

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT 340**

SUBJECT: EMPLOYEE BENEFITS	DATE APPROVED: 1/18/2024	EFFECTIVE: Immediately	POLICY NO. 340
		REPLACES: 340 of 5/5/2022	

I. GROUP BENEFITS

A. ELIGIBILITY: All full-time, County Non-Union Employees, Department Heads, Appointed Officials, Elected Officials and their Deputies are eligible for health, dental, vision, and life insurance the first day of the month following a waiting period of thirty (30) days after the date of provided the necessary paperwork is completed and returned to the Human Resources Department. Changes in elections may only occur during open enrollment or in the case of a qualifying event. Part-time Employees may elect insurance, provided the Employee pays the full cost of the premium through payroll deduction.

B. HEALTH INSURANCE COVERAGE:

1. The County agrees to maintain at least two group health benefit plans. One of the plans shall be designated as the standard plan. The Employee will be responsible for up to twenty (20%) percent of the standard plan premium, plus the full incremental buy-up cost if the Employee chooses a more expensive plan. Elected Officials will be responsible for at least twenty (20%) of the premium for any plan they choose, plus the full incremental buy-up cost for any plan more expensive than the designated standard plan. Prescription drug coverage will be provided with co-pays no higher than \$10 for generic medications, \$20 for brand name formulary medications and \$40 for brand name non-formulary medications. (Mail order co-pays may vary).
2. Employees opting out of the County’s health insurance plan shall receive an opt-out payment in an amount of \$2,600 per year. The payment shall be made as part of the Employee’s regular check and paid in equal amounts on a bi-weekly basis. Employees who choose to opt-out of the County’s health insurance plan must provide proof of coverage from an alternative source before opt-out is allowed. No Employee shall be allowed to opt-out of the plan for any period of less than one (1) year except in the case of a qualifying event. The incentive offered under this section is not available to spouses of County Employees when both spouses are County Employees. Part-time Employees are not eligible to receive the opt-out incentive.

3. If the Employee and the Employee's spouse are both eligible to participate as Employees in group health plans funded by or through the County, the Employee and the Employee's spouse shall elect coverage under only one such plan. If the Employee and/or employed spouse fail to make an effective election within two (2) weeks after being requested to do so, the Employer shall enroll the Employee in the designated standard base plan for that plan year. The covered spouse is not entitled to receive an opt-out credit.
4. In the event that an economic downturn necessitates a temporary reduction in a full-time Employee's work hours, the Employee shall maintain full-time benefits. The reduction in hours must not be for less than 20 hours per week and will not extend longer than the fiscal year in which the budget reductions are necessary. Continuation of such benefits will be subject to the Employee's payment of any required premiums.

C. DENTAL INSURANCE COVERAGE: Full-time Employees shall, upon proper application, be eligible to participate in the dental insurance plan sponsored and paid for by the County. Part-time Employees may elect dental insurance and will be responsible for the full cost of the premium.

D. VISION INSURANCE COVERAGE: Full-time Employees shall, upon proper application, be eligible to participate in the vision insurance plan sponsored and paid for by the County. Employees may opt-out of the vision insurance plan and receive an opt-out credit as determined by the Employer. Part-time Employees may elect vision insurance and will be responsible for the full cost of the premium. Part-time Employees are not eligible to receive an amount for opting out of the insurance.

E. CONTINUATION OF BENEFITS FOR HEALTH, DENTAL AND VISION COVERAGE: There shall be no liability on the part of the Employer for health, dental and vision insurance premium payments of any nature whatsoever for an Employee who is on a personal leave of absence, retires, or who is otherwise terminated, beyond the date on which such leave of absence, retirement, or termination occurs. The Employer will continue health, dental and vision insurance premium payments on behalf of the Employee who is on a leave of absence and collecting sickness and accident or worker's compensation disability benefits for a period of up to twenty-six (26) weeks including the month in which the leave of absence commenced. Upon loss of insurance, the Employee may continue insurance coverage per COBRA rules and regulations.

