

Introduction

To the

Management Pay Plan



2022

VALUES

- Act with integrity
- Serve as responsible stewards 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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Appendix A: MPP Classification Listing and Pay Scale 2021

SECTION A: INTRODUCTION

This manual is designed to provide guidance and information with respect to policies and procedures related to compensation and benefits for those employees who are part of the Management Pay Plan (MPP).

Definitions:

MPP employees are divided into two categories, exempt and non-exempt. Some benefits vary between the exempt and non-exempt categories.

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.

Regular part-time employees are part-time employees who are regularly scheduled to work at least 40 hours per two-week period throughout the entire year; or who are scheduled to work an average of at least 25 hours per week over a period of 26 or more weeks on an annualized basis; or who have worked an average of at least 25 hours per week over a period of 26 or more weeks in the previous calendar year.

“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 benefit plans are approved by the Kent County Board of Commissioners.

Benefit information is available to you through multiple sources:

- Benefits Booklet;
- Kent County's Internet site;
- provider websites; and
- other documents, venues

The County reserves the right to change and/or discontinue any and all benefits with or without notice to its employees. Benefits are only briefly described in this manual. More information is available in the *Human Resources Policies and Procedure Manual* or in benefit plan documents. Any inquiries regarding benefits should be directed to the Human Resources Department.

I. YOUR BENEFITS CHOICES:

- Two Medical Plan Options
- Prescription Drug Coverage Option
- 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
- 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 and Employee Health Costs section for the associated costs.

II. EMPLOYEE CONTRIBUTIONS AND WELLNESS INCENTIVES:

Full-time employees electing coverage are required to pay 20% of the premium for the medical and/or prescription care insurance plan(s) selected. Your premium contribution is deducted pre-tax from your bi-weekly paycheck for 24 pay periods. If there are three pay periods within a given month, your health plan deduction will not be taken from the third pay period.

WELLNESS PROGRAM PARTICIPATION

Employees may receive a cash wellness incentive equivalent to 2.5% of their medical and prescription premiums if the employee has a physical exam. The employee would receive a cash wellness incentive equivalent to 2.5% of their medical and prescription premiums if the employee is a non-smoker or participates in a smoking cessation program. To receive these wellness incentives employees simply need to submit completed attestation forms to the Benefits Department. Attestation forms received after Open Enrollment will receive the incentives in the paycheck going forward from the date the completed form was received by Human Resources for the balance of the plan year. The attestation forms are available on Kent County's Internet at <http://accesskent.com/benefits>

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 participate and become eligible to receive the wellness program credits.

IMPORTANT NOTES

It is important for you to be informed. Review benefit books regarding health plans and read the plan documents. Even if your provider recommends treatment, this does not mean that it is medically necessary and thus, a covered benefit. You are encouraged to contact the insurance provider to obtain a pre-determination 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 & AD&D 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 \$150,000. May select in \$5,000 increments.
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:

- First (1st) day of disability due to:
 - accident
 - surgery (both inpatient and outpatient)
 - hospitalization ~or~

Eighth (8th) day of illness.

This coverage becomes effective after six months of employment. 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 twenty-six (26) weeks 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.

SICK AND ACCIDENT (S&A) PROGRAM Continued:

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.

Reference the plan document for additional details.

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 and flexible spending accounts.
- the first day of the month after six months for new hires for 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 <i>(in lieu of payment restrictions may apply)</i>	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 / DISABILITY

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.

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 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 cannot establish compensatory time banks. 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

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.

Upon termination, vacation payout will still occur. As at present, payout of banked vacation time upon termination of employment does not result in additional vacation accrual.

All **full-time employees** accrue vacation leave with pay in accordance with the following provisions:

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

Full Time Employees – Accrual begins after the initial month of hire.

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	121 st 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

NOTE: Employees may not accumulate over 300 hours of vacation leave.

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

Full Time Employees – Accrual begins the first monthly accrual following date of hire.

