

**ATTACHMENT A
PLAN DESIGN PROVISIONS**

401(a) provisions of Article 21 of Fraternal Order of Police (FOP) Sworn Collective Bargaining Agreement

SECTION 4. Employees hired before July 1, 2016 shall have the option to participate in one of the following longevity pay programs for the remainder of their employment with the County (the employee shall make their selection in writing by the end of this contract term, i.e. June 30, 2019):

Option 1: Employee retains existing longevity pay schedule but is not eligible to participate in the County's deferred compensation matching program

Commencing the 8th year through 14th year	\$ 885.00/year
Commencing the 15th year through 19th year	\$ 1,330.00/year
Commencing the 20th year through 24th year	\$ 1,785.00/year
Commencing the 25th year through 28 th year	\$ 2,165.00/year
Commencing the 29 th year and after	\$ 2,400.00/year

Option 2: Beginning January 1, 2017, employee's longevity pay schedule amounts are reduced by three-hundred dollars (\$300) and employee is eligible to participate in the County's deferred compensation match program (Section 8).

Commencing the 8th year through 14th year	\$ 585.00/year
Commencing the 15th year through 19th year	\$ 1,030.00/year
Commencing the 20th year through 24th year	\$ 1,485.00/year
Commencing the 25th year through 28 th year	\$ 1,865.00/year
Commencing the 29 th year and after	\$ 2,100.00/year

Additionally, beginning January 1, 2017 any employee receiving longevity can select to have the County deposit the longevity payment into the employee's 401(a) tax deferred defined contribution plan account. Such selection shall be made by the employee in writing by the end of this contract term (June 30, 2019) and shall remain in effect for the duration of their employment with the County.

Employees hired by the County after July 1, 2016 shall not be eligible to receive longevity pay but shall be eligible to participate in the County's deferred compensation match program (Section 8).

SECTION 8. Voluntary Deferred Compensation Match Program: Beginning January 1, 2017, the County will match up to \$1,040 annually each calendar year of an employee's voluntary contributions to his or her 457(b) deferred compensation account by depositing the matching funds into the employee's 401(a) tax deferred defined contribution account.

**401(a) provisions from Article 22 of the Fraternal Order of Police Communications
Department Collective Bargaining Agreement**

SECTION 5. Voluntary Deferred Compensation Match Program: Beginning July 1, 2019, the County will match up to \$1,040 annually each calendar year of an employee's voluntary contributions to his or her 457(b) deferred compensation account by depositing the matching funds into the employee's 401(a) tax deferred defined contribution account. The employees' eligibility for the employer match is subject to the terms of Section 7 this Article.

SECTION 7. Employees hired before July 1, 2015 shall have the option to participate in one of the following longevity pay programs beginning July 1, 2019 for the remainder of their employment with the County (the employee shall make their selection in writing by the end of this contract's term):

Option 1: Employee retains existing longevity pay schedule but is not eligible to participate in the County's deferred compensation matching program.

Commencing in 8 th year through 14 th year	\$ 885.00/yr.
Commencing 15 th year and through 19 th year	\$1,330.00/yr.
Commencing 20 th year and through 24 th year	\$1,785.00/yr.
Commencing 25 th year and through 28 th year	\$2,165.00/yr.
Commencing 29 th year and after	\$2,400.00/yr.

Option 2: Beginning July 1, 2019, employee's longevity pay schedule amounts are reduced by three-hundred dollars (\$300) and employee is eligible to participate in the County's deferred compensation match program (Section 5 of this Article).

Commencing in 8 th year through 14 th year	\$ 585.00/yr.
Commencing 15 th year and through 19 th year	\$1,030.00/yr.
Commencing 20 th year and through 24 th year	\$1,485.00/yr.
Commencing 25 th year and through 28 th year	\$1,865.00/yr.
Commencing 29 th year and after	\$2,100.00/yr.

Additionally, beginning July 1, 2019 any employee receiving longevity can select to have the County deposit the longevity payment into the employee's 401(a) tax deferred defined contribution plan account. Such selection shall be made by the employee in writing by the end of this contract's term and shall remain in effect for the duration of their employment with the County.

Employees hired by the County after July 1, 2015 shall not be eligible to receive longevity pay but shall be eligible to participate in the County's

deferred compensation match program beginning July 1, 2019 (Section 5 of this Article).

**401(a) provisions from Article 21 of the Fraternal Order of Police Non-Sworn
Collective Bargaining Agreement**

SECTION 4. Voluntary Deferred Compensation Match Program: Beginning July 1, 2019, the County will match up to \$1,040 annually each calendar year of an employee's voluntary contributions to his or her 457(b) deferred compensation account by depositing the matching funds into the employee's 401(a) tax deferred defined contribution account. The employees' eligibility for the employer match is subject to the terms of Section 6 of this Article.

