

Leon County Research and Development Authority
Compensation Committee Meeting
Knight Administrative Centre
1736 West Paul Dirac Drive
Tallahassee, Florida

May 6, 2019
2:00 p.m.

Agenda

1. Call to Order
2. Agenda Modifications
3. Public Comment
4. Committee Charge by Board of Governors (Attachment A)
5. Review Current Compensation and Benefits
 - a. Executive Director Compensation
 - i. Employment Agreement (Attachment B1-B2)
 - ii. Executive Director Salary History (Attachment C)
 - iii. 457 (b) Retirement Plan (Attachment D)
 - iv. Annual Evaluation Survey (Attachment E)
 - v. 2016 AURP Salary Survey (Attachment F)
 - b. Current Benefits
 - i. Personnel Policy (Attachment G)
 - ii. FRS Retirement Plan (Attachment H)
 - iii. Health Insurance (Attachment I)
 - iv. Annual Leave
 - v. Sick Leave
 - vi. Out of Town Travel Expenses
6. Additional Benefits to Consider
 - a. Leon County Benefits Guide (Attachment J)
 - b. Section 125
 - c. Life Insurance
 - d. Dental/Vision Insurance
 - e. Short-term disability
 - f. Long-term disability
 - g. In-town mileage
 - h. Other?
7. Committee Approach Discussion
8. Next Meeting Date(s)
9. New Business
10. Adjourn

Compensation Committee

Committee Purpose

- ▶ Develop and recommend to the Board compensation strategies, goals and purposes that are competitive with local entities of similar size and stature.
- ▶ Ensure that members of management and staff are rewarded appropriately for their contributions to the Authority and the community.

Recommended Committee Membership

- ▶ Three board members
- ▶ County human resources representative
- ▶ Private sector employee benefits professional

Issues To Consider: ED Compensation

- ▶ Salary benchmarks based on comparable positions
- ▶ 457(b) retirement plan contribution
- ▶ Other staff benefits
- ▶ Annual evaluation survey design

Issues to Consider: Staff Benefits

Current Benefits

- ▶ FRS Retirement Plan
- ▶ Health Insurance
- ▶ Annual Leave
- ▶ Sick Leave
- ▶ Out of town travel expenses

Additional Benefit to Consider

- ▶ Section 125
- ▶ Life Insurance
- ▶ Dental/Vision Insurance
- ▶ Short-term disability
- ▶ Long-term disability
- ▶ In-town mileage
- ▶ Other?

Schedule



**EMPLOYMENT AGREEMENT
EXECUTIVE DIRECTOR OF THE
LEON COUNTY RESEARCH AND DEVELOPMENT AUTHORITY**

THIS EMPLOYMENT AGREEMENT (the “Agreement”), made as of the 6th day of March, 2014, by and between the **LEON COUNTY RESEARCH AND DEVELOPMENT AUTHORITY**, a local government body, corporate and politic (the “Authority”) and **Ronald J. Miller, Jr.** (the “Employee”) (hereinafter collectively referred to as “Parties”).

RECITALS

WHEREAS, in 1980 the Leon County Board of County Commissioners adopted Ordinance No. 80-68 creating and confirming the existence of the Leon County Research and Development Authority (said Ordinance being codified in Chapter 2 of the Leon County Code of Laws at Section 2-57); and

WHEREAS, the Authority has the power to enter into contracts for any of the purposes enumerated in Sections 159.701-159.7095, Florida Statutes; and

WHEREAS, except as lawfully and properly delegated to its officers, the powers of the Authority are exercised through, and the business affairs of the Authority are managed under the direction of the Board of Governors of the Authority; and

WHEREAS, the Authority desires to retain the Employee to serve as the Authority’s Executive Director; and

WHEREAS, the Employee desires to continue to be an employee of the Authority as the Authority’s Executive Director on the terms and conditions set forth herein;

Now, therefore, for the reasons set forth above, and in consideration of the mutual promises, obligations and agreements set forth herein, the Authority and the Employee hereby agree as follows:

AGREEMENT

1. **Employment.** The Authority agrees to continue to employ the Employee in the position of Executive Director and the Employee agrees to continue to serve as and perform the duties of the Executive Director and enter into the employ of the Authority on the terms and conditions set forth in this Agreement.

2. **Capacity and Duties.**

(a) Under the supervision of the Board of Governors, the Employee shall serve the Authority as Executive Director, and shall exercise the general powers and duties of management of the Authority and such other duties and responsibilities as assigned by the Board or the Executive Committee pursuant to this agreement, the policies of the Authority, or any and

all other specific duties and responsibilities assigned which are reasonably related to the activities of the Authority.

(b) The general day to day responsibilities of the Employee shall include but not be limited to: concentrating efforts on carrying out the Authority's mission and strategic plan; management and supervision of employees of the Authority; the exercise of fiscal oversight and accountability of the Authority's operations within the framework of the annual budget; managing contracts that include those with property management, legal counsel, and accounting and audit firms; consulting with legal counsel on an as-needed basis; providing reports to the Board of Governors as requested; responding to requests of the members of the Board of Governors; providing staff support to the Board of Governors; preparing materials for meetings of the Board of Governors or committees thereof; attending all meetings of the Board of Governors and its committees; ensuring that minutes of all meetings of the Board of Governors and its committees are prepared; and responding to public records requests.

(c) The Employee shall comply with all policies, standards, and regulations of the Authority as they are from time-to-time established by the Authority. Further, the Employee shall not commit any act that will tend to impair the Employee's capacity to fully perform the Employee's duties and responsibilities or to comply with all the terms and conditions of this Agreement. The Employee shall immediately notify the Board of Governors, in writing, of any arrest of or charge against the Employee, other than a minor traffic infraction. In all cases, the Employee shall also perform the Employee's duties in accordance with the laws, rules, and regulations of the State of Florida, Leon County, the City of Tallahassee, and the United States, as applicable.

(d) The Employee agrees to (1) be governed by the Standards of Conduct set out in Section 112.313, Florida Statutes (as may be amended); (2) be governed by the gift prohibition and reporting provisions of Section 112.3148, Florida Statutes (as may be amended); and (3) timely file with the appropriate authority a fully completed and correct Statement of Financial Interests – Form 1 if statutorily required.

3. Commencement Date and Termination of Employment:

(a) The Employee serves at the pleasure of the Board of Governors. Employment under this agreement will commence on March 7, 2014.

(b) Employment will continue without a specified term until terminated by:

(i) the mutual agreement of the parties; or

(ii) the Authority, with or without Cause, instituted by a resolution passing upon the affirmative vote of a majority of the Board of Governors present at any duly noticed regular or special meeting at which a quorum is present, effective immediately upon service or written notice to Employee; or

(iii) the Employee's death in which case the Employee's employment shall terminate automatically, effective as of the date of death, and the Authority shall pay to

Employee's estate the amounts which would otherwise be paid to the Employee pursuant to Section 7 below (Effect of Termination), excluding Health Insurance benefits; or

(iv) the Employee upon giving 1 months advanced written notice to the Chair of the Authority.

(c) "Cause" in this agreement means Employee's (i) intentional act of fraud, embezzlement, theft or any other material violation of law that occurs during or in the course of Employee's employment with the Authority; (ii) intentional damage to Authority's assets; (iii) breach of obligations under this agreement; (iv) intentional breach of any of Authority's policies; (v) willful and continued failure to substantially perform Employee's duties for the Authority (other than as a result of incapacity due to physical or mental illness); or (vi) willful conduct that is demonstrably and materially injurious to the Authority, monetarily or otherwise. For purposes of this paragraph, an act, or a failure to act, shall not be deemed willful or intentional, as those terms are defined herein, unless it is done, or omitted to be done, by Employee in bad faith or without a reasonable belief that Employee's action or omission was in the best interest of the Authority. Failure to meet performance standards or objectives, by itself, does not constitute "Cause."

(d) On or before March 1, 2015, and on or before March 1, in subsequent years throughout the term of this agreement, the Authority will conduct an evaluation of the Employee's performance.

4. **Compensation and Benefits.**

(a) **Compensation.**

(i) **Compensation.** Base Salary, Benefits, and Merit Pay Adjustments are hereinafter collectively referred to as "Compensation."

(ii) **Base Salary.** As compensation for the services to be rendered hereunder by the Employee, as a salaried employee of the Authority, the Authority shall pay the Employee an initial amount of One Hundred Twenty-Five Thousand dollars (\$125,000.00) per year (the "Base Salary"). The Base Salary shall be paid in installments in accordance with the normal payroll schedule of the Authority and subject to normal payroll deductions.

(iii) **Merit Pay Adjustments.** On or before the annual anniversary date of this agreement, The Board of Governors shall provide adjustments to the Base Salary, based upon the Employee's performance evaluation and completion of goals and objectives, as set forth annually in advance and in writing by the Board of Governors, and agreed to by the Parties ("Merit Pay Adjustments"). Goals and objectives shall be specific, measureable, achievable, realistic, and timely in accordance with good goal setting practices. The amount of the adjustment shall be specified in advance based on the achievement of specific goals, objectives and performance levels.

(b) **Benefit Plans.**

(i) Health Insurance. The Authority shall offer a health insurance plan to the Employee, the Employee's family members and other persons who are eligible to participate in such health insurance plan ("Health Insurance"). To the extent the Employee participates in the offered Health Insurance, the Authority shall pay ninety percent of the cost of the Health Insurance premium; and Employee shall pay the remaining ten percent cost of the Health Insurance premium and all out of pocket costs including but not limited to co-payments and deductibles.

(ii) Other Benefit Plans. Employee shall be entitled to all other benefits provided to other Authority employees.

(c) Annual and Sick Days.

(i) Accrual Rates. Employee shall accrue ten hours of annual leave and eight hours of sick leave each calendar month during which the Employee is employed by the Authority. The Employee's accrued annual leave balance shall be reduced, as necessary, to two hundred forty hours as of September 30 of each fiscal year. At no time shall the Employee be compensated for any accrued annual leave balance in excess of two hundred forty hours. There is no limitation on the amount of sick leave hours that may be accrued.

(ii) Reimbursement at Termination. Upon termination, the Employee will be reimbursed as follows for accrued annual leave and sick leave balances ("Leave Payout"):

(1) Unless the Authority terminates the Employee's employment for Cause pursuant to Section 3(b)(ii) above, the Employee shall receive Leave Payout as follows:

a. For the balance of the Employee's accrued annual leave, Employee shall be reimbursed at the rate of one Hour of Pay, calculated as the Employee's Base Salary at the time of termination divided by two thousand eighty hours ("Hour of Pay"), for every hour of Employee's accrued annual leave balance not to exceed two hundred forty hours; and

b. For the balance of the Employee's accrued sick leave, Employee shall be reimbursed at the rate of twenty-five percent of one Hour of Pay for every hour of Employee's accrued sick leave balance at the time of termination.

(2) If the Employer terminates the Employee's employment for Cause pursuant to Section 3(b)(ii), the Employee shall not be paid and shall not be owed any compensation for Leave Payout.

(iii) Taking Leave. The expectations of the Authority are that the Employee shall schedule the taking of annual leave in consideration of the needs of the Authority. Employee shall provide reasonable notice to the Chairman of the Authority in advance of annual leave being taken for more than two consecutive business days and as soon as reasonably possible for sick leave being taken.

(d) Florida Retirement System. The Authority participates in the Florida Retirement System. The Authority shall pay all required contributions, as a percentage of the Employees' Compensation and Leave Payout that is eligible under the Florida Retirement System for Employee's membership in the Florida Retirement System as a Regular Class member.

