



City of Meridian
Standard Operating Policy
Number 5.1

Group Health and Related Benefits

Purpose:

To set forth the City's policy regarding group health and related available benefits for eligible City employees.

Policy:

For all eligible employees, the City of Meridian provides comprehensive health, vision, dental, life, and short and long-term disability insurance, along with voluntary life insurance plans, deferred compensation limited disability programs, 401K and a cafeteria plan. Employee and/or Family coverage is available to eligible employees provided the employee pays their premium share. Some of these benefits are fully paid by the City and others require the employee to share the cost of the premiums. Represented Fire employees should refer to the collective labor agreement for details regarding benefits.

This policy shall be implemented pursuant to the Group Health and Related Benefits Standard Operating Procedures.

Authority & Responsibility:

Human Resources shall ensure that all employees are enrolled in appropriate benefits programs determinant upon the eligibility of the employee.



City of Meridian
Standard Operating Policy
Number 5.2

Federal Consolidated Omnibus Budget Reconciliation Act (COBRA)

Purpose:

To outline the City's policy regarding the opportunity for employees to continue health-related benefits at their own expense after employment, reduction of hours, or while on an unpaid leave of absence of more than thirty (30) days.

Policy:

As per COBRA, employees and their qualified dependents are provided the opportunity to continue health insurance coverage under the City's health plan at their own cost following a qualifying event that would normally result in the loss of eligibility (e.g., termination, resignation, etc.).

This policy shall be implemented pursuant to the Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) Standard Operating Procedures.

Authority & Responsibility:

Human Resources shall oversee the administration of this policy.



City of Meridian
Standard Operating Policy
Number 5.3

Public Employees Retirement System (PERSI)

Purpose:

To set forth the City's policy regarding the City's retirement plan under the Idaho State Public Employees Retirement System (PERSI) and eligibility for participation in the program.

Policy:

Consistent with State law, regular full-time and part-time employees (working twenty (20) hours or more in a work week) and seasonal employees (working eight (8) months or longer) at a minimum of twenty (20) hours per week is covered under the Public Employees Retirement System of Idaho (PERSI).

This policy shall be implemented pursuant to the PERSI Retirement Program Standard Operating Procedures.

Authority & Responsibility:

Human Resources shall oversee the administration of this policy.



City of Meridian
Standard Operating Policy
Number 5.4

Education Reimbursement

Purpose:

To set for the City's policy regarding educational reimbursement provided by the City.

Policy:

The City encourages employees to expand their knowledge and skills through participation in outside educational programs during non-working hours. The City will assist regular full-time employees in furthering their education by contributing to the cost of approved taken at accredited institutions.

This policy shall be implemented pursuant to the Education Reimbursement Standard Operating Procedures.

Authority & Responsibility:

Department Director, or designee, along with the Human Resources Department are responsible for administering this policy.



City of Meridian
Standard Operating Policy
Number 5.5

Director Benefits Program

Purpose:

To set forth the City's policy outlining fair and equitable benefits for the department directors of the City. The City acknowledges that the directors' work in excess of other positions within the City and hold the highest amount of accountability for the direction of the various Departments. The directors are accountable to the Mayor, the City Council, and the citizens of Meridian.

Policy:

The department directors of the City serve as appointees pursuant to Idaho Code. The expectation is that the director will perform and meet the expectations of the Mayor and City Council. This benefit plan was developed to insure that the City of Meridian can attract and retain the most qualified directors. This plan provides cost effective and positive incentives to recognize the value and enhancement quality executive personnel can provide to the benefit of Meridian and its citizens.

This policy shall be implemented pursuant to the Director Benefits Program Standard Operating Procedures.

Authority & Responsibility:

Human Resources will be tasked to monitor and implement the requirements of this policy. Human Resources will further be responsible to keep the benefits provided under this policy current with the job market through its normal measures.



City of Meridian
Standard Operating Policy
Number 5.6

Retirement Match Program

Purpose:

To set forth the City's policy regarding the Retirement Match Program.

Policy:

In support of the City's Vision to provide competitive benefits for all employees post retirement needs, the City has established a retirement match program for all regular full time employees and elected officials contributing to an allowable Retirement Plan as defined in this policy.

This policy shall be implemented pursuant to the Retirement Match Program Standard Operating Procedures.

Authority & Responsibility:

Human Resources is responsible for the administration of this policy.



City of Meridian
Standard Operating Policy
Number 5.7

Vacation Leave Accrual Rollover Program

Purpose:

To set forth the City's policy regarding the Vacation Leave Accrual Rollover Program.

Policy:

The Vacation Time Accrual Rollover Program was designed in support of the City's Vision to provide competitive benefits for all employees' post retirement needs. City Council has the authority to approve or deny the Vacation Leave Accrual Rollover Program at any time to maintain the financial stability of the City.

This policy shall be implemented pursuant to the Vacation Leave Accrual Rollover Program Standard Operating Procedures.

Authority and Responsibility:

Human Resources Department is responsible for administering this Policy.



