Introduction To Management Pay Plan Pay and Benefit Plans



2024

VALUES

- Act with integrity
- Serve as responsible stewards of County resources
- Provide high-quality service to internal and external customers
- Work collaboratively
- Embrace diversity, equity and inclusion

VISION

Kent County is where individuals and families choose to live, work, and play because we are a forward-looking, intentional, and inclusive community that serves as the economic engine of West Michigan.

MISSION

Through responsible budgeting and thoughtful planning, Kent County government is committed to providing resources and services that promotes high quality of life for the community.

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SECTION A: INTRODUCTION

This manual provides general information regarding compensation and benefits for employees who are part of the Management Pay Plan (MPP). MPP compensation and benefit plans are approved by the Kent County Board of Commissioners.

Definitions:

Exempt employees are salaried and are not eligible for overtime payments under the federal Fair Labor Standards Act.

Non-exempt employees are paid hourly and are eligible for overtime payments for working more than 40 hours in a single work week.

Regular part-time employees are regularly scheduled to work at least 20 hours per week, but fewer hours than the full-time work schedule.

Regular full-time employees are regularly scheduled to work the normal work schedule (typically 40 hours per week).

"At Will" Status. MPP employees serve "at will." "At will" employment is defined as an employment relationship for an indefinite term, which can be terminated by either party at any time for any reason.

SECTION B: HEALTH / GENERAL BENEFITS

MPP employee benefits are only briefly described in this manual. Additional benefit information is available through Kent County's Internet site www.accesskent.com/benefits.

Any inquiries regarding benefits should be directed to either the benefits provider or to the Human Resources Department via email at hr.benefits@kentcountymi.gov

I. BENEFITS CHOICES:

- Three Health Plan Options
- A Health Waiver Credit. The conditions are:
 - one must waive both medical and prescription coverage; and,
 - the employee waiving coverage cannot be eligible for the Kent County health plan as a spouse or dependent of a Kent County Employee.
- A Dental Plan Option
- A Vision Plan Option
- Health Care and Dependent Care Flexible Spending Account (FSA) Options
- Health Savings Account (HSA)
- Basic Employee Life and Accident Coverage (County-paid)
- Voluntary Employee Life Insurance
- Voluntary Spouse and Child Life Insurance

Employees must have the same enrollment for both the medical and prescription plans (e.g. an employee cannot select one but not the other or have different employee/dependent coverage in the medical and prescription plans).

Please refer to the Benefits book for plan details including employee costs.

II. HEALTHCARE BENEFITS AND WELLNESS INCENTIVES:

Kent County offers three different health plans:

- A High Deductible Health Plan (HDHP),
- A Health Maintenance Organization HMO plan (HMO), and
- A Preferred Provider Organization plan (PPO).

HIGH DEDUCTIBLE HEALTH PLAN (HDHP)

Full-time employees enrolled in the HDHP pay 15% of the premium cost for health and prescription benefits.

When employees first enroll in this plan, Kent County will make a contribution to the employee's Health Savings Account of \$1,000 for single coverage or \$2,000 for 2 person or family coverage. Employees enrolled in the HDHP also have the option to earn annual cash wellness incentives of up to \$2,000 (up to \$1,000 for Single coverage). A 10% tobacco use surcharge also applies for tobacco users unless the employee completes a County approved tobacco cessation program. Employees can find more information about wellness incentives by visiting the County's Virgin Pulse wellness portal or Wellness - Home (sharepoint.com) in the Intranet.

Employees who are enrolled in the HDHP may make pretax contributions to a Health Savings Account (HSA), up to IRS limits. The money in this account belongs to the employee and is never subject to income taxes if it is used to pay for qualifying medical expenses.

HMO AND PPO PLANS

Full-time employees enrolled in the HMO or PPO plan pay 20% of the premium cost for health and prescription benefits.

Employees enrolled in the HMO or PPO plans have the opportunity to earn cash wellness incentives up to 5% of their medical and prescription premiums. Employees can find more information about wellness incentives by visiting the County's Virgin Pulse wellness portal or Wellness - Home (sharepoint.com) in the Intranet.

PART-TIME EMPLOYEE COVERAGE

Regular part-time employees may be covered under a Kent County health plan as long as they pay for the entire cost of coverage. However, regular part-time employees whose only source of health care coverage is Kent County are eligible for a \$35.00 per pay period credit towards the purchase of Kent County health insurance. The regular, part-time employee may also earn the cash wellness incentive.

IMPORTANT NOTES

Employees may make enrollment changes outside of open enrollment due to qualifying events (examples include birth, adoption, marriage, divorce, etc). Enrollment changes must be made no later than 30 days from the date of the qualifying event.

It is important to be informed. Review benefit books regarding health plans and read the plan documents. Even if a medical provider recommends treatment, this does not mean that it is medically necessary and thus, a covered benefit. Employees are encouraged to contact the insurance provider to obtain a predetermination letter to establish whether or not treatment/services will be a covered benefit under the health plan – especially if it is an expensive and/or unusual procedure.

