



CITY OF WAUKESHA

201 Delafield Street, Waukesha, WI 53188
Tel: 262.524.3700 fax: 262.524.3899
www.waukesha-wi.gov

Committee: HR Committee	Date: 11/17/2021
Common Council Item Number: ID# 21-3167	Date: 11/17/2021
Submitted By: Marquise Vasquez	City Administrator Approval: 8/10/2021
Finance Department Review: Click here to enter text.	City Attorney's Office Review: 10/19/2021
Subject: Request to review and approve amendments to HR Policy C7 Employment Benefits	

Details:
Redlined policy updates on the following pages.

Options & Alternatives:
[Click here to enter text.](#)

Financial Remarks:
[Click here to enter text.](#)

Executive Recommendation:
[Click here to enter text.](#)





City of Waukesha HR Policy

C7 Employment Benefits

Purpose

The City of Waukesha desires to implement a policy on employment benefits covering its employees. (If a labor agreement exists covering the employee and speaks to any section herein, the labor agreement will supersede this policy.)

Commented [MDV1]: Language was moved to the paragraph under summary.

At the City of Waukesha, we value our employees and are committed to providing a comprehensive and competitive benefits package. This policy describes the types of coverage offered by the City of Waukesha, eligibility for benefits, and the terms for enrolling in, or making changes to, benefit elections.

Summary

~~THEREFORE BE IT RESOLVED, that the following described employment benefits be adopted:~~

This policy provides a summary of the benefits offered by the City of Waukesha. Employees should refer to the Summary Plan Description or Certificate of Coverage for the exact terms and conditions of each plan. If a labor agreement exists covering the employee and speaks to any section herein, the labor agreement will supersede this policy.

The City reserves the right to change, amend, suspend, or terminate any or all of the plans described in this policy.

Definitions

Dependent:	An employee's legal spouse and/or children up to the age of 26.
Termination:	Ending employment with the City of Waukesha due to retirement, voluntary resignation, layoff, or job elimination. This does not include resignation in lieu of termination or termination for cause.
Qualifying Event:	A life event that may allow changes to be made to benefit elections outside of open enrollment. Qualifying Events include, but are not limited to, the birth or adoption of a child, marriage, divorce, legal separation, annulment, death of a dependent, change in employment status of spouse or dependent including termination or commencement of employment, or loss of work due to a strike or lockout.
Coverage Period:	The period for benefit plan coverage which begins January 1 of each year and ends December 31 of the same year.
Health Risk Assessment:	A screening tool that helps individuals identify and understand their health risks and monitor health status over time. A health risk assessment includes a questionnaire, an assessment of health status using biometric data, and personalized feedback about actions that can be taken to reduce risks, maintain health, and prevent disease.

Guidelines

A. Uniform Maintenance/Replacement:

- 1) ~~All sworn Police Supervisors shall receive clothing allowance to reflect the annual amount paid to uniformed represented employees.~~
- 2) ~~Fire Supervisors shall receive \$600 per year.~~
- 3) ~~Dispatchers:~~
 - a. ~~Dispatchers shall receive an initial uniform purchase authorization of up to \$750 at 0% interest. Charged expenses will be deducted monthly at no less than \$35.00 per month until the balance is paid in full. Any subsequent purchase after the initial six months of employment will be the responsibility of the employee.~~
 - b. ~~Dispatchers will receive a uniform allowance of \$400 per year.~~
 - c. ~~The uniform allowance will be paid once per year, on a separate check, in the week following the first pay period in January.~~
 - d. ~~If the employee separates from employment with the City after the City has paid the uniform allowance, the City will recover the unearned paid portion of the uniform allowance from the employee's last pay check. The uniform allowance is for the current year.~~

Commented [KJS2]: Moving down to section "P" of this policy.

