

Chapter 6 Employee Benefits

Section 1 Benefits for Regular Part-Time Employees: Regular part-time employees are defined as persons employed in less than full-time positions established by Human Resources, Finance and Property Committee action. ***Please refer to Appendix C – Marathon County Benefit Eligibility Chart which identifies which percentage level employees are eligible for benefits.***

Employees must be in an allocated position and scheduled to work twenty-four (24) hours per week (60% FTE employee allocation) or greater to qualify for other applicable benefits (i.e. PTO, WRS, life insurance, ICI, PEHP and other benefits; – not including health and dental insurances and flexible benefit plan medical reimbursement account).

Employees who have their employee allocation increased to 60% FTE or greater will qualify for other applicable benefits (i.e. PTO, WRS, life insurance, ICI, PEHP and other benefits; – not including health and dental insurances and flexible benefit plan medical reimbursement account). The employee allocation increase must be the result of additional work expected to last at least 12 months, unless the Employee Resources Director grants an exception.

Employees employed on December 31, 2012 in an allocated position will be grandfathered and will continue to receive other applicable benefits (i.e. PTO, WRS, life insurance, ICI, PEHP and other voluntary benefits). Employees allocated at 75% FTE or greater are also eligible for health and dental insurances. If an employee's FTE is reduced to less than 75%, the employee will be ineligible for health and dental insurances.

Employees eligible for benefits will receive the benefits prorated based on their full time equivalent status. (For example, a newly hired full-time employee receives 6.1538 hours of PTO accrual biweekly and a sixty percent (60%) employee receives 3.6923 hours of PTO accrual biweekly.) The biweekly PEHP contribution is not pro-rated for eligible part-time employees.

Section 2 Work Hour Consideration in Relation to Affordable Care Act: Employees who are paid 1,560 hours or more during the County's measurement period will be eligible and offered health insurance coverage during the next plan year (stability period). Department Directors are responsible for monitoring employees paid hours and budgeting for any expense related to additional health insurance coverage. If an employee becomes eligible and the cost of the County's plan is determined to be unaffordable as defined by the Affordable Care Act, any penalties/costs incurred will be the department's responsibility.

Section 3 Wisconsin Retirement System (WRS) Employer:

- A. Eligibility: Employee eligibility for enrollment in the Wisconsin Retirement System shall be determined by the requirements of the State of Wisconsin Department of Employee Trust Fund (ETF). Consult the ETF website (<http://etf.wi.gov>) for details.
- B. Contributions: The County pays the employer's share of retirement eligible earnings. Employees are required to pay their portion of retirement eligible earnings which is determined annually by the WRS. Employee contributions are made on a pre-tax basis.
- C. Benefits: Benefits may be paid upon termination, retirement, disability or death. You must have five years of WRS creditable service to meet the vesting requirements for retirement. Consult the ETF website (<http://etf.wi.gov>) for more information. WRS normally mails annual statements of benefit in spring of each year.

Section 4 Insurances:

- A. Health Insurance: The County offers group health care coverage to its eligible regular employees. Consult the Summary Plan Description for details. The County operates an on-site employee health and wellness center located at the North Central Health Care facilities in Wausau. Services provided at the employee health and wellness center are cost free for the employee and covered dependents who are on the County's health plan.
 - 1. Eligibility:
 - a. Eligible employees will need to work thirty (30) hours per week (75% FTE employee allocation) or more to be eligible for health insurance.
 - b. Eligible employees working less than thirty (30) hours per week (less than 75% FTE employee allocation) who have their employee allocation increased to 75% FTE or greater will be offered health insurance. The employee allocation increase must be the result of additional work expecting to last at least 12 months, unless Employee Resources Director grants an exception. To qualify an employee must enroll in coverage within 30 calendar days of the date of the employee allocation increase. Coverage will become effective the first of the month following receipt of the completed enrollment form. If coverage is waived at this time, Paragraph 1 (c) and/or Special Enrollment, Paragraph #3 applies

c. Eligible employees working thirty (30) hours or more (75% or more FTE employee allocation) who declined health insurance are eligible to enroll if their employee allocation increases to full-time (100% FTE employee allocation). The employee allocation increase must be the result of additional work expecting to last at least 12 months, unless Employee Resources Director grants an exception. To qualify an employee must enroll in coverage within 30 calendar days of the date of the employee allocation increase. Coverage will become effective the first of the month following receipt of the completed enrollment form.

2. Enrollment: Eligible employees must apply for coverage within 30 calendar days of their date of hire. Coverage will become effective the first of the month following their date of hire.

Employees who do not apply for medical coverage for themselves and/or their eligible dependents within 30 calendar days of the employees' hire date will be considered a Late Enrollee.

Employees will not be eligible to enroll for coverage under this Plan until the next Annual Open Enrollment Period, except as stated under paragraph A 3. Special Enrollment.

3. Special Enrollment: Eligible employees and their dependents who declined coverage due to the existence of other health coverage (including COBRA) may be permitted a "special enrollment opportunity" if they incur a loss of other plan coverage or experience a change in family status.

a. Loss of eligibility for other coverage may be due to one of the following qualifying events:

- 1) Divorce, legal separation or loss of dependent status
- 2) Termination or reduction in hours of employment
- 3) Death
- 4) COBRA coverage is exhausted
- 5) Employer contributions for the other (non-COBRA) coverage are terminated
- 6) Other Federal qualifying event (see Summary Plan Description for more details)
- 7) Loss of coverage under Medicaid or State Child Health Insurance Plan

Coverage will become effective the first of the month following receipt of the completed enrollment form provided coverage is requested from the Employee Resources Department within 30 calendar days of the qualifying event date.

- b. Change in family status includes marriage, birth of the employee's natural born child, or a qualified court order (adoption, medical child support order, etc.).

Coverage becomes effective upon the qualifying event date provided coverage is requested from the Employee Resources Department within 30 calendar days of the qualifying event date.

Requests should be directed to the Employee Resources Department.

- 4. Affordable Care Act Measurement, Administrative and Stability Periods: The Affordable Care Act requires the County to evaluate employee eligibility for health insurance coverage on an annual basis based on an established measurement, administrative and stability periods.

- a. Measurement Period: The County has established the look back measurement method to determine employee eligibility for health care coverage. This standard measurement period will be November 1 through October 31st of each calendar year based on paid hours. Under Affordable Care Act, an employee must average at least 30 hours per week (1,560 hours per year) of paid time during the measurement period.