HEALTH WAIVER CREDIT

Eligible full-time employees must submit a Kent County Benefit Election Form waiving both medical and prescription coverage. Eligible full-time employees electing to waive coverage will receive \$35.00 per pay period in lieu of health care coverage. The Health Waiver Credit shall not be paid to an employee whose is the spouse or dependent of another Employee who is covered by a County plan. Credit is paid on the employees' bi-weekly paycheck for 24 pay periods. If there are three pay periods within a given month, the health plan waiver credit will not be paid on the third pay period.

III. LIFE & ACCIDENTAL DEATH & DISMEMBERMENT INSURANCE

The County pays the required premium to provide all **full-time MPP employees** with basic term life and accident death or dismemberment insurance of \$50,000 each.

Full-time employees may elect to purchase supplemental and dependent life insurance through payroll deduction. Rate changes for supplemental coverage are effective December 31st, prior to the January 1st new plan year. The following chart indicates the additional term life insurance available.

Employee Supplemental Term Life	Minimum of \$15,000, up to \$450,000. May select in \$5,000 increments up to \$150,000 and in \$50,000 increments between \$150,000 and \$450,000.		
Spouse Term Life	\$25,000		
Child(ren) Term Life	\$10,000 per child		

The supplemental life insurance benefit amounts are deducted monthly based upon the employee's elected coverage amount and age.

All life insurance programs are term life and all are subject to carrier rules. **Regular part-time employees** are not eligible to receive term life insurance.

IV. SICK AND ACCIDENT (S&A) PROGRAM

Sickness and accident benefits will be provided for full-time and regular part-time employees.

These benefits are payable on:

Eighth (8th) day of illness.

Employees receive weekly indemnity payments **equal to sixty-seven percent (67%)** of their normal gross straight time wages. Benefits may be received for not more than <u>twenty-six (26) weeks</u> for any one period of disability. No S&A benefits will be payable for more than 182 days of disability with the same cause or causes during any 12-month period.

Employees may not be entitled to S&A benefits for any disability for which they may be entitled to indemnity or compensation under the Kent County Retirement Plan, Social Security, Workers' Compensation or any other disability benefit program.

An employee will be given pension service credit under the County retirement plan for the period of time during which S&A insurance benefits are received, provided that the employee pays the employee pension contribution on 100% of the employee's gross weekly wage for the entire period in which S&A benefits are paid.

The employer portion of all insurance premiums will be paid while an employee is receiving S&A benefits, provided the employee pays the employee portion. FMLA and S&A programs run concurrently.

V. LONG TERM DISABILITY PROGRAM

When full-time or part-time employees are sick or injured, they may be eligible to apply for benefits through a Long-Term Disability Policy which provides 60% income replacement capped at \$5,000 per month, with a maximum benefit duration to age 65.

VI. WORKERS' COMPENSATION SUPPLEMENTAL INCOME

If an employee is eligible to receive disability benefits under the Workers' Disability Compensation Law of the State of Michigan, the County shall pay the difference between the Workers' Compensation benefits and the employee's after-tax base salary at the time the injury or illness occurred.

The salary supplement shall be paid for a maximum of six (6) calendar weeks.

Employees who are disabled for more than six (6) calendar weeks may use accumulated reserve sick leave bank, vacation and/or paid time off hours to supplement their Workers' Compensation Benefits to the level of their net salary.

Upon exhaustion of vacation, paid time off and reserve sick leave bank, an employee shall receive only those benefits provided through the Workers' Disability Compensation laws of the State of Michigan.

VII. BENEFITS ELIGIBILITY

The benefits are effective the first day of the month, or the first day of the month following the hire date for new hires for medical, prescription drug, dental, vision, life insurance, flexible spending accounts, sickness and accident insurance and long-term disability.

VIII. IF BOTH SPOUSES ARE EMPLOYED BY THE COUNTY

If both spouses are County employees and are eligible for benefits, the following chart illustrates what coverage the employees may have and how the benefits are coordinated with children.

BENEFIT PLAN	May both spouses enroll in plan?	How are the children to be covered?	
Medical	Yes, either in their own plan or under one plan (in lieu of payment restrictions may apply)	May be enrolled in one parent's plan only	
Prescription	Yes, either in their own plan or under one plan	May be enrolled in one parent's plan only	
Dental	Yes, but the spouse cannot be covered under the other's plan as a dependent	May be enrolled in one parent's plan only	
Vision	Yes, either in their own plan or under one plan	May be enrolled in one parent's plan only	

IX. TERMINATION OF EMPLOYMENT

MEDICAL / PRESCRIPTION DRUG / DENTAL / VISION

All medical, prescription drug, dental, and vision benefits for employees who terminate employment will be continued through the end of month of the employee's last day worked. Employees who terminate employment with the County may continue coverage at their own expense at the COBRA rate (limitations apply).