(e) 457(b) Deferred Compensation Plan. The Authority adopted the National Association of Counties Deferred Compensation Program pursuant to Section 457(b) of the Internal Revenue Code. The Authority shall pay into the plan, for the sole benefit of the employee, 11.36% of the Employee's Compensation and Leave Payout that is eligible under the plan. The employee shall be immediately vested in all payments made by the Authority for the benefit of the Employee.

(f) Holidays. The Employee shall annually be entitled to the following ten days off from work with pay ("Holiday Leave"):

(i) The same days as Leon County employees observe which are the following holidays: (a) New Years Day, (b) Martin Luther King, Jr. Holiday, (c) Memorial Day, (d) Independence Day, (e) Labor Day, (f) Veteran's Day, (g) Thanksgiving Day, (h) the day after Thanksgiving; (i) Christmas; and

(ii) Either the business day before or the business day after the observed Christmas holiday, at the Employee's discretion.

(g) Bereavement. The Employee shall be granted three days of leave with pay upon the death the Employee's spouse, or the grandparents, parents, brothers, sisters, children, and grandchildren of both the Employee and the Employee's spouse ("Bereavement Leave"). Notification of the need for Bereavement Leave must be made as soon as possible to the Chairman of the Board of Governors and, if the Chairman is unavailable, the Employee shall provide notification of the need for Bereavement Leave to the Vice-Chairman of the Board of Governors.

(h) Administrative Leave. If the Employee is summoned by the Court as a member of a jury panel or jury pool, or is subpoenaed as a witness not involving personal litigation, the Employee shall be granted Administrative Leave with pay for the time the Employee is serving in such capacity. Notification of the need for Administrative Leave must be made as soon as possible to the Chairman of the Board of Governors and, if the Chairman is unavailable, the Employee shall provide notification of need for Administrative Leave to the Vice-Chairman of the Board of Governors. The Board of Governors may, at its sole discretion, place the Employee on Administrative Leave, with or without pay, for reasons other than those stated above, if it is determined by the Board of Governors to be in the Authority's best interest.

(i) Withholding. The Employee acknowledges that certain payments provided for herein, specifically including the Base Salary and Merit Pay Adjustments, are subject to withholding and payroll, and other taxes.

5. Travel Reimbursement. The Employee may be required to travel outside of Leon County, Florida, in the course of the performance of the Employee's duties hereunder, to conduct

official business for the Authority (“Out of Town Travel”). Employee shall be reimbursed by the Authority for the cost and expenses incurred by the Employee related to Out of Town Travel to the extent such travel reimbursements are within amounts budgeted for travel, and comply with Section 112.061, Florida Statutes, or as otherwise approved by the Authority.

6. **Membership.** To the extent the Employee will seek the Authority’s payment for Employee’s membership and/or participation in any organization the Employee deems necessary in the course of the performance of the Employee’s duties hereunder, the Employee shall seek and obtain prior approval from the Board of Governors for any amounts not included in the Authority’s approved budget.

7. **Effect of Termination.** Upon termination of this Agreement, Employee shall be entitled to receive owed Compensation and benefits payable through the effective date of termination permitted by the terms of Section 4 above (Compensation and Benefits), and any Out of Town expense reimbursements permitted by the terms of Section 5 above. In the event the Authority terminates this Agreement for any reason other than Cause pursuant to Section 3(b)(ii) above, the Board shall provide as separation payments to the Employee, all Base Salary, including Merit Pay Adjustments, and Health Insurance for a period of 20 weeks. The Authority shall be entitled to deduct from any such payment any amounts owed by the Employee to the Authority. Following payment of such amounts, the Authority shall have no further obligation to the Employee hereunder.

8. **Assignment.** This Agreement is personal and shall in no way be subject to assignment by the Employee. It shall be binding upon and shall inure to the benefit of the Authority and its successors and assigns, and its economic rights and benefits shall inure to the benefit of the Employee or the Employee’s heirs and duly constituted legal representatives pursuant to Section 3(b)(iii).

9. **Severability.** If any covenant, condition, term, or provision contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, in whole or in part, by judgment, order, or decree of any court or other judicial tribunal of competent jurisdiction, from which judgment, order, or decree no further appeal or petition for review is available, such covenant, condition, term, or provision shall be severed from this Agreement, and the validity of the remaining covenants, conditions, terms, and provisions contained in this Agreement, and the validity of the remaining part of any term or provision held to be partially invalid, illegal, or unenforceable, shall in no way be affected, prejudiced, or disturbed thereby.

10. **Attorneys Fees.** In the event either the Authority and/or the Employee shall bring any action or proceeding for damages for an alleged breach of any provision of this Agreement, to enforce, protect or establish any right or remedy of either party, the prevailing party shall be entitled to recover as part of such action or proceeding reasonable attorneys fees and court costs.

11. **Notices.** All notices and communications required or permitted to be given hereunder shall be given by delivering the same in hand or by mailing the same by certified or registered mail, return receipt requested, postage prepaid, or by overnight delivery, as follows:

If to the Authority: Leon County Research and Development Authority
1736 West Paul Dirac Drive
Tallahassee, FL 32310
Attention: Chairman

With a copy to the Authority's General Counsel,
addressed as follows:
Broad and Cassel, Attorneys at Law
215 South Monroe Street, Suite 400
P. O. Drawer 11300
Tallahassee, FL 32301
Attention: Leonard M. Collins

If to the Employee: Ronald J. Miller, Jr.
(Home address on file)

or to such other address as either party shall have furnished to the other by like notice. Notices shall be effective as of the date of receipt. The Employee is responsible for providing written notification of any change in the Employee's address.

12. **Entire Agreement.** This Agreement constitutes the entire agreement and understanding between the Parties in relation to the subject matter of such agreements and there are no promises, representations, conditions, provisions or terms related to those agreements other than those set forth in this Agreement. This Agreement supersedes all previous understandings, agreements, and representations, written or oral, between the Authority and the Employee regarding the Employee's employment with the Authority.

13. **Termination of Prior Agreement.** By mutual agreement of the parties, the Employment Agreement between the Authority and Ronald J. Miller, Jr., dated May 1, 2013, is hereby terminated, effective March 6, 2014. This Employment Agreement shall govern the relationship between the parties beginning on March 7, 2014.

14. **Governing Law.** This Agreement shall be construed under, and governed by, the laws of the State of Florida.

15. **Jurisdiction, Venue.** The Parties agree that the exclusive venue for any litigation, proceeding, claim or controversy that arises out of or relates to the Employee's employment, this Agreement, or the breach of this Agreement, will be in the Circuit Court in and for Leon County, Florida. The Parties each hereby submit to the jurisdiction of the state and federal courts in and for Leon County, Florida.

16. **Waiver, Amendment.** No waiver by any party of any provision of this Agreement shall be deemed a waiver by such party of such provision in any other instance or a waiver of any other provision of this Agreement in any instance. This Agreement cannot be modified except in writing signed by the Parties.

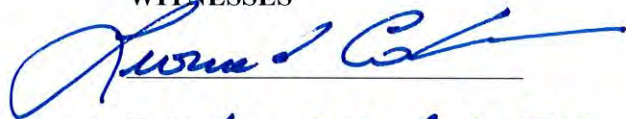
17. **Counterparts.** This Agreement may be executed in counterparts, and, when signed by all Parties hereto, all such counterparts shall comprise and constitute one agreement. Delivery of executed signature pages hereof by facsimile transmission, followed by physical delivery by U.S. mail or by overnight service, shall constitute effective and binding execution and delivery thereof.

18. **CAVEAT.** THIS AGREEMENT HAS BEEN PREPARED BY LEGAL COUNSEL TO THE AUTHORITY. THE EMPLOYEE IS ADVISED TO SEEK INDEPENDENT LEGAL COUNSEL IN CONNECTION WITH THE REVIEW OF THIS AGREEMENT. EXECUTION OF THIS AGREEMENT BY THE EMPLOYEE SHALL MEAN THAT THE EMPLOYEE SOUGHT ADVICE FROM INDEPENDENT LEGAL COUNSEL OR DETERMINED THAT SUCH COUNSEL WAS NOT NECESSARY.

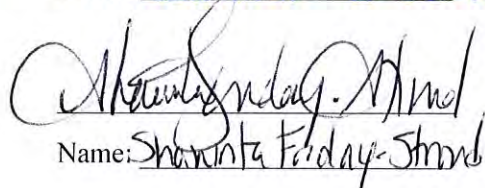
[Signatures on Next Page]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed on the day and year first above written.


WITNESSES



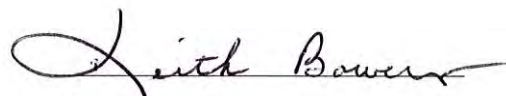
Name: LEONARD COLWELL



Name: SHERRITA FRIDAY-STRAND

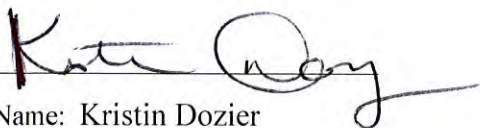


Name: MARK A. FROST



Name: KEITH BOWERS

LEON COUNTY RESEARCH AND DEVELOPMENT AUTHORITY

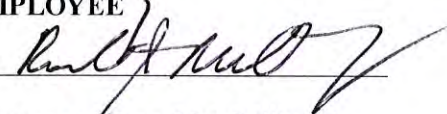
By: 

Print Name: Kristin Dozier

Its: Chair

Date: 3/6/14

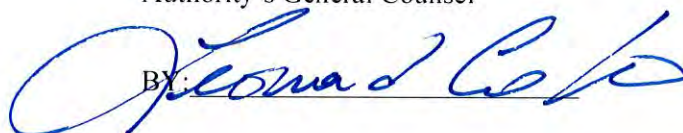
EMPLOYEE

By: 

Print Name: Ronald J. Miller, Jr.

Date: 3/4/14

Approved as to Form:
Authority's General Counsel

BY: 

**FIRST AMENDMENT TO EMPLOYMENT AGREEMENT
EXECUTIVE DIRECTOR OF THE
LEON COUNTY RESEARCH AND DEVELOPMENT AUTHORITY**

THIS FIRST AMENDMENT TO EMPLOYMENT AGREEMENT (the "Agreement"), made as of the 1st day of October, 2015, by and between the **LEON COUNTY RESEARCH AND DEVELOPMENT AUTHORITY** (the "Authority"), a local government body, corporate and politic and **RONALD J. MILLER, JR.** (the "Employee") (hereinafter collectively referred to as "Parties").

WITNESSETH

WHEREAS, the Authority and the Employee entered into an agreement dated March 6, 2014 (the "2014 Agreement"), whereby the Authority retained the Employee to serve as The Authority's Executive Director; and

WHEREAS, except as lawfully and properly delegated to its officers, the powers of the Authority are exercised through, and the business affairs of the Authority are managed under the direction of the Board of Governors of the Authority (the "Board"); and

WHEREAS, the parties desire to align the timing of the evaluation of the Employee's performance and any Merit Pay Adjustments with the Authority's fiscal year and budgeting process; and

WHEREAS, the parties wish to amend the March 2014 Agreement to reflect this desired alignment.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein set forth, the sufficiency of which is acknowledged, the Authority and the Employee hereby agree as follows:

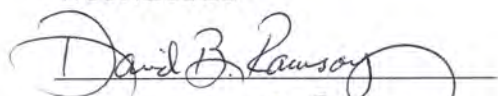
1. Unless revised, replaced, or otherwise modified by the provisions herein, the March 2014 Agreement shall remain in full force and effect.
2. The March 2014 Agreement and any amendments thereto shall be hereinafter collectively referred to as the "Agreement."
3. Paragraph 3(d) of the Agreement, shall be deleted and replaced by the following paragraph:
 - (d) On or before September 30th of each subsequent year, throughout the term of this agreement, the Authority will conduct an evaluation of the Employee's performance.
4. Paragraph 4(a)(iii) of the Agreement, shall be deleted and replaced by the following paragraph:

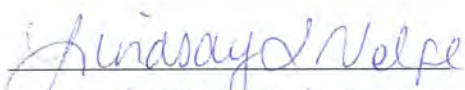
(iii) On or before September 30th of each subsequent year, The Board of Governors shall provide adjustments to the Base Salary, based upon the Employee's performance evaluation and completion of goals and objectives, as set forth annually in advance and in writing by the Board of Governors, and agreed to by the Parties ("Merit Pay Adjustments"). Goals and objectives shall be specific, measureable, achievable, realistic, and timely in accordance with good goal setting practices.

