

ORDINANCE NO. 2024 – 57

BE IT ENACTED BY THE QUORUM COURT OF BAXTER COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE ADOPTING REVISIONS AND ADDITIONS TO THE BAXTER COUNTY PERSONNEL POLICY AND TO THE BAXTER COUNTY SHERIFF'S OFFICE PERSONNEL POLICY.

Article 1: Affirmation. It has been determined by the Baxter County Personnel Committee that revisions and additions in the Baxter County Personnel Policy and the Baxter County Sheriff's Office Policy manuals are necessary to improve the overall effectiveness and efficiency of Baxter County Government. Baxter County has provided evidence authorized by the Courts of Baxter County Americans with Disabilities Act, Sheriff's Office Credit Card Policy, Probationary Period, Improvement Warning, Termination of Employment, Employee Classifications, Direct Deposit Policy, Travel Policy, Vacation Leave, Sick Leave, Holiday Leave, Workplace Injury/Illness Reporting Policy, Qualifying Life Event, COBRA Policy, Fringe Benefits – County Owned Vehicles and Fringe Benefits – Meals and Lodging within the Baxter County Personnel Policy for Baxter County employees. The Baxter County Sheriff's Office has provided evidence authorized by the Courts of Baxter County to Americans with Disabilities Act, Sheriff's Office Credit Card Policy, Probationary Period, Termination of Employment, Employee Classifications, Direct Deposit Policy, Travel Policy, Vacation Leave, Sick Leave, Holiday Leave, Workplace Injury/Illness Reporting Policy, Qualifying Life Event, COBRA Policy, and Fringe Benefits – Meals and Lodging within the Baxter County Sheriff's Office Personnel Policy for Baxter County Sheriff's Office employees.

Section 1. The Baxter County Quorum Court hereby approves the changes and additions, as shown by attached Exhibit "A", within the Baxter County Personnel Policy and Baxter County Sheriff's Office Personnel Policy are hereby approved and implemented.

Section 2. SERVERIBILITY CLAUSE. If any provision or section of this Ordinance is held invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions and sections on the Ordinance and shall be severable.

Section 7. CODIFICATION. This Ordinance is to be codified in the Baxter County Code of Ordinances, §240.00, paragraph (1) and (2) and supersedes all previous Personnel Policies coded therein.

Article 2: Effective Date This Ordinance being necessary for the preservation of public peace, health, and safety, an emergency is hereby declared. This Ordinance shall be in full force and in effect from and after the date of its approval and passage.



F202400099

BAXTER CO, AR FEE \$0.00

PRESENTED: 12-04-2024 12:09:34 PM

RECORDED: 12-04-2024 12:09:34 PM

CANDA REESE

CIRCUIT CLERK

BY: TARA ROWE

CHIEF DEPUTY

ORDINANCE

33 Pages

APPROVED:

Kevin Litty 12-3-24
KEVIN LITTY, COUNTY JUDGE
Date Signed:

ATTEST:

Canda Reese
CANDA J. REESE, COUNTY CLERK
SPONSOR: Personnel Committee
Date Adopted: 12/03/2024
Votes: For: 11 Against: 0
Abstain: 0 Present: 0 Absent: 0



Proposed Personnel Policy Revisions 10/01/2024

Baxter County Personnel Policy/Baxter County Sheriff's Personnel Policy

200.06 Americans With Disabilities Act REVISED

200.05 Americans With Disabilities Act REVISED

The revision to this policy includes the definition of "disabled" and "reasonable accommodation" and the responsibility of the employee and the County when a reasonable accommodation is requested.

200.13 County Credit Card Policy NEW

200.17 Sheriff's Office Credit Card Policy NEW

This policy is **NEW** and has been added to define the responsibility of each employee that is in possession of a County/Sheriff's Office credit card.

300.02 Probationary Period (BXCO) NEW

300.02 Probationary Period (BXSO) NEW

This policy is **NEW** and has been added to define the perimeters surrounding the 90-day probationary period and how that relates to new hires, extensions, termination and transfers during this period.

300.05 Improvement Warning (BXCO) NEW

This policy is **NEW** and only pertains to the Baxter County Personnel Policy. This policy has been added to define the purpose of an improvement warning and the phases in which the warning may occur.

300.06 Termination of Employment (BXCO) REVISED

300.05 Termination of Employment (BXSO) REVISED

The revision to this policy includes revisions to final pay as it pertains to termination with cause, resignation, retirement, discharge, and layoff. In addition, indication of compensation for final pay in the event of an employee's death.

400.01 Employee Classifications (BXCO) REVISED

400.01 Employee Classifications (BXSO) REVISED

The revision to this policy adds "administrative" to the office hours. Also, clearly defines the amount of hours a regular part time employee may accumulate in a month to continue to be classified as part time.

400.03 Direct Deposit Policy (BXCO) **NEW**

400.03 Direct Deposit Policy (BXSO) **NEW**

This policy is NEW and has been added to issue employment payments solely through electronic direct deposit. Temporary exceptions to this policy may be made to provide adequate time to set up a direct deposit account.

400.06 Travel Policy (BXCO) **REVISED**

400.07 Travel Policy (BXSO) **REVISED**

This policy has been revised to indicate responsibility for the employee has it pertains to reimbursement and expenses paid by a County/Sheriff's Office credit card.