B. Longevity Pay:

~~1) Fire Department Employees: Non represented sworn employees of the department are not eligible for longevity pay.~~

~~2) Police Department Employees: Sworn employees promoted to the rank of Sergeant prior to August 1, 1990 shall be entitled to longevity pay as follows: Ten (\$10) dollars per month after five years of service, then an additional two dollars and fifty cents (\$2.50) per month per year for each year of service thereafter, up to a maximum of twenty (20) years and forty seven dollars and fifty cents (\$47.50) per month. All other non represented sworn employees of the department are not eligible for longevity pay.~~

~~3) "General" employees hired prior to January 1, 1975 shall receive longevity pay as follows: Five (\$5) dollars per month after five years of service, then an additional (\$5) dollars per month for each additional five years of service thereafter, up to a maximum of twenty years and twenty (\$20) dollars. Upon promotion, longevity pay would cease.~~

~~4) Eligible employees shall have their pay adjusted in the first full month within the anniversary year increment.~~

~~5) Employees hired after the aforementioned dates shall not be eligible nor shall receive longevity pay.~~

Commented [KJS3]: Longevity pay is included in Fire and Police CBA's. We no longer have any 'general' employees working for us that were hired prior to January 1, 1975 that would qualify for longevity pay.

A. Electing Benefits

1. **New Employees:** Employees that meet eligibility requirements will be offered the opportunity to elect benefits at time of hire, within their first 30 days of employment. Benefits are effective the first day of the month following date of hire, excluding life insurance. Life insurance is effective the first day of the month following 30 days of hire (for example, for an employee hired on October 1st, life insurance coverage would be

effective November 1st) . Coverage elected upon hire cannot be changed until the City's open enrollment period or if there is a qualifying event.

2. Dependents: Employees may add dependents to certain benefits at their time of hire. If dependents are not initially added to insurance, they may only then be added during open enrollment or if there is a qualifying event. Eligible dependents include:

- i. Legal spouse
- ii. Dependent children up to the age of 26
- iii. Physically or mentally disabled children beyond age 26 if meeting specific criteria established by the insurance company

Employees must provide documentation for all eligible dependents enrolling in the health plan. If adding a spouse, copies of marriage license and social security card are required. If adding a child, copies of birth certificate and social security card are required.

3. Open Enrollment: Each year during open enrollment, employees have the opportunity to review benefit options and make changes to their elections. Changes made during open enrollment will go into effect the first day of the following plan year.

4. Changing Benefit Elections: The City is required to follow IRS rules which impact when employees are allowed to add, remove, or alter their benefits. Notification of a Qualifying Event must be made to the Human Resources office within 30 days of the event. Employees may change their benefit elections mid-year for the following events:

- i. The addition of dependents due to the birth or adoption of a child
- ii. Marriage
- iii. Death of a dependent
- iv. Change in employment status of spouse or dependent including the termination or commencement of employment or the loss of work due to a strike or lockout
- v. Dependent loses or gains benefit eligibility with an employer's plan
- vi. Divorce, legal separation, or annulment

B. Group Health Insurance

1. Participation

~~1) Active:~~ An employee may elect to participate in the City group health insurance program subject to the terms of the policy and waiting period prior to participation.

All ~~members~~ **enrolled** employees shall contribute toward the premium equivalent established for health insurance up to the following maximum monthly amounts:

Coverage Level	With Participation in the Health Risk Assessment program	Without Participation in the Health Risk Assessment program
Single or Family	12%	20%

~~With participation in the Health Risk Assessment program:~~

	2016
Single	12%
Family	12%

~~Without participation in the Health Risk Assessment program:~~

	<u>2016</u>
Single	20%
Family	20%

This **Premiums** will be paid pre-tax by all eligible, participating ~~non-represented~~ employees. The City will pay 100% of the premium for the PPO2 plan.