Years	Months	Hours:Minutes per month
0 – 5	(through 72 months)	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	121 st 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	229 th month	14
20 th or more	241 st month	14:40

NOTE: Employees may not accumulate over 280 hours of vacation leave

All **Part-time employees** who are regularly scheduled to work 20 or more hours per week will be eligible to accrue vacation. Beginning in 2019, part-time employees will accrue vacation monthly based on one of three possible categories of weekly hours:

- 22 hour category = accrual assignment for 20 - 22 hours per week
- 29 hour category = accrual assignment for 23 to 29 hours per week
- 32 hour category = accrual assignment for 30+ hours per week

New part-time employees will accrue based on which category fits with their budgeted hours of work until they have been part-time employees for 13 or more consecutive pay periods as of November.

Once a new part-time employee has been employed in that status for 13 or more consecutive pay periods as of November, the employee’s category for the following calendar year will be based on average weekly hours during an initial measurement period: the period from the date the part-time service began through the end of that November (average weekly hours will include both time worked, and paid time off as described above). For subsequent years, the employee’s category will be based on average hours during a December through November measurement period. Average hours of work will be rounded up to the nearest hour (for example, 29.01 average hours will be rounded up to 30 hours). The monthly accrual will be awarded on the same day as above for full-time employees.

Example:

If a new part-time employee has 13 or more consecutive pay periods of part-time employment as of November 2017, the employee’s 2018 category will be based on average hours from the date the part time service began through November 2017.

VACATION Continued:

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

22 Hour Category		
Years	Months	Hours:Minutes per month
0 – 5	(through 72 months)	4:24
6 th	73 rd month	5:30
9 th	109 th month	5:52
10 th	121 st month	6:14
11 th	133 rd month	6:36
12 th	145 th month	6:58
13 th	157 th month	7:20
14 th	169 th month	7:42
15 th	181 st month	8:04
16 th	193 rd month	8:26
17 th	205 th month	8:48
18 th or more	217 th month	9:10

29 Hour Category		
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	121 st 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

VACATION Continued:

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

32 Hour Category		
Years	Months	Hours:Minutes per month
0 – 5	(through 72 months)	6:24
6 th	73 rd month	8
9 th	109 th month	8:32
10 th	121 st month	9:04
11 th	133 rd month	9:36
12 th	145 th month	10:08
13 th	157 th month	10:40
14 th	169 th month	11:12
15 th	181 st month	11:44
16 th	193 rd month	12:16
17 th	205 th month	12:48
18 th or more	217 th month	13:20

NOTE: Employees may not accumulate over 300 hours of vacation leave.

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

22 Hour Category		
Years	Months	Hours:Minutes per month
< 6	Begins with the first monthly accrual following date of hire.	4:24
6	72	4:46
7	84	5:08
8	96	5:30
9	108	5:52
10 to < 16	120	6:14
16	192	6:36
17	204	6:58
18	216	7:20
19	228	7:42
20	240	8:04

VACATION Continued:

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

29 Hour Category		
Years	Months	Hours:Minutes per month
< 6	Begins with the first monthly accrual following date of hire.	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

32 Hour Category		
Years	Months	Hours:Minutes per month
< 6	Begins with the first monthly accrual following date of hire.	6:24
6	72	6:56
7	84	7:28
8	96	8 hr.
9	108	8:32
10 to < 16	120	9:04
16	192	9:36
17	204	10:08
18	216	10:40
19	228	11:12
20	240	11:44

NOTE: Employees may not accumulate over 280 hours of vacation leave
VACATION Continued:

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 on a pre-tax basis, 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.

IV. HOLIDAYS

All **full-time employees** 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
• Independence Day	• Christmas Eve
• Labor Day	• Christmas 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. 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, hired before July 1, 2016, shall be credited with eighty (80) hours of paid time off. Regular part-time employees, hired before July 1, 2016, shall be credited with forty (40) hours paid time off.

All full-time and regular part-time employees who are hired on or after July 1, 2016 shall be credited with forty (40) hours of paid time off on an annual basis. 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.