500.01 Vacation Leave (BXCO) **REVISED**

500.03 Vacation Leave (BXSO) **REVISED**

This policy has been revised to indicate a minimum of .50 (BXSO) and a maximum of two weeks of vacation leave may be taken. Anything above two weeks shall require the approval of the Elected Official. The minimum amount of vacation leave to be taken shall remain at 0.25 for the Baxter County Personnel Policy.

500.02 Sick Leave (BXCO) **REVISED**

500.04 Sick Leave (BXSO) **REVISED**

This policy has been revised to indicate sick leave is not authorized once an employee submits their resignation.

500.04 Holiday Leave (BXCO) **REVISED**

500.02 Holiday Leave (BXSO) **REVISED**

This policy has been revised adding the term "full workday" when referring to the time that will require a doctor's excuse to qualify for holiday pay.

500.10 Workplace Injury/Illness Reporting Policy (BXCO) **NEW**

500.12 Workplace Injury/Illness Reporting Policy (BXSO) **NEW**

This policy is NEW and has been added to define protocol as it pertains to workplace injury.

500.14 Qualifying Life Event (BXCO) **NEW**

500.15 Qualifying Life Event (BXSO) **NEW**

This policy is NEW and has been added to define a qualifying life event and the responsibility of the employee when experienced.

500.15 COBRA Policy (BXCO) **NEW**

500.16 COBRA Policy (BXSO) **NEW**

This policy is NEW and has been added to define the federal law as it pertains to continuation of health benefits.

500.17 Fringe Benefits – County Owned Vehicles (BXCO) **NEW**

This policy is NEW and only pertains to the Baxter County Personnel Policy. This policy has been added to remain in compliance with the IRS regulations requiring employers to include personal use of County-owned vehicles in computation of employee's compensation.

500.18 Fringe Benefits – Meals and Lodging (BXCO) **NEW**

500.17 Fringe Benefits – Meals and Lodging (BXSO) **NEW**

This policy is NEW and only pertains to the Baxter County Personnel Policy. This policy has been added to remain in compliance with the IRS regulations as it pertains to reimbursements for meals and lodging expenses while traveling.

200.06 (BXCO) ~~Disabilities~~ Americans with Disabilities Act

REVISED

200.05 (BXSO) ~~Disabilities~~ Americans with Disabilities Act

REVISED

The federal Americans with Disabilities Act (ADA) prohibits discrimination against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, fringe benefits, job training, and other terms, conditions, and privileges of employment. The ADA does not alter the County's right to hire the best-qualified applicant, but it does prohibit discrimination against a qualified applicant or employee because of his or her disability, or because of a perceived disability. As a matter of County policy, the County prohibits discrimination of any kind against people with disabilities.

Disabled Defined

An applicant or employee is considered disabled if he or she (1) has a physical or mental impairment that limits one or more major life activities; (2) has a record or history of such an impairment; or (3) is regarded or perceived (correctly or incorrectly) as having such impairment. A qualified employee or applicant with a disability is an individual who satisfies the requisite skill, experience, education, and other job-related requirements of the position held or desired, and who, with or without reasonable accommodation, can perform the essential functions of that position.

Reasonable Accommodation

A reasonable accommodation is any change in the work environment (or in the way things are usually done) to help a person with a disability apply for a job, perform the duties of a job, or enjoy the benefits and privileges of employment. Qualified applicants or employees who are disabled should request reasonable accommodation from the County to allow them to perform a particular job. If you are disabled and you desire such reasonable accommodation, contact your Elected Official, Department Head, or the Human Resources Department. On receipt of your request, we will meet with you to discuss your disability. We may ask for information from your health care provider(s) regarding the nature of your disability and the nature of your limitations or take other steps necessary to help us determine viable options for reasonable accommodation. We will then collaborate with you to determine whether your disability can be accommodated, and if it can be accommodated, we will explore alternatives with you and endeavor to implement mutually agreeable accommodation. Reasonable accommodation may take many forms, and it will vary from one employee to another. Please note that according to the ADA, the County does not have to provide the exact accommodation you want, and if more than one accommodation works, we may choose which one to provide. Furthermore, the County does not have to provide accommodation if doing so would cause undue hardship to the County.

200.13 (BXCO) County Credit Card Policy NEW

Baxter County Government offers credit cards for employees who travel frequently as part of their duties, purchase large volumes of goods for use by the County or incur frequent business expenses that are paid by credit card.

Credit cards cannot be used to obtain cash advances, bank checks, and electronic cash transfers or for anything other than the expenses incurred by the employee whose name appears on the credit card. The card is not to be used for the personal expenses of the employee.

- Misuse of a County credit card may result in the loss of the privilege to use the credit card. If the card is used for personal expenses, Baxter County Government has the right to recover these expenses from the cardholder. All employee cardholders will be required to sign an agreement authorizing Baxter County Government' to recover any charges incurred for personal reasons through payroll deduction.
- Credit card expenditures must be submitted with original receipts through the process set by the Elected Officials. Cardholders who do not submit their expenditures within the time designated by the Elected Official will be asked to submit them immediately.
- The original receipt for online purchases shall indicate the date the product was received.
- Purchases are never allowed to be shipped to an employee's personal residence.
- If a credit card holder does not follow this policy, he/she may lose the privilege to use the County credit card.
- Lost or stolen County credit cards must be reported to the Elected Official or Department Head immediately.