F. LIFE INSURANCE:

COVERAGE: The County will pay the required premium for term life insurance in an amount equal to one (1) times the full-time Employee's annual salary rounded down to the nearest thousand, but in no case more than fifty thousand dollars (\$50,000) and a like amount for accidental death and dismemberment. At the age of 65, the benefit shall be reduced according to a schedule provided by the insurance carrier. Coverage becomes effective on the first (1st) of the month following 30 days of employment.

For Registered Nurses hired prior to January 1, 2013, the County will pay the required premium for term life insurance coverage in the amount of \$50,000, subject to age-based

reductions per the carrier schedule. Coverage will also include a double indemnity for accidental death and dismemberment. A full-time Employee may opt to elect a lesser insurance benefit and receive a credit as determined by the Employer. Part-time Employees are not eligible for coverage under this plan and are not eligible to receive an amount for opting out of the insurance.

Full-time Employees may have the ability to purchase supplemental insurance according to a schedule provided by the insurance carrier upon meeting the required qualifications based on Evidence of Insurability.

The Employer will continue life insurance premium payments on behalf of the Employees who are on a leave of absence and collecting sickness and accident or worker's compensation disability benefits for a period of up to twenty-six (26) weeks including the month in which the leave of absence commenced. Employees may continue insurance coverage by paying the necessary premium if permissible under the regulations of the insurance carrier.

G. SICKNESS AND ACCIDENT:

ELIGIBILITY: All full-time County Non-Union Employees, Department Heads, Appointed Officials, and the Deputies to Elected Officials are eligible for Sickness and Accident benefits if disabled by an illness or accidental injury, not work related, that prevents the Employee from performing the essential duties of their position.

Employees are not entitled to this benefit for any disability for which they may be entitled to indemnity or compensation under a retirement plan, the Social Security Act, any Worker's Compensation, or any salary continuation program.

APPLICATION FOR BENEFITS: In order to qualify for benefits, the employee must submit the required claim information/documentation and establish to the satisfaction of the carrier that they are disabled from work as defined by the plan.

COVERAGE: The Employer shall obtain and pay for a sickness and accident insurance program for all eligible Employees. The insurance coverage shall become effective on the first (1st) of the month following 30 days of employment.

The sickness and accident plan shall provide bi-weekly payments consisting of sixty-seven percent (67%) of the employee's normal gross weekly wages. Such bi-weekly payments shall be based on the Employee's rate of pay in effect at the time of the disability. If during the period of recovery from a disability the attending physician determines that an Employee may return to work on a part-time basis, the normal indemnity may be pro-rated. The total benefit period shall not exceed twenty-six (26) weeks or the period specified in the controlling agreement or policy.

Benefits shall be payable from the first (1st) day of disability due to accident, hospitalization (including out-patient surgery) or the eighth (8th) day of disability due to sickness, for a period not to exceed twenty-six (26) weeks for any one (1) period of

disability. Payments shall be made on a weekly or partial week basis, but will not exceed forty (40) hours in any week.

Employees may have the ability to purchase voluntary supplemental long-term disability insurance according to a schedule provided by the insurance carrier upon meeting the required qualifications based on Evidence of Insurability.

SUCCESSIVE DISABILITY BENEFITS: Successive disability due to the same or related causes will be considered due to one accident or illness unless the successive periods are separated by the person's return to full-time active work with the County for at least fourteen (14) calendar days.

SUPPLEMENTING SICKNESS AND ACCIDENT BENEFITS: If an Employee is receiving sickness and accident benefits, they shall be entitled to the difference between the benefits received and the average weekly rate of pay to the extent that such a difference in pay can be deducted from the Employee's available accrued time off (paid time off or compensatory). With the exhaustion of these paid days off, the Employee shall not be entitled to further supplemental pay.

County seniority will continue to accrue while receiving sickness and accident benefits. Paid Time Off will stop accruing when an Employee is receiving sickness and accident benefits. If sickness and accident benefits are received during a recognized holiday, the Employee will not receive holiday pay.