Annual Allotment	Hired Before July 1, 2016	Hired on or After July 1, 2016
Full Time	80 hours	40 hours
Part Time	40 hours	40 hours

Paid time off shall be charged against the employee's paid time off account in the amount taken. 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. For employees hired before July 1, 2016 unused paid time will be added to employee's reserve sick leave bank. Employees hired on or after July 1, 2016 may accumulate up to 120 hours of unused paid time off. Any balance more than 120 hours will be placed in the Retirement Bonus Bank. There is no pay-out of any unused paid time off upon termination. Any unused PTO bank balance will be converted to pension service credit (not service eligibility) at retirement.

Subject to the notice requirements described below, paid time off may be granted for any of the following reasons:

- 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.

PAID TIME OFF Continued:

Family member (for purposes of determining eligibility to apply for Paid Time Off leave) includes 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.

Employees using paid time off for reasons other than the reasons listed above must secure approval. The manager may request documentation be provided. Employees 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.

VI. DOCTOR DENTIST TIME

This Section applies to employees hired before July 1, 2016: A full-time, non-exempt MPP employee 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. S&A SUPPLEMENT BANK

This Section applies employees hired on or after July 1, 2016: Effective beginning in 2019, who is covered by the Sickness and Accident program will be credited with a one-time S&A Supplement Bank of 48 hours for regular full and part time employees. For such employees who are already covered by the Sickness and Accident program as of January 1, 2019, the bank will be established no later than the first pay period that begins in 2019. For all others, the bank will be established effective in the first pay period following when the employee becomes covered by the Sickness and Accident program. This bank may be used:

(i) by an employee approved for S&A benefits to cover time missed from the employee's normal work schedule during a waiting period applicable (which provides that S&A benefits begin on the first (1st) day of disability due to accident, surgery (both inpatient and outpatient), and hospitalization or the eighth (8th) day of illness); and

(ii) for doctor and dental appointments during the employee's work hours, provided that upon request the employee establishes to the Department's satisfaction that the appointment cannot be scheduled outside work hours, and that the employee submits a signed verification from the doctor/dentist substantiating the appointment.

Any hours remaining in this bank upon the employee's retirement will be placed in the Retirement Bonus Bank. There is no pay-out of any unused S&A Supplement Bank upon termination

VIII. RESERVE SICK LEAVE BANK

For employees hired before July 1, 2016; Paid time off that remained unused at end of prior calendar year(s) and accrued sick leave hours earned prior to January 1, 2003 have been placed in a reserve sick leave bank. There is no limit on the amount of hours an employee may carry in the reserve sick leave bank. The employee may use the hours in the reserve sick leave bank in the following manner.

To Supplement Workers' Compensation or S&A benefits paid to an eligible employee	The sum of any such Workers' Compensation or S&A benefits and supplemental payments shall not exceed one hundred percent (100%) of the employee's gross weekly wage.
If the employee remains disabled following the exhaustion of the S&A benefits	The employee may draw from the reserve sick leave bank a weekly amount not to exceed one 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 County Employees' Retirement Plan (other than deferred retirement)	All remaining hours in the employee's reserve sick leave bank shall be converted to pension service credit.

IX. RETIREMENT BONUS BANK

For employees hired on or after July 1, 2016; Paid time off over the 120 hours cap will be placed in a retirement bonus bank. There is no limit on the amount of hours an employee may carry in the retirement bonus bank. The hours in retirement bonus bank cannot be used while an active employee. The hours will be converted to pension service credit (not service eligibility) at retirement. There is no pay-out of any retirement bonus bank hours upon termination.

X. 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:

- Five (5) consecutive calendar days, including the day of the funeral, for the death of the current spouse, child, father, mother, sister or brother
- 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
- 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.

XI. 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.

IX. 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.

X. 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 re-employed 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.

XI. 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.

XII. 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 *Human Resources Policies and Procedures Manual* for more in-depth information.

XIII. 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

Kent County established the Kent County Employees' Retirement Plan to provide retirement benefits for eligible employees.