Violation of this policy may include disciplinary action up to and including termination of employment.

200.17 (BXSO) Sheriff's Office Credit Card Policy NEW

Baxter County Government offers credit cards for employees who travel frequently as part of their duties, purchase large volumes of goods for use by the Sheriff's Office or incur frequent business expenses that are paid by credit card.

Credit cards cannot be used to obtain cash advances, bank checks, and electronic cash transfers or for anything other than the expenses incurred by the employee whose name appears on the credit card. The card is not to be used for the personal expenses of the employee.

- Misuse of a Sheriff's Office credit card may result in the loss of the privilege to use the credit card. If the card is used for personal expenses, Baxter County Government has the right to recover these expenses from the cardholder. All employee cardholders will be required to sign an agreement authorizing Baxter County Government' to recover any charges incurred for personal reasons through payroll deduction.
- Credit card expenditures must be submitted with original receipts through the process set by the Elected Officials. Cardholders who do not submit their expenditures within the time designated by the Elected Official will be asked to submit them immediately.
- The original receipt for online purchases shall indicate the date the product was received.
- Purchases are never allowed to be shipped to an employee's personal residence.
- If a credit card holder does not follow this policy, he/she may lose the privilege to use the Sheriff's Office credit card.
- Lost or stolen Sheriff's Office credit cards must be reported to the Elected Official or Department Head immediately.

Violation of this policy may include disciplinary action up to and including termination of employment.

300.02 (BXCO) Probationary Period NEW

300.02 (BXSO) Probationary Period NEW

NEW HIRE

Baxter County has a 90-day probationary period for all new employees. The probationary period is defined as the time between signing an offer of employment and being granted permanent employment status. It is a “trial period” during which the employee is being evaluated as a suitable fit to the position and Baxter County. The new employee will be given consistent feedback and coaching to have the chance to learn the position and improve during the probationary period. At the end of the probation period, or before, the Department Head or Elected Official will determine if the employee should be retained. The decision will be made during the 90-day evaluation and appraised on the following criteria:

- The skills, competencies, and knowledge of the employee on the job
- The employee’s progress on given assignments.
- The reliability, loyalty, and trustworthiness and additional relevant personality characteristics of the employee
- The employee’s relationship and collaboration with subordinates, supervisors, and peers

The criteria will be assessed with quantitative measures and the progress will be documented when possible. The decision to retain or separate will be at the discretion of the Department Head or Elected Official.

EXTENSION

If it is determined that an employee requires additional time to achieve the intended benchmark of permanent employment, the Department Head or Elected Official have the authority to extend the probationary period beyond the 90-day threshold.

TERMINATION *Dismissal During Probationary Period*

If an employee is deemed unsuitable while on a probationary period, termination may occur. The termination of employment during this period may be for cause or without cause depending on the circumstances and the individual’s performance during the probationary period.

Termination of employment during the probationary period does not allow for an appeal to the Grievance Committee unless a constitutional claim is asserted.

Employees may still be dismissed for several reasons beyond completion of the probationary period and the extension of a permanent position. In such cases, Baxter County will follow employment law, legal guidelines, and the Termination of Employment policy.

TRANSFER

An employee may also be placed on a probationary period if they have been promoted or transferred to a position. The purpose of this is to ensure the employees can complete their new duties. If they are deemed unsuitable, the employee may be allowed to be demoted, or return to their previous position if vacant. However, employment is not guaranteed, and the decision remains at the discretion of the Department Head or Elected Official.

300.05 (BXCO) Improvement Warning NEW

NOT INCLUDED IN BXSO PERSONNEL POLICY

An Improvement Warning (*or Written Warning*) serves the purpose of enforcing Baxter County policies and is a form of employee discipline used to correct poor performance or misconduct. Improvement Warnings describe the behavior issue at hand, the changes that are required to be completed, and a warning that further discipline may occur if corrective actions are not put in place to improve performance or behavior.

Improvement Warnings can be utilized to address a variety of issues, such as:

- *Frequent tardiness*
- *Excessive absenteeism*
- *Poor work performance*
- *Dress code violations*
- *Behavioral problems like poor attitude or inappropriate workplace conduct*
- *Disregarding safety procedures*
- *Failing to meet deadlines*
- *Insubordination*
- *Violations of the Baxter County Personnel Policy, Baxter County Sheriff's Office Policy, and Office Executive Policy.*

Improvement Warnings occur in three phases – *1st Warning, 2nd Warning, and Final Warning*. A Department Head or Elected Official has the authority to skip a phase depending on the nature of the warning, up to and including immediate termination.

Once the Improvement Meeting is held with the employee, the Department Head or Elected Official will forward all documentation to Human Resources to be retained in the employee's personnel file.

300.06 (BXCO) Termination of Employment REVISED

300.05 (BXSO) Termination of Employment REVISED

Termination of employment is an inevitable part of personnel activity within any organization, and many reasons for termination are routine. Below are some common circumstances under which employment is terminated.

Resignation/Retirement – voluntary employment termination initiated by an employee.

Discharge – involuntary employment termination initiated by the County.

Layoff – involuntary employment termination initiated by the County for non-disciplinary reasons.

~~Retirement – voluntary employment termination initiated by the employee meeting age, length of service, and any other criteria defined by APERS for retirement from the County.~~

Because employment with the County is based on mutual consent, both the employee and the County have the right to terminate employment at will, with or without cause at any time.