5. This First Amendment to Employment Agreement shall become effective upon full execution hereof by both Parties.

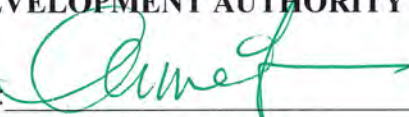
IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed on the day and year first above written.

WITNESSES


Name: DAVID B. RAMSAY


Name: LINDSAY J. VOLPE

LEON COUNTY RESEARCH AND DEVELOPMENT AUTHORITY

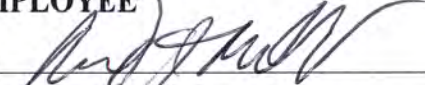
By: 

Print Name: Anne Longman

Its: Chair

Date: 10/15/15

EMPLOYEE


By: 

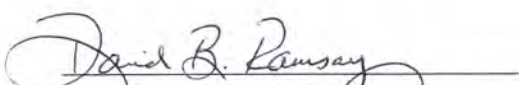
Print Name: Ronald J. Miller, Jr.

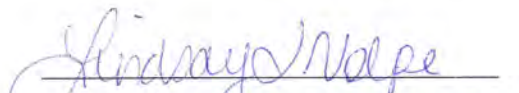
Date: 10/15/15

Approved as to Form:

Authority's General Counsel

BY: 


Name: DAVID B. RAMSAY


Name: LINDSAY J VOLPE

Leon County R&D Authority
Executive Director Salary History
Through October 1, 2018

Date	Salary	% Inc	Annualized	
8/7/2012	\$ 72,000.00			1
11/9/2012	\$ 118,450.00	n/a		2
5/1/2013	\$ 118,500.00	0.0%	0.1%	3
3/7/2014	\$ 125,000.00	5.5%	6.5%	4
10/1/2015	\$ 129,000.00	3.2%	2.0%	
10/1/2016	\$ 135,000.00	4.7%	4.7%	
10/1/2017	\$ 140,000.00	3.7%	3.7%	
10/1/2018	\$ 145,000.00	3.6%	3.6%	
Average Annual Increase			<u>3.4%</u>	

The Executive Director accrues three weeks vacation pay annually, accrues one sick day per month, and receives 10 paid holidays per year.

The Authority pays 90% of medical insurance cost, but does NOT provide other typical benefits like a Sec 125 Cafeteria Plan (pre-tax medical premiums benefit), basic life insurance, short term or long term disability, dental, or vision.

¹ Contracted as Interim Administrator at \$6,000 per month (net of later retroactively added \$500 per month to offset the cost of independent contractor paying self-employment tax)

² Board adjusted independent contractor compensation recognizing the change in the scope of work commensurate with Executive Director (Net of "gross up" for self-employment tax)

³ Hired as an employee on 1-year contract

⁴ New contract with open-ended term; added 11.36% contribution to 457b deferred compensation retirement plan in lieu of changing FRS class from Regular Service to Senior Management Service

Plan Document

Plan Documents for Governmental Employers

457 Governmental Plan Document



Nationwide[®]
Retirement Solutions

a Nationwide Financial Company
Frog County R&D Authority
Compensation Committee Meeting
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(Name of Employer)

**DEFERRED COMPENSATION PLAN FOR PUBLIC EMPLOYEES
457 GOVERNMENTAL PLAN AND TRUST**

Document provided as a courtesy of:



Nationwide[®]
Retirement Solutions

On Your Side[™]

457 Governmental Plan and Trust

457 GOVERNMENTAL PLAN AND TRUST

The Employer adopts this 457 Governmental Plan and Trust. The Plan is intended to be an “eligible deferred compensation plan” as defined in Code §457(b) of the Internal Revenue Code of 1986 (“Eligible 457 Plan”). The Plan consists of the provisions set forth in this plan document and is applicable to the Employer and each Employee who elects to participate in the Plan. If the Employer adopts this Plan as a restated Plan in substitution for, and in amendment of, an existing plan, the provisions of this Plan, as a restated Plan, apply solely to an Employee on or after the execution of this Plan. The Plan is effective as to each Employee upon the date he/she becomes a Participant by entering into and filing with the Employer or the Administrative Services Provider a Participation Agreement or an Acknowledgement Form/Card.

**ARTICLE I
DEFINITIONS**

1.01 **“Account”** means the separate Account(s) which the Administrative Services Provider or the Trustee maintains under the Plan for a Participant’s Deferred Compensation. The Administrative Services Provider or Trustee may establish separate Accounts for multiple Beneficiaries of a Participant to facilitate required minimum distributions under Section 4.03 based on each Beneficiary’s life expectancy.

1.02 **“Accounting Date”** means the last day of the Plan Year.

1.03 **“Acknowledgement Form/Card”** means the application to the Administrative Services Provider to participate in the Plan when the Plan is a Social Security replacement plan.

1.04 **“Administrative Services Provider”** means Nationwide Retirement Solutions, Inc. which acts as the third party administrative services provider appointed by the Employer to carry out nondiscretionary administrative functions for the Plan.

1.05 **“Beneficiary”** means a person who the Plan or a Participant designates and who is or may become entitled to a Participant’s Account upon the Participant’s death. A Beneficiary who becomes entitled to a benefit under the Plan remains a Beneficiary under the Plan until the Beneficiary has received full distribution of his/her Plan benefit. A Beneficiary’s right to (and the Administrative Services Provider’s or a Trustee’s duty to provide to the Beneficiary) information or data concerning the Plan does not arise until the Beneficiary first becomes entitled to receive a benefit under the Plan.

1.06 **“Code”** means the Internal Revenue Code of 1986, as amended.

1.07 **“Compensation”** for purposes of allocating Deferral Contributions means the employee’s wages, salaries, fees for professional services, and other amounts received without regard to whether or not an amount is paid in cash for personal services actually rendered in the course of employment with the Employer, to the extent that the amounts are includible in gross income (or to the extent amount would have been received and includible in gross income but for an election under Code §§ 125(a), 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k), and 457(b), including an election to defer Compensation under Article III. See Section 1.16 as to Compensation for an Independent Contractor. Compensation also includes any amount that the Internal Revenue Service in published guidance declares to constitute compensation for purposes of an Eligible 457 Plan.

(A) Elective Contributions. Compensation under Section 1.07 includes Elective Contributions. “Elective Contributions” are amounts excludible from the Employee’s gross income under Code §§125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 403(b), 408(p) or 457, and contributed by the Employer, at the Employee’s election, to a cafeteria plan, a qualified transportation fringe benefit plan, a 401(k) arrangement, a SARSEP, a tax-sheltered annuity, a SIMPLE plan or a Code § 457 plan.

(B) Differential wage payments. For years beginning after December 31, 2008, (i) an individual receiving a differential wage payment, as defined by Code § 3401(h)(2), shall be treated as an employee of the employer making the payment; (ii) the differential wage payment shall be treated as compensation; and (iii) the plan will not be treated as failing to meet the requirements of any provision described in Code §414(u)(1)(C) by reason of any contribution or benefit which is based on the differential wage payment.

1.08 **“Deferral Contributions”** means Salary Reduction Contributions, Nonelective Contributions and Matching Contributions. The Employer or the Administrative Services Provider (if applicable) in applying the Code § 457(b) limit will take into account Deferral Contributions in the Taxable Year in which deferred. The Employer or Administrative Services Provider (if applicable) in determining the amount of a Participant’s Deferral Contributions disregards the net income, gain and loss attributable to Deferral Contributions.

1.09 **“Deferred Compensation”** means as to a Participant the amount of Deferral Contributions,

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Rollover Contributions and Transfers adjusted for allocable net income, gain or loss, in the Participant's Account.

1.10 **"Effective Date"** of this Plan is the date indicated on the execution line unless the Code, Treasury regulations, or other applicable guidance provides otherwise.

1.11 **"Employee"** means an individual who provides services for the Employer, as a common law employee of the Employer. See Section 1.16 regarding potential treatment of an Independent Contractor as an Employee.

1.12 **"Employer"** means an employer who adopts this Plan by executing the Plan.

1.13 **"Employer Contribution"** means Nonelective Contributions or Matching Contributions.

1.14 **"Excess Deferrals"** means Deferral Contributions to an Eligible 457 Plan for a Participant that exceed the Taxable Year maximum limitation of Code §§457(b) and (e)(18).

1.15 **"Includible Compensation"** means, for the Employee's Taxable Year, the Employee's total Compensation within the meaning of Code § 415(c)(3) paid to an Employee for services rendered to the Employer. Includible Compensation includes Deferral Contributions under the Plan, compensation deferred under any other plan described in Code §457, and any amount excludible from the Employee's gross income under Code §§401(k), 403(b), 125 or 132(f)(4) or any other amount excludible from the Employee's gross income for Federal income tax purposes. The Employer will determine Includible Compensation without regard to community property laws.

1.16 **"Independent Contractor"** means any individual who performs service for the Employer and who the Employer does not treat as an Employee or a Leased Employee. The Employer may permit Independent Contractors to participate in the Plan. To the extent that the Employer permits Independent Contractor participation, references to Employee in the Plan include Independent Contractors and Compensation means the amounts the Employer pays to the Independent Contractor for services.

1.17 **"Leased Employee"** means an Employee within the meaning of Code § 414(n).

1.18 **"Matching Contribution"** means an Employer fixed or discretionary contribution made or forfeiture allocated on account of Salary Reduction Contributions. The Employer may provide for matching contributions.

1.19 **"Nonelective Contribution"** means an Employer fixed or discretionary contribution not made as a result of a Participation Agreement and which is not a Matching Contribution. The Employer may provide for nonelective contributions.

1.20 **"Normal Retirement Age"** means the age designated by the Participant unless the Employer designates in writing a Normal Retirement Age. The Normal Retirement Age designated by the Participant or Employer shall be no earlier than age 65 or the age at which Participants have the right to retire and receive, under the basic defined benefit pension plan of the Employer (or a money purchase plan in which the Participant also participates if the Participant is not eligible to participate in a defined benefit plan), immediate retirement benefits without actuarial or similar reduction because of retirement before some later specified age. The Normal Retirement Age also shall not exceed age 70½.

Special Rule for Eligible Plans of Qualified Police or Firefighters. A Participant who is a qualified police officer or firefighter as defined under Code §415(b)(2)(H)(ii)(I) may designate a Normal Retirement Age between age 40 and age 70 ½.

1.21 **"Participant"** is an Employee who elects to participate in the Plan in accordance with the provisions of Section 2.01 or an individual who has previously deferred Compensation under the Plan by a Participation Agreement and has not received a complete distribution of his/her Account .

1.22 **"Participation Agreement"** means the agreement to enroll and participate in the Plan that is completed by the Participant and provided to the Administrative Services Provider. The Participation Agreement is the agreement, by which the Employer reduces the Participant's Compensation for contribution to the Participant's Account.

1.23 **"Plan"** means the 457 plan established or continued by the Employer in the form of this Plan and (if applicable) Trust Agreement. All section references within the Plan are Plan section references unless the context clearly indicates otherwise.