~~Voluntary Benefits: The City shall offer, on a voluntary basis, a cancer indemnity, a sickness indemnity, and an accident indemnity insurance program. For all employees that elect the PPO 2 plan the City shall pay up to \$50.00 per month up to an annual maximum of \$600, toward the purchase premium for any or all of the programs. Employees who select the PPO 1 plan may participate in these programs at their own expense.~~

Commented [KJS4]: Moving further down in policy under section "L "

2. ~~2)~~ **Premium Share Contribution Deductions**

Employees will be given the option of electing either single or family group health insurance coverage, ~~and unless the employee affirmatively elects declining coverage in the City's plan under 3) below, or affirmatively elects to pay the premium share with taxable earnings,~~ **Employee health premium share dollars contributions** will automatically be deducted pre-tax ~~under the City's flexible benefits program.~~

- i. Employees have the option of changing election under the program each open enrollment period
- ii. ~~Unless there is an affirmative election to decline coverage or to pay premium share with taxable earnings, the automatic pre-tax election shall stand.~~
- iii. The City shall provide notice each year, prior to the open enrollment period, of the premium share contribution amounts required for the following plan year.

~~Premium Share While on Qualifying Leave – FMLA or WFMLA~~

~~If an employee takes a qualifying unpaid leave under FMLA or WFMLA, the City will continue to maintain the employee's Health Benefits coverage on the same terms and conditions as other active employees not on qualifying leave.~~

- a. ~~Employees may elect to revoke group health benefits while on leave. If the employee elects to revoke benefit, they may be reinstated under the same terms and conditions upon completion of the leave~~
- b. ~~Employees may elect to continue group health benefits while on leave and make an election to pay premium share under one of the following options:~~
 1. ~~Catch up payment option (pay upon return from leave) (pre-tax or after tax)~~
 2. ~~Pre-pay (pre-tax or after tax)~~
 3. ~~Pay as you go (generally after tax)~~

2016 Group Health Program Rates

~~PPO 1 S \$600.00 F \$1,877.60~~

~~PPO 2 S \$525.60 F \$1,643.20~~

Commented [KJ55]: Section referenced in C3 LOA policy under 'Maintenance of Group Benefits'

3. Health Risk Assessment

Employees and eligible spouses (where applicable) enrolled in the City group health insurance program have the option to participate in the Health Risk Assessment (HRA) process. Participation in the HRA process impacts the following:

- i. PPO1 Plan: If employee and covered spouse complete an HRA, the employee pays 12% of the health insurance premium versus 20%.
- ii. PPO2 Plan: If employee and covered spouse complete an HRA, employee is eligible for participation in the Health Reimbursement Arrangement (see section D).

Participation in the Health Risk Assessment process is voluntary. Employees (and covered spouses) may participate upon hire for the current plan year. HRA's must be completed annually during the City's HRA events for continuation of the above benefits for each new plan year.

4. Deductible Reimbursement (Health Reimbursement Arrangement – PPO2 plan only)

Employees enrolled in PPO2 coverage that complete the Health Risk Assessment are automatically enrolled in the City's Health Reimbursement Arrangement. This allows employees to be reimbursed towards their health deductible after they have paid their portion, according to the terms of the plan. Employees should refer to the plan documents for coverage amounts and further information.

5. ~~3~~ Opt-Out Incentives:

Employees declining participation in the City's group health insurance program are eligible for an incentive of \$100.00 per payroll for family coverage ~~and~~ or \$35.00 per payroll for single coverage. Employees are eligible for the incentive upon becoming eligible under the plan contract **and by providing a signed health enrollment waiver form to Human Resources.** ~~and showing proof of other insurance by letter from the spouse's employer. Employees may opt into the City group health insurance coverage at any time after becoming eligible by filling out the proper paperwork. Coverage will become effective the first of the following month.~~

4) Conversion of Sick Leave at Termination of Employment

~~a) General Employees: Upon termination of employment, a permanent employee who has reached the age of 59½ years with at least ten (10) years of continuous service shall be eligible to have the employee's accumulated unused sick leave converted to a dollar value for the purpose of funding continued participation in the City's health care plan. The conversion formula shall be the last full year's base wage, including longevity pay, divided by two thousand eighty (2080) hours multiplied by the number of hours of accumulated unused sick leave.~~

