XII. EMPLOYEE BENEFIT PROGRAMS

Section 1. EDUCATIONAL ASSISTANCE PROGRAM

A. PURPOSE AND SCOPE

In order to maximize career potential of employees, the City encourages continued education through reimbursement for career-related courses. The intent of the educational reimbursement program is to provide encouragement for employees to improve their ability to perform their current jobs, to prepare them for positions of greater responsibility, and to enhance their commitment to their job and to the City. Full-time regular status employees are eligible to apply for educational assistance for college courses, related to the employee's occupation/profession with the City of Oviedo.

The rules governing educational assistance for represented employees are outlined in the respective collective bargaining agreements.

B. FUNDING

The Human Resources Department is responsible for the Educational Assistance reimbursement program and budget. All approvals/ reimbursements are contingent upon compliance with all requirements and availability of funds.

C. REIMBURSEMENT AMOUNTS/LIMITATIONS

1. Reimbursement maximum per employee each fiscal year is $1,500.00 for courses in which the grade is "C" or better; or "Pass" on a course which is "Pass/Fail," depending upon availability of budgeted funds.

2. This program provides reimbursement for tuition fees and required lab fees only. The cost of books, registration fees, late fees, health fees, etc., is not covered.

3. Reimbursement will be paid in accordance with Internal Revenue Code regulations.

D. REPAYMENT REQUIREMENTS

An employee who resigns his position with the City less than one year following the date of reimbursement for course(s), must repay the City a prorated portion of educational expenses reimbursed by the City in the preceding twelve months. Proration will be based on the number of months worked beyond the date of reimbursement. If necessary, a deduction will be made from the employee's final paycheck.

E. PROCEDURE FOR APPLICATION AND REIMBURSEMENT

1. The appropriate form for Educational Assistance must be submitted to the Human Resources Department for course approval no later than ten work days (Monday through Friday) prior to the date the class begins. A copy of the class registration showing employee's name, educational institution, and semester must be submitted with the form. The Human Resources Department will send a notice of approval/denial of the request for educational assistance within five work days of receipt. Incomplete applications, or applications not in compliance with the provisions of this policy, will not be approved.

2. Following completion of the course(s), but no later than ninety (90) calendar days after course completion, a reimbursement request must be submitted by the employee to the Human Resources Department, including an itemized paid receipt and an official report of the grade(s) received. If all requirements are met, the reimbursement will be approved by Human Resources, processed by the Finance Department, and sent to the employee.

Section 2. CONTINUING EDUCATION

In addition to the Educational Assistance Program outlined above, the City encourages employee training and development by budgeting funds for job-related courses for certification, licensure, etc. Regular status employees may be released from duty with pay as authorized by their supervisors to attend professional/technical training courses, seminars, professional association meetings, conferences, or similar training as may be determined to be in the best interest of the City. Authorization for probationary employees to attend training courses, conferences, or seminars is subject to prior approval by the Department Director. Authorization for employee travel and training is subject to prior approval of the Department Director and/or City Manager. Out-of-State travel for City business by any City employee requires prior approval of the City Manager or designee.

Reimbursement for **approved** travel and training shall be in accordance with City procedures and rules. Employees are required to complete the appropriate forms for prior authorization for travel related to City business and for travel advances and/or reimbursement of incurred expenses.

Section 3. EMPLOYEE ASSISTANCE PROGRAM (EAP)

A. PURPOSE AND SCOPE

1. The City provides an Employee Assistance Program (EAP) to help regular status full-time and part-time employees and their family members return to and/or maintain healthy lives. The EAP provides outside counseling (at no cost to the employee/family members) by certified professional counselors in areas including, but not limited to, marital/family, financial, legal, or occupational problems; chemical (alcohol or substance) abuse; and emotional disorders.

2. If it is necessary for the employee or family member to be referred for more specialized treatment, the individual involved will be responsible for the additional expense incurred. A portion of these expenses may be covered by the City's group insurance plan for the employee and/or covered dependents.

3. All consultation and follow-up services are provided to employees and family members on a confidential basis. No reference to EAP utilization will be made in personnel files. No information regarding services received by the employee/family member will be released by the EAP provider without written consent of the employee or family member, except as required by law.