FLEXIBLE SPENDING ACCOUNTS / LIFE INSURANCE / DISABILTY

All flexible spending accounts, life insurance, voluntary life insurance, sickness & accident and long-term disability for employees who terminate employment will end on the employee's last day of employment. Life insurance portability and or conversion options may be available upon termination of employment.

SECTION C - TIME OFF POLICIES/LEAVE BENEFITS

I. TIME/RECORDING POLICY

Non-exempt employees record their daily work hours on time sheets which are submitted bi-weekly in accordance with the payroll schedule. Non-exempt employees must accurately record their daily hours worked to the minute.

Exempt employees will complete and submit time sheets to record use of vacation, holiday bank time and paid time off. Timesheets are submitted bi-weekly in accordance with the payroll schedule.

II. OVERTIME AND SHIFT PREMIUMS

Non-exempt employees normally work a defined shift and are eligible for premium pay as indicated below.

Non-exempt employees are eligible for overtime at a rate of time and one half (1½) their normal hourly rate for hours worked in excess of 40 hours per week. For purposes of computing overtime, all County paid hours shall be counted as time worked, except for time used to supplement S&A or Workers compensation. The S&A and LTD benefits are not subject to Overtime.

Non-exempt employees are eligible for a shift premium of \$0.50/hour for regularly scheduled second and third shifts that begin after 2:00 p.m., or for holiday or weekend work.

Non-exempt employees <u>cannot establish compensatory time banks</u>. Exempt employees are not eligible for overtime or compensatory time. As salaried employees responsible for meeting the needs of the County, their work hours may vary and the work schedule may deviate from what may be considered normal working hours.

There shall be no pyramiding of overtime premium payment for weekly overtime hours, holidays and weekend overtime.

III. VACATION

All regular part-time and regular full-time employees are eligible to accrue vacation, beginning the month following their hire date. An employee will receive a vacation accrual on the first pay date of a month if the employee has any time worked or paid time off (as defined below) in the pay period that is paid on that pay date. Schedules showing the accruals for employees in hours and minutes are included below.

The accrual process for employees who have absences from work will be based on whether the employee is paid for **any time** during the pay period that is paid on the first pay date in the month. "Paid time" includes time paid as if the employee had worked, including supplementation of S&A or workers compensation benefits as provided in the contract, but not including the S&A or workers compensation benefits themselves.

Employees using vacation time must secure management approval.

Employees hired before July 16, 2016 may accumulate up to 300 hours of vacation. Employees hired on or after July 1, 2016 may accumulate up to 280 hours of vacation. **Employees** accrue vacation leave with pay in accordance with the following schedules:

Schedule A- Full Time Employees hired before July 1, 2016

Years	Months	Hours: Minutes per month	
0 – 5	(through 72 months)	8	
6 th	73 rd month	10.00	
9 th	109 th month	10:40	
10 th	121st month	11:20	
11 th	133 rd month	12.00	
12 th	145 th month	12:40	
13 th	157 th month	13:20	
14 th	169 th month	14.00	
15 th	181 st month	14:40	
16 th	193 rd month	15:20	
17 th	205 th month	16.00	
18 th or more	217 th month	16:40	

Schedule B- Full Time Employees hired July 1, 2016 or later

Years	Months	Hours: Minutes per month
0-3	Through 36 months	6:40
4 – 5	37 th Month	8
6 th	73 rd month	8:40
7 th	85 th month	9:20
8 th	97 th month	10
9 th	109 th month	10:40
10 th to 15 th	121st month	11:20
16 th	193 rd month	12
17 th	205 th month	12:40
18 th	217 st month	13:20
19 th	229th month	14
20 th or more	241st month	14:40

Schedule C- Part Time Employees hired before July 1, 2016

Years	Months	Hours: Minutes per month
0 – 5	(through 72 months)	5:48
6 th	73 rd month	7:15
9 th	109 th month	7:44
10 th	121st month	8:13
11 th	133 rd month	8:42
12 th	145 th month	9:11
13 th	157 th month	9:40
14 th	169 th month	10:09
15 th	181 st month	10:38
16 th	193 rd month	11:07
17 th	205 th month	11:36
18 th or more	217 th month	12:05

Schedule D- Part Time Employees hired July 1, 2016 or later

Years	Months	Hours: Minutes per month	
0-3	Through 36 th Months	4:50	
4-5	37	5:48	
6	72	6:17	
7	84	6:46	
8	96	7:15	
9	108	7:44	
10 to < 16	120	8:13	
16	192	8:42	
17	204	9:11	
18	216	9:40	
19	228	10:09	
20	240	10:38	

Based on the most recent hire/rehire date, an employee who has 10 or more years of service at the beginning of the calendar year may request to receive 40 hours pay in December of the pay year. Said pay is in lieu of 40 hours vacation time and is subject to all applicable taxes.