~~All other permanent employees, upon termination of employment, shall be eligible to have the one half of the employee's accumulated unused sick leave converted to a dollar value for the purpose of funding continued participation in the City's health care plan. The conversion formula shall be the last full year's base wage, including longevity~~

~~pay, divided by two thousand eighty (2080) hours multiplied by the number of hours of accumulated unused sick leave divided by two (2).~~

~~For purposes of this section, "termination" means leaving employment with the City of Waukesha due to retirement, voluntary resignation or lay off. Such termination shall not include resignation in lieu of termination for cause or termination for cause.~~

~~Such premium contributions by the City shall continue thereafter unless any of the following events are applicable to the employee:~~

~~The primary insured dies.~~

~~The primary insured is accepted into a substantially similar program of health insurance coverage of another employer.~~

~~b) Protective Service Employees: Upon retirement or termination only as defined in this Section, the City shall pay fifty percent (50%) of the employer paid premium required for substantially similar standard and major medical continuing health coverage as provided active employees, including any subsequent changes as may occur from time to time whether the changes are improvements or reductions in coverage unless Medicare eligible, under the following circumstances:~~

~~1. Upon retirement. The employee must have at least fifteen (15) years of continuous service.~~

~~2. Upon termination due to disability as defined in Section 40.65(4) Wis. Stats., Laws of 1982, as amended from time to time.~~

~~Such premium contributions by the City shall continue thereafter unless any of the following events are applicable to the employee:~~

~~The primary insured dies.~~

~~The retired employee is accepted into the Medicare program.~~

~~The primary insured is accepted into a substantially similar program of health insurance coverage of another employer.~~

~~Retirees and their spouses eligible for Medicare are considered eligible to remain in a City sponsored supplemental group health insurance program at their cost.~~

~~a) The City will continue to sponsor such a plan until there is substantially similar group health insurance coverage including prescription medication coverage offered through either federal or state governmental programs i.e., Medicare.~~

~~b) The City allows continuation in the plan of all plan participants, including spouses, for their lifetime at their cost.~~

6. 5) Job-Related Death

i. Injury, Illness or Disease

The spouse and/or dependent children of a primary insured whose death is a result of a job-related injury, illness or disease, shall be provided at City expense continued group health program coverage for a period of ~~twelve (12)~~ months next following the primary insured's death. Upon the end of the ~~twelve (12)~~ month

Commented [KJS6]: Both sections pertain to retirees/terms and are outlined in the C4 policy – Benefits Election at Retirement/Resignation

period, the spouse and dependent children shall be permitted to continue within the group health plan at the expense of the spouse and dependent children for an additional ~~thirty-six~~ 36 months, provided the monthly premium is paid in advance to the City.

ii. ~~6) Workplace Violence (effective 1/1/94):~~ **Death or Total Disability Due to Workplace Conditions**

Where an employee is killed or totally disabled from working their present job due to ~~"workplace violence"~~ **workplace conditions*** as a result of their job, the City shall continue to pay the premium for group health and dental insurance for them, their spouse and their children, thereafter and until such time as any of the following events occurs:

- the spouse, or child(ren) dies.
- the spouse remarries.
- the spouse or child(ren) becomes ineligible for group benefits as defined by the master policy agreement.
- the spouse and or child(ren) are accepted into another similar health or dental insurance program.

Upon the death of an active employee with ten or more years seniority, their estate shall be paid the amount of 100% of the employee's accumulated unused sick leave.

***Note: Workplace violence Conditions defined:** Where the employee would not have been hurt (or killed) but for the fact that the conditions of employment placed him/her in the position when the injury causing disability (or death) occurred. Further, the employee must have followed all safety procedures, and used all safety equipment outlined and provided by the City, State and Federal Law.

Application of this benefit will be administered solely on a case-by-case basis exclusively by the Common Council, ~~at its pleasure,~~ reviewing individual circumstances.

C. Prescription Drug Coverage

Employees and dependents enrolled in the City's Group Health Insurance program will automatically be enrolled in prescription drug coverage. There is no additional cost for this coverage. Employees not enrolled in the City's Group Health Insurance program are not eligible to participate. Prescription coverage has out-of-pocket maximums separate from medical coverage. Employees should review the plan descriptions for additional program information.