Voluntary Resignation and Retirement

The County must plan its budgets and activities well in advance. Should you decide to resign please notify your supervisor in writing at least two (2) weeks in advance.

Should you plan to retire please complete an "Intent to Retire" form and schedule a time to meet with Human Resources and Payroll office at least three months in advance when possible. This will allow sufficient time to complete APERS documentation and discuss benefit payouts and insurance options.

Employee benefits will be affected by employment termination in the following manner:

Regular, full-time employees who have been employed by the County for one (1) year or more, who resign from the job in good standing, shall be compensated for **vacation leave (current and accrued) and unused personal leave up to the date of resignation, but not to exceed one (1) year's allowance of Vacation leave and Personal Days as defined in policy. Sick leave compensation at resignation will be calculated against the date of hire and service year(s).**

Termination with Cause

An employee terminated with cause shall be paid through the last day of work. However, the employee is not eligible to receive employee benefit compensation (vacation leave, personal leave, or sick leave).

Health Insurance

Medical, dental, vision and life insurance coverage will terminate on the last day of the month the employee separates employment, with or without cause. Information about COBRA continuation coverage will be provided.

Final Pay Policy

Final paychecks will be issued in the form of a paper check, regardless of prior methods, which will be available from the Elected Official or Department Head on the next pay day following termination of employment. The next pay day will be calculated by the last day worked in a pay period.

All County owned property including vehicles, uniforms, keys, badges, **laptops**, or other items issued by the County must be returned before final pay is released.

In the case of an employee's death, the final pay due to that employee will be paid against the employee's Outstanding Wages Beneficiary Designation Form.

400.01 (BXCO) Employee Classifications REVISED

400.01 (BXSO) Employee Classifications REVISED

Baxter County's **administrative** office hours for normal business are 8:00 a.m. to 4:30 p.m. Monday through Friday, excluding holidays.

A full-time County employee is an employee who occupies a full-time position with the County, who works more than 30 hours per work week and a full-year schedule for the County. Full-time County employees are expected to work during County office hours, with a 30-minute unpaid lunch break each day and two paid breaks each day of up to 15 minutes per paid break. Employees will have work schedules determined by the respective Elected Officials and/or Department Head.

A regular part-time employee is hired to work less than a full work week on a non-seasonal basis and will work no more than 119 hours per month.

A seasonal part-time employee is hired to work less than a full work week during seasonal and/or peak periods and the temporary employment period must be less than 90 days. Regular part-time and seasonal part-time employees are not eligible for benefits (*other than those required under state and federal laws*) that are afforded to regular full-time employees.

400.03 (BXCO) Direct Deposit Policy **NEW**

400.03 (BXSO) Direct Deposit Policy **NEW**

EFFECTIVE 01/01/2025

It is the policy of Baxter County Government to issue employee payments solely through electronic direct deposit. Direct deposit provides a benefit for employees, including greater security and faster access to funds. Checks will not be issued.

Employee payments will be electronically deposited directly into one or more checking, or savings accounts designated by each employee. Accounts must be established with financial institutions, such as banks or credit unions that support direct deposits.

Temporary exceptions to this policy may be made for new hires, to provide adequate time to set up a direct deposit account. Exceptions may also be made for employees who provide evidence that they cannot obtain an account at a financial institution offering direct deposit.

The Payroll or Human Resources Department will assist employees with completing the necessary documentation as well as answering any questions or concerns about direct deposit.

NOTE: It is each employee's responsibility to review his or her payroll stub for accuracy of personal information and payment information. Employees must immediately notify the Payroll or Human Resources Department if there is a discrepancy.

NOTE: Employees are not entitled to keep wage overpayments and Baxter County Government' may recoup overpaid amounts from future payments.

NOTE: Employees must notify the Payroll Department when there is any change to bank accounts that affect direct deposit. Changes must be received **IN PERSON** two weeks prior to the payday for which the change is to occur.

400.06 (BXCO) Travel Policy REVISED

400.07 (BXSO) Travel Policy REVISED

Section 111 of the 1977 Acts of Arkansas allow Elected Officials and County Employees to be reimbursed for reasonable travel expenses in the conduct of county affairs where such incurrence of expense is not discretionary in the conduct of duties assigned by the law; and allows for the reimbursement of expenses for meals, lodging, and travel.

County Elected Officials and employees shall be entitled to receive a daily allowance for lodging for any individual while traveling within the State of Arkansas at a rate of not to exceed \$175.00 per day (*pre-tax*), and at a rate not to exceed \$200.00 per day (*pre-tax*) while traveling beyond the borders of the State of Arkansas. In extraordinary circumstances, the County Judge may approve an amount more than these limits.

Reimbursement for the purchase of meals shall be based on reasonable actual expense, not to exceed \$75.00 per day. Elected Officials have the option to set individual reimbursement per meal rate, based on circumstance of travel. Meals provided as part of a registration fee shall not be a reimbursable expense.

When a personally owned vehicle is used for County business travel, expenses shall be reimbursed at the current rate of reimbursement (*obtainable by contacting the Clerk's Office*). Such travel expense claims shall show location of travel, purpose of the trip, and total number of road miles traveled between beginning and ending locations using the shortest route between the two locations.

When County business requires travel by airline, bus, or rail, actual expenses will be allowed. In the case of air travel, only economy class accommodation will be allowed.