1.24 **"Plan Entry Date"** means the date on which an Employee completes and files a Participation Agreement with the Administrative Services Provider.

1.25 **"Plan Year"** means the calendar year.

1.26 **"Rollover Contribution"** means the amount of cash or property which an eligible retirement plan described in Code §402(c)(8)(B) distributes to an eligible Employee or to a Participant in an eligible rollover distribution under Code §402(c)(4) and which the eligible Employee or Participant transfers directly or indirectly to an

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Eligible 457 Plan. A Rollover Contribution includes net income, gain or loss attributable to the Rollover Contribution. A Rollover Contribution excludes after-tax Employee contributions, as adjusted for net income, gain or loss.

1.27 **“Salary Reduction Contribution”** means a contribution the Employer makes to the Plan pursuant to a Participation Agreement.

1.28 **“Service”** means any period of time the Employee is in the employ of the Employer. In the case of an Independent Contractor, Service means any period of time the Independent Contractor performs services for the Employer on an independent contractor basis. An Employee or Independent Contractor terminates Service upon incurring a Severance from Employment.

(A) Qualified Military Service. Service includes any qualified military service the Plan must credit for contributions and benefits in order to satisfy the crediting of Service requirements of Code §414(u). A Participant whose employment is interrupted by qualified military service under Code §414(u) or who is on a leave of absence for qualified military service under Code §414(u) may elect to make additional Salary Reduction Contributions upon resumption of employment with the Employer equal to the maximum Deferral Contributions that the Participant could have elected during that period if the Participant’s employment with the Employer had continued (at the same level of Compensation) without the interruption of leave, reduced by the Deferral Contributions, if any, actually made for the Participant during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave). The Employer shall make appropriate make-up Nonelective Contributions and Matching Contributions for such a Participant as required under Code §414(u). The Plan shall apply limitations of Article III to all Deferral Contributions under this paragraph with respect to the year to which the Deferral Contribution relates.

(B) “Continuous Service” means Service with the Employer during which the Employee does not incur a Severance from Employment.

(C) “Severance from Employment.”

(1) **Employee.** An Employee has a Severance from Employment when the Employee ceases to be an Employee of the Employer. A Participant does not incur a Severance from Employment if, in connection with a change in employment, the Participant’s new employer continues or assumes sponsorship of the Plan or accepts a Transfer of Plan assets as to the Participant.

(2) **Independent Contractor.** An Independent Contractor has a Severance from Employment when the contract(s) under which the Independent Contractor performs services for the Employer expires (or otherwise terminates), unless the Employer anticipates a renewal of the contractual relationship or the Independent Contractor becoming an Employee. The Employer anticipates renewal if it intends to contract for the services provided under the expired contract and neither the Employer nor the Independent Contractor has eliminated the Independent Contractor as a potential provider of such services under the new contract. Further, the Employer intends to contract for services conditioned only upon the Employer’s need for the services provided under the expired contract or the Employer’s availability of funds. Notwithstanding the preceding provisions of this Section 1.28, the Administrative Services Provider will consider an Independent Contractor to have incurred a Severance from Employment: (a) if the Administrative Services Provider or Trustee will not pay any Deferred Compensation to an Independent Contractor who is a Participant before a date which is at least twelve months after the expiration of the Independent Contractor’s contract (or the last to expire of such contracts) to render Services to the Employer; and (b) if before the applicable twelve-month payment date, the Independent Contractor performs Service as an Independent Contractor or as an Employee, the Administrative Services Provider or Trustee will not pay to the Independent Contractor his/her Deferred Compensation on the applicable date.

(3) **Uniformed Services.** for purposes of distributions to an individual in the uniformed services, such individual will be treated as incurring a Severance from Employment during any period the individual is performing service in the uniformed services described in Code § 3401(h)(2)(A). However, the plan will not distribute the benefit to such an individual without that individual’s consent, so long as the individual is receiving differential wage payments.

If an individual elects to receive a distribution under this provision, the individual may not make an elective deferral or employee contribution during the 6-month period beginning on the date of the distribution.

1.29 **“State”** means (a) one of the 50 states of the United States or the District of Columbia, or (b) a political subdivision of a State, or any agency or instrumentality of a State or its political subdivision. A State does not include the federal government or any agency or instrumentality thereof.

1.30 **“Taxable Year”** means the calendar year or other taxable year of a Participant.

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1.31 **“Transfer”** means a transfer of Eligible 457 Plan assets to another Eligible 457 Plan which is not a Rollover Contribution and which is made in accordance with Section 9.03.

1.32 **“Trust”** means the Trust created under the adopting Employer’s Plan. The Trust created and established under the adopting Employer’s Plan is a separate Trust, independent of the trust of any other Employer adopting this Eligible 457 Plan and is subject to Article VIII.

1.33 **“Trustee”** means the person or persons designated by the Employer to serve in the position of Trustee.

ARTICLE II PARTICIPATION IN PLAN

2.01 ELIGIBILITY. Each Employee becomes a Participant in the Plan as soon as he/she completes and files a Participation Agreement. If this Plan is a restated Plan, each Employee who was a Participant in the Plan on the day before the Effective Date continues as a Participant in the Plan.

2.02 PARTICIPATION UPON RE-EMPLOYMENT. A Participant who incurs a Severance from Employment will re-enter the Plan as a Participant on the date of his/her re-employment.

2.03 SPECIAL ELIGIBILITY PROVISIONS FOR PARTICIPANTS IN A PLAN USED AS A SOCIAL SECURITY REPLACEMENT PLAN. Notwithstanding any provision to the contrary, the provisions of this Section 2.03 will apply if the Employer elects in a written agreement with the Administrative Services Provider to use the Plan as a Social Security replacement plan. If the Plan is used as a Social Security replacement plan, the provisions of Sections 4.05(a) and 5.03 will not apply.

(A) Eligibility to participate for new Employees. A new Employee shall, as a condition of employment participate in the Plan sign and file with the Administrative Services Provider an Acknowledgement Form/Card and thereby consenting to a reduction of salary by the amount of the Deferral Contribution specified in the Acknowledgement Form/Card. Contributions to the Participant’s Account must equal at least 7.5% of the Participant’s Compensation, or such other minimum amount as shall be required for the Plan to be considered a retirement system under Code §3121(b)(7)(F) and Treas. Reg. 31.3121(b)(7)-2, and the reduction in the Participant’s salary shall begin immediately thereafter.

(B) Eligibility to participate for current Employees. An Employee who is newly eligible to participate in the Plan shall, prior to becoming eligible to participate in the Plan, sign and file with

the Administrative Services Provider an Acknowledgement Form/Card and thereby consent to a reduction of salary by the amount of the Deferral Contribution specified in the Acknowledgement Form/Card. Allocations to the Participant’s Account must equal at least 7.5% of the Participant’s Compensation or such other minimum amount as shall be required for the Plan to be considered a retirement system under Code §3121(b)(7)(F) and Treas. Reg. §31.3121(b)(7)-2, and the reduction in the Participant’s salary shall begin no earlier than the first pay period commencing during the first month after the date on which the Acknowledgement Form/Card is filed with the Administrative Services Provider.

(C) Takeover Plans. If the Plan is a restated Plan, an Employee who participated in the predecessor plan shall become a Participant in the Plan upon the Employer’s execution of the enabling documents for this Plan. Allocations to each such Participant’s Account must equal at least 7.5% of the Participant’s Compensation, or such other minimum amount as shall be required for the Plan to be considered a retirement system under Code §3121(b)(7)(F) and Treas. Reg. §31.3121(b)(7)-2, and the reduction in the Participant’s salary shall begin immediately thereafter.

ARTICLE III DEFERRAL CONTRIBUTIONS/LIMITATIONS

3.01 AMOUNT.

(A) Contribution Formula. For each Plan Year, the Employer will contribute to the Plan the amount of Deferral Contributions the Employee elects to defer under the Plan.

(B) Return of Contributions. The Employer contributes to this Plan on the condition its contribution is not due to a mistake of fact. If any Participant Salary Reduction Contribution is due to a mistake of fact, the Employer or the Trustee upon written request from the Employer will return the Participant’s contribution, within one year after payment of the contribution.

The Trustee may require the Employer to furnish it whatever evidence the Trustee deems necessary to enable the Trustee to confirm the amount the Employer has requested be returned is properly returnable.

(C) Time of Payment of Contribution. An Employer will deposit Salary Reduction Contributions to the Trust within a period that is not longer than is reasonable for the administration of Participant Accounts. Neither the Administrative Services Provider nor the Trustee is responsible for the delay of deposits of Salary Reduction Contributions caused by the Employer.

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3.02 SALARY REDUCTION CONTRIBUTIONS. The Plan does not apply any limitations on Salary Reduction Contributions other than the limitations applicable under the Code.

(A) Deferral from Sick, Vacation and Back Pay. Participants may make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

(B) Application to Leave of Absence and Disability. The Participation Agreement will continue to apply during the Participant's leave of absence or the Participant's disability (as the Employer shall establish), if the Participant has Compensation other than imputed compensation or disability benefits.

(C) Post-severance deferrals limited to Post-Severance Compensation. Deferral Contributions are permitted from an amount received following Severance from Employment only if the amount is Post-Severance Compensation.

Post-Severance Compensation defined. Post-Severance Compensation includes the amounts described in (1) and (2) below, paid after a Participant's Severance from Employment with the Employer, but only to the extent such amounts are paid by the later of 2½ months after Severance from Employment or the end of the calendar year that includes the date of such Severance from Employment.

(1) Regular pay. Post-Severance Compensation includes regular pay after Severance of Employment if: (i) the payment is regular compensation for services during the Participant's regular working hours, or compensation for services outside the Participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and (ii) the payment would have been paid to the Participant prior to a Severance from Employment if the Participant had continued in employment with the Employer.

(2) Leave cashouts. Post-Severance Compensation includes leave cashouts if those amounts would have been included in the definition of Compensation if they were paid prior to the Participant's Severance from Employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued.

(3) Salary continuation payments for military service Participants. Post-Severance Compensation includes payments to an individual who does not currently perform services for the Employer by

reason of Qualified Military Service (as described in Code §414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering Qualified Military Service.

Limitation on Post-Severance Compensation. Any payment of Compensation paid after Severance of Employment that is not described in Section 3.02(C)(1) or 3.02(C)(2) is not Post-Severance Compensation, even if payment is made by the later of 2½ months after Severance from Employment or by the end of the calendar year that includes the date of such Severance of Employment.

3.03 NORMAL LIMITATION. Except as provided in Sections 3.04 and 3.05, a Participant's maximum Deferral Contributions (excluding Rollover Contributions and Transfers) under this Plan for a Taxable Year may not exceed the lesser of:

(a) The applicable dollar amount as specified under Code §457(e)(15) (or, beginning January 1, 2006) such larger amount as the Commissioner of the Internal Revenue may prescribe), or

(b) 100% of the Participant's Includible Compensation for the Taxable Year.

3.04 NORMAL RETIREMENT AGE CATCH-UP CONTRIBUTION. For one or more of the Participant's last three Taxable Years ending before the Taxable Year in which the Participant attains Normal Retirement Age, the Participant's maximum Deferral Contributions may not exceed the lesser of:

(a) Twice the dollar amount under Section 3.03 normal limitation, or (b) the underutilized limitation.

(A) Underutilized Limitation. A Participant's underutilized limitation is equal to the sum of: (i) the normal limitation for the Taxable Year, and (ii) the normal limitation for each of the prior Taxable Years of the Participant commencing after 1978 during which the Participant was eligible to participate in the Plan and the Participant's Deferral Contributions were subject to the normal limitation or any other Code § 457(b) limit, less the amount of Deferral Contributions for each such prior Taxable Year, excluding age 50 catch-up contributions.