D. Group Dental Insurance:

The benefits for group dental insurance shall be those as generally defined by contract between the City and the provider. Employees are eligible to apply for the group dental plan within their first ~~thirty (30)~~ days of employment. The insurance will become effective on the first day of the month following ~~the employee's date of hire six (6) months of employment after application acceptance.~~

The City will pay ~~toward the cost of the full~~ group dental insurance ~~the full~~ premium for the ~~Delta self-funded~~ PPO Plan, single or family coverage, or an equivalent dollar amount toward any other dental plan offered by the City.

~~Upon termination of active employment, dental coverage may be continued as per Federal statute (COBRA).~~

Commented [KJS7]: In C4 policy.

E. Vision Insurance

The benefits for group vision insurance shall be those as generally defined by contract between the City and the provider. Employees are eligible to apply for the group vision plan within their first 30 days of employment. The insurance will become effective on the first day of the month following the employee's date of hire.

The vision insurance covers vision materials (eyeglasses or contact lenses) but does not cover an annual eye exam. Where enrolled, an eye exam is covered under the group health plan. Employees have the option of enrolling in employee only, employee + limited family (spouse or children), or employee + family. The employee is responsible for the full premium amount.

F. ~~E.~~ Group Life Insurance:

An employee may elect to participate in the City group life insurance program subject to the terms of the policy and waiting period prior to participation. Should an employee ~~not~~ elect ~~not~~ to participate at the time of eligibility, subsequent participation will be governed by the terms of the group policy as to proof of insurability.

i. Basic Life Insurance

The City shall pay the premium to provide basic group life insurance. The maximum basic life insurance amount shall be equal to the employee's previous year's Wisconsin Retirement System earnings rounded up the next higher \$1,000. **Employees must return their life insurance application form to Human Resources within 30 days after becoming eligible to complete their enrollment. Coverage will go into effect the first day of the month following 30 days from their date of hire (for example, for an employee hired on October 1st, life insurance coverage would be effective November 1st).**

ii. Imputed Income Tax

Employees may be required to pay imputed income tax on group term life insurance depending on their annual salary. Per the Internal Revenue Service, "IRC section 79 provides an exclusion for the first \$50,000 of group-term life insurance coverage provided under a policy carried directly or indirectly by an employer. There are no tax consequences if the total amount of such policies does not exceed \$50,000. The imputed cost of coverage in excess of \$50,000 must be included in income, using the IRS Premium Table, and are subject to social security and Medicare taxes."

iii. Voluntary Life Insurance

Employees may also choose to elect supplemental, additional, and/or spouse and dependent life insurance. Costs for these plans are paid by the employee, and premium amounts are determined by the Wisconsin Department of Employee Trust Funds.

~~{Any non-represented employee, employed on or before the July 2, 2002, and their whose group life insurance benefit amount is adversely affected by this change, will be provided group life insurance up to their current policy amount until their reportable earnings reach the amount of insurance provided under the group life insurance policy program in effect prior to this change.}~~

Upon Retirement: Employees with twenty (20) years of continuous service will retire with his/her group life policy as per "Wisconsin Public Employers Group Life Insurance Program."

Commented [KJS8]: In C4 policy.

G. F. Wisconsin Retirement System: Pension

Participation in the Wisconsin Retirement System (WRS) is based on the eligibility laws and statutes in force at the time of hire. Employees who meet the eligibility criteria must be enrolled unless the employee is a WRS annuitant upon hire. The City shall pay to the Wisconsin Retirement System the Employer's portion of the contribution, and employees must contribute the matching percentage. The contribution level may change year-to-year and is set by the WRS. Employees who do not meet the eligibility criteria may not be enrolled in the WRS.

H. Deferred Compensation

Employees may elect to defer part of their income into the City's Deferred Compensation Program. This deferred income is exempt from State and Federal income taxes until it is drawn at retirement or upon termination of employment. Certain vendors may also permit after-tax Roth contributions. Employees may contact Human Resources for information on available vendors and enrollment information.