Reimbursement for out-of-pocket travel expenses, the Baxter County Travel Reimbursement Form shall be completed for all travel related expenses and accompanied by itemized receipts, justification for mileage (*if applicable*) and registration conference agenda (*if applicable*). The Baxter County Travel Reimbursement Form is available on the Employee Portal or by contacting the Human Resources Department.

For travel expenses paid for by a County credit card, itemized receipts, justification for mileage (*if applicable*) and registration conference agenda (*if applicable*) shall be submitted to the Elected Official or Department Head to be attached to the credit card invoice.

Each employee shall request reimbursement for his/her own travel. An Elected Official or County Employee may include the expenses of another county employee on his/her Baxter County Travel Reimbursement form, only if the submitting employee shows documentation that he/she has paid a reimbursable expense for the specifically named employee.

If an Elected Official is host to a guest from another governmental agency, an industry prospect, or other county-related visitor, expense reimbursement for meals, lodging or other related expense may be allowed, provided the guest will not be reimbursed by any other source, and provided the circumstances are thoroughly documented and receipts attached to the reimbursement form.

Law Enforcement transport(s) that require an overnight stay, but deputies choose to rotate driving will be excluded at the discretion of the County Sheriff.

Meals or lodging shall not be reimbursed to an Elected Official or County Employee for expenses within Baxter County, unless documentation is provided.

500.01 (BXCO) Vacation Leave REVISED

Each full-time employee of Baxter County shall accrue vacation leave as follows:

1 year - 4 years: 15 Days 5 years - 9 years: 20 Days 10+ Years: 25 Days

Days will be converted to hours based upon the Employee's regular work schedule hours and applied prorated per month. Accrued vacation leave shall not exceed 240 hours for 8-hour employees, 290 hours for 10-hour employees, or 348 hours for 12-hour employees. This includes a maximum carryover of 48 hours for 12-hour shift employees and 40 hours for non-12-hour shift employees.

In the event an employee changes their shift length, vacation hours available as of the effective date reflected on the Notification of Personnel Action Form will be converted to their new scheduled hours.

Vacation leave for employees may be taken in increments ~~as low as~~ at a minimum of .25 hours (15 minutes) and a maximum of two weeks (hours are calculated based on shift length). Leave requests that extend beyond the maximum of two weeks of Vacation leave shall be at the discretion of the Elected Official.

Vacation leave shall not be taken unless earned, therefore, employees are not permitted to borrow against leave days to be accrued in the future. Vacation accrual occurs on the date of the employee's anniversary and all vacation leave above 40 hours (48 for 12-hour shift employees) on the employee's anniversary date will be automatically forfeited.

Employees will be paid for accrued but unused vacation leave, unless employed less than 12 consecutive months, at his/her most current hourly rate of pay, following termination of employment -- unless terminated for cause.

500.03 (BXSO) Vacation Leave REVISED

Each full-time employee of Baxter County shall accrue vacation leave as follows:

1 year - 4 years: 15 Days 5 years - 9 years: 20 Days 10+ Years: 25 Days

Days will be converted to hours based upon the Employee's regular work schedule hours and applied prorated per month. Accrued vacation leave shall not exceed 240 hours for 8-hour employees, 290 hours for 10-hour employees, or 348 hours for 12-hour employees. This includes a maximum carryover of 48 hours for 12-hour shift employees and 40 hours for non-12-hour shift employees.

In the event an employee changes their shift length, vacation hours available as of the effective date reflected on the Notification of Personnel Action Form will be converted to their new scheduled hours.

Vacation leave for employees may be taken in increments as low as at a minimum of .50 hours (30 minutes) and a maximum of two weeks (hours are calculated based on shift length). Leave requests that extend beyond the maximum of two weeks of Vacation leave shall be at the discretion of the Elected Official.

Vacation leave shall not be taken unless earned, therefore, employees are not permitted to borrow against leave days to be accrued in the future. Vacation accrual occurs on the date of the employee's anniversary and all vacation leave above 40 hours (48 for 12-hour shift employees) on the employee's anniversary date will be automatically forfeited.

Employees will be paid for accrued but unused vacation leave, unless employed less than 12 consecutive months, at his/her most current hourly rate of pay, following termination of employment -- unless terminated for cause.

500.04 Holiday Leave (BXCO) REVISED

Baxter County will be closed, and all County employees will be granted paid leave to observe the holidays listed below. Additional holidays may be proclaimed by the County Judge. Baxter County employees who are required to work on a holiday shall receive holiday pay, based upon their normal scheduled hours, in addition to their regular rate of pay for any hours worked on the holiday (including overtime/comp time where applicable).

New Year's Day

Martin Luther King Jr. Day

Presidents Day

Memorial Day

Independence Day

Labor Day

Veterans Day

Thanksgiving Day

Friday following Thanksgiving Day

Christmas Eve

Christmas Day

(1) When a holiday falls on a Sunday, the following workday will be observed as a holiday. When a holiday falls on a Saturday, the preceding workday will be observed as a holiday.

(2) For non-emergency service personnel, when a holiday falls on a regularly scheduled day off, the employee shall be compensated.

(3) To receive holiday pay, employees must work the regularly scheduled workday before and the regularly scheduled workday following said holiday unless the time off before or after the holiday is an approved leave as detailed in the guidelines of this policy.