(B) Multiple 457 Plans. If the Employer maintains more than one Eligible 457 Plan, the Plans may not permit any Participant to have more than one Normal Retirement Age under the Plans.

(C) Pre-2002 Coordination. In determining a Participant's underutilized limitation, the

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coordination rule in effect under now repealed Code §457(c)(2) applies. Additionally, the normal limitation for pre-2002 Taxable Years is applied in accordance with Code § 457(b)(2) as then in effect.

3.05 AGE 50 CATCH-UP CONTRIBUTION. All Employees who are eligible to make Salary Reduction Contributions under this Plan and who have attained age 50 before the close of the Taxable Year are eligible to make age 50 catch-up contributions for that Taxable Year in accordance with, and subject to the limitations of, Code § 414(v). Such catch-up contributions are not taken into account for purposes of the provisions of the plan implementing the required limitations of Code § 457. If, for a Taxable Year, an Employee makes a catch-up contribution under Section 3.04, the Employee is not eligible to make age 50 catch-up contributions under this Section 3.05. A catch-up eligible Participant in each Taxable Year is entitled to the greater of the amount determined under Section 3.04 or Section 3.05 catch-up amount plus the Section 3.03 normal limitation.

3.06 CONTRIBUTION ALLOCATION. The Administrative Services Provider will allocate to each Participant's Account his/her Deferral Contributions.

3.07 ALLOCATION CONDITIONS. The Plan does not impose any allocation conditions.

3.08 ROLLOVER CONTRIBUTIONS. The Plan permits Rollover Contributions.

(A) Operational Administration. The Employer, operationally and on a nondiscriminatory basis, may elect to permit or not to permit Rollover Contributions to this Plan or may elect to limit an eligible Employee's right or a Participant's right to make a Rollover Contribution. If the Employer permits Rollover Contributions, any Participant (or as applicable, any eligible Employee), with the Employer's written consent and after filing with the Trustee the form prescribed by the Administrative Services Provider, may make a Rollover Contribution to the Trust. Before accepting a Rollover Contribution, the Trustee may require a Participant (or eligible Employee) to furnish satisfactory evidence the proposed transfer is in fact a "Rollover Contribution" which the Code permits an employee to make to an eligible retirement plan. The Trustee, in its sole discretion, may decline to accept a Rollover Contribution of property which could: (1) generate unrelated business taxable income; (2) create difficulty or undue expense in storage, safekeeping or valuation; or (3) create other practical problems for the Trust.

(B) Pre-Participation Rollover. If an eligible Employee makes a Rollover Contribution to the Trust prior to satisfying the Plan's eligibility conditions,

the Administrative Services Provider and Trustee must treat the Employee as a limited Participant (as described in Rev. Rul. 96-48 or in any successor ruling). If a limited Participant has a Severance from Employment prior to becoming a Participant in the Plan, the Trustee will distribute his/her Rollover Contributions Account to the limited Participant in accordance with Article IV.

(C) Separate Accounting. If an Employer permits Rollover Contributions, the Administrative Services Provider must account separately for: (1) amounts rolled into this Plan from an eligible retirement plan (other than from another Eligible 457 plan); and (2) amounts rolled into this Plan from another Eligible 457 Plan. The Administrative Services Provider for purposes of ordering any subsequent distribution from this Plan may designate a distribution from a Participant's Rollover Contributions as coming first from either of (1) or (2) above if the Participant has both types of Rollover Contribution Accounts.

3.09 DISTRIBUTION OF EXCESS DEFERRALS. In the event that a Participant has Excess Deferrals, the Plan will distribute to the Participant the Excess Deferrals and allocable net income, gain or loss, in accordance with this Section 3.09.

The Administrative Services Provider will distribute Excess Deferrals from an Eligible 457 Plan as soon as is reasonably practicable following the Administrative Services Provider's or Employer's determination of the amount of the Excess Deferral.

(A) Plan Aggregation. If the Employer maintains more than one Eligible 457 Plan, the Employer must aggregate all such Plans in determining whether any Participant has Excess Deferrals.

(B) Individual Limitation. If a Participant participates in another Eligible 457 Plan maintained by a different employer, and the Participant has Excess Deferrals, the Administrative Services Provider may, but is not required, to correct the Excess Deferrals by making a corrective distribution from this Plan.

3.10 DOLLAR LIMITS. The table below shows the applicable dollar amounts described in paragraph 3.03(a) and limitations on age 50 catch-up contributions described in Section 3.05. These amounts are adjusted after 2006 for changes in the cost-of-living to the extent permitted in Code § 415(d).

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Year	Applicable Dollar Amount	Age 50+ Catch-up Contribution Limitation
2002	\$11,000	\$1,000
2003	\$12,000	\$2,000
2004	\$13,000	\$3,000
2005	\$14,000	\$4,000
2006	\$15,000	\$5,000

**ARTICLE IV
TIME AND METHOD OF
PAYMENT OF BENEFITS**

4.01 DISTRIBUTION

RESTRICTIONS. Except as the Plan provides otherwise, the Administrative Services Provider or Trustee may not distribute to a Participant his/her Account prior to the Participant's Severance from Employment, or such other event for which federal legislation is enacted or regulatory relief granted permitting the Plan to make distributions to qualifying Participants.

(A) Distribution of Rollover Contributions. To the extent the Employer permits Rollover Contributions (but not Transfers) to this Plan, a Participant may receive a distribution of such Rollover Contributions without regard to the restrictions found in this Section 4.01.

4.02 TIME AND METHOD OF PAYMENT OF ACCOUNT. The Administrative Services Provider, or Trustee at the direction of the Administrative Services Provider, will distribute to a Participant who has incurred a Severance from Employment the Participant's Account under one or any combination of payment methods elected by the Participant. The Participant may elect one of the following methods of payment: (1) lump sum payment, (2) partial lump sum payment, (3) installment, or (4) an annuity. In no event will the Administrative Services Provider direct (or direct the Trustee to commence) distribution, nor will the Participant elect to have distribution commence, later than the Participant's required beginning date, or under a method that does not satisfy Section 4.03.

Subject to any restrictions imposed by the Participant's investment providers and the Administrative Services Provider, the Participant: (1) may elect to commence distribution no earlier than is administratively practical following Severance from Employment; (2) may elect to postpone distribution of his/her Account to any fixed or determinable date including, but not beyond, the Participant's required beginning date; and (3) may elect the method of payment. A Participant may elect the timing and method of payment of his/her Account no later than 30 days before the date the Participant first would be

eligible to commence payment of the Participant's Account. The Administrative Services Provider must furnish to the Participant a form for the Participant to elect the time and a method of payment.

4.03 REQUIRED MINIMUM DISTRIBUTIONS. The Administrative Services Provider may not distribute nor direct the Trustee to distribute the Participant's Account, nor may the Participant elect any distribution his/her Account, under a method of payment which, as of the required beginning date, does not satisfy the minimum distribution requirements of Code § 401(a)(9) or which is not consistent with applicable Treasury regulations.

(A) General Rules.

(1) **Precedence.** The requirements of this Section 4.03 will take precedence over any inconsistent provisions of the Plan.

(2) **Requirements of Treasury Regulations Incorporated.** All distributions required under this Section 4.03 will be determined and made in accordance with the Treasury regulations under Code § 401(a)(9).

(B) Time and Manner of Distribution

(1) **Required Beginning Date.** The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date.

(2) **Death of Participant Before Distribution Begins.** If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(a) **Spouse Designated Beneficiary.** If the Participant's surviving spouse is the Participant's sole designated Beneficiary, distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant dies, or by December 31 of the calendar year in which the Participant would have attained age 70½, if later.

(b) **Non-Spouse Designated Beneficiary.** If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then, distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(c) **No Designated Beneficiary.** If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

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(d) Death of Spouse. If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this Section 4.03(B)(2) other than Section 4.03(B)(2)(a), will apply as if the surviving spouse were the Participant.

For purposes of this Section 4.03(B) and Section 4.03(D), unless Section 4.03(B)(2)(d) applies, distributions are considered to begin on the Participant's required beginning date. If Section 4.03(B)(2)(d) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a). If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's required beginning date (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a), the date distributions are considered to begin is the date distributions actually commence.

(3) **Forms of Distribution**. Unless the Participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with Sections 4.03(C) and 4.03(D). If the Participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 4.01(a)(9) of the Code and the Treasury regulations.

(C) Required Minimum Distributions during Participant's Lifetime.

(1) **Amount of Required Minimum Distribution for Each Distribution Calendar Year**. During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

(a) ULT. The quotient obtained by dividing the Participant's account balance by the number in the Uniform Life Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's attained age as of the Participant's birthday in the distribution calendar year; or

(b) Younger Spouse. If the Participant's sole designated Beneficiary for the distribution calendar year is the Participant's spouse, the quotient obtained by dividing the Participant's account balance by the number in the Joint and Last Survivor Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the distribution calendar year.

(2) **Lifetime Required Minimum Distributions Continue Through Year of Participant's Death**. Required minimum distributions will be determined under this Section 4.03(C) beginning with the first distribution calendar year and up to and including the distribution calendar year that includes the Participant's date of death.

(D) Required Minimum Distributions after Participant's Death.

(1) **Death On or After Distributions Begin.**

(a) Participant Survived by Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for the distribution calendar year of the Participant's death is obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant. The Participant's remaining life expectancy is calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death. For each distribution calendar year after the year of the Participant's death, the minimum amount that will be distributed is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary.

(b) No Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the calendar year after the calendar year of the Participant's death, the minimum amount that will be distributed for each distribution calendar year after the calendar year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the Participant's remaining life expectancy calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death, reduced by one for each subsequent calendar year.

(2) **Death before Date Distributions Begin.**

(a) Participant Survived by Designated Beneficiary. If the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in Section 4.03(D)(1).

(b) No Designated Beneficiary. If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the

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Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(c) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin. If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a), this Section 4.03(D)(2) will apply as if the surviving spouse were the Participant.

(E) Definitions

(1) **Designated Beneficiary.** The individual who is designated as the Beneficiary under the Plan and is the designated beneficiary under Code §401(a)(9) and Treas. Reg. §1.401(a)(9)-1, Q&A-4.

(2) **Distribution calendar year.** A distribution calendar year means a calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar year is the calendar year in which the distributions are required to begin under Section 4.03(B)(2). The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

(3) **Life expectancy.** Life expectancy as computed by use of the Single Life Table in Treas. Reg. §1.401(a)(9)-9.

(4) **Participant's account balance.** The account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The account balance for the valuation calendar year includes any Rollover Contributions or Transfers to the Plan either in the valuation calendar year or in the distribution calendar year if distributed or transferred in the valuation calendar year.

(5) **Required beginning date.** A Participant's required beginning date is the April 1 of the calendar year following the later of: (1) the calendar year in which the Participant attains age 70½, or (2) the calendar year in which the Participant retires or such other date under Code § 401(a)(9) by which required minimum distributions must commence.

(F) **General 2009 waiver.** The requirements of Code § 401(a)(9) and the provisions of the Plan relating thereto, will not apply for the distribution calendar year 2009.

(1) **Special rule regarding waiver period.** For purposes of Code § 401(a)(9) and the provisions of the Plan relating thereto: (a) the required beginning date with respect to any individual will be determined without regard to this Article IV for purposes of applying Code § 401(a)(9) for distribution calendar years other than 2009; and (b) if the 5-year rule of Code § 401(a)(9)(B)(ii) applies, the 5-year period described therein shall be determined without regard to calendar year 2009.