4. Employees participating in the EAP are expected to meet City performance standards. The intent of the program is to provide the employee with the means to resolve personal problems. Nothing in the operation of the EAP should be construed as a waiver of the right of the City to take disciplinary action in the case of any unsatisfactory performance/behavior or misconduct that may result from a problem for which the employee has sought EAP services.

B. PROCEDURES FOR USE OF EAP SERVICES

1. Employees are encouraged to utilize the services of the EAP. Accordingly, employee appointments with EAP which occur during work hours may be charged to sick leave.

2. If an employee who is participating in the program desires that his Supervisor be aware of his participation, the employee must sign a written authorization for any information to be released.

3. In evaluating unsatisfactory employee job performance or behavior, Supervisors should take into account that personal problems may exist. When such a problem is known or suspected, Supervisors are encouraged to inform the employee of the availability of the EAP. Additionally, depending upon the circumstances of an employee's unsatisfactory job performance or behavior, supervision, in conjunction with the Human Resources Director, may initiate a referral requiring the employee to be evaluated by an EAP counselor. If the EAP counselor recommends counseling, the Human Resources Director will monitor the employee's attendance at any required sessions with the counselor and/or other recommended treatment.

Section 4. EMPLOYEE RECOGNITION, AWARDS, AND RECREATION PROGRAMS

A. PURPOSE AND SCOPE

The City recognizes that its employees are its most valuable resource and has established a number of programs to demonstrate its commitment to employees, as follows:

1. RECOGNITION PROGRAMS

- Employee luncheons at which employee recognition and service awards are presented.
- Recognition of special achievements by employees may be scheduled at City Council meetings.
- Other departmental or City-wide special events, such as City sports teams/leagues.
- Other programs as authorized by the City Manager and/or City Council.
- Annual service awards for regular status part-time and full-time employees.

2. USE OF CITY RECREATIONAL FACILITIES/PROGRAMS

Full-time, part-time regular status employees, and retirees and their spouses and dependent children may use the City's recreational facilities at no cost on an "as-available" basis. Participation in the City's recreational programs will be at a reduced rate and is also on an "as-available" basis. Recreational programs/sports leagues that are contracted with instructors may be excluded from the reduced charge. Employees and their dependents must comply with all required registration procedures/forms completion in order to participate in the programs.

Section 5. GROUP INSURANCE/BENEFITS PROGRAMS

A. PURPOSE AND SCOPE

The City provides a "cafeteria" program of group insurance benefits in accordance with Section 125 of the Internal Revenue Code. This plan provides each regular status full-time employee and regular status part-time employees working more than 25 hours per week the opportunity to design an individual package based on the employee's personal circumstances in a cost effective manner for both the employee and the City. Employees select the benefits which best meet their needs and the needs of their dependents. Full-time employees are required to maintain life insurance (equal to annual salary), and long-term disability insurance through the City's insurance carrier. A full-time employee may waive "Employee" health insurance. No waiver is allowed for employee life and long-term disability insurance programs (both are provided at no cost to the employee).

Additionally, regular status full-time and part-time employees working more than 25 hours per week are eligible to voluntarily participate in Section 125 dependent care and medical reimbursement accounts, as well as Section 457 deferred compensation plan, and any ancillary insurances offered by the City.

B. FUNDING

The City provides regular status full-time equivalent employees and 32 hour Reduction-in-Force employees group health, life, and long-term disability insurance (mandatory core benefits). Additional optional and/or dependent benefits may be purchased by the employee by payroll deduction from the employee's paycheck on a pre-tax or after-tax basis.

C. BENEFITS/PRODUCTS

1. PRE-TAX (Withholding Tax and Social Security) BENEFITS

- Employee/Dependent Health Insurance.
- Employee/Dependent Dental Insurance.
- Employee/Dependent Vision Insurance.
- Dependent Care Reimbursement Account.
- Medical Reimbursement Account.
- Other Pre-Tax Benefits allowed by Internal Revenue Code, Section 125.

2. PRE-TAX (Withholding Tax Only) BENEFITS

- Internal Revenue Code Section 457 Deferred Compensation Program.
- Internal Revenue Code Section 401 A Program.

3. AFTER-TAX BENEFITS

- Pre-paid Legal Assistance.
- Mandatory Life and Dependent Life Insurance.
- Employee Supplemental Life Insurance (for premiums for coverage limits allowed by the Internal Revenue Code).
- Short-term Disability Insurance.
- Long-term Disability Insurance.