(4) Sick Leave utilized for a **full workday** the last scheduled day before or after a holiday will require a doctor's note for the affected date(s) or vacation leave or personal time may be utilized without the requirement of a doctor's note. To be compensated for the holiday pay, this documentation shall be delivered to the Elected Official of the department the day the employee returns to work. A copy will be sent to Human Resources to be retained in the employee's personnel file.

(5) An employee on unpaid leave of absence will not receive holiday pay.

- (6) Permanent full-time employees are due paid leave for holidays at a rate equal to their normal workday.
- (7) Seasonal or part-time employees are not eligible to receive paid holidays.

500.02 Holiday Leave (BXSO) **REVISED**

The County Sheriff's Administration Office will be closed, and Sheriff's employees will be granted paid leave to observe the holidays listed below. Additional holidays may be proclaimed by the County Judge. Sheriff's employees who are required to work on a holiday shall receive holiday pay, based upon their normal scheduled hours, in addition to their regular rate of pay for any hours worked on the holiday (including overtime/comp time where applicable).

New Year's Day

Martin Luther King Jr. Day

Presidents Day

Memorial Day

Independence Day

Labor Day

Veterans Day

Thanksgiving Day

Friday following Thanksgiving Day

Christmas Eve

Christmas Day

(1) When a holiday falls on a Sunday, the following workday will be observed as a holiday. When a holiday falls on a Saturday, the preceding workday will be observed as a holiday.

(2) For non-emergency service personnel, when a holiday falls on a regularly scheduled day off, the employee shall be compensated.

(3) To receive holiday pay, employees must work the regularly scheduled workday before and the regularly scheduled workday following said holiday unless the time off before or after the holiday is an approved leave as detailed in the guidelines of this policy.

(4) Sick Leave utilized for a **full workday** the last scheduled day before or after a holiday will require a doctor's note for the affected date(s) or vacation leave or personal time may be utilized without the requirement of a doctor's note. To be compensated for the holiday pay, this documentation shall be delivered to the Elected Official of the department the day the employee returns to work. A copy will be sent to Human Resources to be retained in the employee's personnel file.

(5) An employee on unpaid leave of absence will not receive holiday pay.

- (6) Permanent full-time employees are due paid leave for holidays at a rate equal to their normal workday.
- (7) Seasonal or part-time employees are not eligible to receive paid holidays.

500.02 (BXCO) Sick Leave **REVISED**

Sick leave is paid time off work for an employee or their immediate family who is sick or injured. A non-exempt full-time employee of Baxter County shall accrue 20 working days per year of paid sick leave, accruing at the beginning of the month following 30 days of continuous full-time employment. Days will be converted to hours based upon the employee's regular work schedule and applied prorated per month. Non-Exempt employees shall accumulate a maximum of ninety (90) working days of sick leave. Accrued sick leave shall not exceed 720 hours for 8-hour employees, 900 hours for 10-hour employees, and 1080 hours for 12-hour civilian employees. In the event an employee changes their shift length, sick hours available as of the effective date reflected on the Notification of Personnel Action Form will be converted to their new scheduled hours. If, at the end of his or her term of service, upon retirement or death, whichever occurs first, any non-exempt employee who works for the County for five (5) consecutive years or longer and leaves for any purpose other than termination for cause, shall be paid for this sick leave at the regular rate of pay in effect at the time of retirement or death. In the event of three consecutive absences where sick leave is utilized, a doctor's note may be required by the supervising elected official or department head. Exempt employees do not accrue sick leave.

Once an employee submits their resignation for any reason (*two weeks' notice, retirement, etc.*), sick leave is not authorized for use throughout the duration of their notice.

Effective January 1, 2024

Any non-exempt employee hired on or after January 1, 2024, shall be compensated for their remaining sick leave at the below percentages at termination, unless terminated for cause.

1 year - 4 years: 0%

5 years - 9 years: 50%

10+ years: 100%

500.04 (BXSO) Sick Leave REVISED

Sick leave is paid time off work for a non-exempt employee or their immediate family who is sick or injured.

Civilian Employee: Full-time non-exempt civilian employees (non-sworn) shall accrue 20 working days per year of paid sick leave, which shall be accrued in an even number of hours per month over a 12-month period. Paid sick leave for these employees will begin to accrue at the beginning of the month following 30 days of continuous full-time employment. (For the purpose of this section, a day means the normal work shift for the employee in question.) Civilian employees may accumulate ninety (90) working days of sick leave. Days will be converted to hours based upon the civilian employee's regular work schedule and applied prorated per month. Accrued sick leave may not exceed 720 hours for 8-hour civilian employees, 900 hours for 10-hour civilian employees, and 1080 hours for 12-hour civilian employees. In the event a non-exempt civilian employee changes their regular work schedule hours, the remaining sick hours will be converted to their new work schedule hours. If, at the end of his or her term of service, upon retirement or death, whichever occurs first, any non-exempt civilian employee who works for the Sheriff's Office for five (5) consecutive years or longer and leaves for any purpose other than termination for cause, shall be paid for this sick leave at the regular rate of pay in effect at the time of retirement or death. Exempt civilian employees do not accrue sick leave.

