120 days before becoming eligible for benefits.

## 4. Survivor Income

- a. Based on employee's monthly income at the time of death, the County will pay



the employee's survivors the following monthly benefit, provided the survivors comply with the County's annual documentation of eligibility requirements:

40% paid to the spouse if both a spouse and unmarried child(ren) under age 21 survive.

30% paid to the surviving spouse if only a spouse survives (to spouse's age 65 or marriage).

20% paid to surviving unmarried child(ren) under age 21 if there is no surviving spouse. If more than one eligible child survives, the 20% benefit shall be divided equally among the children.

#### 5. Health Insurance Coverage for Early Retirement

- a. Any County employee in good employment standing (not subject to a disciplinary proceeding or investigation resulting, or which could result, in a recommendation for termination) voluntarily retiring before reaching age 65 with either 20 years of service for Utah County public safety employees or 30 years of service for all other Utah County employees, considering only Utah County government years of service, shall upon request, receive insurance coverage based upon their years of service as of January 2, 2004:
  - i. Employees who had completed 100 percent of the required years of service as of January 2, 2004, (i.e., 20 years of service with Utah County for Utah County public safety employees and 30 years of service with Utah County for all other Utah County employees), and who voluntarily retire before reaching age 65, may elect to remain in the group health insurance plan available to current employees until the retiree reaches age 65. The premium paid on behalf of the retired employee by the County is the amount equal to the contribution made by the County for actively employed individuals. The employee can retire at any time after January 2, 2004 and still receive this benefit.
  - ii. Employees who had completed at least 80 but less than 100 percent of the required years of service as of January 2, 2004 (i.e., at least 16 but less than 20 years of service with Utah County for Utah County public safety employees, and at least 24 but less than 30 years of service with Utah County for all other Utah County employees), and who voluntarily retire before age 65 (in good standing having the required 20 or 30 years of service with Utah County described above), may elect to remain in the group health insurance plan available to current employees until the retiree reaches age 65. The premium paid on behalf of the retired employee by the County is a maximum of

\$608.61 per month in 2011, to be increased by a maximum of 8% in each subsequent year. If the County contribution is increased by less than 8% in any year, the retiree contribution will be increased by the same percentage for that year.

- iii. Employees who had completed at least 50 but less than 80 percent of the required years of service as of January 2, 2004 (i.e., at least 10 but less than 16 years of service with Utah County for Utah County public safety employees and at least 15 but less than 24 years of service with Utah County for all other Utah County employees), and who voluntarily retire before reaching age 65 (in good standing having the required 20 or 30 years of service with Utah County described above), may elect to remain in the group health insurance plan available to current employees until the retiree reaches age 65. The maximum premium paid on behalf of the retired employee by the County is \$365 per month.
  - iv. Employees who had completed less than 50 percent of the required years of service as of January 2, 2004 (i.e., less than 10 years of service with Utah County for Utah County public safety employees and less than 15 years of service with Utah County for all other Utah County employees), and who voluntarily retire before reaching age 65 (in good standing having the required 20 or 30 years of service with Utah County described above), shall be eligible to remain in the group health insurance plan available to current employees until the retiree reaches age 65. The maximum premium paid on behalf of the retired employee by the County is \$178.40 per month.
- b. Utah County employees hired or rehired on or after July 1, 2003, unless rehired in accordance with reduction in force procedures, are not eligible to receive County contributions toward health insurance upon retirement. However, if the employee meets requirements for Utah Retirement Systems retirement based on Utah County service, such employees may remain on Utah County's group health insurance plan available to current employees until the retiree reaches age 65 by paying the entire premium for the insurance option selected.
  - c. In order for any retiree to elect retiree coverage, he or she must have been covered by the County's plan at the time of retirement.
  - d. When the retired employee reached age 65, the retiree and his or her dependents will no longer be eligible for coverage under the County's Health Insurance coverage for early retirement. Continuation of coverage under COBRA may be available.
  - e. The retired employee shall pay his/her portion of the health insurance premium to Utah County by the first of each month for that month's coverage. Should the

premium be in arrears more than sixty (60) calendar days, health insurance benefits shall be terminated and will not be reinstated.