D. COMMENCEMENT AND TERMINATION OF COVERAGE

Insurance coverage is effective on the first day of the month following completion of thirty calendar days of employment. Each employee's enrollment in the group health (unless waived as specified above), long-term disability and life insurance programs is automatic following the waiting period. Late requests to add dependents (other than for qualifying events such as birth, adoption, or marriage) are subject to review and approval by the insurer. The addition of a dependent as a result of birth, adoption, or marriage must be within thirty days of the event and requires submittal of appropriate documentation; i.e.., birth certificate or marriage certificate.

Insurance coverage terminates the last day of month in which employment ends.

E. CONTINUATION OF GROUP INSURANCE (COBRA)/LIFE INSURANCE

1. CONTINUATION PROVISIONS – GROUP INSURANCE

In accordance with the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985, employees and their covered dependents are eligible to continue their group health, dental, and vision insurance coverage under certain circumstances. as follows:

- termination of employment for reasons other than gross misconduct (18 months).
- loss of eligibility because hours worked are reduced to less than forty (40) hours per week (18 months).
- death of the covered employee (36 months).
- divorce or legal separation when the latter results in termination of coverage (36 months).
- loss of status as a dependent child as defined in the insurance policy (36 months).

If insurance coverage is lost due to one of the events listed above, group coverage can be continued for 18 or 36 months if the employee/dependent elects continuation at his own expense plus a 2% administrative surcharge, provided continuation coverage forms are filed with the COBRA Administrator within sixty (60) days of the termination of coverage and premiums are paid within forty-five days (45) of election of continuation coverage.

In each of the cases listed above, the group health, dental, and vision insurance ceases on the last day of the month in which the event occurs, unless the continuation option is elected.

2. CESSATION OF COVERAGE OBTAINED IN ACCORDANCE WITH COBRA.

Insurance coverage continuation under COBRA will cease when the earlier of one of the following occurs:

- the non-payment of the premium by the employee or dependents.
- the date the continued individual becomes eligible for coverage under another group health insurance plan or is entitled to Medicare.
- expiration of the 18/36 month continuation period, or longer for certain disabilities.
- the date the City of Oviedo ceases to provide any health coverage to employees.

3. PREMIUM COST

The monthly premium will be 102% of the premium for similarly situated employees/beneficiaries, or up to 150% of the premium for extended coverage for disability for a period of an additional eleven (11) months.

4. PROCEDURE FOR INSURANCE CONTINUATION

a. In the event of an employee's death, termination except for gross misconduct, or loss of eligibility due to reduced work hours, the Human Resources Department will provide the appropriate form and information to the employee/dependents regarding the right to insurance continuation pursuant to the provisions of COBRA.

b. In the event of any loss of eligibility for a dependent due to divorce, legal separation, or loss of dependent child status, it is the employee's or dependent's responsibility to contact the Human Resources Department as soon as possible after the event to obtain appropriate forms to request continuation coverage. To ensure that there is no break in coverage, this notification should be given before the end of the month in which the event occurs. Supporting documents may be requested (divorce decree, legal separation order, or birth certificate).

5. CONTINUATION PROVISIONS – LIFE INSURANCE

An employee who separates from City service is eligible to apply for conversion of his group life insurance to a private policy (guaranteed issue) with the City's insurance provider. The premium is solely the separated employee's responsibility.

F. GROUP HEALTH AND LIFE INSURANCE FOR RETIREES

1. CONTINUATION PROVISIONS

Continued group health and life insurance for retirees is offered in accordance with the provisions of Florida Statutes, Section 112.0801, provided the service and normal retirement age requirements of the respective City pension/retirement programs are met. The retiree is responsible for payment of the premium for his coverage and that of any dependents.

2. CONDITIONS AND LIMITATIONS

a. An employee who retires based on disability prior to age/service eligibility for normal retirement may qualify for group health insurance continuation outlined in this policy.

b. Group insurance continuation for retirees is provided **only** to retirees whose termination of employment is simultaneous with the commencement of City retirement benefits. A vested employee who terminates employment prior to eligibility for early or normal retirement is **not** eligible for the City's group insurance program at the time of his commencement of retirement benefits.

3. LIFE INSURANCE CONTINUATION FOR RETIREES

An employee who retires from City service is eligible to apply for a life insurance private policy (guaranteed issue) with the City's insurance provider. The premium is solely the retiree's responsibility.