SECTION 6. Employees hired before July 1, 2015 shall have the option to participate in one of the following longevity pay programs beginning July 1, 2019 for the remainder of their employment with the County (the employee shall make their selection in writing by June 30, 2022):

Option 1: Employee retains existing longevity pay schedule but is not eligible to participate in the County's deferred compensation matching program.

Commencing the 8th year through 14th year	\$ 885.00/year
Commencing the 15th year through 19th year	\$ 1,330.00/year
Commencing the 20th year through 24th year	\$ 1,785.00/year
Commencing the 25th year through 28 th year	\$ 2,165.00/year
Commencing the 29 th year and after	\$ 2,400.00/year

Option 2: Beginning July 1, 2019, employee's longevity pay schedule amounts are reduced by three-hundred dollars (\$300) and employee is eligible to participate in the County's deferred compensation match program (Section 4 of this Article).

Commencing the 8th year through 14th year	\$ 585.00/year
Commencing the 15th year through 19th year	\$ 1,030.00/year
Commencing the 20th year through 24th year	\$ 1,485.00/year
Commencing the 25th year through 28 th year	\$ 1,865.00/year
Commencing the 29 th year and after	\$ 2,100.00/year

Additionally, beginning July 1, 2019 any employee receiving longevity can select to have the County deposit the longevity payment into the employee's 401(a) tax deferred defined contribution plan account. Such selection shall be made by the employee in writing by June 30, 2022 and shall remain in effect for the duration of their employment with the County.

Employees hired by the County after July 1, 2015 shall not be eligible to receive longevity pay but shall be eligible to participate in the

County's deferred compensation match program beginning July 1, 2019 (Section 4 of this Article).

401(a) provisions from Articles 15 and 20 of the Sarpy County Public Employees Association Collective Bargaining Agreement

Article 15

SECTION 8 Voluntary Deferred Compensation Match Program: Beginning July 1, 2019, the County will match up to \$1,040 annually each calendar year of an employee's voluntary contributions to his or her 457(b) deferred compensation account by depositing the matching funds into the employee's 401(a) tax deferred defined contribution account. The employees' eligibility for the employer match is subject to the terms of Article 20.

Article 20

SECTION 2 Employees hired before July 1, 2015 shall have the option to participate in one of the following longevity pay programs beginning July 1, 2019 for the remainder of their employment with the County (the employee shall make their selection in writing by June 30, 2022):

Option 1: Employee retains existing longevity pay schedule but is not eligible to participate in the County's deferred compensation matching program.

	<u>AMOUNTS</u>
Anniversary date of Years 10 through 14	\$885.00
Years 15 through 19	\$1,330.00
Years 20 through 24	\$1,785.00
Years 25 through 29	\$2,165.00
After 30 years	\$2,400.00

Option 2: Beginning July 1, 2019, employee's longevity pay schedule amounts are reduced by three-hundred dollars (\$300) and employee is eligible to participate in the County's deferred compensation match program (Article 15, Section 8).

	<u>AMOUNTS</u>
Anniversary date of Years 10 through 14	\$585.00
Years 15 through 19	\$1,030.00
Years 20 through 24	\$1,485.00
Years 25 through 29	\$1,865.00
After 30 years	\$2,100.00

Additionally, beginning July 1, 2019 any employee receiving longevity can

select to have the County deposit the longevity payment into the employee's 401(a) tax deferred defined contribution plan account. Such selection shall be made by the employee in writing by June 30, 2022 and shall remain in effect for the duration of their employment with the County.

Employees hired by the County after July 1, 2015 shall not be eligible to receive longevity pay but shall be eligible to participate in the County's deferred compensation match program beginning July 1, 2019 (Article 15, Section 8).

401(a) provisions from Articles 15 and 16 of the AFSCME Local 251 Collective Bargaining Agreement

Article 15

SECTION 5 Voluntary Deferred Compensation Match Program: Beginning July 1, 2019, the County will match up to \$1,040 annually each calendar year of an employee's voluntary contributions to his or her 457(b) deferred compensation account by depositing the matching funds into the employee's 401(a) tax deferred defined contribution account. The employees' eligibility for the employer match is subject to the terms of Article 16.

Article 16

SECTION 2 Employees hired before July 1, 2015 shall have the option to participate in one of the following longevity pay programs beginning July 1, 2019 for the remainder of their employment with the County (the employee shall make their selection in writing by June 30, 2022):

Option 1: Employee retains existing longevity pay schedule but is not eligible to participate in the County's deferred compensation matching program.

