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| EMPLOYEE BENEFITS | Supersedes: August 13, 2007, September 17, 2012 | | |

As a part of its total employee compensation plan, the Town of Vienna offers comprehensive employment benefits that are fully competitive in the private and public marketplace. For the purposes of this policy, the term "regular" employment or employee and "permanent" employment or employee are synonymous.

I. <u>HEALTH INSURANCE</u>

- A. Regular, full-time and regular part-time employees are eligible to participate in the Town of Vienna's health insurance program. Also eligible to participate is any employee who works an average of at least 30 hours per week over a year's time, in accordance with federal requirements for employee individual health benefits.
- B. The Town's contributions to the premium costs for health coverage for regular full-time and regular part-time employees meet and exceed those established by the Commonwealth of Virginia in its State employee benefit program, of which the Town of Vienna is a participant. The employee portion of the premium is paid to the Town by the employee through payroll deduction
- C. Employee health insurance premium deductions are withheld from the 26 regular employee paydays of each calendar year.
- D. Employees who are on approved leave with pay status continue the coverage and the appropriate premium deductions are made.
- E. Employees who are on approved leave without pay status (where no salary is available for premium deductions to be made) have the option of continuing their health insurance coverage during their absences from work by submitting to the Town payment in the amount of their usual employee health insurance premium by each pay date in which the payment would have been deducted had a paycheck been issued. The only exception is that employees on FMLA will be allowed to repay those contributions back to the Town at the conclusion of their family and medical leave.
- F. Employees who separate from the Town's employment will be covered under Vienna's health insurance policy until the last day of the month in which the employee worked and received pay. Applicable health insurance premiums will be deducted from all checks issued to the employee as appropriate for coverage. Employees may then elect to continue their health insurance protection as legally required by the federal Consolidated Omnibus Budget Reconciliation Act (COBRA).
- G. For new employees, health insurance coverage begins on the first day of the month following the employee's date of hire. Upon the change of an employee's family status or other qualifying

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event (e.g., marriage; divorce; birth of a child; loss of other insurance coverage by a spouse), that employee may change his/her type of coverage within thirty (30) days of the qualifying event.

H. Dental Insurance Option

- 1. Employees covered by the Town's state health benefit program cannot opt out of the dental plan offered through that program.
- 2. For those employees who do not participate in the Town's health benefit program or who wish to also purchase another dental insurance plan, the Town offers a voluntary group dental plan option.
- 3. This optional plan may be selected or dropped at any time and detailed information about coverage and premium costs may be obtained from the Human Resources Department.

II. RETIREMENT BENEFITS

A. <u>Virginia Retirement System (VRS)</u>: The Town of Vienna is a covered employer of the VRS, which is the state pension program. All full-time regular employees of the Town are required to enroll in the system and are thus entitled to receive all member benefits offered by the plan.

All full-time regular employees contribute 5% of their base annual salary toward their individual pension benefit to VRS. The Town contributes a portion toward the employee's retirement benefit, as well. The Town's share of the employee contribution varies and is actuarially determined by the VRS every two years.

In order for the VRS pension plan contributions to be made each month by the Town on behalf of the employee, the individual must be in a paid leave status for at least 32 hours in each pay period. Employees who have less than 32 hours in a paid leave status have the option of paying both the employee and employer VRS contribution in order to eliminate any gaps in service.

The Finance Department will notify an employee whenever this occurs and provide them with the amount to be paid along with a payment due date.

B. <u>Civilian Supplemental Retirement Plan (401(a))</u> In addition to VRS, the town provides a supplemental plan for all full time, civilian employees. After the first six months of employment, the Town of Vienna establishes for all new, full time, civilian employees a 401(a) account. The Town contributes 2% of an employee's base (annual) salary into this account. An employee can then elect to contribute money into this account as well on a pre-tax basis. For any employee contribution up to 2%, the Town will match it 100% up to 2%, making a total combined contribution of 6% possible.

It is important to note that this employee contribution election is irrevocable. Once a

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contribution is started, it must be maintained forever at that level.

- C. Sworn Police Personnel Local Retirement Plan: Police personnel jointly fund their retirement plan with the Town at a rate of 1.5% of their gross annual base salary. The plan is designed to provide benefits for retired, sworn officers prior to their eligibility for State or Federal programs. This plan is mandatory for all sworn police personnel.
- D. <u>Claiming Retirement Benefits</u>: Retirement benefits are not automatically paid. The employee must file the appropriate forms requesting retirement benefits due them. The applicable form or forms are available in the Human Resources Department and are to be executed ninety (90) days prior to the effective date of retirement. For specific information on retirement benefits and procedures, employees are to contact the Human Resources Department.