Employees who participate in the County's Section 457 Deferred Compensation Plan may elect to contribute part or all of the payment in lieu of vacation to their deferred compensation accounts, up to established maximums. Employees wishing to defer payment should complete Sections I and IV of the Deferred Compensation Plan Participation Agreement, available on the Kent County Internet at http://accesskent.com/benefits, and return the form to Human Resources.

Employees transferring to the Management Pay Plan from other employee groups will be placed on the vacation schedule in accordance with their continuous years of service with the County.

Upon separation from County employment, an employee hired before July 1, 2016 shall be paid for all current, unused vacation hours and employees hired on or after July 1, 2016 shall be paid for up to 200 unused vacation hours. Payout of banked vacation time upon termination of employment does not result in additional vacation accrual.

IV. HOLIDAYS

All **full-time employees and regular part-time** shall be paid for the following recognized holidays:

•	New Year's Day	•	Veteran's Day
•	Martin Luther King's Birthday	•	Thanksgiving Day
•	Memorial Day	•	Day after Thanksgiving
•	Juneteenth National Independence Day	•	Christmas Eve
•	Independence Day	•	Christmas Day
•	Labor Day		

In most instances, when one of the recognized holidays falls on a Sunday, the following Monday shall be observed as a holiday. When a recognized holiday falls on a Saturday, the preceding Friday shall be observed as a holiday. For employees employed in a seven (7) day a week operation, the holiday is the actual calendar date of the holiday.

Regular part-time employees are entitled to four (4) hours of holiday pay at the regular straight time rate for recognized holidays. Regular full-time employees are entitled to eight (8) hours of holiday pay at the regular straight time rate for recognized holidays. Such pay will be made in the pay period in which the holiday occurs.

Non-exempt employees who are required to work on any recognized holiday shall receive time and one half (1½) their regular straight time rate for all hours actually worked on the holiday and receive payment for the holiday. Non-exempt employees may not bank their holidays.

Holidays Youth Specialist Shift Supervisors ONLY:

If a Youth Specialist Shift Supervisor works a holiday they will be paid an additional 8 hours of the straight time hourly equivalent, based on their annual salary, for working the holiday. This will be documented in the other section on the MPP time off record form in the other section. All other Youth Specialist Shift Supervisors that are not scheduled on that day holiday will receive another day off for the observation of the holiday within the same pay period.

V. PAID TIME OFF

On an annual basis, all full-time employees shall be credited with eighty (80) hours of paid time off. Regular part-time employees shall be credited with forty (40) hours paid time off.

New hires will receive a prorated paid time off allowance equal to the proportion of months remaining in the calendar year, including the month of hire. New hires are eligible to request to use their paid time off allotment as soon as it appears on their paycheck stub.

New paid time off will be credited each year on the same date as the wage increase for the year. Current year paid time off may be used through the end of the pay period before the annual credit of new paid time off.

Paid time off can be used similar to vacation time or for personal reasons with management approval. The manager may request documentation be provided in which case the employee shall have 3 days to provide the requested documentation. Employees are required to follow County and County department-specific notification procedures when requesting paid time off for any reason.

Additionally, paid time off can be used for reasons covered under the Michigan Earned Sick Time Act as described below:

- 1) The employee's or the employee's family member's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's or the employee's family member's mental or physical illness, injury, or health condition; or preventative medical care for the employee or the employee's family member; or
- 2) If the employee or the employee's family member is a victim of domestic violence or sexual assault, medical care or psychological or other counseling for physical or psychological injury or disability; to obtain services from a victim services organization; to relocate due to domestic violence or sexual assault; to obtain legal services; or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault; or
- 3) For closure of the employee's primary workplace by order of a public health official due to a public health emergency; for an employee's need to care for a child whose school or place of care has been closed by order of a public official due to a public health emergency; or if it has been determined by the health authorities having jurisdiction or by a health care provider that the eligible employee's or eligible employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease, whether or not the eligible employee or family member has actually contracted the communicable disease.

The Michigan Earned Sick Time Act defines "family members" to include a biological, adopted, or foster child, stepchild or legal ward, or a child to whom the employee stands "in loco parentis;" a biological parent, foster parent, stepparent, or adoptive parent or a legal guardian of an employee or an employee's spouse or an individual who stood in loco parentis when the employee was a minor child; a legal spouse; a grandparent; a grandchild; or a biological, foster or adopted sibling.

There is no pay-out of any unused paid time off upon termination.

VI. DOCTOR DENTIST TIME

This Section applies to employees hired before July 1, 2016: full-time, non-exempt MPP employees shall be allowed up to ten (10) hours each year, not charged against paid time off, for doctor and dental appointments. Time spent at doctor and dental appointments more than the ten (10) hours provided shall be deducted from the employee's leave banks subject to department approval. The employee must submit a signed verification from the doctor/dentist substantiating the appointment. Unused doctor time at the end of calendar year will not carry over into the next year. Doctor time has no cash value. There is no pay-out of any unused doctor time upon termination or retirement.