Anniversary date of Years 10 thru 14	\$ 885.00
Years 15 thru 19	\$ 1,330.00
Years 20 thru 24	\$ 1,785.00
Years 25 thru 29	\$ 2,165.00
After 30 Years	\$ 2,400.00

Option 2: Beginning July 1, 2019, employee's longevity pay schedule amounts are reduced by three-hundred dollars (\$300) and employee is eligible to participate in the County's deferred compensation match program (Article 15, Section 5).

Anniversary date of Years 10 thru 14	\$ 585.00
Years 15 thru 19	\$ 1,030.00
Years 20 thru 24	\$ 1,485.00
Years 25 thru 29	\$ 1,865.00
After 30 Years	\$ 2,100.00

Additionally, beginning July 1, 2019 any employee receiving longevity can select to have the County deposit the longevity payment into the employee's 401(a) tax deferred defined contribution plan account. Such selection shall be made by the employee in writing by June 30, 2022 and shall remain in effect for the duration of their employment with the County.

Employees hired by the County after July 1, 2015 shall not be eligible to receive longevity pay but shall be eligible to participate in the County's deferred compensation match program beginning July 1, 2019 (Article 15, Section 5).



PERSONNEL POLICY BULLETIN



457(b) Deferred Compensation / 401(a) Match Voluntary Program

Purpose:

In order to provide employees an opportunity to save for retirement on a tax-advantaged basis, Sarpy County shall offer a 457(b) Deferred Compensation / 401(a) Match Voluntary Program to all eligible, regular non-union employees, effective July 1, 2019.

Union contract covered employees should refer to the collective bargaining agreement for their respective collective bargaining unit (also referred to as the "Voluntary Deferred Compensation Match Program").

Policy:

For all eligible, participating employees, Sarpy County will match up to \$1,040 annually each calendar year of an employee's voluntary contributions to his or her 457(b) deferred compensation account by depositing the matching funds into the employee's 401(a) tax deferred defined contribution account, beginning July 1, 2019.

Eligibility for the employer match is subject to the terms described in the "Longevity Pay and Employer Match" section below.

Longevity Pay and Employer Match:

A. Employees Hired Before July 1, 2015:

Employees hired before July 1, 2015 shall have the option to participate in one of the following longevity pay programs for the remainder of their employment with the County, which affects their eligibility for the employer match.

Option 1: Employee retains existing longevity pay schedule but is not eligible to participate in the County's 457(b) Deferred Compensation / 401(a) Match Voluntary Program:

Completed Years of Service	Annual Pay Amount
10 th through 14 th year	\$885
15 th through 19 th year	\$1,330
20 th through 24 th year	\$1,785
25 th through 29 th year	\$2,165
30 th year or more	\$2,400



PERSONNEL POLICY BULLETIN



457(b) Deferred Compensation / 401(a) Match Voluntary Program

Option 2: Beginning July 1, 2019, at employee's option, employee's longevity pay schedule amounts are reduced by three hundred dollars (\$300), and employee is eligible to participate in the County's 457(b) Deferred Compensation / 401(a) Match Voluntary Program:

Completed Years of Service	Annual Pay Amount
10 th through 14 th year	\$585
15 th through 19 th year	\$1,030
20 th through 24 th year	\$1,485
25 th through 29 th year	\$1,865
30 th year or more	\$2,100

Additionally, beginning July 1, 2019, any employee receiving longevity can select to have the County deposit the longevity payment into the employee's 401(a) tax deferred defined contribution plan account.

B. Employees Hired After July 1, 2015:

Employees hired after July 1, 2015 shall not be eligible to receive longevity pay but shall be eligible to participate in the County's 457(b) Deferred Compensation / 401(a) Match Voluntary Program.

How to Participate:

In order to participate, such selection shall be made by the employee in writing and shall remain in effect for the duration of their employment with the County. **Once enrolled, employees cannot withdraw or terminate their participation from the 457(b) Deferred Compensation / 401(a) Match Voluntary Program.**

Employees **MUST** open a 457(b) account and a 401(a) account with a Sarpy County approved vendor **BEFORE** they are able to participate.



PERSONNEL POLICY BULLETIN



457(b) Deferred Compensation / 401(a) Match Voluntary Program

To enroll, employees must submit the following enrollment paperwork to the Sarpy County Human Resources Department:

1. Enrollment form for the 457(b) account;
2. Enrollment form for the 401(a) account; and,
3. The County Enrollment form

Employees may obtain copies of the 457(b) and 401(a) forms from their Sarpy County approved vendor. The County Enrollment form can be found on the Sarpy County Human Resources Department's webpage.