City of Meridian
Standard Operating Procedures
Number 5.1

Group Health and Related Benefits

Purpose:

To set forth the City's procedures regarding available group health and related benefits for eligible City employees.

Procedures and Related Information:

- I. Regular full-time employees and City elected officials will receive a full packet of information explaining all benefits provided or offered through the City during their respective New Employee Orientation. Copies of the insurance summary plan documents are available through the Human Resources office as well as on the City Intranet Human Resources page. Benefits are subject to change and are not guaranteed. Questions regarding benefits should be directed to Human Resources.
- II. Insurance Coverage
Group health, dental, vision and EAP insurance coverage, life insurance, short-term disability, and long-term disability for eligible employees begins on the first day of the month following the first date of employment.
- III. Seasonal employees may be eligible for benefits depending on the length of employment. For additional information contact Human Resources.



City of Meridian
Standard Operating Procedures
Number 5.2

Federal Consolidated Omnibus Budget Reconciliation Act (COBRA)

Purpose:

To set forth the City's procedures regarding the opportunity for employees to continue health-related benefits at their own expense after employment, reduction of hours, or while on an unpaid leave of absence of more than thirty (30) days.

Procedures and Related Information:

- I. **Qualifying Events**
The Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under the City's health plan when a "qualifying event" would normally result in the loss of eligibility. Some common qualifying events are resignation, termination of employment (for reasons other than gross misconduct), or death of an employee; a reduction in an employee's hours or leave of absence; an employee's divorce or legal separation; and a dependent child no longer meeting the eligibility requirements.
- II. **Written Notification**
The City provides each eligible employee with a written notice describing rights granted under COBRA when employees become eligible for coverage under the City's health insurance plan. The notice contains important information about employees' rights and obligations. Employees will have sixty (60) days from the date of coverage loss or sixty (60) days from the date that they received such information, whichever is later, to elect continued coverage.
- III. **Financial Responsibility**
Under COBRA, the employee or beneficiary pays the full cost of coverage at the City group rates plus an applicable administration fee. Coverage will end if any of the following events should occur: The City no longer provides group health coverage to any of its employees; the premium for continued coverage is not paid; the employee becomes covered as an employee or otherwise under another group health plan; or the employee becomes eligible for Medicare.
- IV. Any questions concerning COBRA rights should be directed to Human Resources.



City of Meridian
Standard Operating Procedures
Number 5.3

Public Employees Retirement System (PERSI)

Purpose:

To set forth the City's procedures regarding the City's retirement plan under the Idaho State Public Employees Retirement System (PERSI) and eligibility for participation in the program.

Procedures and Related Information:

- I. Employee Eligibility
Regular full-time employees, part-time employees working twenty (20) hours or more in a work week, and seasonal employees working eight (8) months or longer at a minimum of twenty (20) hours per week are covered under the Public Employees Retirement System of Idaho (PERSI).
- II. Subscriber costs are paid by both the City and the employee.
- III. Questions regarding PERSI coverage and other benefits should be directed to Human Resources.



City of Meridian
Standard Operating Procedure
Number 5.4

Education Reimbursement

Purpose:

To set forth the City's procedures regarding educational reimbursement provided by the City.

Procedures and Related Information:

- I. The City encourages employees to expand their knowledge and skills through participation in outside educational programs during non-working hours.
- II. The City will assist regular full-time employees by contributing to the cost of approved courses taken at accredited institutions. The City will reimburse up to \$3,000.00 per accounting fiscal year for registration, tuition, fees and books. Travel and similar miscellaneous expenses are not reimbursable. The department director may consider reimbursement in excess of \$3,000.00 for registration, tuition, fees and books with the prior approval of the Mayor. The funding for any additional reimbursement above the standard threshold must come from the department's current budget for training. Approval will be on an annual basis in conjunction with the City's annual budget development process. Students must pay the institution directly. No billing statements shall be sent to the City of Meridian finance or any other department for education reimbursement purposes.
- III. To be eligible for reimbursement the courses must be approved in advance of participation by the department director.
- IV. To qualify for education reimbursement, an employee must be employed with the City for six (6) months. To receive reimbursement, an employee must be on the payroll at the time the course has begun and completed. The course must be completed with a passing grade of C or better or a P on pass/fail basis. Reimbursement will be made after the successful completion of the course(s). Copies of grades, receipts for tuition, books, and fees must be submitted with the reimbursement request to Human Resources for processing.
- V. The Application for Education for Reimbursement Form is located on the Human Resources Intranet page or contact Human Resources.
- VI. Education Reimbursement provisions for represented employees in the Fire Department shall be governed by the provisions of the current collective labor agreement.



City of Meridian
Standard Operating Procedures
Number 5.5

Director Benefits Program

Purpose:

To set forth the City's procedures outlining additional benefits for the department directors of the City.