Defined Benefit contributions, 401(k) contributions and applicable insurance premiums will automatically be deducted from sickness and accident benefit payments.

H. CONTINUATION OF BENEFITS FOR LIFE AND SICKNESS & ACCIDENT BENEFITS: There shall be no liability on the part of the Employer for life insurance or sickness and accident premium payments of any nature whatsoever for an Employee who is on leave of absence, retires, or who are otherwise terminated, beyond the day in which such leave of absence, retirement, or termination takes effect.

I. RETIREMENT:

ELIGIBILITY: Employees are eligible to participate in the retirement plans offered by Calhoun County as defined by and subject to the terms, conditions, and limitations set forth in the Plans and this policy, as may be amended from time to time. The obligations contained in this section are in substitution for and shall be deemed to constitute complete satisfaction and settlement of any contrary obligations or liabilities which the Employer has or may have had at any time under any prior retirement program. All forfeitures due to non-vesting in a plan shall accrue to the Employer.

CALHOUN COUNTY DEFINED BENEFIT PENSION PLAN ("DB PLAN"): All eligible full-time and part-time employees (.5 FTE or higher) hired on or before February 29, 2020 shall participate in the Calhoun County Defined Benefit Pension Plan, as amended, unless the employee had previously made an authorized election not to participate in the plan. Employees participating in the plan may be offered the opportunity

to liquidate and/or freeze their defined benefit on a voluntary basis during a designated transitional period. Employees hired after February 29, 2020 are not eligible for participation in the DB plan.

Effective January 1, 2020, each participating employee shall contribute 7% of their compensation, as defined by the DB Plan. Normal retirement benefits shall be equal to 1% of final average compensation, multiplied by years of credited service for years ending before 2006; (including any additional credited service purchased by the participant); plus 2% of final average compensation, multiplied by years of credited service for years ending after 2005. Participating employees that had attained 30 years of service credit prior to January 1, 2006 will be eligible for a late retirement benefit calculation as defined under the Plan.

CALHOUN COUNTY 401(k) SAVINGS PLAN (“401(k) PLAN”): All Employees are eligible to participate in the 401(k) Plan. All benefits shall be defined by and subject to the terms, conditions and limitations set forth in the 401(k) Plan, as it may be amended from time to time. Contributions to the Employee’s 401(k) shall be made on a bi-weekly basis or as soon as otherwise administratively feasible.

For eligible full-time and part-time Employees (.5 FTE or higher) who do not contribute to, or receive a contribution under, the DB Plan, the Employer shall contribute an amount equal to each eligible Employee’s elective contribution up to five percent (5%) of the Employee’s compensation (as defined by the Plan). If the Employee contributes at least five percent (5%) of the Employee’s compensation, the Employer will contribute an additional amount equal to two percent (2%) of the Employee’s compensation, for a maximum Employer contribution of seven percent (7%). The Employer has no obligation to make any contributions to the 401(k) on behalf of Employees participating in or receiving a contribution under the DB Plan or to any Employee with a less than a .5 FTE status.

There shall be immediate vesting in all amounts contributed by the Employee, and vesting in the amounts contributed by the Employer shall be according to a schedule of forty percent (40%) after two (2) full years of service, sixty percent (60%) after three (3) full years of service, eighty percent (80%) after four (4) full years of service, and one hundred percent (100%) after five (5) full years of service.

457 DEFERRED COMPENSATION PLAN: All Employees are eligible to voluntarily participate in the 457 Deferred Compensation Plan, in accordance with the terms of the plan.

J. FLEXIBLE SPENDING ACCOUNTS:

ELIGIBILITY: All full-time County Non-Union Employees, Department Heads, Appointed Officials, Elected Officials and their Deputies are eligible to participate in the Flexible Spending Account the first day of the month following a waiting period of thirty (30) days.

COVERAGE: The County may offer both a Medical Flexible Spending Account and Dependent Care Flexible Spending Account through a third-party administrator.