VII. RESERVE SICK LEAVE BANK

Unused paid time off is transferred to a reserve sick leave bank annually immediately prior to the issuance of the annual paid time off credit. For employees hired before July 1, 2016; there is no limit on the number of hours an employee may carry in the reserve sick leave bank. For employees hired July 1, 2016 or later the reserve sick leave bank has a cap of 182 hours. Any earned time over the cap will be placed in the retirement bonus bank. Hours in the retirement bonus bank cannot be returned to the reserve sick leave bank.

The employee may use the hours in the reserve sick leave banks in the following manner.

To Supplement Workers'	The sum of any such Workers' Compensation or		
Compensation or S&A benefits paid to	S&A benefits and supplemental payments shall		
an eligible employee	not exceed one hundred percent (100%) of the		
	employee's gross weekly wage.		
If the employee remains disabled	The employee may draw from the reserve sick		
following the exhaustion of the S&A	leave bank a weekly amount not to exceed one		
benefits	hundred percent (100%) of the employee's gross		
	weekly wage.		
Upon termination	There is no pay-out of any unused reserve sick		
	leave bank hours.		
Upon retirement under the Kent	All remaining hours in the employee's reserve sick		
County Employees' Retirement Plan	leave bank shall be converted to pension service		
(other than deferred retirement)	credit.		

Retirement bonus bank hours will be converted to pension service credit (not service eligibility) at retirement (other than deferred retirement). There is no pay-out of any retirement bonus bank hours upon termination.

VIII. BEREAVEMENT LEAVE

All **full-time and regular part-time employees** shall be permitted to take bereavement leave with pay for absence from their regular work schedules in accordance with the following:

- a) Five (5) consecutive calendar days, including the day of the funeral, for the death of the current spouse, child, father, mother, sister or brother, minor step child, and any child the employee is legal guardian of (employee must provide documentation of legal guardianship)
- b) Three (3) consecutive calendar days, including the day of the funeral, for the death of a father-in-law, mother-in-law, sister-in-law, brother-in-law, step-parent, step-child, grandparent or grandchild
- c) One (1) day (date of the funeral) for an aunt, uncle, step-brother or step-sister

Leaves granted under this Section shall include the date of the funeral or memorial service, and the funeral or memorial service must take place within 30 days after the date of death unless otherwise approved by the Department Director. Subsection (b) will be applied by treating covered in-law relationships as continuing in the event of the spouse's death during the marriage, and not continuing in the event of a divorce. If the employee remarries, the new spouse's covered relatives will be the only "in-laws" covered by subsection(b).

IX. JURY LEAVE

All **full-time and regular part-time employees** who are summoned by a court to serve as jurors shall be given jury leave for the period of their jury duty. The employee shall receive salary continuation up to a maximum of 45 days if all of the following conditions are met.

- The Department Director is given reasonable advance notice of the time that the employee is required to report for jury duty.
- Satisfactory evidence is given to verify the periods of employee service to the court.
- The employee returns to work promptly if excused from service by the court.
- The employee remits to the County all jury duty payment, excluding mileage, received in return for service as a juror.

X. WITNESS LEAVE

All **full-time and regular part-time employees** who are legally subpoenaed as a witness in a criminal case in a court of law shall be given a witness leave of absence. The employee cannot be directly or indirectly a party to the court case.

The employee will be allowed salary continuation to a maximum of five (5) days per calendar year to serve as a witness if **all of the** following conditions are met.

- The Department Director is given reasonable advance notice of the time that the employee is required to report for witness duty.
- Satisfactory evidence is given to verify the period the employee serves in such capacity.
- The employee returns to work promptly if excused from service by the Court.
- The employee remits to the County all witness fee payments, excluding mileage, received in return for service as a witness.

XI. MILITARY LEAVE

All **full-time and regular part-time employees** who enter active service of the Armed Forces of the United States, the United States National Guard or Armed Forces Reserves shall receive a leave of absence for the period of such duty. An employee returning from military service shall be reemployed by the County in accordance with applicable federal and state statutes.

Any **full-time or regular part-time employee** who participates in an Armed Forces Reserve Training Program shall be granted a leave of absence. The employee shall be paid the difference between the amount received for such training and the employee's regular salary for a period not to exceed 10 working days per year. A Change of Status form along with proper military documentation must be submitted to establish eligibility for this benefit if the period of absence exceeds 40 consecutive hours.

Any **full-time employee**, who is a member of a reserve component of the Armed Forces and is ordered to perform emergency duty by compulsory call of the Governor of the State of Michigan or the President of the United States, shall be entitled to emergency military leave. While on such leave the employee shall be compensated at the regular straight time rate less the military rate. This supplemental payment shall not exceed six months. Should the period of the emergency duty be extended beyond six months, the employee will be placed on a military leave of absence without pay and be allowed to utilize vacation leave to supplement the military pay. Employees who receive this benefit must return to work for at least six months to re-qualify for this benefit.