III. <u>DEFERRED COMPENSATION</u>

The Town of Vienna has voluntary Deferred Compensation options for regular full-time and regular part-time employees. The purpose of offering the plans is to provide employees the opportunity to establish savings through payroll deductions on a pre-tax basis, pursuant to the rules of the Internal Revenue Service. More information on these options may be obtained by the Human Resources Department.

IV. GROUP LIFE INSURANCE

- A. The Town of Vienna, through VRS, provides group life and accidental death and dismemberment insurance for all full-time regular employees at no cost to the employee. The policy carries a double indemnity clause for accidental death and provisions in the event of accidental dismemberment. Employees are covered for twice the amount of their annual salary, rounded to the next highest thousand. Life insurance coverage ceases thirty-one (31) days after a termination of employment.
- B. Upon retirement, coverage begins to reduce on the January 1 following one calendar year of retirement. The reduction rate is 25 percent each January 1 until it reaches 25 percent of its value at retirement.
- C. Employees who are on leave without pay status have the option of continuing their life insurance coverage during their absence from work. Employees must submit to the Town payment in the amount of the monthly premium by the first of each month of that month's coverage period.
- D. Life insurance coverage for employees who leave the Town's service will continue until the end of the separating month only if that individual has worked two pay periods in that month. If an

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employee leaves prior to working the first two pay periods of the month, life insurance coverage would have ceased on the last day of the previous month.

V. WORKER'S COMPENSATION

- A. The Town provides workers compensation benefits for all employees, in accordance with the Code of Virginia. The benefit covers claims for approved medical and lost wages arising from an on-the-job injury, disease, incapacity, disability, or death, as defined in the law. The program is administered by the Town's insurer, the Virginia Risk Sharing Association (VRSA).
- B. When providing medical treatment, the Town of Vienna, through VRSA, utilizes a Panel of Physicians for all workers' compensation cases. Employees must choose a panel doctor as their treating physician. If the employee does not receive treatment from a Panel Physician, Workers' Compensation benefits may be denied or terminated.
- C. If an employee sustains a compensable work injury, the Town's Workers' Compensation Administrator will only be responsible for bills from the following:
 - 1. Panel Physician(s)
 - 2. Authorized treating specialist or provider
 - 3. An emergency facility in a true emergency
- D. Lost Wages Benefits For the first seven (7) calendar of a lost-time injury that is qualified as compensable under the Virginia Workers' Compensation Act, the employee will be placed on Injury Leave with Pay, pursuant to Chapter 11, Article 3, item K, of the Town of Vienna Code of Ordinance. After the seventh calendar day, the Town's Workers' Compensation carrier will pay the injured employee for every day he/she continues to remain off work, as determined by State law.
- E. Workers' Compensation wage benefits are paid directly to the employee from the provider. In some cases, this may mean the employee is not receiving pay directly from the Town. To prevent lapse in the employee's health insurance during this period, the Town will directly pay the employee's share of premiums for them. If the employee wishes the Town to pay the employee's share of other premiums during this period, they must contact Human Resources in writing. Within 10 days of returning to work, a health insurance premium repayment schedule will be established.
- F. While unable to perform any work determined to be a Workers' Compensation-qualifying incapacity, an employee is entitled to 66% of his or her gross average weekly wage, up to a maximum weekly limit set by the Commonwealth of Virginia. In the event that an injured employee's weekly salary is above the state mandated limit, the Town will supplement that

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amount by paying the employee the difference between 66% of his/her weekly wage and the maximum limit.

VI. <u>CREDIT UNIONS</u>

A. The Town of Vienna is a participant in two Credit Unions: Northwest Federal Credit Union and Nextmark Federal Credit Union. Full and part-time regular employees of the Town of Vienna are eligible to become members.

VII. EDUCATIONAL ASSISTANCE

A. High School Equivalency Diploma

The Town of Vienna will provide financial assistance to any regular Town employee in good standing who wishes to complete an approved accredited high school diploma equivalency program. The following is available:

- 1. Tuition reimbursement for preparation courses in an amount not to exceed the current rate(s) charged by the Fairfax County Public Schools system.
- 2. Reimbursement for the cost of the exam(s) taken at an official testing center.
- 3. To be eligible for this program, the employee must file a request for participation to the Director of Human Resources prior to beginning the educational program.

B. University Degree Programs

- 1. Subject to the following conditions, all full-time, regular employees will be reimbursed for up to eighteen (18) semester hours completed per calendar year of college work (except as otherwise approved by the Town Manager) in an accredited college or university program subject to annual budgetary constraints.
- 2. Pre-approval and reimbursement of tuition will be made on a first-come, first served basis, subject to funding availability during the reimbursement fiscal year.
- 3. Employees must earn a grade of "C" or better in order to be eligible for reimbursement.
- 4. Courses must be approved in advance by the employee's department head and the Town Manager.