Voluntary contributions to an Employee's Flexible Spending Account are made on a pre-tax basis through payroll deduction. Reimbursement requests are sent directly to the third-party administrator. Benefits unused at the end of the calendar year or at termination are not reimbursable. Administration of FSA is subject to the rules and regulations of the FSA Administrator and the Internal Revenue Service.

K. SELECTION OF INSURANCE CARRIERS: The Board of Commissioners reserves the right to select or change the insurance carriers providing benefits; to be self-insured, either wholly or partially, and to select the administrator of any such program; to institute cost-containment measures, and to alter the means by which benefits are delivered. All coverage provided under this Agreement shall be subject to such restrictions, definitions, rules, procedures, and other limitations as may be applied from time to time by the Employer's insurance carriers (or the County if self-insured).

II. LEAVES OF ABSENCE

A. PAID TIME OFF (PTO):

ELIGIBILITY: All full-time and part-time County Non-Union Employees, Department Heads, Appointed Officials, Deputies to Elected Officials are eligible for paid time off benefits. PTO shall be used for all time away from work unless another leave of absence noted in this section has been approved.

SCHEDULING: Any request to use PTO must be made to the Employee's immediate supervisor as early as possible, unless an illness, injury or emergency exists which prevents giving the required notice. Illness, injury and emergency use of PTO may, upon reasonable request by the supervisor/department head, be made conditional upon the Employee furnishing written documentation satisfactory to the Employer. Use of PTO will not be construed to relieve an Employee of the responsibility to comply with the Employer's required procedures concerning notification of absence from work.

Consideration of Employee preferences in scheduling non-emergency use of PTO will be given whenever possible and practical. However, non-emergency use of PTO will be at the discretion of the supervisor/department head and may be denied if the absence of the Employee would unreasonably interfere with the efficient operations of the Employer or the Employer's obligations to the public.

The date the non-emergency use of PTO was requested, the Employee's length of service and the Employee's job performance may be criteria used for resolving scheduling conflicts when two or more Employees request the non-emergency use of PTO for the same periods of time, provided that the request(s) was submitted with as much advance notice as possible.

HOURLY EMPLOYEES: All County Non-Union, Hourly Employees are eligible to accrue paid time off based on their FTE.

ACCRUAL: Regular full-time, Hourly Employees will accrue PTO benefits in accordance with the following schedule for each full payroll period in which they have at least 80 hours of credited service (including hours actually worked and paid time off).

<u>Court-County Service Required</u>	<u>Hours Earned Per Pay Period</u>	<u>Annual Carry Over</u>	<u>Maximum Payout at Termination</u>
Start through second years	6.47 hours	288 hours	240 hours
Third through ninth years	8.01 hours	288 hours	240 hours
Tenth through fourteenth years	9.55 hours	288 hours	240 hours
Fifteenth and subsequent years	11.09 hours	288 hours	288 hours

Regular part-time Employees will accrue PTO benefits on a pro rata basis in accordance with their FTE for each full payroll period for which they have credited service equal to their regular schedule of hours.

**PTO tier transition changes will be implemented by January 31, 2024 for impacted employees.

AVAILABILITY: Only accrued PTO from previous pay periods can be utilized for time off. Current pay period accruals cannot be used for current pay period PTO.

PAY RATE: PTO will be paid at the applicable regular hourly rate of pay, exclusive of all premiums, which the Employee is earning at the time of commencing the paid time off.

PTO AND PAID MEDICAL LEAVE (PML): In compliance with the Paid Medical Leave Act of 2018, Hourly Employees may use PTO for any of the below reasons. In order to request time under this Section, Employees must follow their department’s usual notification procedures and documentation requirements for requesting time off. If the reason for the PML is also covered by Family Medical Leave (Policy #371) then additional documentation requirements from Human Resources may also apply.