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 2022 has been determined to be 8.71% 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

Credited Service is the years and months of employment with Kent County (excluding any off-payroll time).

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.

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

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

Eligibility to retire under the Kent County Employees' Retirement Plan (ERP) is achieved by meeting one of the following requirements:

For MPP employees initially hired before January 1, 2011*

Service Retirement	Age 60	With 5 or more years of credited service
Service Retirement	Any age	With 25 or more years of credited service
** Early Retirement	Age 55	With 15 but less than 25 years of credited service
***Deferred Retirement	Age 60	With 5 or more years of credited service prior to termination of employment.

* Rehires, after January 1, 2011, with initial hire date on or before December 31, 2010 must restore prior service.

RETIREMENT PLAN – PENSION Continued:

For MPP employees hired January 1, 2011 or later:

Service Retirement	Age 62	With 5 or more years of credited service
Service Retirement	Age 60	With 25 or more years of credited service
** Early Retirement	Age 55	With 15 but less than 25 years of credited service
*** Deferred Retirement	Age 62	With 5 or more years of credited service prior to termination of employment.

**Actuarially reduced.

*** Provided the terminated employee does not take a refund of their employee contributions and interest.

Refer to the Summary Plan Description for the Kent County Employees' Retirement Plan 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, 2019, this credit will not exceed \$400. Employees with less 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 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. The Plan is administered for the County by Nationwide Retirement Solutions. 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 Fiscal Services/Payroll. The minimum contribution is \$25.00 per pay period. The IRS establishes a maximum contribution for each year.

The plan document is available in Human Resources.

SECTION E - MISCELLANEOUS

I. TUITION REIMBURSEMENT

All full-time employees with one year of full-time service are eligible for the Employee Tuition Reimbursement Program. Reimbursement is contingent on the availability of funds, which are allocated on a first-come, first-served basis with approval by the Human Resources Department. Coursework must be part of an accredited degree program related to the employee's position or leading to career advancement within the County structure.

Employees are limited to a maximum reimbursement of nine credit hours per year. The County will only pay the actual institutional cost per credit hour, not to exceed the established per credit hour.

Employees who voluntarily leave County employment within one year of receiving tuition reimbursement are required to repay 100% of the reimbursement. If employee voluntarily leaves within two years of receiving tuition reimbursement, the employee is required to repay 50% of the reimbursement. Refer to **Employee Tuition Reimbursement Guidelines** at <http://kclInternet.kc.gov/forms/#HR> for more detailed information.

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.

SECTION F – THE COMPENSATION SYSTEM

I. OVERVIEW

The MPP compensation system is based on the evaluation of job qualifications and performance requirements. The MPP pay structure is designed to maintain equity with internal positions as well as with comparable positions in the external employment market.

II. MANAGEMENT PAY PLAN PAY SCALES

The County adjusts the Management Pay Plan pay ranges to remain competitive in hiring and retaining employees. Human Resources obtains and evaluates data from a variety of sources, including published reports, surveys, consultants, and direct contact with other employers. This evaluation is used to develop a recommendation for adjusting pay scales within the budget parameters approved by the Board of Commissioners.

III. INDIVIDUAL PAY INCREASES

The County develops criteria for Management Pay Plan pay increases each fiscal year. The County uses a combination of market and fiscal status to provide individual increases. Employees with favorable performance will advance to the next step. Those employees at or over Step E will receive the cost of living increase. 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 MPP Pay Scale.