XII. PERSONAL LEAVE (NON-PAID)

Full-time and regular part-time employees may be granted a personal leave of absence without pay. This request must be in writing and detail the reasons for the request. The Department Director and the Human Resources Director must approve the request in writing.

XIII. FAMILY MEDICAL LEAVE ACT (FMLA)

Federal law provides eligible employees up to twelve (12) weeks of unpaid, job protected leave in any given twelve (12) month period. An employee must have been employed for at least twelve (12) months and have completed at least 1,250 hours of service during the previous twelve (12) month period. Refer to the <u>Human Resources Policies and Procedures Manual</u> for more in-depth information.

XIV. MEDICAL LEAVE OF ABSENCE - NON-PAID

An ill or injured employee who has exhausted all vacation, paid time off, holiday, reserve sick leave bank, S&A Program benefits may apply for a non-paid Medical Leave of Absence. The request must be submitted to their Department Director and is subject to approval by both the Department Director and the Human Resources Director.

Medical, prescription, and life insurance premiums are not paid by the County during a non-paid medical leave. Employees may elect to pay these premiums themselves, at the COBRA rate (limitation may apply).

SECTION D - RETIREMENT BENEFITS

I. RETIREMENT PLAN - PENSION

Employees of Kent County who are in Management Pay Plan positions meet the eligibility requirements of the plan. Employee contributions to the plan are mandatory upon completion of six months of employment in an eligible position.

The rate of the employee contribution is variable and determined annually upon completion of the actuarial valuation of the plan. The maximum rate of the employee contribution shall not exceed 9.50%. The rate for 2024 has been determined to be 9.21% of compensation

The accrued monthly benefit to which an employee is entitled is determined by the following formula:

Credited Service x 2.5% x Final Average Salary

<u>Credited Service</u> is generally the years and months of employment with Kent County (excluding any off-payroll time). Credited Service as defined by the plan document for the Kent County Employee's Retirement Plan.

Upon a service or early retirement, the balance of hours in the employee's reserve sick leave bank or retirement bonus bank shall be converted to additional credited service for the purpose of determining the amount of the pension benefit. These hours are not used to determine retirement eligibility.

<u>Final Average Salary</u> is the average of the highest 36 consecutive months in the last 60 months in which credited service is earned.

Example: (20 years x 2.5% x \$40,000) = (0.5 x \$40,000) = \$20,000 annual pension benefit.

Retirement Eligibility

Members Hired Prior to 1/1/2011

Retirement Type Minimum Age and Service Requirements			
Normal-Service	25 years of credited service regardless of age		
Normal-Age and Service	5 years of credited service and age 60		
Early	15 years of credited service and age 55; in-service on 55 th birthday		
Deferred	5 years of credited service at termination; payable at age 60		

Members Hired on or after 1/1/2011

Retirement Type	Minimum Age and Service Requirements
Normal-Age and Service	25 years of credited service and age 60
Normal-Age and Service	5 years of credited service and age 62
Early	15 years of credited service and age 55; in service on 55 th birthday
Deferred	5 years of credited service at termination; payable at age 62

Refer to the <u>Summary Plan Description for the Kent County Employees' Retirement Plan</u> for further details and definitions.

II. MPP RETIREES' HEALTH INSURANCE

Employees with 25 or more years of service will receive a credit toward the cost of medical and prescription insurance premiums. Effective for employees who retire on or after January 1, 2024, this credit will not exceed \$450. Employees with fewer than 25 years will receive a monthly pro-rata health care credit. This credit will be used for retiree coverage only (not spousal coverage). Employees hired on or after July 1, 2016 and retire on or after January 1, 2025, will enter a separate group for determination of retiree healthcare premiums.

Insurance premium supplements shall be paid upon commencement of a normal, early or disability retirement and will end upon the death of an employee.

No payment shall be made by the Employer if:

- The employee receives a deferred pension.
- The employee, after retirement, is employed by another employer who provides a health care program or insurance for its employees.
- The retiree is covered by a health care program or insurance under their spouse's employment.
- The retiree does not pay the required premium balance after the supplement is applied.

III. DEFERRED COMPENSATION (457 PLAN)

The Kent County Deferred Compensation Plan is an employer-sponsored retirement plan under Section 457 of the IRS Code. Section 457 allows public employees to supplement retirement income by investing pre-tax dollars in individual retirement accounts through payroll deduction. Participants in the Deferred Compensation Plan may use contributions to the Plan to purchase qualified military time for pension service credit.

Enrollment is voluntary for all employees; enrollment for the Deferred Compensation Plan occurs monthly. Elections become effective on the 1st of the month following receipt of the Deferred Compensation Plan participation agreement by Human resources/Fiscal Services/Payroll. The minimum contribution is \$25.00 per pay period. The IRS establishes a maximum contribution for each year.