- Physical or mental illness, injury, or health condition of the employee or their family member
- Medical diagnosis, care, or treatment of the employee or employee’s family member
- Preventative care of the employee or their family member
- Closure of the employee’s primary workplace by order of a public official due to a public health emergency
- The care of the employee’s child whose school or place of care has been closed by order of a public official due to a public health emergency

- The employee’s or their family member’s exposure to a communicable disease that would jeopardize the health of others as determined by health authorities or a health care provider
- For domestic violence and sexual assault situations, employees may use paid medical leave for any of the following:
 - Medical care or psychological or other counseling
 - Receiving services from a victim services organization
 - Relocation and obtaining legal services
 - Participation in civil or criminal proceedings related to or resulting from the domestic violence or sexual assault

In order to comply with Paid Medical Leave tracking requirements; Employees shall report any PTO that is being used for the above reasons on their bi-weekly time-sheets as PML. PML will automatically run concurrently with PTO time that an employee is using to supplement an approved Family Medical Leave, Short Term Disability, and/or any similar instance in which the above list of covered absences are being paid through PTO.

EXEMPT (SALARIED) EMPLOYEES: All County Non-Union Exempt Employees, Department Heads, Appointed Officials, and the Deputies to Elected Officials, are eligible to receive PTO benefits in accordance with the following schedule that will be fully distributed on the Employee's anniversary date. Elected Officials are not eligible for paid time off. PTO for exempt Employees is generally to be used in four-hour or full-day increments, unless unique situations arise.

<u>Court-County Service Required</u>	<u>PTO Earned Annually</u>	<u>Annual Carry Over</u>	<u>Maximum Payout at Termination</u>
Start through second years	168 hours	288 hours	240 hours
Third through ninth years	208 hours	288 hours	240 hours
Tenth through fourteenth years	248 hours	288 hours	240 hours
Fifteenth and subsequent years	288 hours	288 hours	288 hours

***PTO tier transition changes will be implemented by January 31, 2024 for impacted employees.

PTO ACCUMULATION: On each Employee's anniversary date, unused PTO benefits up to a maximum shown above may be carried forward into the following year. With written approval by the Department Head to the Human Resources Department, actual accrued hours beyond the maximum may be carried forward beyond the Employee's anniversary date if scheduled to be used within 90 days.

PTO PAY-OUT: An employee may cash out up to a maximum of 80 hours per year of accrued but unused PTO during June and/or December of each year, by notifying the County’s Human Resources Department in writing (or by e-mail) no later than the end of pay period 12 for a June payout and pay period 24 for a December payout. Such pay shall

occur in the pay period following the employee's request and shall be at the employee's straight time regular rate of pay at that time.

TERMINATION OF EMPLOYMENT: There shall be no payment for unused PTO benefits upon an Employee's termination during the first year of employment, disciplinary reasons, or for voluntary termination without two (2) weeks written notice. In other terminations, Employees will be paid for earned but unused PTO benefits within fourteen (14) days following the date of termination, subject to the maximum pay-out limitation..

B. ADMINISTRATIVE LEAVE:

ELIGIBILITY: All County Non-Union Employees, Department Heads, Appointed Officials, Elected Officials and their Deputy may be eligible for an administrative leave.

BENEFITS: The County Administrator/Controller or designee may grant a paid or unpaid Administrative Leave without loss of employment status during the course of an internal investigation. While on Administrative Leave all benefits will continue to be in force with the exception of paid time off accrual.

If an Employee is returned to work or found to not be in violation of any policies or procedures, the Employee will receive retroactive pay for any time spent on unpaid leave. This pay will be based on the Employee's straight rate of pay prior to going on administrative leave.

C. BEREAVEMENT:

ELIGIBILITY: All County Non-Union Employees, Department Heads, Appointed Officials and the Deputy to an Elected Official are eligible for bereavement benefits.

BENEFIT: An hourly non-exempt employee excused from work under this Section shall be paid the amount of wages they would have earned by working their straight time hours (not including premiums) on the scheduled days of work being excused. A salary exempt employee will be excused from their scheduled workdays without loss of pay. The following allowances include in-laws and step-relatives of the same degree:

If a death occurs among a member of an Employee's immediate family, the Employee will be excused from work up to a maximum of five (5) workdays with pay. Immediate family is defined as spouse, child, parent, sibling, grandparent, or grandchild. Immediate family for purposes of this section will also include a verifiable significant other residing within the same household. The term "parent" includes any adult that cared for the employee as a child and was considered a guardian or in loco parentis.