Appendix A

Pay Grade	A	B	C	D	E
315	\$ 44,171	\$ 45,275	\$ 46,873	\$ 48,525	\$ 50,236
315 (Hourly)	\$ 21.24	\$ 21.77	\$ 22.54	\$ 23.33	\$ 24.15
320	\$ 47,705	\$ 48,899	\$ 50,625	\$ 52,406	\$ 54,255
320 (Hourly)	\$ 22.94	\$ 23.51	\$ 24.34	\$ 25.19	\$ 26.09
325	\$ 51,045	\$ 52,321	\$ 54,167	\$ 56,074	\$ 58,053
325 (Hourly)	\$ 24.54	\$ 25.15	\$ 26.05	\$ 26.96	\$ 27.91
330	\$ 54,618	\$ 55,983	\$ 57,960	\$ 59,999	\$ 62,117
330 (Hourly)	\$ 26.25	\$ 26.92	\$ 27.86	\$ 28.85	\$ 29.87
335	\$ 58,441	\$ 59,902	\$ 62,017	\$ 64,200	\$ 66,466
335 (Hourly)	\$ 28.10	\$ 28.80	\$ 29.82	\$ 30.86	\$ 31.95
340	\$ 62,824	\$ 64,395	\$ 66,667	\$ 69,014	\$ 71,451
340 (Hourly)	\$ 30.21	\$ 30.97	\$ 32.05	\$ 33.18	\$ 34.36
345	\$ 67,223	\$ 68,903	\$ 71,334	\$ 73,845	\$ 76,452
345 (Hourly)	\$ 32.32	\$ 33.13	\$ 34.30	\$ 35.50	\$ 36.75
350	\$ 72,600	\$ 74,415	\$ 77,041	\$ 79,753	\$ 82,569
350 (Hourly)	\$ 34.90	\$ 35.77	\$ 37.03	\$ 38.35	\$ 39.69
355	\$ 78,407	\$ 80,367	\$ 83,204	\$ 86,134	\$ 89,174
355 (Hourly)	\$ 37.70	\$ 38.64	\$ 40.00	\$ 41.41	\$ 42.88
360	\$ 83,895	\$ 85,993	\$ 89,028	\$ 92,163	\$ 95,415
360 (Hourly)	\$ 40.33	\$ 41.34	\$ 42.80	\$ 44.31	\$ 45.87
365	\$ 89,768	\$ 92,012	\$ 95,261	\$ 98,614	\$ 102,095
370	\$ 95,155	\$ 97,534	\$ 100,977	\$ 104,531	\$ 108,221
375	\$ 99,912	\$ 102,411	\$ 106,025	\$ 109,758	\$ 113,632
380	\$ 104,908	\$ 107,531	\$ 111,326	\$ 115,245	\$ 119,313
385	\$ 111,202	\$ 113,982	\$ 118,006	\$ 122,161	\$ 126,472
390	\$ 117,875	\$ 120,822	\$ 125,086	\$ 129,489	\$ 134,061
395	\$ 123,769	\$ 126,863	\$ 131,340	\$ 135,964	\$ 140,764
400	\$ 129,957	\$ 133,206	\$ 137,909	\$ 142,762	\$ 147,802
405	\$ 136,455	\$ 139,866	\$ 144,804	\$ 149,900	\$ 155,192
500	\$ 170,568	\$ 174,832	\$ 181,004	\$ 187,376	\$ 193,989

Appendix A

Job Title	Pay Grade
Accounting Manager	375
Administrative Health Officer	400
Administrative Specialist	315
Administrator-prosecutor's Office	360
Advanced Practice Provider	365
Agricultural Preservation Specialist	355
Animal Control Officer Supervisor	330
Application Developer	355
Applications Support Specialist	335
Applications Support Technician	335
Assistant Corporate Counsel II	380
Assistant Equalization Director - Allegan County	355
Assistant Friend of the Court	360
Assistant to The Administrator	370
Board Liaison	350
Budget Director	375
Case Management Manager	365
Case Management Supervisor	335
Casework Supervisor	350
Central Services Supervisor	355
Chief Assistant Prosecutor	395
Chief Deputy	385
Chief Deputy Circuit Court Clerk	355
Chief Deputy County Clerk	365
Chief Deputy Register Of Deeds	350
Chief Inclusion Officer	390
Chief Probation Officer	355
Circuit Court Administrative Services Supervisor	335
Circuit Court Administrator	400
Circuit Court Project Manager	355
Civil Engineer I	345
Civil Engineer II	360
Clubhouse Supervisor	335
Communications and Public Relations Director	395
Communications Specialist	335
Community Action Director	385
Community Action Program Manager	355
Corporate Counsel	400
County Administrator/controller	500
Court Services Manager	365
Customer Service Technician	330