The summary plan description provides additional information.

SECTION E - MISCELLANEOUS

I. TUITION REIMBURSEMENT

Management Pay Plan employees may qualify for Tuition Reimbursement. Please refer to **Employee Tuition Reimbursement Guidelines** at http://kcInternet.kc.gov/forms/#HR for more detailed information on eligibility and other program criteria.

II. PAYMENT OF DUES AND FEES

With the approval of the department director, the County will pay organization and association membership dues for employees when such memberships are essential to the office involved.

With the approval of the department director, the County may pay individual membership fees and/or dues for employees to join organizations and agencies when the primary benefit received from such a membership goes to the County.

III. MILEAGE

An employee who has approval to use their personal vehicle on County business will be reimbursed at the published IRS mileage rate. Employees should review **Fiscal Services' Procedures and Standards for One-Day Travel and Local Business Expense** for more detailed information.

IV. AUTHORITY OF KENT COUNTY BOARD OF COMMSSIONERS

The County Board of Commissioners reserves the right to change and/or discontinue any and all benefits with or without notice to its employees.

SECTION F – THE COMPENSATION SYSTEM

I. OVERVIEW

The MPP pay structure is designed to maintain equity between internal positions and to be competitive with comparable positions in the external employment market.

Each pay classification level in the MPP pay scale includes steps A through E. Employees with favorable performance will advance to the next step in the pay scale each year until they reach the E step. Those employees at or above Step E will receive annual cost of living increases. Both step increases and cost of living increases are contingent upon annual approval by the Board of Commissioners.

For annual pay increases, if January 1 falls in the first week of the pay period, then the pay increase will take effect on the first day of the pay period in which January 1 falls or, if January 1 falls in the second week of the pay period, then the pay increase will take effect on the first day of the following pay period.

Please see Appendix A for the current MPP Classification Listing and 2024 MPP Pay Scale.

Appendix A 2024 MPP Pay Scale

Pay Grade	A Step	B Step	C Step	D Step	E Step
315	\$47,775	\$48,969	\$50,698	\$52,485	\$54,335
320	\$51,598	\$52,889	\$54,756	\$56,682	\$58,682
325	\$55,210	\$56,590	\$58,587	\$60,650	\$62,790
330	\$59,075	\$60,551	\$62,690	\$64,895	\$67,186
335	\$63,210	\$64,790	\$67,078	\$69,439	\$71,890
340	\$67,950	\$69,650	\$72,107	\$74,646	\$77,281
345	\$72,708	\$74,525	\$77,155	\$79,871	\$82,690
350	\$78,524	\$80,487	\$83,328	\$86,261	\$89,307
355	\$84,805	\$86,925	\$89,993	\$93,163	\$96,451
360	\$90,741	\$93,010	\$96,293	\$99,684	\$103,201
365	\$97,093	\$99,520	\$103,034	\$106,661	\$110,426
370	\$102,920	\$105,493	\$109,217	\$113,061	\$117,052
375	\$108,065	\$110,768	\$114,677	\$118,714	\$122,904
380	\$113,468	\$116,306	\$120,410	\$124,649	\$129,049
385	\$120,276	\$123,283	\$127,635	\$132,129	\$136,792
390	\$127,494	\$130,681	\$135,293	\$140,055	\$145,000
395	\$133,869	\$137,215	\$142,057	\$147,059	\$152,250
400	\$140,561	\$144,076	\$149,162	\$154,411	\$159,863
405	\$147,590	\$151,279	\$156,620	\$162,132	\$167,856
500	\$184,486	\$189,098	\$195,774	\$202,666	\$209,819

Note: Annualized pay rates are reflected in the above chart. Some employees are paid hourly. To arrive at the correct hourly rate, divide the annual rate by 2,080.

MPP Classification Listing

Title	Title Grade
Accounting Manager	MP375
Administrative Health Officer	MP400
Administrator-Prosecutor's Office	MP360
Advanced Practice Provider	MP365
Agricultural Preservation Specialist	MP355
Animal Control Officer Supervisor	MP330
Animal Shelter Director	MP370
Animal Shelter Supervisor	MP360
Application Developer	MP355
Applications Support Specialist	MP335
Applications Support Technician	MP335
Assistant Corporate Counsel II	MP380
Assistant County Administrator	MP400
Assistant Friend of the Court	MP360
Board Liaison	MP350
Budget Administrator	MP365
Case Management Supervisor	MP335
Casework Supervisor	MP350
Central Services Supervisor	MP355
Chief Assistant Prosecutor	MP395
Chief Deputy	MP385
Chief Deputy Circuit Court Clerk	MP355
Chief Deputy County Clerk	MP365
Chief Deputy Register of Deeds	MP350
Chief Inclusion Officer	MP390
Chief Probation Officer	MP355
Circuit Court Administrative Services Supervisor	MP335
Circuit Court Administrator	MP400
Circuit Court Project Manager	MP355
Civil Engineer I	MP345
Civil Engineer II	MP360
Clubhouse Supervisor	MP335
Communications Specialist	MP335
Community Action Director	MP385
Community Action Program Manager	MP355
Community Engagement Specialist	MP335
Compliance Specialist	MP340
Corporate Counsel	MP400
County Administrator/Controller	MP500

