

6.00 Flexible Benefits Plan

Leon County provides a Cafeteria Plan (Section 125 of the IRC) which includes Health, Dental and Vision insurance offerings plus Flexible Spending Accounts (FSA) consisting of a Medical Expense and a Dependent Care account. Health, Dental and Vision insurance premiums and FSA contributions are paid for with pre-tax dollars by payroll deduction.

Booklets and certificates of coverage are available explaining the benefits of the plans.

All regular full-time employees are eligible to participate. Part time employees (working at least 20 hours per week) who have been employed for two years are eligible only for health insurance and participation in the Colonial Insurance programs. New hires must enroll within the first 30 days of hire or wait until the Annual Open Enrollment period.

6.01 Group Insurance

Group insurance is available to all regular full time employees and their eligible family members. The County contributes to the cost of medical and group term life insurance coverage.

Leon County will pay for the total medical insurance premium for married couples, Same-Sex Spouses, and Registered Domestic Partners when both spouses/Registered Domestic Partners/Same-Sex Spouses work for any separate Leon County Board or Constitutional Office: Clerk of Courts, Supervisor of Elections, Property Appraiser, Tax Collector, and Sheriff.

It is the employee's responsibility to provide Human Resources written notification within thirty (30) days of the occurrence of any event which renders an employee's family member ineligible for participation in group insurance coverage, including a divorce, death of their spouse or Same-Sex Spouse, or termination of their Registered Domestic Partnership.

Employees may choose to participate in medical, dental, vision, additional/supplemental or dependent life insurance, and long-term disability insurance.

Additional voluntary programs are available for purchase such as the Legal Plan and the Voluntary Supplemental Insurance Products.

Booklets explaining the insurance programs in detail are available in Human Resources.

6.01.1 Medical Insurance Opt-Out Program

Regular full time and eligible part time employees can choose to opt out of medical insurance coverage by providing proof of other coverage. This also includes employees who opt out of the Leon County plan due to eligibility on their Registered Domestic Partner's plan, or on their Same-Sex Spouse's plan. The employee will receive a bi-weekly dollar amount added to their paycheck for opting out of medical insurance. The opt-out amount will be determined annually

6.01.2 Eligibility for Coverage for Registered Domestic Partners and Same-Sex Spouses

To the extent allowed under the contract with our insurance carriers, benefits eligible employees may include their eligible Registered Domestic Partner or eligible Same-Sex Spouse as dependents under the eligible insurance plans. Children of Registered Domestic Partners and children of Same-Sex Spouses may also be covered as long as the child meets the definition of dependent under the insurance plan and the Registered Domestic Partner or Same-Sex Spouse is covered under the plan.

Employees interested in applying for the coverage for their Registered Domestic Partner or Same-Sex Spouse must contact Human Resources during their initial enrollment period for their employment or when the requirements of such coverage are met. To the extent allowed under the contract with our insurance carriers, benefits-eligible employees may add their eligible Registered Domestic Partner during their initial enrollment period for their employment and during the annual open enrollment period. To the extent allowed under contract with our insurance carriers, benefits eligible employees may add their Same-Sex Spouse during their initial enrollment period for employment and outside of the annual open enrollment period if the Same-Sex Spouse has lost his/her coverage. Additionally, to the extent allowed under the contract with our insurance carriers, benefits eligible employees who have become newly married Same-Sex Spouses may add their eligible Same-Sex Spouse outside of the annual open enrollment as a qualifying life event.

The employee must present Human Resources evidence of their Registered Domestic Partnership or of their legal marriage to their Same-Sex Spouse, as applicable, and complete all enrollment application forms for the requested benefits.

Coverage will be effective on the first day of the month following the date of approval by Human Resources.

Under the Internal Revenue Code, unless the Registered Domestic Partner qualifies as the employee's tax dependent, the value of benefits provided by and paid for by Leon County for the Registered Domestic Partner or children of the Registered Domestic Partner is considered taxable income to the employee. The employee is responsible for all tax liability.

It is the responsibility of the employee to notify their prior Registered Domestic Partner and the dependents of their prior Registered Domestic Partner of the termination of coverage. COBRA rights are not available to their prior Registered Domestic Partner or to the children of their prior Registered Domestic Partner. COBRA rights are available to Same-Sex Spouses and to the children of Same-Sex Spouses.

6.02 Retirement

Leon County participates in the State of Florida Retirement System (FRS). This program covers all regular full-time, regular part-time and temporary full-time employees, if

temporary employment is six (6) consecutive months or longer.

The FRS offers two programs from which to choose: the Pension Plan and the Investment Plan.