Job Title	Pay Grade
Data Scientist	360
Database Administrator	360
Database Technician	355
Deputy Administrator Health Officer	385
Deputy Circuit Court Administrator	385
Deputy County Administrator	405
Deputy County Treasurer	375
Deputy District Court Admn/Magistrate	375
Deputy Drain Commissioner	365
Deputy Equalization Director	365
Deputy Fiscal Services Director	385
Desktop Operating Systems Support	335
District Court Administrator	385
District Court Attorney/magistrate	375
Division Financial Supervisor	355
Elections Director	350
End-User Support	350
Environmental Compliance Manager	360
Environmental Engineering Technician	340
Equalization Director	385
Facilities Management Director	390
Facilities Operations Manager	360
Facilities Operations Supervisor	350
Facilities Project Manager	365
Finance Division Director	370
Financial Analyst	340
Financial Specialist	335
Financial Supervisor	360
Fiscal Services Director	405
Fleet Services Supervisor	355
Food Service Supervisor	325
Friend of the Court	385
GIS Analyst	355
Golf Course Superintendent	350
Health Information Security Administrator	355
Housing Project Supervisor	340
Human Resources Director	400
Human Resources Manager-Benefits/Compensation/HRIS	360
Human Resources Manager-Diversity/Emp Relations/Learn Develop	355
Human Resources Manager-Employment/Labor Relations	360
Human Resources Manager-Retirement Benefits	360
Human Resources Specialist I	330
Human Resources Specialist II	335

Job Title	Pay Grade
Human Resources Technician	320
Indigent Defense Administration Analyst	320
Indigent Defense Administrator/attorney	390
Information Security Officer	380
Information System Support Specialist	345
Information Systems Analyst	355
Information Technology Director	400
Intelligence Analyst	355
IT Administrator	360
IT Manager	365
Juvenile Detention Center Assistant Superintendent	360
Juvenile Detention Center Superintendent	370
Juvenile Probation Officer Supervisor	355
Laboratory Supervisor	360
Landscape Architect	350
Law Clerk	335
Management Analyst	355
Marketing & Communications Manager	355
Medical Director	395
Network Analyst	355
Network Engineer	360
Network Security Administrator	360
Office Administrator	330
Parks Business Manager	365
Parks Operations Manager	360
Parks Operations Supervisor	350
Parks Superintendent	370
Pretrial Release Investigator Supervisor	350
Probate Register	380
Probate Supervisor	355
Project Supervisor	340
Public Health Division Director	370
Public Health Epidemiologist	350
Public Health Nurse Supervisor	360
Public Health Program Supervisor	360
Public Safety Facilities Management Director	385
Public Works Director	400
Purchasing Supervisor	355
Purchasing/fleet Services Manager	370
Recycling Facility Supervisor	340
Resource Recovery/recycling Manager	360
Risk Manager	355
Safety Manager	355

Job Title	Pay Grade
Senior Administrative Specialist	320
Senior Applications Support	355
Senior Human Resources Specialist	345
Senior It Business Analyst	365
Senior It Manager	385
Senior Legal Assistant	325
Senior Systems Support	355
Shelter Veterinarian	360
Solid Waste Operations Manager	365
Solid Waste Ops/Maintenance Supervisor	340
Supervising Sanitarian	360
Systems Administrator	355
Telecommunications Technician	350
Undersheriff	395
Veterans Services Community Outreach Specialist	320
Veterans Services Manager	365
Veterans Services Supervisor	335
Victim/witness Coordinator	340
Volunteer Community Outreach Coordinator	340
Volunteer Coordinator	320
Waste-to-Energy Operations Manager	360
Youth Specialist Shift Supervisor	340