DOUGLAS COUNTY SHERIFF'S OFFICE		Policy and Procedure
Employee Compensation		P&P-L-105
Compensation		
Effective Date: 07-20-22 Supersedes: 06-01-22	Approval: Sheriff	Number of Pages: 3
References:	Reevaluation Date: Annually	Standards: CALEA LE <u>22.1.3</u> , ACA <u>7E-03</u> 5 th Edition

I. PAY DAYS

Payday for Douglas County is the last business day of each month. For the convenience of the employees, the County offers the option of having their paycheck electronically deposited. Employee's current and prior period pay stub details can be found and printed on Employee Self Service. Checks for employees who choose not to use direct deposit will be distributed (directly to them or put into their box) on the last business day of each month.

II. PAYROLL DEDUCTIONS

The following mandatory deductions (if applicable) will be made from an employee's paycheck.

- FICA (Social Security)
- Federal Income Tax
- State Income Tax
- Retirement Contributions
- Legal Garnishments of Wages

Voluntary deductions / arrangements, limited to the following, may be made if the employee elects to participate:

- Medical / Dental / Vision Insurance (Employee / Family)
- Deferred Compensation 457 Plan
- Flexible Spending Adoption, Dependent Care, Medical
- Direct Deposit of Payroll
- MetLife Personal Accident Insurance

III. MEDICAL INSURANCE

Douglas County provides group medical insurance for all full-time employees who are regularly scheduled to work 40 hours or more per week at a cost to employee as determined by the Board of Commissioners (See section VIII. of this policy for part-time rates). New employees are eligible for benefits on the first day of the month following one full calendar month of employment. Example: employees hired on 7/10 will have benefit coverage on 9/1; employees on 7/1 will have benefit coverage on 8/1. Family rates are also available. <a href="LE 22.1.3b <a

IV. LIFE, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE

The County provides life and accidental death and dismemberment insurance to all regular employees who work 20 hours or more per week. The insurance becomes effective the first

day of employment. <LE 22.1.3c><7E-03>

V. DISABILITY INSURANCE

The County provides disability insurance to all regular employees who work 20 hours or more per week.

VI. RETIREMENT

After the first full calendar month of employment, an employee's retirement benefits begin. All regular employees who work 20 or more hours per week are required to participate in the County's group retirement plan. Starting the first full calendar month of employment, the County will deduct either 8% (civilian employees) or 10% (commissioned employees) of the employee's gross monthly income. The County will make a monthly contribution match of either 8% (civilian employees) or 10% (commissioned employees) and the employee will be fully vested after 5 years of enrollment in the retirement program.

Distribution Guidelines for Sworn Officers: Once you reach the age of 50, you become 100% vested in the assets that Douglas County has contributed to your 401a account, regardless of how many years you have been employed.

Distribution Guidelines for Civilians: Once you reach the age of 55, you become 100% vested in the assets that Douglas County has contributed to your 401a account, regardless of how many years you have been employed.

If employment is terminated prior to completion of 5 years in the plan, the employee will receive all of his contribution share with interest/or loss and a share of the County contribution with interest/or loss prorated at 20% per year.

VII. SOCIAL SECURITY

The County matches the amount of money withheld from the employee's earnings as required by the Federal Social Security Act. <7E-03>

VIII. PART-TIME EMPLOYEE BENEFITS

Regular, part-time employees who work at least 20, but less than 40 hours per week, shall be eligible for the same health, dental, life, disability and supplemental insurance benefits provided to regular, full-time employees on a prorated basis (contact Personnel for current insurance rates). <LE 22.1.3bc> In addition, regular, part-time employees regularly scheduled for 20 or more hours per week, but less than 30, will receive one-half day of holiday pay. Regular part-time employees regularly scheduled for 30 or more hours per week, but less than 40, will receive 3/4 day of holiday pay. Regular, part-time employees shall accrue sick, and vacation leave as follows:

<u>Hours of Work</u>	Hours of Accrued Leave
20 - 29 hours per week	.50% of accrual rate
30 - 39 hours per week	.75% of accrual rate

A part-time employee's total hours for any one pay period, including time actually worked, vacation and sick leave used, shall not exceed the authorized total number of paid hours for such employee's pay period.

By Order of the Sheriff