- b. Administrative Period: The County has established November 1 through December 31 of each calendar year to determine who will be eligible to be offered health insurance coverage during next plan year (stability period).

- c. Stability Period: The time an eligible employee must be guaranteed access to coverage. The County has established January 1 through December 31 of each year as the stability period.

- 5. Types of Coverage:

- a. Single: Consists of one employee covered under the plan.

- b. Employee Plus One: Consists of an employee plus spouse or one qualifying dependent under the plan.
- c. Family: Consists of an employee and two or more eligible dependents covered under the plan.

At no time may two single plans be maintained when two employees are married to each other.

6. Insurance Premiums

The County will contribute a portion of the monthly premium as determined by County Administration (current employer contribution is 87.4% and employee's share is 12.6%).

Monthly insurance premiums will be deducted bi-monthly on a tax-free basis during the month of coverage.

Employees on approved unpaid Federal/State Family Medical leaves will continue to be responsible for only the employee's share of the health insurance premiums. Employees on County unpaid leave of absences may continue health insurance coverage by paying the full COBRA premium.

When two spouses are employed at Marathon County, the employee enrolled as the plan subscriber will have premium deductions apply. The County will annually determine which County department is responsible for paying the employer share of the family plan premium based on departmental revenue sources and employee circumstances. This may require a completion of a new enrollment form to change the plan subscriber.

- 7. No employee shall make any claim against the employer for additional compensation in lieu of or in addition to the County's contribution because s/he does not qualify for the Employee Plus One or Family plan or because s/he does not enroll in health benefits.
- 8. Continuation of Health Benefits (COBRA): The Consolidated Omnibus Budget Reconciliation Act (COBRA) is a federal law. The law requires employers to offer covered individuals continuation coverage (COBRA) under the Plan if coverage is lost or cost increases due to specific events such as termination of employment, reduction in hours, a child ceasing to be considered a dependent child as defined by the Plan, etc. The covered employee or covered dependent must notify the Employee Resources Department within 60 calendar days after the

qualifying event date or the date coverage ends because of the event. Failure to provide notification will jeopardize an employee's and/or dependent's rights under the health benefit plan. The laws are complex and are outlined in the health summary plan description.

- B. Health Reimbursement Arrangement (HRA): Marathon County contributes to a HRA to help pay for employee and covered dependents health care costs. The HRA is an employer funded reimbursement account that will reimburse providers or employees for qualified medical expenses incurred under Marathon County's group health plan. The maximum amount available for reimbursement is determined by the County and is identified in the Summary Plan Description along with a list of qualified expenses.

Qualified employees and qualified COBRA participants are eligible for the HRA when they become covered by the County's group health insurance plan. Employees not covered by Marathon County's group health insurance are not eligible for HRA benefits.

- C. Dental Insurance: The County offers group dental coverage to its eligible regular employees. Consult the summary plan description for details.

1. Eligibility:

- a. Eligible employees will need to work thirty (30) hours per week (75% FTE employee allocation) or more to be eligible for dental insurance.
- b. Eligible employees working less than thirty (30) hours per week (less than 75% FTE employee allocation) who have their employee allocation increased to 75% FTE or greater will be offered dental insurance. The employee allocation increase must be the result of additional work expected to last at least 12 months, unless Employee Resources Director grants an exception. To qualify an employee must enroll in coverage within 30 calendar days of the date of the employee allocation increase. Coverage will become effective the first of the month following receipt of the completed enrollment form. If coverage is waived at this time, Paragraph 1 (c) and/or Special Enrollment, Paragraph #3 applies.
- c. Eligible employees working thirty (30) hours or more (75% or more FTE employee allocation) who declined dental insurance are eligible to enroll if their employee allocation increases to full-time (100% FTE employee allocation).

The employee allocation increase must be the result of additional work expecting to last at least 12 months, unless Employee Resources Director grants an exception. To qualify an employee must enroll in coverage within 30 calendar days of the date of the employee allocation increase. Coverage will become effective the first of the month following receipt of the completed enrollment form.

2. Enrollment: Eligible employees must apply for coverage within 30 calendar days of their date of hire. Coverage will become effective the first of the month following their date of hire.

Employees who do not apply for medical coverage for themselves and/or their eligible dependents within 30 calendar days of the employees' hire date will be considered a "Late Enrollee". Employees will not be eligible to enroll for coverage under this Plan until the next Annual Open Enrollment Period, except as stated under paragraph #C3 Special Enrollment.

3. Special Enrollment: Eligible employees and their dependents who declined coverage due to the existence of other dental coverage (including COBRA) may be permitted a "special enrollment opportunity" in the PPO Dental Plan if they incur a loss of other plan coverage or experience a change in family status.

- a. Loss of eligibility for other coverage may be due to one of the following qualifying events:

- 1) Divorce, legal separation or loss of dependent status
- 2) Termination or reduction in hours of employment
- 3) Death
- 4) COBRA coverage is exhausted
- 5) Employer contributions for the other (non-COBRA) coverage are terminated
- 6) Other Federal qualifying event (see Summary Plan Description for more details)
- 7) Loss coverage under Medicaid or State Child Health Insurance Plan

Coverage will become effective the first of the month following receipt of the completed enrollment form provided coverage is requested from the Employee Resources Department within 30 calendar days of the qualifying event date.

- b. Change in family status includes marriage, birth of the employee's natural born child, or a qualified court order (adoption, medical child support order, etc.).

Coverage becomes effective upon the qualifying event date. Requests should be directed to the Employee Resources Department.

5. Types of Coverage:

- a. Single: Consists of one employee covered under the plan.
- b. Employee Plus One: Consists of an employee plus spouse or one qualifying dependent under the plan.
- c. Family: Consists of an employee and two or more eligible dependents covered under the plan.

6. Insurance Premiums

The County will pay 50% and the employee will pay 50% of the dental insurance premium.

Monthly insurance premiums will be deducted bi-monthly on a tax-free basis during the month of coverage.

Employees on approved unpaid Federal/State Family Medical leaves will continue to be responsible for only the employee's share of the dental insurance premiums. Employees on County unpaid leave of absences may continue dental insurance coverage by paying the full COBRA premium.

When two spouses are employed at Marathon County, the employee enrolled as the plan subscriber will have premium deductions apply. The County will annually determine which County department is responsible for paying the employer share of the family plan premium based on departmental revenue sources and employee circumstances. This may require a completion of a new enrollment form to change the plan subscriber.