Note: The information outlined above regarding insurance programs is informational and not a guarantee of coverage/benefits, which are subject to the provisions of the various insurance policies, which may change from time to time.

Section 6. RETIREMENT PROGRAM

A. SCOPE

The City provides retirement plans for all regular status full-time employees (as defined in the respective retirement Plan Documents), with automatic enrollment in the pension plan applicable to their position as of the date of employment, provided the employee begins their own contribution (pre-tax dollars) into the Plan. Temporary employees and regular status part-time (less than thirty-two [32] hours per week for the 401(a) Money Purchase Plan) are not eligible to participate in any of the City's retirement programs. The retirement plans for sworn law enforcement and certified firefighter personnel are defined benefits plans; the retirement plan for all other employees is a 401(a) money purchase (defined contribution) plan. The retirement programs' provisions are in accordance with City ordinances, and applicable statutes and regulations (i.e., Florida Statutes, Chapter 175 and 185, for certified fire and sworn law enforcement employees, respectively; Chapter 112; and the Internal Revenue Code).

B. FUNDING

The City contributes funding specified by City ordinances for the 401(a) Plan, and funding determined by the Actuary for the defined benefit plans, on an annual basis. Employee member contributions are a percentage of compensation (as defined in each retirement program’s Plan Document) and are deducted from the employee's paycheck on a pre-tax basis (Internal Revenue Code Section 414[h]).

C. FOR PURPOSES OF THIS SECTION, THE FOLLOWING DEFINITIONS APPLY:

Defined Benefit Plan means a pension plan in which the retirement benefit is stated in terms of a formula based on years of service multiplied by a percentage (multiplier) of the employee's highest earnings for a specified time period. Eligibility for benefits is in accordance with age and service requirements outlined in the defined benefit retirement program ordinances, Florida Statutes and Summary Plan Descriptions (SPD’s).

Defined Contribution Plan means a 401(a) Money Purchase Plan, as defined in the Internal Revenue Code and City ordinance. The retirement benefit is not defined or guaranteed; rather, the account value at the time of retirement is based on the investment returns, as directed by the

employee. City ordinance specifies the contribution level for the City and the employees, along with age and service requirements for benefit eligibility.

Board of Trustees means the appointed and employee-elected persons established by the ordinances governing the City's two defined benefit pension plans who oversee the respective plans.

D. PENSION PLANS

1. GENERAL EMPLOYEES' DEFINED CONTRIBUTION 401(a) MONEY PURCHASE PLAN

All regular status full-time and part-time (authorized, budgeted schedule is at least thirty-two hours/week) employees are automatically enrolled in this plan as of their date of employment; however, City contributions to the employee's 401(a) will not begin until the employee begins their own contribution (pre-tax dollars) into the Plan.

2. POLICE OFFICERS' DEFINED BENEFIT RETIREMENT PLAN

All sworn law enforcement employees are members of this plan.

3. FIREFIGHTERS' DEFINED BENEFIT RETIREMENT PLAN

All certified Fire Department employees are members of this plan.

Provisions governing age and service requirements, vesting, benefit levels, disability standards, cost-of-living increases, etc., for each of the three retirement programs are fully outlined in the Summary Plan Descriptions and ordinances/Plan Documents applicable to the respective plans.

Section 7. TRAVEL AND OTHER OFFICIAL EXPENDITURES

A. PURPOSE AND SCOPE

Employees may be required, from time to time, to incur expenditures during the course of conducting City business and/or to use their personal vehicles for official reasons. Information regarding reimbursements, along with procedures and rules governing other expenditures on behalf of employees by the City are outlined in this section.

B. REGULATIONS

The nature and limit of reimbursements are outlined in the City Procedures and Rules Manual. The information outlined in this section is subject to change, depending upon revisions to City procedures and rules or Ordinances adopted by City Council and/or State of Florida or federal statutory changes.

1. In accordance with the Internal Revenue Code, certain employees who are assigned a "take-home" vehicle which is used for commuting to and from work will have an amount specified by the Code included in their taxable earnings (imputed income). Emergency and certain other "take-home" vehicles, as defined in the Code, are exempt from the imputed income provision.

2. If an employee uses his personal vehicle for City business, as approved by the Department Director (City vehicles are to be used for City business whenever possible), mileage/"wear and tear" reimbursement shall be in accordance with applicable City policy or ordinance. Reimbursement requests must be submitted on the appropriate form.