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- 5. Any work-related, college credit course could be eligible for the tuition reimbursement plan.
- 6. Courses that are not a part of a degree program must be directly relevant to on-the-job activities and requirements.
- 7. Courses required for a degree program are eligible for tuition reimbursement.
- 8. Tuition will not be reimbursed if an employee is eligible for Veterans Administration (VA) benefits.
- 9. Tuition will be reimbursed in an amount not to exceed the current in-state rates charged by George Mason University.
- 10. An employee who leaves the Town's employment before two (2) years following the Town's payment of tuition must repay the tuition reimbursement payments made during the preceding two (2)-year period on a pro-rated basis from the date of achievement to the date of termination within the two-year period

VIII. EMPLOYEE ASSISTANCE PROGRAM

The Town of Vienna recognizes that a wide range of external complications can affect an employee's job performance. Examples of such problems include substance abuse, family issues, financial or legal difficulties. Personal problems may adversely reflect on an employee's job performance.

It is the purpose of the Employee Assistance Program (EAP) to help an employee to overcome their problem and to restore that employee to full job efficiency. The program is designed to identify the problem at the earliest possible stage, motivate the employee to seek help, and to direct the employee to the appropriate assistance.

The EAP program is administered by a third party, not within the Town of Vienna organization. Therefore, the information is confidential only between the employee and the EAP provider. The only exception is restricted information when an employee violates a Town policy, such as substance abuse, in which the Town is required to receive a treatment plan and final results (only) related to the employee in violation.

- A. Any regular employee, his/her spouse and children are eligible to use the Employee Assistance Program.
- B. The following are basic standards and criteria that will apply in the successful utilization of the EAP, as they relate to job performance:

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- 1. Behavioral problems that affect work performance and attendance are legitimate concerns of management. Management recognizes that these problems may be successfully treated provided they are identified early and referral is made to the appropriate resource.
- 2. Behavioral problems requiring assistance include, but are not limited to, substance abuse, marital or family distress, mental illness, and emotional, financial or legal problems.
- 3. If such problems are the cause of unsatisfactory job performance employees have a resource to help resolve such problems in a confidential manner.
- 4. No employee will have his or her job security or promotional opportunities jeopardized simply because of participating in the EAP program, if such information is become known to the Town.
- 5. Strict confidentiality of records is essential and will always be maintained.
- 6. Employees are encouraged to use the EAP voluntarily when they need professional help or guidance.
- 7. If an employee has not sought help independently and their job performance falls below acceptable standards, a supervisor may refer an employee to the EAP as part of the solution for helping the employee improve performance or behavior. In these cases, the Human Resources Director will be advised of the steps taken for employee referral.
- 8. Accrued leave may be granted for the purpose of participation in EAP, for treatment or for rehabilitation, in accordance with A.R. 2.9. Any expenses incurred in seeking assistance beyond that which is covered by medical insurance will be the responsibility of the employee.
- 9. It is the employee's responsibility to cooperate in the designated treatment or rehabilitation plan(s). After a reasonable opportunity for progress, discipline, up to and including job dismissal, may occur unless there is noticeable improvement in job performance.
- 10. Since employee work performance can be affected by the problems of an employee's spouse or other dependents, the program is available to the families of our employees as well.
- 11. Implementation of this policy will not require, or result in, any special regulations, privileges, or exemptions from the standard administrative practices applicable to job performance.

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IX. <u>RELOCATION EXPENSES</u>

- A. At the discretion of the Town Manager and as part of the job offer, newly hired department heads may be reimbursed for relocation expenses. Individuals must be relocating from areas at least 100 miles from the Vienna Town Hall
- B. Relocation expenses will be reimbursed up to \$3,000.

X. PAYMENT OF SICK LEAVE

Upon their retirement, employees will be paid 50% of their accumulated sick leave up to 1,040 hours. The remaining hours of sick leave will then be applied to their years of service calculation if applicable to a Town sponsored pension plan.

XI. LEAVE WITHOUT PAY (LWOP) BENEFIT PRACTICES

Except as specified above, employer contributions towards employee benefit premiums will be continued during the first month with LWOP so long as an employee has worked at least 40 hours during that month. After the first month of LWOP, in order to maintain coverage, the employee must pay the full amount by the first of each month

XII. APPLICABLE DOCUMENTS

None

| Signature of Town Manager: | Date: | |
|----------------------------|----------|--|
| Mercuy (Sayh) | 7/1/2024 | |