- 7. No employee shall make any claim against the employer for additional compensation in lieu of or in addition to the County's contribution because s/he does not qualify for the Employee Plus One or Family Plan or because s/he does not enroll in dental benefits.

8. Continuation of Benefits (COBRA). Refer to health insurance (Chapter 6, Section 4A #8).

D. Life Insurance:

1. Employees who meet the eligibility criteria for the Wisconsin Retirement System are eligible to enroll for life insurance through the Wisconsin Public Employers Group Life Insurance Program. This is term life insurance; it does not accrue any cash value. Consult the summary plan description for eligibility details.

- a. Premium: Employee premiums are dependent upon the selected plan, age and amount of coverage. The County pays the administrative fee only.

Premiums are paid by payroll deduction, on the second paycheck of each month, two months in advance of coverage.

- b. Enrollment: Employees obtain coverage by completing an application provided by the employer and submitting the application to the employer within 30 days:

- of date of hire
- of the employee's return to active employment after a leave or layoff without earnings if, during that absence, insurance coverage was discontinued.
- of a family status change such as marriage or birth of a child.

If an employee does not enroll as specified above, he/she may obtain coverage if he/she provides the insurer with satisfactory evidence of insurability at his/her own expense. Consult the summary plan description for details.

- c. Effective Date: Coverage will be effective on the first day of the month following 30 days from the date of hire, the first day of the month following 30 days from return from an approved leave of absence, or the first day of the month following 30 days from the date of the qualifying family status change event, whichever is applicable.

d. Benefit Options Available

- Basic Plan: Insurance equal to 100% of their last calendar year's earnings rounded to the next highest thousand. New employees' insurance equal to projected annual salary rounded to the next highest thousand.
- Supplement Plan: You must have Basic coverage to be eligible for the Supplemental Plan. This plan provides life insurance coverage in addition to the Basic Plan at one times your previous year's earnings, rounded to the next higher thousand dollar.
- Additional Plan: You must have Basic coverage to be eligible for the Additional Plan. This plan provides life insurance coverage in addition to the Basic Plan up to 3 times your previous year's earnings rounded to the next higher thousand dollar. Employees may choose to have one, two or all three Additional Units of coverage.
- Spouse/Dependent: To qualify for this coverage, an employee must have the Basic Plan. An employee may choose 1 or 2 units of Spouse Dependent coverage:

1 Unit = \$10,000 coverage on the spouse and \$5,000 on each dependent child

2 Units = \$20,000 coverage on the spouse and \$10,000 on each dependent child

2. Whole Life Insurance: Eligible employees (plus County Board Supervisors) are offered a 100% employee paid voluntary whole life insurance plan through Boston Mutual Life Insurance Company. Boston Mutual representatives visit Marathon County annually to explain their life insurance products and complete enrollment applications. For further information, contact the Employee Resources Department.

E. Income Continuation Insurance: Employees who meet the eligibility criteria for the Wisconsin Retirement System are eligible to enroll for income continuation insurance through the Wisconsin Local Government Employees Group Income Continuation Insurance Program. Income Continuation Insurance helps employees and their families guard against the threat of loss of income due to a physical or mental disability. Consult the summary plan description for details.

1. Premium: Monthly premiums are based on employee earnings and the employee's chosen elimination period which includes 30, 60, 90, 120, or 180 days. The County pays the premium for a 90-day elimination period. If an employee chooses the 30 or 60 day elimination period, the premium will be the difference from the 90-day elimination period that the County contributes. At no time will the County reimburse employees premium if they choose an elimination period greater than 90 days. Employees should contact the Employee Resources Department if they wish to change their elimination period.

Employees may purchase supplemental coverage for annual salaries exceeding \$64,000 up to a maximum of \$120,000. Employees are responsible for 100% of the premium for supplemental coverage.

Premiums are paid by payroll deductions one month in advance of coverage. Employees who obtain coverage through the evidence of insurability provision referenced in Paragraph E-2 may be required to pay retroactive premiums.

The State Group Insurance Board may grant premium holidays in which no premiums are due.

2. Enrollment: Employees obtain coverage by completing an application provided by the employer and submitting the application to the employer within 30 days:
 - a. Of date of hire
 - b. Of the employee's return to active employment after a leave or layoff without earnings if, during that absence, insurance coverage was discontinued.
 - c. If an employee does not enroll as specified above, he/she may obtain coverage if he/she provides the insurer with satisfactory evidence of insurability at his/her own expense. Consult the summary plan description for details.

3. Effective Date: Coverage will be effective on the first day of the calendar month following the date of hire, or the first day of the month following return from an approved leave of absence.
4. Benefits Available: Income Continuation Insurance benefit provides up to 75% of your average monthly earnings based on your previous calendar year earnings rounded to the next highest thousand dollars and divided by 12. Benefits are payable after the employee's elective elimination period has been met and last day of County pay is determined. No Income Continuation Insurance benefits payments can be made while earnings (including paid time off, sick leave, etc.) are still being paid by the employer.

Income Continuation Insurance offers two levels of coverage:

- a. Standard Coverage: Covers up to \$64,000 of annual earnings. The maximum benefit is \$4,000 per month.
 - b. Supplemental Coverage: Provides an additional benefit to employees whose annual salary exceeds \$64,000. It covers between \$64,000 and \$120,000 of annual earnings. The maximum combined benefit (Standard and Supplemental) is \$7,500 per month. You must have Standard coverage to apply for supplemental coverage.
5. Elimination Period Met:

At the time of becoming eligible for the Income Continuation Insurance benefits, an employee may choose either the Income Continuation Benefit or any accumulated county paid leave but not both at the same time.

When an employee begins receiving the Income Continuation Insurance benefit, they are placed on an unpaid leave of absence and will not receive or accrue benefits (unless on approved FMLA Leave). If not covered by FMLA leave, the employee must pursue unpaid leave approval and may be eligible for COBRA benefits.

Once an employee begins receiving the Income Continuation Insurance benefit, they may elect to use paid leave as long as they provide the Employee Resources Department a two calendar week notice prior to using any paid time or when they are no longer eligible for the Income Continuation Insurance benefits.

The above is a summary and overview of the income continuation insurance benefit. For specific questions, consult the plan document or the Employee Resources Department.