(2) **Eligible rollover distributions.** If all or any portion of a distribution during 2009 is treated as an eligible rollover distribution but would not be so treated if the minimum distribution requirements under Code § 401(a)(9) had applied during 2009, then the Plan will not treat such distribution as an eligible rollover distribution for purposes of the direct rollover rules of Code § 401(a)(31), the notice requirements of Code §402(f), or the 20% withholding requirement of Code §3405(c).

(3) **Participant may elect.** The Plan will permit an affected Participant to elect whether to receive his/her RMD distribution for 2009. If the Participant fails to notify the Administrative Services Provider of his/her waiver, the Plan will distribute the 2009 RMD to the Participant.

4.04 DEATH BENEFITS. Upon the death of the Participant, the Administrative Services Provider must pay or direct the Trustee to pay the Participant's Account in accordance with Section 4.03. Subject to Section 4.03, a Beneficiary may elect the timing and method of payment in the same manner as a Participant may elect under Section 4.02, if such elections apply.

In the case of a death occurring on or after January 1, 2007, if a participant dies while performing qualified military service (as defined in Code § 414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as if the participant had resumed and then terminated employment on account of death.

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4.05 DISTRIBUTIONS PRIOR TO SEVERANCE FROM EMPLOYMENT. Notwithstanding the Section 4.01 distribution restrictions, the Plan permits the following in-service distributions in accordance with this Section.

(A) Unforeseeable Emergency. In the event of a Participant's unforeseeable emergency, the Administrative Services Provider may make a distribution to a Participant who has not incurred a Severance from Employment.

An unforeseeable emergency is a severe financial hardship of a Participant or Beneficiary resulting from: (1) illness or accident of the Participant, the Participant's Beneficiary, or the Participant's spouse or dependent (as defined in Code § 152, and, for taxable years beginning on or after January 1, 2005, without regard to Code § 152(b)(1), (b)(2), and (d)(1)(B)); (2) loss of the Participant's or Beneficiary's property due to casualty; (3) the need to pay for the funeral expenses of the Participant's spouse or dependent (as defined in Code § 152, and, for taxable years beginning on or after January 1, 2005, without regard to Code § 152(b)(1), (b)(2), and (d)(1)(B)); or (4) other similar extraordinary and unforeseeable circumstances arising from events beyond the Participant's or Beneficiary's control. The Administrative Services Provider will not pay the Participant or the Beneficiary more than the amount reasonably necessary to satisfy the emergency need, which may include amounts necessary to pay taxes or penalties on the distribution. The Administrative Services Provider will not make payment to the extent the Participant or Beneficiary may relieve the financial hardship by cessation of deferrals under the Plan, through insurance or other reimbursement, or by liquidation of the individual's assets to the extent such liquidation would not cause severe financial hardship.

The Participant's Beneficiary is a person who a Participant designates as a "primary beneficiary" and who is or may become entitled to a Participant's Plan account upon the Participant's death.

A Participant's unforeseeable emergency event includes a severe financial hardship of the participant's primary Beneficiary under the Plan, that would constitute an emergency event if it occurred with respect to the participant's spouse or dependent as defined under Code § 152.

(B) De minimis distribution. A Participant may elect to receive a distribution of his/her Account where: (1) the Participant's Account (disregarding Rollover Contributions) does not exceed \$5,000 (or such other amount as does not exceed the Code § 411(a)(11)(A) dollar amount); (2) the Participant has not made or received an allocation of any Deferral Contributions under the Plan during the two-year period ending on the date of distribution; and (3) the

Participant has not received a prior distribution under this Section 4.05(B).

(C) Distribution of Rollover Contributions. A Participant may request and receive distribution of his/her Account attributable to Rollover Contributions (but not to Transfers) before the Participant has a distributable event under Section 4.01.

4.06 DISTRIBUTIONS UNDER QUALIFIED DOMESTIC RELATIONS ORDERS (QDROs). Notwithstanding any other provision of this Plan, the QDRO provisions will apply. The Administrative Services Provider (and any Trustee) must comply with the terms of a QDRO, as defined in Code § 414(p), which is issued with respect to the Plan.

(A) Time and Method of Payment. This Plan specifically permits distribution to an alternate payee under a QDRO at any time, notwithstanding any contrary Plan provision and irrespective of whether the Participant has attained his/her earliest retirement age (as defined under Code § 414(p)) under the Plan. Nothing in this Section 4.06 gives a Participant a right to receive distribution at a time the Plan otherwise does not permit nor authorizes the alternate payee to receive a form of payment the Plan does not permit.

(B) QDRO Procedures. Upon receiving a domestic relations order, the Administrative Services Provider promptly will notify the Participant and any alternate payee named in the order, in writing, of the receipt of the order and the Plan's procedures for determining the qualified status of the order. Within a reasonable period of time after receiving the domestic relations order, the Administrative Services Provider must determine the qualified status of the order and must notify the Participant and each alternate payee, in writing, of the Administrative Services Provider's determination. The Administrative Services Provider must provide notice under this paragraph by mailing to the individual's address specified in the domestic relations order.

(C) Accounting. If any portion of the Participant's Account Balance is payable under the domestic relations order during the period the Administrative Services Provider is making its determination of the qualified status of the domestic relations order, the Administrative Services Provider may maintain a separate accounting of the amounts payable. If the Administrative Services Provider determines the order is a QDRO within 18 months of the date amounts first are payable following receipt of the domestic relations order, the Administrative Services Provider will distribute or will direct the Trustee to distribute the payable amounts in accordance with the QDRO. If the Administrative Services Provider does not make its determination of the qualified status of the order within the 18-month determination period,

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the Administrative Services Provider will distribute or will direct the Trustee to distribute the payable amounts in the manner the Plan would distribute if the order did not exist and will apply the order prospectively if the Administrative Services Provider later determines the order is a QDRO.

To the extent it is not inconsistent with the provisions of the QDRO, the Administrative Services Provider may segregate or may direct the Trustee to segregate the QDRO amount in a segregated investment account. The Administrative Services Provider or Trustee will make any payments or distributions required under this Section 4.06 by separate benefit checks or other separate distribution to the alternate payee(s).

(D) Permissible QDROs. A domestic relations order that otherwise satisfies the requirements for a qualified domestic relations order (“QDRO”) will not fail to be a QDRO: (i) solely because the order is issued after, or revises, another domestic relations order or QDRO; or (ii) solely because of the time at which the order is issued, including issuance after the annuity starting date or after the participant’s death.

4.07 DIRECT ROLLOVER OF ELIGIBLE ROLLOVER DISTRIBUTIONS – GOVERNMENTAL PLAN.

(A) Participant Election. A Participant (including for this purpose, a former Employee) may elect, at the time and in the manner the Administrative Services Provider prescribes, to have any portion of his/her eligible rollover distribution from the Plan paid directly to an eligible retirement plan specified by the Participant in a direct rollover election. For purposes of this election, a “Participant” includes as to their respective interests, a Participant’s surviving spouse and the Participant’s spouse or former spouse who is an alternate payee under a QDRO.

(B) Rollover and Withholding Notice. At least 30 days and not more than 180 days prior to the Trustee’s distribution of an eligible rollover distribution, the Administrative Services Provider must provide a written notice (including a summary notice as permitted under applicable Treasury regulations) explaining to the distributee the rollover option, the applicability of mandatory 20% federal withholding to any amount not directly rolled over, and the recipient’s right to roll over within 60 days after the date of receipt of the distribution (“rollover notice”).

(C) Non-spouse Beneficiary rollover right. A non-spouse Beneficiary who is a “designated beneficiary” under Code § 401(a)(9)(E) and the regulations thereunder, by a direct trustee-to-trustee transfer (“direct rollover”), may roll over all or any portion of his/her distribution to an individual retirement account the Beneficiary establishes for purposes of

receiving the distribution. In order to be able to roll over the distribution, the distribution otherwise must satisfy the definition of an eligible rollover distribution.

(1) Certain requirements not applicable.

Although a non-spouse Beneficiary may roll over directly a distribution, commencing with distributions after December 31, 2009, the distribution will be subject to the direct rollover requirements of Code § 401(a)(31) (including the automatic rollover provisions of Code § 401(a)(31)(B)), the notice requirements of Code § 402(f) and the mandatory withholding requirements of Code § 3405(c). If a non-spouse Beneficiary receives a distribution from the Plan, the distribution is not eligible for a “60-day” rollover.

(2) Trust Beneficiary. If the participant’s named Beneficiary is a trust, the Plan may make a direct rollover to an individual retirement account on behalf of the trust, provided the trust satisfies the requirements to be a designated beneficiary within the meaning of Code § 401(a)(9)(E).

(3) Required minimum distributions not eligible for rollover. A non-spouse Beneficiary may not roll over an amount which is a required minimum distribution, as determined under applicable Treasury regulations and other Revenue Service guidance. If the participant dies before his/her required beginning date and the non-spouse Beneficiary rolls over to an IRA the maximum amount eligible for rollover, the Beneficiary may elect to use either the 5-year rule or the life expectancy rule, pursuant to Treas. Reg. § 1.401(a)(9)-3, A-4(c), in determining the required minimum distributions from the IRA that receives the non-spouse Beneficiary’s distribution.

(D) Definitions. The following definitions apply to this Section:

(1) Eligible rollover distribution. An eligible rollover distribution is any distribution of all or any portion of a Participant’s Account, except an eligible rollover distribution does not include: (a) any distribution which is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Participant or the joint lives (or joint life expectancies) of the Participant and the Participant’s designated Beneficiary, or for a specified period of ten years or more; (b) any Code § 401(a)(9) required minimum distribution; (c) any unforeseeable emergency distribution; and (d) any distribution which otherwise would be an eligible rollover distribution, but where the total distributions to the Participant during that calendar year are reasonably expected to be less than \$200.

(2) Eligible retirement plan. An eligible retirement plan is an individual retirement account

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described in Code § 408(a), an individual retirement annuity described in Code § 408(b), an annuity plan described in Code § 403(a), a qualified plan described in Code § 401(a), an annuity contract (or custodial agreement) described in Code § 403(b), or an eligible deferred compensation plan described in Code § 457(b) and maintained by an Employer described in Code § 457(e)(1)(A), which accepts the Participant's, the Participant's spouse or alternate payee's eligible rollover distribution. For distributions made after December 31, 2007, a Participant or Beneficiary may elect to roll over directly an eligible rollover distribution to a Roth IRA described in Code § 408A(b).

(3) **Direct rollover.** A direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

(4) **Mandatory distribution.** The Administrative Services Provider is directed to make a mandatory distribution, which is an eligible rollover distribution, without the Participant's consent provided that the Participant's Account is less than \$1,000. A distribution to a Beneficiary is not a mandatory distribution.

(5) **401(a)(31)(B) Effective Date.** The § 401(a)(31)(B) Effective Date is the date of the close of the first regular legislative session of the legislative body with the authority to amend the Plan that begins on or after January 1, 2006.

4.08 ELECTION TO DEDUCT FROM DISTRIBUTION. For distributions in taxable years beginning after December 31, 2006, an Eligible Retired Public Safety Officer may elect annually for that taxable year to have the Plan deduct an amount from a distribution which the Eligible Retired Public Safety Officer otherwise would receive and include in income. The plan will pay such deducted amounts directly to the provider as described in Section 4.08(A).

(A) Direct payment. The Plan will pay directly to the provider of the accident or health insurance plan or qualified long-term care insurance contract the amounts the Eligible Retired Public Safety Officer has elected to have deducted from the distribution. Such amounts may not exceed the lesser of \$3,000 or the amount the Participant paid for such taxable year for qualified healthcare premiums, and which otherwise complies with Code § 402(l).

(B) Definitions.