- f. The retiree shall not be eligible to receive any County contributions towards health insurance premiums if the retiree participates in any other employment related group health insurance program to which a new employer contributes on his/her behalf. If continuously covered by another group health plan, the retiree may have a one-time option to re-enroll in the County's plan, providing he or she does so within 30 days of losing the other group coverage, and was eligible for a county contribution to retiree health insurance at the time of retirement.
- g. It is the right of Utah County to modify any provision or to discontinue, at any time, all or any part of the retiree health insurance program or any other benefit program.

### C. Retirement

Utah County Career service and appointed employees may be eligible for participation in the Utah Retirement Systems plans, as well as a Defined Contribution 401(k) Retirement Plan, and a Voluntary Deferred Compensation 457 plan. Detailed information regarding these retirement plans may be requested through the Office of Human Resource Management.

#### 1. Utah Retirement Systems

Contribution rates will be established annually by the state legislature. Employees' eligibility for participation in specific Utah Retirement Systems plans will depend on their date of hire and whether they work in an approved Public Safety position or other Public employment.

- a. Public Employees Noncontributory. All eligible career service employees hired before July 1, 2011 (except public safety, elected, and some appointed), will be enrolled in this plan. All required contributions are paid by the County. The plan will provide a monthly income at retirement based on average salary and length of service.
- b. Public Employees Contributory. Some employees hired prior to July 1, 1984 elected to remain with this plan. (Employees hired after this date are not eligible for this Plan.) All required contributions are paid by the County. The plan will provide a monthly income at retirement based on average salary and length of service. A refund of certain contributions may be available at termination of employment.
- c. Public Safety Noncontributory. All certified peace officers hired after November 27, 1989 and before July 1, 2011 serving in positions designated by the retirement system as public safety will be enrolled in this plan. All required contributions are paid by the County. The plan will provide a monthly income at retirement based on average salary and length of service.

- d. Public Safety Contributory. Some employees hired prior to November 27, 1989 who are certified peace officers serving in positions designated as public safety positions may have elected to remain with this plan. Contributions are paid by the County. The plan will provide a monthly income at retirement based on average salary and length of service. A refund of certain contributions may be available at termination of employment.
- e. Tier 2 Plans. Career service, full time elected, and appointed employees hired on or after July 1, 2011 will be enrolled in either the Public Employee or Public Safety Utah Retirement Systems Tier 2 Hybrid Plan (unless they have already established eligibility for participation in one of the Tier 1 plans listed above). Tier 2 employees may elect to remain in the hybrid plan, or they may make a binding election within their first year of employment to participate in the Utah Retirement Systems Defined Contribution plan. Benefits at retirement will depend on which plan was chosen. The hybrid plan benefit will be based on length of service and average salary; the Defined Contribution Plan benefit will be a distribution of the accumulated account balance in accordance with plan provisions.
- f. All Utah Retirement Systems plans have a four-year vesting requirement.
- g. Exemption. Elected officials and appointed employees may elect to be exempted from the Utah Retirement System plans. In cases where exemption is elected, a contribution may be made by the County to a Supplemental Retirement Account (401(a)).

## 2. 401(k) Plan

- a. All eligible employees may participate in this County-sponsored plan up to the maximum contribution allowed by law. Contributions may be made through pre-tax payroll deductions, or after-tax Roth contributions (when available). New employees will be automatically enrolled at 6.2% upon eligibility, unless they elect otherwise. Following successful completion of the probationary period, the County will match employee contributions up to 6.2% of compensation. All contributions will be based on straight time earnings (not including overtime) each pay period. Employees may change or discontinue contribution levels at any time.
- b. The 401(k) account balance may be withdrawn by the employee at retirement or termination of employment, or after age 59 1/2 while still employed. Taxes will be withheld in accordance with federal and state law requirements. Early withdrawal penalties may apply. Other distribution options may also be available.
- c. Employees are solely responsible to ensure that their contributions do not exceed the maximum allowed by law, and to deal with any tax consequences of excess contributions. Employees are encouraged to consult with their tax advisor with any questions.

### 3. Voluntary Deferred Compensation (457)

- a. All eligible employees may participate in this plan up to the maximum contribution allowed by law. Contributions are made through pre-tax payroll deductions. The County does not contribute to this plan.
- b. The balance of the account, less required withholding, may be distributed to the employee at retirement or termination of employment. There are no early withdrawal penalties applicable to this plan.
- c. Employees are solely responsible to ensure that their contributions do not exceed the maximum allowed by law, and to deal with any tax consequences of excess contributions. Employees are encouraged to consult with their tax advisor with any questions.