Section 5

Section 125 Flexible Spending Benefits: Allows employees to withhold money from their paycheck on a pre-tax basis to use for eligible out of pocket expenses. Employee select a dollar amount (limit) of the total out of pocket expenses they expect to incur during the year. The pre-tax “premiums” are withheld from each of the employee’s paychecks in equal installments. Employees may then submit claims to be reimbursed for eligible expenses. Employees may choose to enroll in a Medical Reimbursement Account and/or a Dependent Care Reimbursement Account.

- A. Premium: Employees pay no premium to enroll in a Flexible Spending Account. The employee elects a limit of the total expenses (medical and/or daycare) they expect to incur during the current calendar (plan) year. The County will then deduct, on a pre-tax basis, equal installments each pay period to fund their account to the total limit the employee had elected.

Employees will pay their share of the health and dental insurance premiums automatically on a tax-free basis. Employees may elect to waive out of this option during the annual flex plan open enrollment.

- B. Enrollment: There are three opportunities for employees to enroll in a Flexible Spending Account.
1. New Hire: New hires have 30 days from their date of hire to enroll in a Flexible Spending Account. Employees should keep in mind this is a calendar year plan. Only expenses incurred in the current calendar year are eligible for reimbursement.
 2. Open Enrollment: Each year, employees are given the opportunity to make changes to their Flexible Spending Account election. Open Enrollment is typically through the month of November each year. Elections made during Open Enrollment are effective January 1 of the following year for that plan year.
 3. Special Enrollment: Eligible employees who declined to enroll in a Flexible Spending Account may be permitted a “special enrollment opportunity” if they incur a qualified event or experience a change in family status. Coverage will become effective the first of the month following receipt of the completed enrollment form provided coverage is requested from the Employee Resources Department within 30 calendar days of the qualifying event date.

C. Benefit Options Available:

1. Medical Reimbursement Account: Only employees who are eligible for County Health Insurance (75% FTE or greater) may participate in the Medical Reimbursement Account. The pre-tax contributions can be used to pay for IRS qualifying non-reimbursed expenses. Reimbursements are completed through direct deposit to an employee's chosen banking institution.

Up to \$500 of unused Medical Reimbursement Account dollars may be carried over to the next plan year. Balances over \$500 will be forfeited.

2. Dependent Care Expenses: Employees must be in an allocated position and scheduled to work twenty-four (24) hours per week (60% FTE employee allocation) or greater to qualify for the Dependent Care Expenses. The pre-tax contributions can be used to pay for IRS eligible child and dependent care expenses. Reimbursements are completed through direct deposit to an employee's chosen banking institution.

Reference the plan document for further details.

Section 6 Post Employment Health Plan (PEHP): The County provides a PEHP for eligible regular employees. The PEHP allows Marathon County to set aside money for the reimbursement of qualified medical expenses for employees who severed employment. Funds are available to the participant following termination of employment for reimbursement of qualified IRS medical expenses or qualified medical insurance premium expenses.

Eligibility and Enrollment: Eligible employees are automatically enrolled. Employees must be in an allocated position and scheduled to work twenty-four (24) hours per week (60% FTE employee allocation) or greater to qualify for the Post Employment Health Plan. Employees must be employed at least one full pay period to be eligible for PEHP contributions.

- A. Qualifying Medical Care Expense Reimbursement Account: Employer contributions that are made on an equal flat dollar amount basis will be directed into a Qualifying Medical Care Expense Reimbursement Account. The funds can be used by terminated employees for reimbursement of post-employment qualified medical insurance premiums and qualified IRS health care expenses.

B. Insurance Premium Reimbursement Account: Employer contributions that are made with compensated absences (i.e. accrued PTO, sick and/or vacation leave) will be directed into an Insurance Premium Reimbursement Account. The funds may be only used by retired employees for reimbursement of IRS qualified post employment medical insurance premiums (i.e. health insurance, including continuation of Marathon County's health plan through Cobra or other group/individual health plans, Medicare premiums, dental insurance, Long-Term Care insurance, etc.)

C. PEHP Contributions:

1. Flat Dollar Contribution:

a. Regular Employees: The County shall contribute \$21 per pay period towards the PEHP Qualifying Medical Care Expense Reimbursement Account on behalf of each regular employee who receives pay during each pay period. This amount is not prorated for part-time employees.

b. Elected Official (Department Heads) Contribution: The County shall contribute \$30 per pay period toward the PEHP on behalf of each Elected Department Head.

The County shall pay the annual administrative fee associated with this program for each employee while employed.

2. PTO, Sick Leave, Vacation and PAL Conversion at Retirement: Employees who apply for Wisconsin Retirement Fund or who are forced to retire due to medical disability and give required notice shall receive payment for earned but unused PTO up to the maximum eligible payout based on their continuous years of service, vacation time and perfect attendance leave into the employee's Post Employment Health Plan (PEHP) account. PTO will be paid out at the employee's current hourly rate; however, vacation and perfect attendance leave will be paid out at 12/31/12 hourly rate. Marathon County must be able to verify WRS benefit prior to last day of work for above payouts.

Reference the plan document for further details.

Section 7 Deferred Compensation: The Deferred Compensation plan is a voluntary supplemental retirement saving program. Eligible employees may invest before-tax and/or after-tax (Roth) dollars through payroll deduction to supplement any existing retirement or pension benefits.

- A. Eligibility and Enrollment: The Deferred Compensation plans are a voluntary benefit offered to County employees. All employees in regular (allocated) positions are eligible to participate. Eligible employees may enroll at any time.
- B. Eligible employees may participate in the following Deferred Compensation Programs:
 - a. Nationwide Retirement Solution, Inc.
 - b. Wisconsin Deferred Compensation Program

Section 8 Long Term Care Insurance: Eligible employees (plus County Board Supervisors) on a voluntary basis, may elect to participate in the Long Term Care Insurance. This insurance pays for supervision and assistance care that health insurance and Medicare limits or excludes. This benefit is funded 100% by employee paid directly to the provider.

Section 9 Voluntary Benefits: The Employee Resources Department will evaluate employee need/interest and the cost/benefit regarding any proposed voluntary benefit offering. If the Employee Resources Department recommends adding a voluntary benefit, that recommendation will go to the Human Resources, Finance and Property Committee for recommendation to the full County Board for approval.

Certain Wisconsin Counties Association member benefits are available to Marathon County employees. The Employee Resources Department will determine if on-site meetings are appropriate or if employees should be informed by other methods (direct referral to WCA Services Inc., email, newsletter, etc.).