6.02.1 Retiree Health Insurance Contribution

The Leon County Health Insurance Contribution is available to eligible employees who retire on or after October 1, 2019 to help offset the cost of post-employment health insurance premiums. The contribution is available to the Retiree only. Retired employees will receive \$7.50 per month for each year of service with Leon County, up to a maximum of 30 years of service at Leon County. The contribution amount will be applied to whatever coverage the employee selects. The ability to offer the contribution will be determined annually based on availability of funds.

The contribution will end when the retiree becomes eligible for Medicare or upon the death of the retiree, whichever occurs first. Dependents will not be eligible for the contribution. If a retiree cancels health insurance coverage, there is no future opportunity to participate in the contribution or health insurance.

In order to be eligible for the contribution, employees who retire must meet the following criteria:

1. Employee must retire with 10 years of service with Leon County, be vested in FRS and have reached your normal retirement date.
2. Employee must have health insurance coverage on the last active date of employment.
3. Employee must be under age 65 and not eligible for Medicare.

6.03 Deferred Compensation

Leon County offers the opportunity to contribute to a Deferred Compensation Plan through payroll deduction. A Deferred Compensation Plan provides the opportunity to participate in a long-range savings program, which is designed to supplement retirement income. Booklets explaining these plans are available in Human Resources.

6.03.1 Cash Match Retirement Savings Plan

Leon County offers a discretionary cash match to employees who contribute to the Deferred Compensation Plan. Employees must have 6 months of service and meet other eligibility requirements to receive the cash match and will become 100% vested at that time. The ability to offer the match will be determined annually based on availability of funds.

6.04 Disability Salary Continuation

A three-month disability salary continuation is provided to Senior Management Service employees and a six-month disability salary continuation is provided to Executive Service employees.

6.05 Credit Union

Any Leon County employee is eligible to join the Tallahassee Leon Federal Credit Union. Deposits and loan payments may be direct deposited.

6.06 Tuition Assistance and Staff Training and Development

Full-time employees may participate in the tuition assistance program if they have been employed for at least six months, consecutively; successfully completed six months of the probationary period; met performance standards for the past six months; and have not had any disciplinary procedures in the past six months. Employees may be reimbursed for up to six (6) semester credit hours per semester, (per participating employee) with a maximum of 18 semester credit hours per fiscal year.

Approval for tuition reimbursement will be based upon the following criteria:

- A. Coursework will improve the employee's capability to perform the duties and responsibilities officially assigned to the position currently occupied by the employee.
- B. Coursework will develop or improve the employee's skill, ability, and knowledge within the employee's occupational field, or will provide cross-training deemed beneficial to meeting the needs of the County.
- C. Undergraduate or graduate level college programs, vocational training courses, and correspondence courses meeting the above criteria may be eligible for reimbursement.
- D. Coursework must be from an educational institution accredited by an accrediting body approved by the U.S. Department of Education.
- E. Grants and scholarships that cover full tuition costs will not be eligible for tuition reimbursement.
- F. Employees who participate in the Tuition Assistance Program will not be eligible to participate in the Educational Attainment Compensation Program.

To be eligible for reimbursement, the tuition must be approved prior to the start of classes and will be assigned on a first come-first serve basis, with approval based on the availability of funds. All reimbursements shall be based on local market public institution rates, with the exception of Emergency Medical Services.

Emergency Medical Services employees may be approved by Human Resources to enter into an accelerated program, take additional courses, and be approved to receive full reimbursement for Emergency Medical Services-related coursework taken at any accredited institution.

Subject to the availability of funds at time of pre-approval, Human Resources will recommend payment of tuition reimbursement after successful completion of the course(s) based on the following scale:

- Grades A and B, undergraduate and graduate enrollment and Pass for undergraduate internships and graduate enrollments are reimbursed at the 100% level.
- Grade C is reimbursed at the 50% level.

Course-connected laboratory fees are considered part of tuition. Books and other expenses; i.e. late registration, transportation fees, health fees, and certification or examination fees are not eligible expenses for tuition reimbursement.

Leon County shall not provide tuition reimbursement to any employee who separates from employment with the County, voluntarily or involuntarily, prior to successful completion of approved course(s). Employees who voluntarily resign or terminate employment for whatever reason are required to reimburse the County as specified in Section 6.06.

Employees, who participate in the Tuition Assistance Program will be obligated to remain with Leon County for a minimum of two (2) years after the completion of the last class attended for which they were reimbursed. Those employees who voluntarily resign or terminate employment for whatever reason, prior to the expiration of the two (2) year period, shall repay the County 100% of the monies received by the employee from the Tuition Assistance Program. This payback does not include travel, board, or other related expenses. Training and staff development activities that are provided through the County=s internal training programs or processes are not included in the repayment requirement. Reimbursement to the County will not be required for conference registration and employment-related or required training.