One (1) workday with pay shall be allowed in the case of the death of an aunt, uncle, niece or nephew.

Upon approval of the Department Head, additional days charged against PTO may be granted.

D. HOLIDAYS:

ELIGIBILITY: All County Non-Union Employees, Department Heads, Appointed Officials, Elected Officials and their Deputy are eligible for paid holidays.

BENEFIT: When the County offices are closed in celebration of a recognized holiday, Employees shall be granted holiday leave without interruption in their normal pay and without deduction from paid time off banks.

If a recognized holiday falls within an Employee's regularly scheduled paid time off, the Employee will be credited with holiday pay for that day and a deduction from paid time off will not be made.

RECOGNIZED HOLIDAYS:

New Year's Day
Martin Luther King, Jr. Day
President's Day
Good Friday
Memorial Day
Juneteenth
Independence Day
Labor Day
Veteran's Day
Thanksgiving Day
Friday following Thanksgiving Day
Christmas Eve
Christmas Day
New Year's Eve

If a recognized holiday falls on a Sunday, the following Monday will be considered the recognized holiday for eligible Employees. When a recognized holiday falls on a Saturday, the preceding Friday will be recognized as the Holiday.

E. JURY DUTY:

ELIGIBILITY: All County Non-Union Employees, Department Heads, Appointed Officials, Elected Officials and their Deputy are eligible to serve on Jury Duty.

BENEFIT: Employees serving on jury duty shall be granted administrative leave with pay and benefits for the time required to be present for jury duty. The Employee's normal pay for the periods of jury service shall be reduced by the amount of pay received from the Court, or the Employee shall reimburse the County in the amount received from the Court. A jury stipend is not paid for current County Employees serving jury duty at the 37th Circuit Court or 10th District Court. In this case, Employees will receive their regular wages. Proof of service and/or documentation of payment for serving on jury duty may be required for reimbursement.

F. FAMILY MEDICAL LEAVE (FML):

ELIGIBILITY & BENEFITS: A Family Medical Leave of Absence is subject to the provisions of Board of Commissioner's Policy #371.

G. DISABILITY LEAVE:

ELIGIBILITY & BENEFITS: An Employee that has exhausted all rights to Family Medical Leave (Policy #371), or is deemed ineligible, shall be granted a Disability Leave for periods during which the employee continues to receive Sickness & Accident (S&A) disability benefits under Section I, G of this policy related to the same condition. The disability leave shall not extend past the approved S&A benefit period as determined by the carrier. As a condition of commencing and continuing this leave, the employee must provide the Employer with updated information every two weeks in writing, or as mutually agreed, concerning the employee's status and intention to return to work. An authorized Disability Leave shall automatically terminate at the end of any work week during which an employee fails to maintain required contact, or at the conclusion of the approved S&A benefit period.

H. MEDICAL CERTIFICATION AND EXAMINATIONS: Employees requesting disability leave for sickness, injury, or a continuation of such leave may be required to present medical documentation from a physician showing the nature of such sickness or injury and the anticipated time off the job. In situations where an employee's physical or mental condition reasonably raise a question as to the employee's capabilities to perform their job, the Employer may require a medical examination, at its expense, and if appropriate require the employee to take or remain on disability or other leave of absence. The Employer may also require an independent medical examination if abuse of the leave is suspected. Falsification of the medical certificate or falsely reporting or setting forth the reasons for the absence(s) shall be reason for discipline, up to and including discharge.

I. PERSONAL LEAVE:

ELIGIBILITY: All County Non-Union Employees, Department Heads, Appointed Officials, Elected Officials and their Deputies are eligible for a personal leave.