Section 10 Travel Reimbursement: Reimbursement rates for official County business travel shall be as follows:

A. Airplane or Other Commercial Transportation: Actual fare at coach or economy class for the most direct route, receipts required. Alternate forms of transportation may be reimbursed at the equivalent of air fare at coach or economy for the most direct route not to exceed actual costs.

B. Lodging: Actual amount, receipts required.

A. Meals: County issued procard (credit card) cannot be used for purchasing meals due to complexities with IRS taxation issues.

Meal claims will be paid based on a daily per diem rate. The meal claims must be reasonable, necessary and closely represent the amount actually spent. To be allowed breakfast, departure must be before 6:00 a.m.; lunch, departure must be before 10:30 a.m., and return after 2:30 p.m.; dinner,

employee must return after 7:00 p.m., or depart his/her headquarters for overnight travel before 6:00 p.m.

Subject to the department head or their designee's approval, meal reimbursement is allowed when the employee is on County business related activities outside of Marathon County. Reimbursement for meals consumed in Marathon County may be approved in conjunction only with a business meeting at the discretion of the County Administrator or his/her designee.

The two definitions for a business related activity are as follows:

1. the County policy, which determines what meals will be reimbursed by the County and
2. the IRS guidelines, which determine which meals are taxable to the individual.

Under the County's policy, a business related activity for meals reimbursed outside the county includes the following:

1. business meeting including a third-party or non-county employee in which business is conducted or
2. business related situation that would occur in the normal performance of your job duties. A third-party or non-county employee would generally include, but is not limited to the following: outside experts (consultants, lawyers, auditors, etc.), visiting dignitaries (state and local officials or members of commissions, committees or boards) and interviewees. Reimbursements for other business related situations outside of Marathon County, could include, but are not limited to the following:
 - a. meals at conferences/conventions/etc. that are not included in the registration fee or
 - b. meals incurred while transporting county inmates, evidence or
 - c. meals incurred that are not considered business meetings but are considered necessary and reasonable while performing your normal job duties

Under the IRS guidelines, meal reimbursements for business meetings that include a third-party or non-county employee as defined above, are not taxable to the individual if submitted for reimbursement within 60

calendar days of the date incurred. However, meal reimbursements made for other business related activities (as defined previously), which are not overnight, are considered a fringe benefit and are taxable to the employee (see criteria listed previously) or are not reimbursable by County policy.

Claims for meals shall be paid on a standard daily per diem basis. The maximum daily amount permitted, including tax and tip (tip not to exceed 20% of meal cost), for all meal reimbursements within the State of Wisconsin, is \$33 per day. The meal reimbursement for meals outside the State of Wisconsin will be \$42 per day. Employees must submit the Statement of Expenses Incurred for Marathon County form in order to receive reimbursement.

The County *in-state rate* is \$33. Therefore, maximum amounts for each meal are as follows:

Breakfast	=	\$8
Lunch	=	\$10
<u>Dinner</u>	=	<u>\$15</u>
Total	=	\$33

The County *out-of-state rate* is \$42. Therefore, maximum amounts for each meal are as follows:

Breakfast	=	\$10
Lunch	=	\$12
<u>Dinner</u>	=	<u>\$20</u>
Total	=	\$42

When an employee claims reimbursement for two or more meals in a day and exceeds the maximum on one or more meals, the employee may claim per diem for each allowable meal on that day not to exceed actual costs of meals. An employee must be eligible and request reimbursement for three meals to be eligible for the full daily per diem rate. Receipts are not normally required. Each day is considered separately for application of this policy. If meal maximums are not reached on one day, the savings do not accrue and cannot be applied to expenses claimed on another day or for other costs such as lodging.

Where a consistent pattern of meals claimed at the maximum is noted, the supervisor may require the employee to submit receipts in the future to document the amount claimed.

Expenditures for alcoholic beverages, or any spouse or guest, are not reimbursable. Meals included in the cost of airfare or registration fees are not reimbursable.

- D. Mileage: Mileage when traveling by personal automobile on official County business shall be reimbursed at the rate of twenty and a half cents (20.5¢) per mile. Employees shall maintain a policy of personal auto insurance policy that meets minimum financial responsibility liability limits of: Bodily Injury: \$25,000 for each person and \$50,000 for each occurrence; Property Damage: \$10,000 for each occurrence (or a Combined Single Liability Limit of \$50,000); and Uninsured Motorists and Underinsured Motorists coverage of \$25,000 per person/\$50,000 per occurrence (or a Combined Single Limit of \$50,000).

Those individuals who maintain a personal auto insurance policy of not less than Bodily Injury: \$100,000 for each person and \$300,000 for each occurrence; Property Damage: \$100,000 per accident (or a Combined Single Limit of \$300,000); Medical Payments: \$5,000 and Uninsured Motorists and Underinsured Motorists coverage of \$100,000 per person/\$300,000 per occurrence (or a Combined Single Limit of \$300,000) shall qualify for a higher level of reimbursement equal to the IRS business mileage rate commencing on the effective date established by the IRS. During the course of any given year, if the IRS adjusts the business mileage rate, either up or down, County reimbursement will be adjusted the same amount as of the effective date of any change.

Request for reimbursement shall be made on forms which indicate that the responsible department head has been provided with the necessary documentation certifying that the driver's personal insurance coverage meets or exceeds the established standards. Employees must also provide their department head with a photocopy of their auto declarations page or a certificate of insurance to qualify for mileage reimbursement and shall sign an Employee Acknowledgment of Personal Automobile Liability Insurance Form which remains on file in the department files. (See Appendix A of this Chapter).

E. Travel:

1. Requests for reimbursement shall be reported on forms as determined appropriate by the Employee Resources Director and Finance Director.
2. Employee expense reimbursement forms need to be approved and signed by someone in a higher management position than the employee submitting the reimbursement request. Department head requests shall be signed by County Administration.
3. Actual receipts are required before reimbursement will be made to any employee.

4. Employees and officials shall make a reasonable effort to save County funds by sharing transportation and lodging arrangements wherever practical.