6.06.1 Procedure: Tuition Reimbursement and Staff Training and Development

All external employee training must be approved by the employee's department and Human Resources prior to the start date of the training. The employee should notify the supervisor of the intent to pursue education or training. The employee then completes a Tuition Approval and Training Request Form, which must be signed by designated administrators and submitted to Human Resources for approval prior to enrollment.

Tuition reimbursement will be provided for pre-approved credit-earning courses only. Departments may be responsible for payment of registration for department-approved staff training that does not qualify for tuition assistance. A copy of the Tuition

Approval & Training Request Form will be sent back to the employee after it has been approved by Human Resources.

After completion of approved credit-earning courses, the employee may request tuition reimbursement by submitting the following documents to Human Resources:

- A. Grade report (computer printout is acceptable)
- B. Itemized payment receipt (computer printout is acceptable)
- C. Completed and signed (by requestor and designated administrators) Tuition Reimbursement Form

Reimbursement for tuition must be requested within sixty (60) working days following the completion of the approved courses.

This policy shall become effective for new classes starting after January 1, 2014. Current employees who have taken classes prior to January 1, 2014 will have those classes “grandfathered” in under the prior Tuition Assistance Policy.

6.07 EMT to Paramedic Trainee Program

Notwithstanding the provisions of Section 6.06 above, the County shall offer an EMT to Paramedic Trainee Program for full-time Emergency Medical Technicians (EMTs) employed by Leon County. Employees participating in this program may enroll in and pursue a Paramedic training and certification program during their employment with the County. Such training program must be accredited by the Commission on Accreditation of Allied Health Education Programs.

Selection for participation in the EMT to Paramedic Trainee Program shall be at the discretion of the Director of the Leon County Office of Public Safety or his/her designee. Employees may be selected for participation in the program at any time (i.e., participants need not have been continuously employed by the County for a minimum of six months, as required for the Tuition Assistance program provided in Section 6.06). Disciplinary actions against an employee during their participation in the program, or failure to make satisfactory academic progress, may be grounds for removal from the program at the discretion of the Director of the Leon County Office of Public Safety or his/her designee.

Participants in the EMT to Paramedic Trainee Program shall be compensated at their normal hourly rate for classroom time spent toward Paramedic training and certification during each pay period, including clinical requirements, not to exceed twenty-four (24) hours per week. Beyond classroom training, participants must be available to work in their normal capacity as EMTs for the remainder of their scheduled workweek.

The County shall pay all tuition and related costs associated with the program on behalf of participants. Employees who participate in the EMT to Paramedic Trainee Program shall be obligated to remain employed by Leon County for a minimum of three (3) years

following their successful completion of the Paramedic training and certification program. Those employees who voluntarily resign or terminate employment, for whatever reason, prior to the expiration of such three (3) year period, shall reimburse the County for 100% of the cost of any financial assistance provided by the County under this subsection.

The Director of the Leon County Office of Public Safety, or his/her designee, shall develop a Training Plan for each participant in this program, as required by Section 5.10 of this Policy.

6.08 Parking

Parking space within the Courthouse is available to those employed at the Courthouse on a lease basis according to nature of the job and longevity.

6.09 Executive\Senior Management Service Severance Package

If the employee has not entered into an employment contract/agreement with Leon County, the severance pay may not exceed an amount greater than six (6) weeks of compensation, provided such severance pay represents the settlement of an employment dispute. This payment is contingent upon the approval of the County Administrator and the execution and submission of a General Release approved by the County Attorney.

Severance pay may not be given if the employee has been fired for misconduct as defined in s. 443.036(29) Florida Statutes.

6.10 Executive\Senior Management Service Relocation

Moving expenses in an amount not to exceed \$1,000 is allowed.

6.11 Executive\Senior Management Service Memberships and Professional Development

Financing of professional organization memberships and job related professional developmental activities is provided.

6.12 Employee Assistance Program

A referral program for all employees in need of personal help is available.

6.13 Employee Awards Program (Cross-reference County Policy No. 14-4)

The Board of County Commissioners encourages employees individually, and in groups, to continuously review and improve Leon County services. The I² (Innovator/Inspiration) Award Program, administered by the County Administrator, supports this philosophy by recognizing employee-led improvements, and awarding employees whose work has been determined to meet the criteria established by the County Administrator, which may include but need not be limited to the following: measurably increased efficiencies or

cost savings, enhanced service delivery, reinforcement of Leon County's relevance in the community or of its Core Practices in the workplace, or delivery of Leon County services in a manner reflective of those Core Practices.

Additionally, the County Administrator may develop less formal opportunities to recognize employees, as part of a broader employee awards program, as the County Administrator deems appropriate and in the best interest of the employees of Leon County.