3. Employees who are authorized to travel to conferences or attend meetings/seminars shall be reimbursed as outlined in applicable City policy or ordinance. Reimbursement requests must be submitted on the appropriate form.

Section 8. UNIFORMS/CLOTHING ALLOWANCE

A. PURPOSE AND SCOPE

In order to ensure that the dress of employees in certain departments of the City is appropriate to their duties, meets safety standards, and addresses interaction with the public, City-provided uniforms may be required attire. Specifically, certain positions determined by supervision in the Public Works/Utilities, Parks and Recreation, Police, and Fire Departments are provided such uniforms and employees are required to wear the uniforms. City-issued uniforms and equipment are provided for employees to wear while performing their job duties and conducting City business. Failure to comply with this requirement may result in disciplinary action.

B. CARE OF UNIFORMS

Employees are responsible for laundering their City-provided uniforms.

C. CLOTHING ALLOWANCE

Certain Police and Fire Department personnel receive reimbursement for clothing.

D. RETURN OF UNIFORMS AT SEPARATION

1. Upon separation from City service, employees are required to return uniforms. However, when a sworn law enforcement officer retires (simultaneous with separation) from the City, the officer may be authorized retention of his badge and firearm. When a certified Fire Department employee retires (simultaneous with separation) from the City, the employee may be authorized retention of his badge and helmet.

2. Certification of return of uniforms is noted by the department in which the employee works on the appropriate check-out form, in conjunction with other separation paperwork. The cost of uniforms that are not returned at the time of separation, as outlined above, will be deducted from the employee's final paycheck.

Section 9. NON-OCCUPATIONAL MODIFIED DUTY ASSIGNMENTS

A. PURPOSE AND SCOPE

The purpose of this policy is to clearly establish how the City will accommodate employees while they are recuperating from non-occupational injuries or illnesses.

B. DEFINITION

A modification or adjustment in the employee's regular job duties which goes beyond a reasonable accommodation due to an injury or illness that occurs not in conjunction with their employment with the City of Oviedo.

C. CONDITIONS AND LIMITATIONS

It is recognized that there may be occasions when an employee is unable to perform his full-time and/or unrestricted duties due to a non-occupational (non-worker's compensation) illness or injury. The City, solely at its discretion, may authorize the employee to work in a "modified duty" status and/or a reduced work schedule, pending the employee's release to return to full-time, unrestricted duty.

1. Prior to the modified duty assignment taking effect, the employee must submit a written memorandum to the Department Director requesting work on a modified status or a reduced schedule. If approved by the Department Director, the employee should request a Modified Duty Form from the Human Resources Department. The form will enable the employee's treating physician to state the detailed job duty restrictions or the variance from their regular job description.

2. An employee's request to work on a modified duty or reduced schedule basis must be pre-approved by his Department Director and then sent to the Human Resources Director for review and approval. Modified duty assignments shall not begin without prior approval by the Human Resources Director.

3. Generally, modified duty or reduced schedule assignments will not exceed three months (90 calendar days).

4. Employees are required to provide weekly updates, or a frequency deemed reasonable by the supervisor, regarding their need for modified duty status to their direct supervisor. The update forms will be made available by the Human Resources Department. Failure to provide required updates may result in loss of modified duty status.

5. Prior to returning to full unrestrictive duty, the employee shall submit a modified duty update stating that they are able to return to full and unrestrictive duty to their immediate supervisor. This modified duty update should be forwarded immediately to the Human Resources Director for final release to the full duty assignment.

6. The modified duty assignment may be revoked at any time at the sole discretion of the Department Director or the Human Resources Director and the employee given an alternate assignment, pursuant to the limitations of the treating physician. Normally, employees will not be assigned to modified duty status beyond the date that they have reached maximum medical improvement (MMI).

D. EVALUATION OF A NON-OCCUPATIONAL MODIFIED DUTY ASSIGNMENT REQUEST

Evaluation of requests for modified duty assignments will be based on factors including, but not limited to, the following:

1. The circumstances of the request;

2. Medical verification of likelihood of return to full-time unrestricted duty within a reasonable time frame;

3. Operational impact of the continued absence and availability for work;

4. Availability of modified duty or reduced schedule (i.e., the department has no obligation to create a position); and

5. Other factors as may pertain to the specific request.