Court Services Manager	MP365
Customer Service Technician	MP330
Customer Service Technician Trainee	MP325
Database Administrator	MP360
Database Technician	MP355
Deputy Administrator Health Officer	MP385
Deputy Circuit Court Administrator	MP385
Deputy Corporate Counsel	MP385
Deputy County Administrator	MP405
Deputy County Treasurer	MP375
Deputy Director Information Technology	MP385
Deputy Director Public Works	MP375
Deputy Dist Ct Admn/Magistrate	MP375
Deputy Drain Commissioner	MP365
Deputy Emergency Management Coordinator	MP360
Deputy Equalization Director	MP365
Deputy Fiscal Services Director	MP385
Desktop Operating Systems Support	MP335
District Court Administrator	MP385
District Court Attorney/Magistrate	MP375
Division Financial Supervisor	MP355
Elections Director	MP350
End-User Support	MP350
Environmental Compliance Manager	MP360
Equalization Director	MP385
Facilities Management Director	MP390
Facilities Operations Manager	MP360
Facilities Operations Supervisor	MP350
Facilities Project Manager	MP365
Finance Division Director	MP370
Financial Analyst	MP340
Financial Specialist	MP335
Financial Supervisor	MP360
Financial Systems Administrator	MP365
Fiscal Services Director	MP405
Fleet Services Assistant Supervisor	MP340
Fleet Services Supervisor	MP355
Food Service Supervisor	MP325
Friend of the Court	MP385
GIS Analyst	MP355
Golf Course Superintendent	MP350
Health Information Security Administrator	MP355
Housing Project Supervisor	MP340
Human Resources Director	MP400

Human Resources Manager	MP355
Human Resources Manager-	MP360
Benefits/Compensation/HRIS Human Resources Manager-Employment/Labor	
Relations	MP360
Human Resources Manager-Retirement Benefits	MP360
Human Resources Specialist I	MP330
Human Resources Specialist II	MP335
Human Resources Technician	MP320
Indigent Defense Administration Analyst	MP320
Indigent Defense Administrator/Attorney	MP390
Information Security Officer	MP380
Information System Support Specialist	MP345
Information Systems Analyst	MP355
Information Technology Director	MP400
Intelligence Analyst	MP355
IT Administrator	MP360
IT Manager	MP365
Juvenile Detention Center Assistant	MP360
Superintendent	
Juvenile Detention Center Superintendent	MP370
Juvenile Probation Officer Supervisor	MP355
Juvenile Services Manager	MP375
Landscape Architect	MP350
Law Clerk	MP335
Management Analyst	MP355
Marketing & Communications Manager	MP355
Medical Director	MP395
Network Analyst	MP355
Network Engineer	MP360
Network Security Administrator	MP360
Office Administrator	MP330
Parks And Recreation Director	MP385
Parks Operations Manager	MP360
Parks Operations Supervisor	MP350
Parks Superintendent	MP370
Pretrial Release Investigator Supervisor	MP350
Probate Register	MP380
Probate Supervisor	MP355
Project Supervisor	MP340
Public Health Division Director	MP370
Public Health Epidemiologist	MP350
Public Health Nurse Supervisor	MP360
Public Health Program Supervisor (MPP)	MP360
Public Works Director	MP400

Purchasing Supervisor	MP355
Purchasing/Fleet Services Manager	MP370
Recycling Facility Supervisor	MP340
Resource Recovery/Recycling Manager	MP360
Risk Manager	MP355
Safety Manager	MP355
Senior Administrative Specialist	MP320
Senior Applications Support	MP355
Senior Division Financial Supervisor	MP365
Senior Human Resources Specialist	MP345
Senior IT Business Analyst	MP365
Senior Legal Assistant	MP325
Senior Systems Support	MP355
Shelter Veterinarian	MP360
Solid Waste Operations Manager	MP365
Solid Waste Ops/Maintenance Supervisor	MP340
Strategic Impact Director	MP370
Supervising Sanitarian	MP360
Telecommunications Technician	MP350
Training and Exercise Coordinator	MP350
Trial Services Manager	MP375
Undersheriff	MP395
Veterans Services Community Outreach Specialist	MP320
Veterans Services Manager	MP365
Veterans Services Supervisor	MP335
Victim/Witness Coordinator	MP340
Volunteer Community Outreach Coordinator	MP340
Volunteer Coordinator	MP320
Waste-to-Energy Operations Manager	MP360
Welcome Plan Coordinator	MP350
Youth Specialist Shift Supervisor	MP340