(1) **Eligible retired public safety officer.** An "Eligible Retired Public Safety Officer" is an individual who, by reason of disability or attainment of normal retirement age, has experienced a Severance from Employment as a Public Safety Officer with the Employer.

(2) **Public safety officer.** A "Public Safety Officer" has the same meaning as in § 1204(9)(A) of the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. § 3796b(9)(A)).

(3) **Qualified health insurance premiums.** The term "qualified health insurance premiums" means premiums for coverage for the Eligible Retired Public Safety Officer, his/her spouse, and dependents, by an accident or health plan or qualified long-term care insurance contract (as defined in Code § 7702B(b)).

ARTICLE V ADMINISTRATIVE SERVICES PROVIDER - DUTIES

5.01 **TERM / VACANCY.** The Administrative Services Provider will serve until his/her successor is appointed. In case the Employer has not appointed a successor Administrative Services Provider, the Employer will exercise any and all duties of the Administrative Services Provider pending the filling of the vacancy.

5.02 **DUTIES.** The Administrative Services Provider will have the following duties:

- (a) To create administrative forms necessary for the proper and efficient administration of the Plan provided the forms are not inconsistent with the terms of the Plan;
- (b) To enforce the terms of the Plan and its procedures, including this document and such other documents related to the Plan's operation;
- (c) To make, at the direction of the Participant or Beneficiary or pursuant to Section 4.07(D)(4), distributions of an Account;
- (d) To review in accordance with the Plan's procedures respecting a claim for (or denial of a claim for) a benefit under the Plan;
- (e) To furnish the Employer with information which the Employer may require for tax or other purposes;
- (f) To make distributions on account of unforeseeable emergency in accordance with the Plan's procedures;
- (g) To accept Deferral Contributions, Employer Contributions, and Rollover Contributions;
- (h) To accept Transfers;

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- (i) To accept Participant or, in the case of a deceased Participant, Beneficiary direction of investment;
- (j) To comply with any reporting and disclosure rules applicable to the Plan;
- (k) To make loans to Participants if elected by the Employer;
- (l) To appoint agents to act for and in performing its third party administrative services to the Plan; and
- (m) To undertake any other action the Administrative Services Provider deems reasonable or necessary to provide third party administrative services to the Plan.

5.03 LOANS TO PARTICIPANTS. The Employer may elect to permit the Administrative Services Provider and/or Trustee to make Plan loans to Participants by executing a participant loan program document with the Administrative Services Provider. Any loan by the Plan to a Participant shall be made in compliance with Code § 72(p). If Plan loans are permitted, the Administrative Services Provider, with the approval and direction of the Employer, may establish, amend or terminate from time to time, nondiscriminatory administrative procedures for administering loans. Such loan procedures must be a written document and must include: (1) the procedure for applying for a loan; (2) the criteria for approving or denying a loan; (3) the limitations, if any, on the types and amounts of loans available; and (4) the events constituting default and the steps the Plan will take to preserve Plan assets in the event of default. Any administrative procedures adopted under this Section 5.03 shall be construed as part of the Plan.

5.04 INDIVIDUAL ACCOUNTS / RECORDS. The Administrative Services Provider will maintain a separate Account in the name of each Participant to reflect the value of the Participant's Deferred Compensation under the Plan.

5.05 VALUE OF PARTICIPANT'S ACCOUNT. The value of each Participant's Account consists of his/her accumulated Deferred Compensation, as of the most recent Accounting Date or any later date as the Administrative Services Provider may determine.

5.06 ALLOCATION OF NET INCOME, GAIN OR LOSS. As of each Accounting Date (and each other valuation date determined under Section 5.04), the Administrative Services Provider will adjust Accounts to reflect net income, gain or loss, if any, since the last Accounting Date or Account valuation. The Administrative Services Provider will continue to allocate net income, gain and loss to a Participant's

Account subject to an installment distribution, until the Account is fully distributed.

5.07 ACCOUNT CHARGED The Administrative Services Provider will charge all distributions made to a Participant or to his/her Beneficiary, or transferred under Section 9.03 from his/her Account, against the Account of the Participant when made.

5.08 PARTICIPANT DIRECTION OF INVESTMENT. Subject to the terms and conditions required by the Administrative Services Provider and the Trustee, if any, a Participant will have the right to direct the investment or re-investment of the assets comprising the Participant's Account. The Administrative Services Provider will account separately for the Participant-directed Accounts. The Participant's right to direct investment does not give the Participant any vested interest or secured or preferred position with respect to assets over which he/she has investment responsibility.

5.09 VESTING / SUBSTANTIAL RISK OF FORFEITURE. Each Participant's Account will be immediately 100% vested.

5.10 PRESERVATION OF ELIGIBLE PLAN STATUS. The Employer may take any such necessary and appropriate action to preserve the status of the Plan as an Eligible 457 Plan.

5.11 LIMITED LIABILITY. The Employer will not be liable to pay plan benefits to a Participant in excess of the value of the Participant's Account as the Administrative Services Provider determines in accordance with the Plan terms. The Employer, the Administrative Services Provider, or the Trustee will not be liable for losses arising from depreciation or shrinkage in the value of any investments acquired under this Plan.

5.12 LOST PARTICIPANTS. If the Administrative Services Provider is unable to locate any Participant or Beneficiary whose Account becomes distributable (a "lost Participant"), the Administrative Services Provider will apply the provisions of this Section 5.12.

(A) Attempt to Locate. The Administrative Services Provider will attempt to locate a lost Participant and may use one or more of the following methods: (1) provide a distribution notice to the lost Participant at his/her last known address by certified or registered mail; (2) use the IRS letter forwarding program under Rev. Proc. 94-22; (3) use a commercial locator service, the internet or other general search method; (4) use the Social Security Administration or PBGC search program; or (5) use such other methods as the Administrative Services Provider believes prudent.

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(B) Failure to Locate. If a lost Participant is not located after 6 months following the date the Administrative Services Provider first attempts to locate the lost Participant using one or more of the methods described in Section 5.12(A), the Administrative Services Provider may employ the unclaimed property processes of the state of the lost Participant's last known address. Neither the Administrative Services Provider nor the Trustee shall be responsible for restoring the Account (including potential gains) if a lost Participant whose Account was deposited with a state later makes a claim for his/her Account.

(C) Nonexclusivity and Uniformity. The provisions of this Section 5.12 are intended to provide permissible but not exclusive means for the Administrative Services Provider to administer the Accounts of lost Participants. The Administrative Services Provider may utilize any other reasonable method to locate lost Participants and to administer the Accounts of lost Participants, including such methods as the Revenue Service or other regulatory agency may in the future specify. The Administrative Services Provider will apply Section 5.12 in a reasonable manner, but may in determining a specific course of action as to a particular Account, reasonably take into account differing circumstances such as the amount of a lost Participant's Account, the expense in attempting to locate a lost Participant, the Administrative Services Provider's ability to establish and the expense of establishing a rollover IRA, and other factors. The Administrative Services Provider may charge to the Account of a lost Participant the reasonable expenses incurred under this Section 5.12 and which are associated with the lost Participant's Account.

5.13 PLAN CORRECTION. The Administrative Services Provider, as directed by the Employer, may undertake such correction of Plan errors as the Employer deems necessary, including but not limited to correction to maintain the Plan's status as an "eligible deferred compensation plan" under the Code.

**ARTICLE VI
PARTICIPANT ADMINISTRATIVE
PROVISIONS**

6.01 BENEFICIARY DESIGNATION. A Participant from time to time may designate, in writing, any person(s) (including a trust or other entity), contingently or successively, to whom the Administrative Services Provider or Trustee will pay the Participant's Account (including any life insurance proceeds payable to the Participant's Account) in the event of death. A Participant also may designate the method of payment of his/her Account. The Administrative Services Provider will prescribe the form for the Participant's written designation of Beneficiary and, upon the Participant's

filing the form with the Administrative Services Provider, the form revokes all designations filed prior to that date by the same Participant. Provided the Administrative Services Provider has been provided reasonable notice thereof, a divorce decree, or a decree of legal separation, revokes the Participant's designation, if any, of his/her spouse as his/her Beneficiary under the Plan unless: (a) the decree or a QDRO provides otherwise; or (b) the Participant has re-designated his/her former spouse as Beneficiary following the date of the divorce decree, or other decree of legal separation. The foregoing revocation provision (if applicable) applies only with respect to a Participant whose divorce or legal separation becomes effective on or following the date the Employer executes the Plan.

6.02 NO BENEFICIARY DESIGNATION. If a Participant fails to name a Beneficiary in accordance with Section 6.01, or if the Beneficiary named by a Participant predeceases the Participant, then the Administrative Services Provider will pay the Participant's remaining Account to the Participant's estate.

If the Beneficiary survives the Participant, but dies prior to distribution of the Participant's entire Account, the Trustee will pay the remaining Account to the Beneficiary's estate unless: (1) the Participant's Beneficiary designation provides otherwise; or (2) the Beneficiary has properly designated a Beneficiary. A Beneficiary only may designate a Beneficiary for the Participant's Account Balance remaining at the Beneficiary's death, and the Beneficiary's designation otherwise complies with the Plan terms. The Administrative Services Provider will direct a Trustee if applicable as to the method and to whom the Trustee will make payment under this Section 6.02.

6.03 PARTICIPATION AGREEMENT.

(A) General. A Participant must elect to make Salary Reduction Contributions on a Participation Agreement form the Administrative Services Provider provides for this purpose. The Participation Agreement must be consistent with the procedures of the Administrative Services Provider. The Participation Agreement may impose such other terms and limitations as the Employer or Administrative Services Provider may determine.

(B) Election Timing. A Participation Agreement may not take effect earlier than the first day of the calendar month following the date the Participant executes the Participation Agreement and as to Compensation paid or made available in such calendar month. However, if an Employee is eligible to become a Participant during the Employee's calendar month of hire, the Employee may execute a Participation Agreement on or before the date he/she

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becomes an Employee, effective for the month in which he/she becomes an Employee.

(C) Sick, Vacation and Back Pay. If the Employer adopts a policy that permits Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay, a Participant who will incur a Severance from Employment may execute a Participation Agreement before such amounts are paid or made available provided: (i) such amounts are paid or made available before the Participant incurs the Severance; and (ii) the Participant is an Employee in that month.

(D) Modification of Participation Agreement. A Participation Agreement remains in effect until a Participant modifies it or ceases to be eligible to participate in the Plan. A Participant may modify his/her Participation Agreement by executing a new Participation Agreement. Any modification will become effective no earlier than the beginning of the calendar month commencing after the date the Participant executes the new Participation Agreement. Filing a new Participation Agreement will revoke all Participation Agreements filed prior to that date. The Employer or Administrative Services Provider may restrict the Participant's right to modify his/her Participation Agreement in any Taxable Year.

6.04 PERSONAL DATA TO ADMINISTRATIVE SERVICES PROVIDER. Each Participant and each Beneficiary of a deceased Participant must furnish to the Administrative Services Provider such evidence, data or information as the Administrative Services Provider considers necessary or desirable for the purpose of administering the Plan. The provisions of this Plan are effective for the benefit of each Participant upon the condition precedent that each Participant will furnish promptly full, true and complete evidence, data and information when requested by the Administrative Services Provider, provided the Administrative Services Provider advises each Participant of the effect of his failure to comply with its request.

6.05 ADDRESS FOR NOTIFICATION. Each Participant and each Beneficiary of a deceased Participant must file with the Administrative Services Provider from time to time, in writing, his/her address and any change of address. Any communication, statement or notice addressed to a Participant, or Beneficiary, at his/her last address filed with the Administrative Services Provider, or as shown on the records of the Employer, binds the Participant, or Beneficiary, for all purposes of this Plan.

