(These benefits apply to full-time personnel in budgeted positions)

MEDICAL INSURANCE:

The County provides basic health insurance coverage for the employee on a Health Care Savings Plan (HSA) at no cost to the employee. The plan is through BCBS of North Carolina. All premiums paid for dependent coverage are under the "Cafeteria Plan" which would make it a pretax deduction that would save the employee approximately 25% to 30% of the cost in lowered Federal, State and FICA taxes.

LIFE INSURANCE:

The County will provide a \$50,000 term life insurance policy for each full time employee at no cost to the employee. Additional term life insurance on the employee is available in \$10,000 increments up to \$300,000. The premium is \$1.20 per \$10,000 benefit. A term life benefit is available for dependents.

A whole life insurance plan is offered yearly for employees and dependents at open enrollment; premium is based upon age.

OTHER INSURANCE:

The County provides employees the opportunity to enroll in the following types of plans: cancer, accident, intensive care, vision, disability, AFLAC group hospital indemnity and dental. However, the County does not contribute any amount to these plans.

HEALTH INSURANCE FOR RETIREES

Currently Lee County has a plan to provide continuing health insurance to certain qualified retirees. In order to qualify for this benefit the following requirements must be met:

- (1) Employee must retire from Lee County service with a benefit from the NC Local Governmental Employees' Retirement System
- (2) Employee must be age 55 or older and have 20 years of creditable service with the Retirement System, **or** the employee can be any age with 30 years of creditable service with the Retirement System.
- (3) Employee must have at least 15 years of continuous Lee County employment immediately preceding retirement.
- (4) In the event that an employee sustains an on-the-job injury, as defined by the NC Workers' Compensation Act, which qualifies him/her for disability retirement under the provisions of the NC Local Governmental Employees Retirement System, said employee will be considered as qualifying for the retiree health coverage as long as he/she has a minimum of 15 years of continuous Lee County service immediately preceding termination of employment. Said employee will be given the retiree health coverage benefit upon application for disability retirement with the

understanding that a determination by the Medical Review Board that the employee does not qualify for disability retirement under the provisions of the NC Local Governmental Employees Retirement System will cause the employee's coverage to be terminated immediately.

If the above criteria in items one through four are met, the retiring employee will be provided with an individual policy until Medicare covers he/she. If at any time the County chooses to make available more than one plan, the plan that will be provided free will be the same plan that is provided free to active employees. If a retiree chooses to elect a more expensive plan, he/she will be responsible for paying the difference in cost between the premium amount allowed for the base plan and the applicable premium charged for the more expensive plan. NOTE: Coverage will be forfeited if the retiree moves out of the Group Health Plan service area. In addition, any employee who is terminated involuntarily will not be eligible for this benefit other than those qualifying under the on-the-job related disability situation listed in #4 above.

FLEXIBLE SPENDING:

Lee County employees have the option of having money deducted from their paychecks on a pretax basis for both dependent care and for allowable unreimbursed medical expenses. This is available only at open enrollment.

HOLIDAYS:

New Years Day

Martin Luther King's Birthday

Good Friday Memorial Day Independence Day

Labor Day Veterans Day

Thanksgiving (2 days) Christmas (3 days)

ANNUAL LEAVE:

0 - 4 years - 10.50 hours per month 5 - 9 years - 12.50 hours per month 10 - 14 years - 14.50 hours per month 15 - 19 years - 16.50 hours per month 20+ years - 18.50 hours per month

Annual leave can accumulate throughout the calendar year; however, no more than 240 hours can be carried forward to the next calendar year and no more than 240 hours will be paid upon termination from employment.

Any excess over 240 hours at the end of the calendar year will be transferred to sick leave.

SICK LEAVE: 8 hours per month - no maximum accumulation. At retirement,

unused sick leave will be credited as service time at a rate of one month

for each 20 days of unused sick leave.

COMP TIME: No pay for overtime—comp time is given for overtime worked.

Comp time is earned at time and one-half for non-exempt employees. Comp time balances of nonexempt employees are paid upon termination

PAY PERIOD: Non-exempt employees are paid bi-weekly (every other Friday) for time

worked in the previous two weeks. Exempt employees are paid on the

15th and last day of the month.

RETIREMENT: Each employee serves a 6-month introductory period - then he/she is

designated as a "regular" employee and 6% of monthly gross income is deducted each pay period for retirement. This is a "pretax"

deduction. Lee County contributes a percentage as well. You are fully vested after 5 years of being a contributing member of the local government retirement plan. After being a contributing member of the system for 12 months, there is a death benefit equal to the last 12 months of salary but not less than \$25,000 and not more than \$50,000. This is in

addition to the \$50,000 term life insurance provided.

TRAVEL: Travel is reimbursed at the allowable federal rate if an employee uses a

personal vehicle for work purposes. This does not include home to work

commuting mileage.

LONGEVITY PAY: 5 - 10 years - 2% of annual salary

10 - 15 years - 3% of annual salary 15 - 20 years - 4% of annual salary 20 - 25 years - 5% of annual salary

25+ years - 6% of annual salary

This is paid in a lump sum the Wednesday before Thanksgiving. Employees' years of service is figured as of **November 1** prior to the

distribution.

DEFERRED COMP: Lee County has two voluntary deferred compensation plans which

employees are allowed to participate in. The 401(k) plan and 457 plan

are administered through Prudential.

NC General Statute 143-166.50 (e) requires the County to contribute a 401(k) contribution in an amount equal to 5% of the annual salary for all

sworn and certified Law Enforcement Officers.

Lee County has also elected to make a 401(k) contribution equal to 5% of the annual salary for regular non-law enforcement employees once they complete their introductory period and become contributing members of the Retirement System. This contribution by the County is at the Board of Commissioners' discretion. The amount may change or discontinue as voted by the Board.

These employer contributions are made regardless of whether the employee makes a voluntary contribution to the plan.

CREDIT UNION:

The County cooperates with the NC Local Governmental Employees' Credit Union by allowing payroll deductions to be set up with the Credit Union for savings deposits, loan payments, etc. The initial cost for joining the Credit Union is \$30. \$5 of this amount is a non-refundable fee. The remaining \$25 is used to open the employee's savings account. Members must maintain a minimum balance of \$25 at all times. Arrangements for joining the Credit Union or for payroll deduction must be made at the Credit Union office. The Sanford branch of the Credit Union is located at 1002 Spring Lane. The telephone number of that branch is 919-774-8851.

DIRECT DEPOSIT:

Direct deposit of employee payroll checks is mandatory and available at any bank. The first paycheck after the employee signs up for direct deposit will be a regular check while the bank account information is being verified with the bank. The second paycheck and all thereafter will be wired to the bank. The employee will receive a direct deposit notice showing the amount of wages and the deductions withheld a couple days prior to each payday. Direct deposit funds will be in the employee's account and available for use on the morning of payday.

WELLNESS CLINIC:

All full time employees can receive medical care at the Lee County Employee Wellness clinic at no cost to the employee. The Wellness Clinic is open four each day, five days a week.

For additional information, please contact Lee County Human Resources Office at 919-718-4615.