Sworn Employee: Full-time non-exempt Sworn Employees shall accrue 20 working days per year of paid sick leave, which shall be accrued in an even number of hours per month over a 12 month of time. Paid sick leave for these employees will begin to accrue at the beginning of the month following 30 days of continuous full-time employment. (For this section, a day means the normal work shift for the employee in question) Full-time Sworn Employees may accumulate a maximum of ninety (90) working days of sick leave. Days will be converted to hours based upon the Sworn Employee's regular work schedule hours and applied prorated per month. Accrued sick leave may not exceed 720 hours for 8-hour Sworn Employees, 900 hours for 10-hour Sworn Employees and 1080 hours for 12-hour Sworn Employees. In the event a non-exempt Sworn Employee changes their regular work schedule hours, the remaining sick hours will be converted to their new work schedule hours. If, at the end of his or her term of service, upon retirement or death, whichever occurs first, any non-exempt sworn employee who works for the Sheriff's Office for five (5) consecutive years or longer and leaves for any purpose other than termination for cause, shall be paid for this sick leave at the regular rate of pay in effect at the time of retirement or death.

Exempt Sworn Employees do not accrue sick leave.

Once an employee (*Civilian or Sworn*) submits their resignation for any reason (*two-weeks' notice, retirement, etc.*), sick leave is not authorized for use throughout the duration of their notice.

Effective January 1, 2024

Any employee hired on or after January 1, 2024, shall be compensated for their remaining sick leave at the below percentages at termination, unless terminated with cause.

1 year - 4 years: 0% 5 years - 9 years: 50% 10+ years: 100%

500.10 (BXCO) Workplace Injury/Illness Reporting Policy NEW

500.12 (BXSO) Workplace Injury/Illness Reporting Policy NEW

Baxter County Government is committed to establishing and maintaining a comfortable and safe working environment for all employees. Safety is often taken for granted. Though generally, we may not be exposed to the same degree of risk as employees of a manufacturing firm or health care facility, we must still recognize that safety risks are present and take steps to reduce the risk of injury or illness. Safety is everyone's responsibility.

All work-related injuries and illnesses must be reported immediately to the Safety Coordinator, even if you are not sure whether they are truly work-related. Small, insignificant injuries left untreated can result in serious conditions. To prevent continued injuries, all injuries and illnesses must be immediately reported to investigate and incorporate corrective action. If you see any potential hazards that need attention, notify the Safety or Human Resources Department immediately.

500.14 (BXCO) Qualifying Life Event **NEW**

500.15 (BXCO) Qualifying Life Event **NEW**

A qualifying life event (QLE) is a life-changing event that can allow employees to update medical, dental, and vision insurance outside of open enrollment. Baxter County allows employees to add or drop dependents from their medical, dental, vision and life insurance plans when a Qualifying Event is experienced.

All employees experiencing a qualifying event have thirty (30) calendar days from the qualifying event date to make a benefit election change (add/drop dependents or enroll/cancel coverage). If the thirty (30) day window is missed, employees can make these changes, in addition to plan changes during Open Enrollment in November of each year for coverage effective January 1 of the following year.

The following are the types of qualifying events and their descriptions:

- **Marital Status Change:** *Marriage, registered domestic partnership, death of spouse, dissolution of registered domestic partnership, divorce, or legal separation.*
- **Eligible Dependent Change:** *Birth or death of child, legal guardianship, adoption, disabled child, or placement for foster care.*
- **Court Order:** *If a Court judgement, decree, or order from a divorce, legal separation, change in legal guardianship, or order of child support requires you provide health, dental, or vision insurance for a dependent, an election change may occur for dependent coverage consistent with terms of the order.*

The following documents are **REQUIRED** to process each qualifying event:

- **Birth:** *copy of birth certificate*
- **Adoption:** *copy of adoption agreement*
- **Divorce:** *copy of final divorce decree*
- **Death:** *copy of death certificate*
- **Custody or Guardianship:** *copy of custody order*

All supporting documentation must be submitted to Human Resources within thirty (30) days of the qualifying event.

500.15 (BXCO) COBRA Policy NEW

500.16 (BXSO) COBRA Policy NEW

Federal law requires employers to give employees, spouses, and dependent children the right to continue group health benefits for limited periods of time under certain circumstances, such as voluntary or a type of involuntary job loss, reduction in hours worked, death, divorce, and other life events.

Employees ordinarily may continue their health coverage for up to 18 months when their employment is terminated.

500.17 Fringe Benefits – County Owned Vehicles NEW

NOT INCLUDED IN BXSO PERSONNEL POLICY

The purpose of this policy is to ensure Baxter County's compliance with Internal Revenue (IRS) regulations requiring employers to include personal use of County-owned vehicles in computation of employee's compensation.

In general, County-owned vehicles furnished to employees of Baxter County are to be used only for official County business. This applies to both vehicles assigned to an employee on a regular basis (take-home) and County-owned vehicles available for use daily (business hours). Personal use of any Baxter County vehicle furnished to an employee, other than an Elected Official, is prohibited. Employees not in compliance with this policy shall be subject to disciplinary action up to and including termination.

COUNTY VEHICLE USE: TAKE HOME POLICY

Commuting, which is defined as traveling to and from work, is the only permitted personal use of County-owned vehicles assigned to an employee on a regular basis.

IRS regulations require that the value of an employee's personal use of an employer-provided vehicle be included in the individual's compensation. Since commuting is personal use, the employee shall designate quarterly the number of days that personal miles were utilized and deliver to the Payroll department by the deadline indicated on the Quarterly Fringe Benefit Statement. This amount will reflect on the employee's paycheck as taxable earnings.