F. Conferences:

1. Conferences should relate to the attendees' work as well as the mission statements of the department and the County. This requirement is in effect regardless of which funding source will cover the cost of the conference.
2. Employees wishing to attend a conference with a registration fee costing more than \$1,500 requires prior approval from County Administration.
3. Employees planning to attend more than two (2) out-of-state conferences during a calendar year requires approval from County Administration, regardless of cost.
4. Employees planning to attend any conference out of the country requires approval from County Administration prior to travel.
5. Employees planning to travel out of town for multiple days should calculate the cost difference between driving to the event each day and returning home each night versus hotel and meal(s) costs at the event location and balance the economical considerations against the practical considerations.
6. In the event that an employee cannot travel to scheduled conference:
 - a. An attempt to recoup any payments already made (hotel, conference registration, etc.) should be started immediately. This includes obtaining credit for unused airline tickets.
 - b. When the above is not possible, consideration should be given to sending a substitute attendee to obtain notes or other conference materials.

Section 11 Meeting/Miscellaneous Expenses Reimbursement: Employees and officials may be reimbursed for meeting/miscellaneous expenses related to their employment. Requests for such reimbursement shall be reported on forms as determined appropriate by the Employee Resources Director and Finance Director. Actual receipts are required before reimbursement will be made to any employee and shall be provided on separate receipts (no personal items should be included on receipts).

Section 12 Employee Assistance Program (EAP)

- A. Policy. We are committed to deal cooperatively and constructively with employees and their family who develop medical and/or behavioral problems. These problems may be physical or emotional in nature and they may involve marital, family, financial, personal, as well as alcohol or drug abuse issues that affect, or have the potential to affect, the employee's job performance. We are equally concerned with the employee's general state of physical and emotional health even when there are no current job performance problems. In accordance with our concern for the employee as an individual as well as a worker, we have adopted the following statement of policy:
1. We recognize that many medical and/or behavioral problems can be successfully treated through the early identification of the problem and the employee's acceptance of appropriate assistance.
 2. We encourage employees and their family who are troubled by medical and/or behavioral problems to obtain the professional assistance required to resolve these problems. Referrals to the Employee Assistance Program will be based on job performance or by the personal request of the employees and their family for assistance.
 3. Health insurance coverage will be provided for such services as specified in the County insurance policy.
 4. We will provide employees and their family with information about EAP services and procedures available to seek such services.
 5. We encourage local union and management officials at all levels to exercise their best efforts towards the early identification of employees to seek assistance.
 6. The decision to seek assistance is the responsibility of the individual employee and/or family member. When employees do not seek help, they will be evaluated on the basis of their job performance.
 7. Confidential and private handling of employee's personal information associated with the EAP will be honored in accordance with Federal Law. No one will be made aware of employee's participation in the EAP unless the employee requests it. Private discussions an employee has with the EAP Staff will not be disclosed to anyone except when failure to disclose would likely result in the imminent threat to serious bodily harm to an employee or to other persons.

8. Contact Associated Employee Assistance Services @ 1-800-540-3758.

B. Employee Assistance Program Committee: Membership of the Employee Assistance Program Committee will be made up of employees of Marathon County and other participating entities. All information received while on the Committee shall be held in the strictest confidence.

Section 13 Lactation Program: The County lactation program supports our employees in their effort to combine working and breastfeeding in order to promote both the child's and the mother's health. Nursing moms are provided time and privacy to express breast milk while they are at work.

An employee interested in participating in this program should contact the Employee Resources Department. The Employee Resources Department will assist the employee's department head and/or supervisor to arrange the required time plus a private, clean room where the employee will be comfortable using a breast pump. Employees will be asked to use their rest breaks and/or lunch periods to help balance their work and personal needs. If it is necessary to go beyond the normal length of the breaks or lunch periods the employee should flex their work schedule for the day. In addition, a County Public Health Nurse, who is a Certified Lactation Consultant, will assist employees with questions regarding breastfeeding and storage of breast milk plus provide resources to obtain milk expression equipment or other information that helps new mothers continue breastfeeding after returning to work.

Section 14 Wellness Program: A wellness team of employee members sponsors numerous exercise and nutritional programs aimed at creating a healthy work culture. Regular employees are eligible to attend wellness educational sessions on paid work time with approval from their supervisor and are eligible for wellness incentives.

Section 15 On-Site Department Wellness Policy: Marathon County supports our employees in promoting departmental wellness programs to help employees practice healthy lifestyles. The On-Site Departmental Wellness Policy identifies procedures departments shall maintain when promoting individual wellness activities within their departments.

1. On-site wellness programs shall be available to all county employees whose department head has approved such program and whose employees register for its use and comply with the established policy.
2. The on-site wellness program is only available to Marathon County employees. Participation by any other person is prohibited.

3. The County Department Head or his/her designee shall be responsible for coordinating the on-site wellness program. The Marathon County Wellness Team may serve as a resource for implementation of on-site wellness programs but will not be responsible for coordinating on-site wellness events.
4. Location of an on-site wellness program should be approved by the Department Head. Eligible hours of use can be up to two hours prior and four hours after normal business hours, Monday through Friday. Department heads shall contact the Facilities and Capital Management Director 48 hours in advance of program implementation if programs are conducted after normal work hours.
5. Departments are responsible for all set up and tear down of room arrangements before and after any on-site wellness program.
6. Employees are solely responsible for any expense (including, but limited to, participation fees, instructor fees and equipment costs) associated with an on-site wellness program and assume all risk of engaging in wellness activities.
7. Prior to participating, all employees are required to sign a Participant Release and Waiver of Liability Form for each on-site wellness activity. The form includes provisions acknowledging employees' assumption of all risks of injury or liability and waiver and release of any rights of recovery. Department heads and/or their designees are responsible for obtaining said forms and submitting them to the Marathon County Risk Manager within 10 calendar days prior to the commencement of any onsite wellness activity.
8. Participating employees of on-site wellness programs shall be responsible for providing their own personal equipment necessary to participate in the program. However, the County department may provide access to some county-owned equipment, such as televisions, DVD players, etc., for use during wellness activities. Participating employees will be responsible for repairing or replacing broken county-owned equipment or property at their own expense if it is damaged during the course of any on-site wellness activities. The Department head, or his or her designee, shall be responsible for monitoring the condition of any county-owned equipment prior to and after any on-site wellness activity. Marathon County is not responsible for any participants' lost, stolen, or damaged items.
9. Departments are prohibited from accepting donated equipment or purchasing equipment for exclusive use of on-site wellness activities.