Procedures and Related Information:

- I. The department directors shall receive the following benefits in addition to the other City benefits provided:
 - A. No introductory period of employment;
 - B. Annual Leave accrual at 18 hours per month with a maximum accrual of 432 hours;
 - C. Ability to convert up to ½ of accrued vacation leave annually (maximum annual conversion amount is 100 hours) and direct it to a City deferred compensation plan (All IRS regulations must be adhered to);
 - D. Upon beginning of employment, the director will receive a bank of 40 hours of sick leave and 16 hours of annual leave;
 - E. The City will pay for an additional \$80,000 in life insurance coverage above and beyond the City provided coverage;
 - F. If necessary, the City will provide up to the 21 days of paid coverage to qualify for Short Term Disability program (STD). Directors own available leave must be applied first;
 - G. If necessary, the City will provide "make-up" pay between STD and the director's salary for up to 90 days or until Long Term Disability (LTD) becomes available. Director's own available leave must be applied first;
 - H. If necessary, the City will provide "make-up" pay between LTD and the director's salary for up to 90 days. Director's own available leave must be applied first.
- II. In areas where director benefits exceed regular employee benefits, directors shall receive the greater benefit.



City of Meridian
Standard Operating Procedure
Number 5.6

Retirement Match Program

Purpose:

To set forth the City's procedures regarding the Retirement Match Program and eligibility requirements.

Procedures and Related Information:

- I. Eligibility
 - a. All regular full time employees and elected officials contributing to an allowable Retirement Plan as defined in these procedures.
 - b. Retirement Match provisions for represented employees in the Fire Department shall be governed by the provisions of the current collective labor agreement.
- II. Employer Match Amount
 - a. The City of Meridian will match up to a maximum of 2%, or as approved by City Council, of all employee investments into an allowable Retirement Plan as defined in the procedures per pay period.
 - b. The Retirement Match Program is not eligible for Vacation or Sick Time Accrual Rollover Programs.
- III. Allowable Retirement Programs
 - a. The City of Meridian allowable deferred compensation retirement programs:
 - i. PERSI Choice 401K
 - ii. State 457 Pre-Tax Retirement Plan
- IV. Employee Match Amount
 - a. Employees electing to participate in the City Retirement Program are limited to whole percentage contribution amounts.
 - i. Allowable contribution amounts:
 1. 1%
 2. 2%
- V. Roles and Responsibilities
 - a. Eligible employees are responsible for establishing an allowable retirement account.
 - b. Eligible employees are responsible for notifying Human Resources of their Employee Contribution distribution to allowable retirement plans.
 - c. Human Resources is responsible for managing all paperwork associated with employee contribution amounts.



City of Meridian
Standard Operating Procedure
Number 5.7

Vacation Leave Accrual Rollover Program

Purpose:

To set forth the City's procedures regarding the Vacation Leave Accrual Rollover Program.

Procedures and Related Information:

I. Eligible Employees

- A. All regular full-time employees who have been employed with the City for at least twenty-four (24) months.
- B. Vacation Leave Accrual Rollover provisions for represented employees in the Fire Department shall be governed by the current collective labor agreement.

II. Minimum Vacation Balance Requirements

- A. All eligible employees must have an available accrued vacation leave balance of at least 50% of their maximum possible vacation balance as of March 31.

III. Allowable Rollover Conversions

- A. All eligible employees may convert any amount of available accrued vacation hours greater than 50% of their maximum possible vacation balance as of March 31.
- B. All eligible employees must maintain a minimum vacation balance of at least 50% of the maximum allowable vacation balance to participate in the Vacation Leave Accrual Rollover Program.

1. Example

- a. Employee A currently has 200 accrued vacation hours as of March 31.
- b. Employee A has a maximum possible balance of 250 per policy.
- c. Employee A can convert up to 75 hours and participate in the Rollover Program.

(1). 50% of maximum 250 balance = 125 maximum possible conversion amount.

- i. Employee can only convert up to 50% of the maximum accrual balance.
- ii. Employee must maintain a minimum vacation balance of at least 50% of the maximum allowable vacation balance to participate in the Rollover Program.

(2). 200 currently available vacation hours minus 125 = 75 allowable hours to convert.

IV. Allowable Redemption Methods

- A. All vacation rollover conversions will be conducted at a 1:1 ratio.
- B. All vacation rollover conversions will be invested into either City offered deferred compensation programs (employees are limited to one selection):
 - 1. PERSI Choice 401k
 - 2. 457 State Pre-Tax Retirement Plan
- C. All vacation rollover conversions will not be eligible for the Retirement Match Program.

V. Conversion Hourly Rate

- A. All vacation rollover conversions will be conducted at a 1:1 ratio utilizing the employee's hourly rate following March 31st rollover period.

VI. Rollover Period

- A. Rollover Period will be annually after March 31.
- B. Rollover conversion of investments will occur annually during the month of May.

VII. Notification Requirements

- A. Employees are responsible for informing the Vacation Leave Accrual Rollover Program administrator annually of their rollover selections.
- B. Human Resources Department will be responsible for sharing available accrued vacation hours to all eligible employees.