This process will occur for each quarter.

January 1 – March 31

April 1 – June 30

July 1 – September 30

October 1 – December 31

DE MINIMIS FRINGE BENEFIT POLICY

An employee may stop for personal use in a County-owned vehicle if the stop is on the route of the employee's home. An employee is out of compliance with this policy if the stop is out of the way and would add unnecessary mileage to the vehicle. Employees not in compliance with this policy shall be subject to disciplinary action up to and including termination.

COUNTY VEHICLE USE: DURING BUSINESS HOURS POLICY

County vehicles are available to some County employees for use while conducting County business, during County business hours. If a County vehicle is used for commuting prior to or after a business use, that commuting valuation rule of \$3.00 per day applies to all individuals commuting in that vehicle. Commuting is defined as traveling to and from work and is the only personal use of County-owned vehicles that is permitted.

IRS Commuting Exemptions:

IRS exemptions from commuting include:

- 1. Clearly marked police, fire, or public safety vehicles.*
- 2. Unmarked vehicles used by law enforcement officers.*
- 3. An ambulance or hearse.*
- 4. A vehicle with a loaded gross vehicle weight over 14,000 pounds.*
- 5. Delivery trucks with a seat for the driver only or the driver plus a folding jump seat.*
- 6. A passenger bus with capacity for at least 20 passengers.*
- 7. School buses.*
- 8. Tractors and special purpose farm vehicles.*
- 9. Qualified specialized utility repair trucks.*
- 10. Construction or specially designed work vehicles (i.e., bucket trucks, dump trucks, cement mixers, forklifts, garbage trucks.*

SPECIAL PROVISIONS – ELECTED OFFICIALS

Elected Officials of Baxter County are not entitled to use the \$3.00 per day method of calculating personal use value of their vehicle, they must use the Annual Lease Value Computation.

Elected Officials who are provided with a vehicle under the lease value rule (*IRS 15-B*) will be required to report the number of days the vehicle was driven to and from work on a quarterly basis. In addition, each Elected Official shall report any additional personal mileage incurred in each quarter and deliver it to the Payroll department by the deadline indicated on the Quarterly Fringe Benefit Statement.

The annual lease value does not include the value of fuel for personal use. Whether it is provided, charged (*through County credit card*), or reimbursed to the employee (*through AP process*) the value of the fuel must be included separately in the employee's wages. Therefore, the amount of fuel will be multiplied against the number of personal miles indicated on the Quarterly Fringe Benefit Statement at 5.5 cents per mile. The lease value rule and personal fuel use will appear as two separate earning codes on the employee's paycheck.

Each amount, mileage, and fuel will be reflected on the employee's paycheck as taxable earnings.

This process will occur for each quarter.

January 1 – March 31

April 1 – June 30

July 1 – September 30

October 1 – December 31

Qualified Nonpersonal Use Vehicles

Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if specific requirements for this type of vehicle are met. Record keeping and substantiation by the employee are not required by the IRS.

Eligible Vehicles

A qualified nonpersonal use vehicle is any vehicle that the employee is not likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal use vehicles included:

- Clearly marked law enforcement or public safety officer vehicles
- The employee must always be on call
- The employer must require the employee to use the vehicle for commuting
- The employer must prohibit personal use (other than commuting) for travel outside of the officer's authority.
- It is readily apparent through words or painted insignia, that the vehicle is a public safety vehicle.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized
- The employer must officially authorize personal use.
- Personal use must be incident to use for law-enforcement purposes; that is, no vacation or recreational use.
- The employer must be a governmental unit responsible for crime prevention or investigation.
- The vehicle must be used by a full-time law enforcement officer authorized to carry firearms, execute warrants, and make arrests. The officer must regularly carry firearms, except when it is not possible to do so because of the requirements of undercover work.

REFERENCE

IRS Publication 15-B Employer's Guide to Fringe Benefits

500.18 (BXCO) Fringe Benefits – Meals and Lodging

NEW

500.17 (BXSO) Fringe Benefits – Meals and Lodging

NEW

Reimbursements for meals and lodging expenses incurred while traveling away from Baxter County overnight for business reasons may be excludable. These expenses fall under the rule for travel expenses.

The taxability of these reimbursements or allowances depends on whether the meals and lodging expenses are connected to the business travel and whether the expenses are substantiated. Reimbursements or allowances must meet the accountable plan rules to be excludable.

For travel meals and lodging reimbursements to be excludable from wages, employees must be traveling away from Baxter County on business. As with other travel-related expenses, the general area of work, not the employee's residence, determines the tax home.

The requirements of "traveling away from home" are met when:

- The employee must be traveling away from the general area of the tax home longer than an ordinary day's work, and
- The employee requires an overnight stay or substantial sleep or rest to meet the demands of the work while away from home. ***Law Enforcement transport(s) that require an overnight stay, but deputies choose to rotate driving will be excluded at the discretion of the County Sheriff.***

Meals Away From Tax Home But Not Overnight

These meals are taxable as wages to the employee because travel expenses must be away from home overnight to be excludable.

Copies of meal receipts shall be provided to the Payroll office immediately upon return from travel.

REFERENCE

IRC Section 162(a)(2); U.S. v. Correll, 389 U.S. 299, 302-303 (1967); Rev. Rul. 75-170; Rev. Rul. 75-432