10. County Department Heads and/or their designee are required to submit a Departmental On-Site Wellness Program Form to the Risk Manager within 10 calendar days of commencement of the program (See Appendix B). Certain On-Site Wellness Programs may be subject to County Administration approval if the program description subjects adverse risk to the County.
11. If any instructors are used, County Department Heads and/or their designees are responsible for obtaining proof of liability insurance from the instructor naming Marathon County as an additional insured. All wellness instructors must be certified or licensed for the wellness activity they are instructing. Department heads are responsible for obtaining documentation of professional licensure or certification from the wellness instructor.
12. Each instructor shall be required to sign a Provider Release and Waiver of Liability for each specific onsite Wellness activity acknowledging he or she is acting as an independent contractor of Marathon County and agreeing to indemnify Marathon County with regard to any and all responsibilities or liabilities for injuries, damages, or loss associated with any on-site wellness activity. Department heads and/or their designees are responsible for obtaining said forms and submitting them to the Marathon County Risk Manager within 10 calendar days of the commencement of any onsite wellness activity.
13. Employees may serve as wellness instructors so long as proper certification, licensure, insurance requirements and County Provider Release and Waiver of Liability Form are provided. Department heads are responsible for submitting the appropriate documentation as set forth above.
14. Participation in any on-site wellness program is on a voluntary basis. Participation during an employee's normal work hours shall not be permitted - including during paid breaks. Only participation during unpaid lunch periods or after work hours is permitted. Any employee assisting in coordinating or setting up and/or tearing down room arrangements of any on-site wellness activity must do so on unpaid work hours.
15. Department heads and/or their designees shall require all participating employees to verify the date, time and place of participation in an on-site wellness activity. For group activities, an attendance roster containing this information is required. Department heads are responsible for submitting this documentation to the Risk Manager within 10 calendar days after each session.

16. It shall be the responsibility of the employee to follow directions of their personal physician with regard to participation in any on-site wellness activity.
17. The maintenance and appearance of the room is the responsibility of the individuals using it. Tables, chairs, equipment, etc., shall be returned to their original locations after each use. All equipment used within any on-site wellness activity will be removed from the area after each use. Department Heads and/or the Facilities and Capital Management Director have the right to deny permission for the use of any county-owned area, if usage disrupts normal business operations or interferes with proper maintenance.
18. Food and glass drink bottles are not allowed in the on-site wellness area if any physical activity is conducted.
19. Failure to comply with this policy, misuse of the on-site wellness program, or misconduct on the part of an employee may result in the revocation of individual employee's privileges to participate in the program or the offering of any on-site wellness program in its entirety.
20. The Department Head and/or their designee shall provide the Facilities and Capital Management Director a monthly calendar of all scheduled on-site wellness activities occurring outside normal business hours.
21. The Department Head and/or their designee shall be responsible for ensuring all safety and security measures remain in place for entry and exit of participants in an on-site wellness activity. This includes, but is not limited to, pre-authorizing use of door props and insuring the proper use of door access cards.

Section 16 Employee Benefit Presentations Attendance Policy: In keeping with Marathon County's goal of being a preferred employer and good steward of tax dollars, Marathon County will provide opportunities for employees to attend on-site employee educational benefit sessions. The following guidelines have been established:

- A. Attendance may be permitted during an employees regular work time with supervisory approval for attending the following benefit sessions:
 - ▶ Health Insurance
 - ▶ Dental Insurance
 - ▶ Flexible Benefits
 - ▶ Income Continuation Insurance
 - ▶ Post Employment Health Plan
 - ▶ Wisconsin Retirement System
 - ▶ Employee Trust Funds Life Insurance

- ▶ Wellness Team Presentations
- ▶ Employee Assistance Programs
- ▶ Deferred Compensation Plans

No overtime or compensatory time will be allowed for attendance outside of an employee's normal work hours. Marathon County will attempt to provide alternative methods of communication to accommodate employee's who cannot attend a session due to scheduling conflicts.

NOTE: Lunch and Learn activities will require employees to use a ½ hour unpaid lunch period in addition to the above (supervisor approval, no overtime).

- B. There will be opportunities to participate in voluntary benefit presentations that meet individual needs. Voluntary benefit presentations will normally be scheduled outside of regular work hours and employee attendance will be voluntary and unpaid. Employees may attend these sessions with supervisory approval during their paid break periods or supplement with paid time off. The following are examples of voluntary benefits offered to employees:

- ▶ Whole Life Insurance
- ▶ Long Term Care Insurance

- C. Exceptions to this policy may be made by the County Administrator in consultation with the Human Resources, Finance and Property Committee.

Section 17 County Wide Core Value Recognition Program

Revised 5/8/19

- A. Purpose: To strengthen and reinforce Marathon County's Core Values throughout the organization by recognizing individual and team demonstrations of core values consistently and frequently.
- B. Intended Result: Everyone has a better understanding of what behaviors support Marathon County's core values and culture.
- C. Definition of Role Model Of Our Core Values: An employee or team that demonstrates *exemplary behavior* consistent with the County's Core Values that is above and beyond their normal job duties.
- D. Process: Employees may nominate an employee or a team who has demonstrated exemplary behavior consistent with County's core values. The team could be within a department or across departments. Nominations can be submitted throughout the year. Representatives from the County Administration and Employee Resources Departments will select one qualified Core Value Role Model on a monthly basis. Nominees not selected will be considered for monthly Role Models for the remainder of the calendar year.

The role model(s) of our Core Values will be highlighted in the newsletter and recognized at the Recognition and Retirement banquet.

The nominator shall complete the “Role Model Of Our Core Values Nomination Form” that is found on the County’s Website and submitted to the County Administration – [Click Here](#)

Section 18 Retirement and Recognition Banquet

Revised 9/10/19

- A. Policy: Marathon County recognizes employees with 20, 25, 30, 35, 40 and 45, etc. years-of-service along with the Bi-Annual Core Value Role Models at the Retirement and Recognition Banquet which is held annually in March/April. Also recognized are employees who retired during the prior year and former County Board Members. Memorial plaques are presented to the family members of employees who passed away during the previous year.
- B. Program: Honored guest (employees, retirees and family members of deceased employees) are invited to the banquet at no cost. Additional guests and other employees are invited to attend but must pay the ticket cost established by the Retirement and Recognition Planning Committee.
- C. Recognition: The employees being recognized for years-of-service may select a service award determined by the Planning Committee. Retirees with at least 5 years of service receive a portrait taken by a local photographer along with certificate indicating years of service. Retirees with less than 5 years of service receive the certificate. Former County Board Members serving at least two terms receive a portrait taken by a local photographer along with certificate. Former County Board Members serving less than two terms receive a certificate. Family members for the memorial receive a plaque in honor of the deceased employee.