BENEFITS: A Department Head may grant an Employee a personal leave without pay and without loss of employment status for a period of up to thirty (30) days. In order to continue benefits the Employee must pay their cost of benefits prior to beginning the personal leave or insurance benefits will be discontinued. While on a Personal Leave the Employee will not accrue paid time off. A personal leave of absence in excess of thirty (30) days, without pay or benefits shall require the additional approval of the Administrator/Controller.

III. SCHOOL NURSES:

This section applies to all Public Health Nurses assigned to work in the School Wellness program and controls over any conflicting provision generally applicable to other employees.

- (a) Full-time school nurses will be classified as salaried, exempt employees. They shall be paid an established annual salary and are expected to fulfill the duties of their position regardless of the hours worked. Salaried exempt employees are not eligible for overtime or comp-time. Part-time school nurses will be classified as hourly, non-exempt, and as such shall be eligible for overtime or comp-time.
- (b) The school nurse will work over the course of the school year, generally for a 42-week period. This may be extended or shortened by up to two weeks at the beginning of the school year and two weeks at the end of the year based on school schedules and work requirements. To adequately meet the needs of the school districts, the employee may need to work a limited time during the summer. Full-time salaried exempt school nurses shall be compensated bi-weekly throughout the calendar year based on a 42-week prorated salary and fringe benefits shall remain in effect during the summer months. Part-time exempt school nurses shall be compensated on an hourly basis for all hours worked throughout the calendar year and benefits shall remain in effect during the summer months, if applicable.
- (c) Paid Time Off, will be based on a pro rata scale according to budgeted FTE. PTO must be utilized during Christmas break, mid-winter break, and/or spring break. In cases where an employee wishes to work during these breaks, they shall contact the supervisor who may grant approval if work is available.
- (e) The following days shall be recognized as holidays:
 - New Year's Day
 - Memorial Day
 - Juneteenth
 - Labor Day
 - Thanksgiving Day
 - Friday following Thanksgiving Day
 - Christmas Day
 - Christmas Eve
 - New Year's Eve Day
 - Floating Holidays (pursuant to Section (e) below.)
- (f) Each full-time school nurse will receive thirty-two (32) floating holiday hours in their bank at the start of the school year in lieu of Martin Luther King Jr. Day, Presidents Day, Good Friday, and Veteran's Day. Each part-time school nurse or social worker will receive a prorated amount of floating holiday hours based on HR FTE (32 hours x FTE). Such floating holidays will be used on the designated holiday if the assigned school is closed on that day, unless reassigned upon the mutual agreement between Employer and employee. If the school is not closed and the employee works on the designated holiday, the floating holiday may be

scheduled in the same manner as the scheduling of PTO time. Unused and accrued floating holiday time shall be forfeited at the end of the current school year. For the non-floating holidays, part-time employees will be paid holiday pay if the holiday falls on their regularly scheduled workday.

- (g) The County agrees to provide a yearly payout for paid time off not used by employees at the end of the school year, provided the following three conditions are all present: 1) the employee was over the maximum carry over allowed on their anniversary date and subject to loss of PTO hours; 2) the employee utilized paid time off and/or floating holidays during the school year for all scheduled days off per the school calendar; and 3) the payout is at the end of the school year and is only for excess time accrued but not used during the school year above the maximum carry over limit.

GENERAL PROVISIONS

A. CREDIT FOR PAST COUNTY SERVICES:

ELIGIBILITY: All County Non-Union Employees, Department Heads, Appointed Officials, Elected Officials and their Deputy who were Employees at Calhoun County prior to their current employment.

BENEFIT: An Employee who returns to the employment of Calhoun County after a separation of five (5) years or less shall have their previous full years of seniority reinstated after one (1) year of continuous full-time employment, except in the Defined Benefit Pension Plan. Partial years of prior service shall not be credited. “Years” shall be calculated from the anniversary date of hire and termination.

For the purpose of the Defined Benefit Pension Plan: upon return to re-employment, the Employee is only entitled to credit for those years the Employee contributed to the Plan, provided the Employee contribution remained in the plan.

- B. POLICY CHANGES:** The Board of Commissioners reserves the right to change any provision of this Policy at any time.