I. G. Disability Insurance:

The City will contract for the provision of short-term and long-term disability insurance for City employees at the employee's expense so long as such insurance is available and feasible. Should an employee not elect to participate at their initial time of eligibility, subsequent participation will be governed by the terms of the group policy as to proof of insurability. Employees newly electing short-term disability will also be subject to medical underwriting for coverage approval.

J. FICA Alternative Plan

A FICA Alternative retirement plan is an interest-bearing account that replaces Social Security for part-time, seasonal, and temporary employees. Qualifying employees must participate in this program. Participating employees contribute 7.5% of their pre-tax compensation to an individual 457(b) defined annuity account. Participants may request a distribution from their plan upon meeting any of the following requirements:

- i. Passage of one full year after termination of employment
- ii. No contributions made to the plan for 24 months
- iii. Attainment of age 70 ½
- iv. Death – upon death, a distribution may be issued to the beneficiary or beneficiaries on file. If no beneficiary is designated on the account, the distribution will be made payable to your estate.

K. Flexible Spending Accounts

Flexible spending accounts allow eligible employees to set aside money to pay for eligible expenses with tax-free dollars. The spending accounts offer significant tax advantages because employees do not pay Social Security, Federal, or State taxes on the portion of their income contributed to the spending account. Beginning each plan year, employees may elect to make an annual contribution towards these accounts up to IRS maximums. The City offers a healthcare flexible spending account and a dependent care spending account. Employees should review plan materials for information on contributions, eligible expenses, filing claims, and run-out periods.

L. Voluntary Insurance

The City shall offer, ~~on a voluntary basis, a~~ cancer indemnity, a sickness indemnity, and an accident indemnity insurance programs ~~for employees to participate in voluntarily.~~ For all employees that elect the PPO2 plan, the City shall will pay up to \$50.00 per month, up to an annual maximum of \$600, toward the purchase premium for any or all of these programs. Employees who select the PPO1 plan may participate in these programs at their own expense.

M. Employee Health and Wellness Center

The Waukesha Employee Health and Wellness Center provides convenient and affordable access to health care. The clinic offers acute care, preventative care, chronic condition management, physical therapy and occupational health services. The following are eligible to utilize the clinic:

1. Employees enrolled in the City's group health insurance plan
2. Retirees who are pre-Medicare age and are enrolled in the City's group health insurance plan
3. Dependents, including spouses and children over the age of 2, who are enrolled in the City's group health insurance plan.

All City employees are eligible for worker's compensation services provided in the clinic.

N. Employee Assistance Program (EAP)

The employee assistance program is a confidential benefit program that offers assistance and resources to help resolve problems that may be affecting a person's overall health and well-being. There is no cost to enroll in this program. Services are available for all employees, their legal spouses and dependent children.

~~H. Safety Eye Glasses~~

~~Where an employee's job requires eye protection for safe performance of duties, the City will cover up to \$120 of the initial safety glasses expense and up to \$100 toward expense of replacement glasses every twenty four (24) months thereafter. Eye examination costs incurred will be paid in conformance with the City's group health insurance coverage. Positions eligible for safety glasses eyeglasses are listed in Council Policy E-1, Safety Equipment.~~

~~To qualify for reimbursement, the employee must submit a copy of the prescription, invoice for glasses and proof the glasses meet ANSI certification.~~

~~I. Safety Shoes~~

~~The opportunity exists for regular full and part time employees whose job requires or where the City encourages the wearing of safety shoes to purchase safety shoes as per the following:~~

~~Where the City determines an employee's job requires the wearing of safety shoes, it will pay up to one hundred dollars (\$100.00) toward the cost of a pair of City approved safety work. The maximum payment will not exceed one hundred dollars (\$100.00) every two (2) years. However, employees may be reimbursed up to seventy five (\$75.00) for additional pairs of safety shoes when the employee's supervisor certifies that the employee's safety shoes are no longer suitable for their intended purpose and the employee returns such safety shoes to the supervisor.~~