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Appendix A
Employee Acknowledgment Of
Personal Automobile Liability Insurance

I, _____, hereby acknowledge that I may need to use my personal automobile for the purposes of conducting duties within the scope of my employment at Marathon County.

I understand that I shall maintain a personal automobile liability insurance policy that meets the State of Wisconsin’s minimum financial liability limits of:

Bodily Injury: \$ 25,000 per person/\$50,000 per accident
Property Damage: \$ 10,000 per accident
(or a Combined Single Limit of \$50,000)
Uninsured Motorist: \$25,000 per person/\$50,000 per accident
(or a Combined Single Limit of \$50,000)

and will be provided mileage allowance based on the current County or union contract rate when traveling by personal automobile on official County business.

I understand that I may qualify for a higher level of mileage reimbursement equal to the IRS business mileage rate if I maintain higher personal automobile liability with limits of at least:

Bodily Injury: \$100,000 per person/\$300,000 per accident
Property Damage: \$100,000 per accident
(or Combined Single Limit of \$300,000)
Medical Payments \$5,000
Uninsured Motorist: \$100,000 per person/\$300,000 per accident
(or a Combined Single Limit of \$300,000)
Underinsured Motorist: \$100,000 per person/\$300,000 per accident
(or a Combined Single Limit of \$300,000)

I further understand that I will provide my department a copy of my active auto insurance policy or certificate of insurance annually to receive mileage allowance. I will notify my department head if my automobile liability insurance terminates or if my limits of liability decrease mid year.

With department head approval, I understand that I have the option of renting a vehicle from the State of Wisconsin’s contracted rental agencies for purposes of conducting county business and will agree with the conditions set within the contract. I will be reimbursed for out of pocket expenses related to the lease of the vehicle.

I further understand that my personal auto liability insurance, according to state law, will constitute primary liability coverage for any bodily injury or property damage to another party or passenger within my vehicle while my vehicle is used on official county business. I agree to report all accidents involved on county work time to my personal auto insurer and the Risk Manager.

Dated and signed this ____ day of _____, 201__.

Signature of Employee: _____

For Vehicle Rental Use Only (to be completed by Department Head or Supervisor)

_____ I have approved use of a rental vehicle for the following dates: _____

Department Head or Supervisor Signature: _____ Date: _____

Maintain a copy of this form with copies of insurance verification.

Questions on insurance limits should be addressed to Risk Manager

Updated: 1/04/12

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Appendix B On-Site Departmental Wellness Program

(Department Heads must submit this form to the Risk Manager 10 calendar days prior to program implementation)

Name of Program:	
Description of Wellness Program:	
Program Dates and Times: (If more than one date, list all dates and specific times)	
Building Location and Room Name/Number	
Instructor Name:	Instructor Certification Type:
Describe the physical activity participants be engaging in during this program:	
How many employees are expected to participate in this program?	
Describe the equipment participants will use during the program:	
Describe the intended outcome of this Program:	
Department Head Signature:	

Department Heads are responsible for complying with the terms and conditions of the Marathon County On-Site Departmental Wellness Policy and for obtaining the following documentation prior to program implementation:

- **Verification of Instructor Certification**
- **Certificate of Insurance providing proof of Instructor’s Liability Insurance**
 - **Insurance Requirements:**
 - \$500,000 per occurrence/\$1,000,000 in aggregate for bodily injury and property damage
 - Marathon County Named as an Additional Insured on policy
 - Description of covered Services/Operation identified on policy
- **Provider Waiver and Release of Liability Form**
- **Participant Waiver and Release of Liability**

Proof of Insurance, Instructor Certification, and Provider Waiver and Release of Liability must be submitted to the Risk Manager ten calendar days prior to program implementation. On-site wellness program attendance rosters and participant Waiver and Release of Liability forms should be sent to the Risk Manager within 10 calendar days of completion of the program.

Verification of Insurance and Instructor Certification is approved.	
Risk Manager Signature: _____	Date: _____
This form will be returned acknowledging insurance and professional certification is approved	

On-site wellness programs may be subject to County Administration approval

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Appendix C - Marathon County Benefit Eligibility Chart

Revised 5/16/18

Benefits are prorated based on the actual employee scheduled FTE not based on maximum position allocation.

Regular employees are those in allocated positions.		Regular Part Time Employees (<60% FTE) <24 hrs/wk	Regular Part Time Employees (<60% FTE) <24 hrs/wk WRS QUALIFIED (Previous WRS Service)	Eligible Regular Part Time Employees (60% - 74% FTE) 24-29 hrs/wk	Eligible Regular Full Time Employees (75% or More FTE) 30 or more hrs /wk
Core Benefits Employee Choice	Health Insurance ER 87.4% EE 12.6%	NO	NO	NO	YES
	Employees Health and Wellness Center	NO	NO	NO	YES Must Be Enrolled In County's Health Insurance Plan
	Dental Insurance ER 50% EE 50%	NO	NO	NO	YES
	Medical Flexible Spending Account	NO	NO	NO	YES
	Daycare Flexible Spending Account	NO	NO	YES	YES
	Life Insurance	NO	YES	YES	YES
	Income Continuation Insurance (ICI)	NO	YES	YES	YES
Core Benefits Automatically Enrolled	Wis Retirement (WRS)	NO	YES	YES	YES
	Post-Employment Health Plan (PEHP)	NO	NO	YES	YES
	Employee Assistance (EAP)	YES	YES	YES	YES
Voluntary Benefits	Whole Life Insurance – County Board Supervisor Are Eligible	YES	YES	YES	YES
	Long Term Care – County Board Supervisors Are Eligible	YES	YES	YES	YES
	Deferred Comp	YES	YES	YES	YES
	Wellness Program	YES	YES	YES	YES
Time Off Benefits	Reward Time Off	YES	YES	YES	YES
	PTO	NO	NO	YES	YES
	Holidays	NO	NO	YES	YES
	Funeral Leave For Immediate Family	NO	NO	YES	YES
<p>Employees employed on December 31, 2012 in an allocated position will be grandfathered and will continue to receive other applicable benefits (i.e. PTO, WRS, life insurance, ICI, PEHP, and other voluntary and paid time off benefits). Employees allocated at 75% FTE or greater are also eligible for health and dental insurances. If an employee's FTE is reduced to less than 75%, the employee will be ineligible for health and dental insurances.</p>					

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