Section XV – Employee Benefits:

A. Paid Time Off (PTO)

2. Termination

Employees will be paid for all accrued PTO, subject to authorized deductions, when they leave employment with the <u>City</u>.

a. Elective Deferral

Upon separation from service for any reason other than retirement, PTO payouts may be made in the form of direct compensation to the employee or contribution as an elective deferral (subject to FICA tax) into the employee's HSA, 457 Deferred Compensation or PERSI Choice account.

b. Employer Contribution

Upon separation from service due to retirement, and the employee has reached 55 years of age or his/her applicable PERSI years of service, PTO payouts mayshall be made in the form of employer contribution (not subject to FICA tax) to an HRA/VEBA account or as outlined in Section 2 a above.

Section XV - Employee Benefits:

percurement leave is emigasted.

E. LEAVES OF ABSENCE

- Up to five days of unpaid leave of absence may be granted by division department heads for any
 justifiable purpose. The leave must be approved in writing and reported to the Human
 Resources Director and payroll accountant. Any request for unpaid leave request in excess of
 five days must be submitted in writing to the City Administrator.
- Any request for unpaid leave in excess of five (5) daysUp to thirty days' unpaid leave must be submitted to the Human Resources Director and approved by the Mayor may be granted by the City Administrator for any justifiable purpose. The request must include an explanation of the reason for the unpaid leave and a statement from the departmentivision head stating how the employee's position will be covered in the employee's absence.

Unpaid leave in excess of thirty days shall require written approval of the City Council. Unpaid leave in excess of thirty (30) days shall require formal written approval by Department Head and signed and authorized by Mayor.