~~Reimbursement for safety shoes is not available for seasonal or limited term employees.~~

~~J. For those positions that require a Commercial Driver's License (CDL), the following provisions shall apply:~~

~~A. The City shall reimburse non-probationary employees for the difference in a regular license and the cost of a CDL and any City required endorsement(s). The City shall grant employees time off with pay to take the CDL test(s) when required.~~

~~B. The City shall make appropriate arrangements for training of employees required by job description to hold a CDL and any endorsement(s) for those job descriptions that require a CDL within a specified period of time. The City shall pay for the appropriate cost of such training. City employees participating in CDL training shall suffer no loss of pay during such training.~~

~~C. If an employee is unable to pass the CDL examination or obtain any required endorsement(s), the City shall post the position and attempt to place the employee in another position to which the employee is qualified to work. If no position is available to which the employee is deemed qualified, the employee shall be laid off.~~

O. Uniform Maintenance/Replacement Allowance

- a. ~~1) All sworn Police Supervisors and non-represented, uniformed Fire Personnel shall receive a clothing allowance to reflect the annual amount paid to uniformed represented employees, according to the collective bargaining agreements of each department.~~
~~2) Fire Supervisors shall receive \$600 per year.~~
- b. ~~2) Dispatchers:~~
 - 1) ~~a.~~ Dispatchers shall receive an initial uniform purchase authorization advance of up to \$750 at 0% interest. Charged expenses will be deducted monthly at no less than \$35.00 per month until the balance is paid in full. Any subsequent purchase after the initial six months of employment will be the responsibility of the employee.
 - 2) ~~b.~~ Dispatchers will receive a uniform allowance of \$400 per year.
 - 3) ~~c.~~ The uniform allowance will be paid once per year, on a separate check, in the week following the first pay period in January.
 - 4) ~~d.~~ If the employee separates from employment with the City after the City has paid the uniform allowance with a uniform allowance balance, the City will recover the unearned paid portion of the uniform allowance from the employee's last paycheck. ~~The uniform allowance is for the current year.~~

P. Additional Benefits

- i. ~~K.~~ Leaves of Absence: As detailed in Policy C-3.
- ii. ~~L.~~ Paid Holidays: As detailed in Policy C-1.
- iii. ~~M.~~ Vacation (Annual Leave): As detailed in Policy C-2.
- iv. ~~N.~~ Overtime/Compensatory Time: As detailed in Policy C-6.
- v. Retirement/Resignation Benefits: As detailed in Policy C-4.
- vi. Prescription Safety Glasses: As detailed in Policy E-1
- vii. Safety Footwear: As detailed in Policy E-1
- viii. CDL Reimbursement: As detailed in Policy E-8

~~Q. Deferred Compensation: Employees may elect to defer part of their income into the City's Deferred Compensation Program. This deferred income is exempt from State and Federal income taxes until it is drawn at retirement or upon termination of employment.~~

Commented [KJS9]: Moved to section "H"

~~P. Appointed to Elected Position Sick Leave Accrual Conversion:~~

~~Appointed employees who have ten (10) or more years of continuous service as appointed employees and are subsequently elected to a City office, are eligible upon retirement to continue in the City group health insurance program and convert all sick leave hours which were accumulated during the time they were an appointed employee (See Policy C 3). No sick leave shall accrue during an elected term of office.~~

Commented [KJS10]: In C4 policy.

Q. Fringe Benefits Changes:

- i. ~~1. Significant change in the predominant benefits practices of other employers within the appropriate labor market shall be reviewed toward possible revision or maintenance of City benefits standards. The City's fringe benefits may be changed by the City in its sole discretion.~~
~~2. All recommendations for benefits changes from such reviews shall be implemented after consultation with the Human Resources Committee and upon approval of the Mayor and Council.~~

Passed this ____ day of ____, 2021.
Approved this ____ day of ____, 2021.

Mayor

ATTEST:

City Clerk