6.06 PARTICIPANT OR BENEFICIARY INCAPACITATED. If evidence is submitted to the Administrative Services Provider which supports an opinion that a Participant or Beneficiary entitled to a

Plan distribution is not able to care for his/her affairs because of a mental condition, a physical condition, or by reason of age, the Administrative Services Provider or the Trustee may make the distribution to the Participant's or Beneficiary's guardian, conservator, trustee, custodian (including under a Uniform Transfers or Gifts to Minors Act) or to his/her attorney-in-fact or to other legal representative upon furnishing evidence of such status satisfactory to the Administrative Services Provider and to the Trustee. The Administrative Services Provider and the Trustee do not have any liability with respect to payments so made and neither the Administrative Services Provider nor the Trustee has any duty to make inquiry as to the competence of any person entitled to receive payments under the Plan.

**ARTICLE VII
MISCELLANEOUS**

7.01 NO ASSIGNMENT OR ALIENATION. A Participant or Beneficiary does not have the right to commute, sell, assign, pledge, transfer or otherwise convey or encumber the right to receive any payments under the Plan or Trust and the Administrative Services Provider and the Trustee will not recognize any such anticipation, assignment, or alienation. The payments and the rights under this Plan are non-assignable and nontransferable. Subject to Section 8.15, a Participant's or Beneficiary's interest in the Trust is not subject to attachment, garnishment, levy, execution or other legal or equitable process.

7.02 EFFECT ON OTHER PLANS. This Plan does not affect benefits under any other retirement, pension, or benefit plan or system established for the benefit of the Employer's Employees, and participation under this Plan does not affect benefits receivable under any such plan or system, except to the extent provided in such plan or system.

7.03 WORD USAGE. Words used in the masculine will apply to the feminine where applicable, and wherever the context of the Plan dictates, the plural will be read as the singular and the singular as the plural.

7.04 STATE LAW. The laws of the state of the Employer's principal place of business will determine all questions arising with respect to the provisions of this Prototype Plan, except to the extent Federal law supersedes State law.

7.05 EMPLOYMENT NOT GUARANTEED. Nothing contained in this Plan, or any modification or amendment to the Plan, or in the creation of any Account, or the payment of any benefit, gives any Employee, Participant or Beneficiary any right to continue employment, any legal or equitable right against the Employer, the

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Administrative Services Provider, the Trustee, any other Employee of the Employer, or any agents thereof except as expressly provided by the Plan.

7.06 NOTICE, DESIGNATION, ELECTION, CONSENT AND WAIVER. All notices under the Plan and all Participant or Beneficiary designations, elections, consents or waivers must be in writing and made in a form acceptable to the Administrative Services Provider. To the extent permitted by Treasury regulations or other applicable guidance, any Plan notice, election, consent or waiver may be transmitted electronically. Any person entitled to notice under the Plan may waive the notice or shorten the notice period except as otherwise required by the Code.

7.07 LIMITATIONS ON TRANSFERS AND EXCHANGES. The Employer and the Administrative Services Provider may adopt procedures to govern Participant elections and directions concerning a Participant's, Beneficiary's, or Alternate Payee's investment specifications and may impose limitations on transfers and exchanges from one investment option with the Plan to another. These procedures shall be in addition to any established by investment providers to the Plan. The Employer and the Administrative Services Provider may decline to implement any investment instructions for a Participant, Beneficiary, or Alternate Payee where either deems appropriate.

7.08 EMPLOYER RESPONSIBILITY FOR DISTRIBUTION OF PLAN RELATED INFORMATION. The Employer will distribute all Plan related amendments, restated plan documents, and deferred compensation plan tax related documentation to the Administrative Service Providers when there are multiple Administrative Service Providers of the Plan.

7.09 USE OF PLAN ASSETS THAT ARE NOT ATTRIBUTABLE TO AN ACCOUNT. If the Plan receives money that is not attributable to an Account, then the Employer will direct the Administrative Services Provider as to the use of these amounts. Examples include, but are not limited to, money received by the Plan as part of a settlement, litigation award or fee reimbursement. The Employer may use these amounts to offset Plan expenses or may allocate these amounts to Participants or as it deems appropriate

ARTICLE VIII TRUST PROVISIONS

8.01 APPLICATION. The provisions of this Article VIII apply only if the Employer has not elected to substitute another trust, custodial accounts or annuity contracts in lieu of the Trust established under this Article VIII.

8.02 ACCEPTANCE / HOLDING. The Trustee accepts the Trust created under the Plan and agrees to perform the duties and obligations imposed. The Trustee must hold in trust under this Article VIII, all Deferred Compensation until paid in accordance with the Plan terms.

8.03 RECEIPT OF CONTRIBUTIONS. The Trustee is accountable to the Employer for the funds contributed to it by the Employer or the Administrative Services Provider, but the Trustee does not have any duty to see that the contributions received comply with the provisions of the Plan.

8.04 FULL INVESTMENT POWERS. The Trustee is authorized and empowered, but not by way of limitation, to exercise and perform the following duties:

(a) To invest any part or all of the Trust in any common or preferred stocks, open-end or closed-end mutual funds, put and call options traded on a national exchange, United States retirement plan bonds, corporate bonds, debentures, convertible debentures, commercial paper, U. S. Treasury bills, U. S. Treasury notes and other direct or indirect obligations of the United States Government or its agencies, improved or unimproved real estate situated in the United States, limited partnerships, insurance contracts of any type, mortgages, notes or other property of any kind, real or personal, and to buy or sell options on common stock on a nationally recognized options exchange with or without holding the underlying common stock, as a prudent person would do under like circumstances. Any investment made or retained by the Trustee in good faith will be proper but must be of a kind constituting a diversification considered by law suitable for trust investments;

(b) To retain in cash so much of the Trust as it may deem advisable to satisfy liquidity needs of the Plan and to deposit any cash held in the Trust in a bank account at reasonable interest;

(c) To invest, if the Trustee is a bank or similar financial institution supervised by the United States or by a State, in any type of deposit of the Trustee (or a bank related to the Trustee within the meaning of Code §414(b)) at a reasonable rate of interest or in a common trust fund as described in Code §584, or in a collective investment fund, the provisions of which the Trust incorporates by this reference, which the Trustee (or its affiliate, as defined in Code §1504) maintains exclusively for the collective investment of money contributed by the bank (or its affiliate) in its capacity as Trustee and which conforms to the rules of the Comptroller of the Currency;

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(d) To manage, sell, contract to sell, grant options to purchase, convey, exchange, transfer, abandon, improve, repair, insure, lease for any term even though commencing in the future or extending beyond the term of the Trust, and otherwise deal with all property, real or personal, in such manner, for such considerations and on such terms and conditions as the Trustee decides;

(e) To credit and distribute the Trust as directed by the Administrative Services Provider of the Plan. The Trustee will not be obliged to inquire as to whether any payee or distributee is entitled to any payment or whether the distribution is proper or within the terms of the Plan, or as to the manner of making any payment or distribution. The Trustee will be accountable only to the Administrative Services Provider for any payment or distribution made by it in good faith on the order or direction of the Administrative Services Provider;

(f) To borrow money, to assume indebtedness, extend mortgages and encumber by mortgage or pledge;

(g) To compromise, contest, arbitrate or abandon claims and demands;

(h) To have with respect to the Trust all of the rights of an individual owner, including the power to exercise any and all voting rights associated with Trust assets, to give proxies, to participate in any voting trusts, mergers, consolidations or liquidations, to tender shares and to exercise or sell stock subscriptions or conversion rights;

(i) To lease for oil, gas and other mineral purposes and to create mineral severances by grant or reservation; to pool or unitize interest in oil, gas and other minerals; and to enter into operating agreements and to execute division and transfer orders;

(j) To hold any securities or other property in the name of the Trustee or its nominee, with depositories or agent depositories or in another form as it may deem best, with or without disclosing the trust relationship;

(k) To perform any and all other acts in its judgment necessary or appropriate for the proper and advantageous management, investment and distribution of the Trust;

(l) To retain any funds or property subject to any dispute without liability for the payment of interest, and to decline to make payment or delivery of the funds or property until a court of competent jurisdiction makes a final adjudication;

(m) To file all tax returns required of the Trustee;

(n) To furnish to the Employer and the Administrative Services Provider an annual statement of account showing the condition of the Trust and all investments, receipts, disbursements and other transactions effected by the Trustee during the Plan Year covered by the statement and also stating the assets of the Trust held at the end of the Plan Year, which accounts will be conclusive on all persons, including the Employer and the Administrative Services Provider, except as to any act or transaction concerning which the Employer or the Administrative Services Provider files with the Trustee written exceptions or objections within 90 days after the receipt of the accounts; and

(o) To begin, maintain or defend any litigation necessary in connection with the administration of the Trust, except that the Trustee will not be obliged or required to do so unless

8.05 RECORDS AND STATEMENTS. The records of the Trustee pertaining to the Trust will be open to the inspection of the Employer at all reasonable times and may be audited from time to time by any person or persons as the Employer may specify in writing. The Trustee will furnish the Administrative Services Provider whatever information relating to the Trust the Administrative Services Provider considers necessary.

8.06 FEES AND EXPENSES FROM FUND. The Trustee will receive reasonable annual compensation in accordance with its fee schedule as published from time to time. The Trustee will pay from the Trust all fees and expenses the Trustee reasonably incurs in its administration of the Trust, unless the Employer pays the fees and expenses.

8.07 PROFESSIONAL AGENTS. The Trustee may employ and pay from the Trust reasonable compensation to agents, attorneys, accountants and other persons to advise the Trustee as in its opinion may be necessary. The Trustee may delegate to any agent, attorney, accountant or other person selected by it any non-Trustee power or duty vested in it by the Trust, and the Trustee may act or refrain from acting on the advice or opinion of any agent, attorney, accountant or other person so selected.

8.08 DISTRIBUTION OF CASH OR PROPERTY. The Trustee may make distribution under the Plan in cash or property, or partly in each, at its fair market value as determined by the Trustee.

8.09 RESIGNATION AND REMOVAL. The Trustee or the Custodian may resign its position by giving written notice to the Employer and to the Administrative Services Provider. The Trustee's notice must specify the effective date of the Trustee's resignation, which date must be at least 30 days

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following the date of the Trustee's notice, unless the Employer consents in writing to shorter notice.

The Employer may remove a Trustee or a Custodian by giving written notice to the affected party. The Employer's notice must specify the effective date of removal which date must be at least 30 days following the date of the Employer's notice, except where the Employer reasonably determines a shorter notice period or immediate removal is necessary to protect Plan assets.

8.10 SUCCESSOR TRUSTEE.

(A) Appointment. In the event of the resignation or the removal of a Trustee, where no other Trustee continues to service, the Employer must appoint a successor Trustee if it intends to continue the Plan. If two or more persons hold the position of Trustee, in the event of the removal of one such person, during any period the selection of a replacement is pending, or during any period such person is unable to serve for any reason, the remaining person or persons will act as the Trustee. If the Employer fails to appoint a successor Trustee as of the effective date of the Trustee resignation or removal and no other Trustee remains, the Trustee will treat the Employer as having appointed itself as Trustee and as having filed the Employer's acceptance of appointment as successor Trustee with the former Trustee.

(B) Automatic Successor. Any corporation which succeeds to the trust business of the Trustee, or results from any merger or consolidation to which the Trustee is a party, or is the transferee of substantially all the Trustee's assets, will be the successor to the Trustee under this Trust. The successor Trustee will possess all rights, duties and powers under this Trust as if the successor Trustee were the original Trustee. Neither the Trustee nor the successor Trustee need provide notice to any interested person of any transaction resulting in a successor Trustee. The successor Trustee need not file or execute any additional instrument or perform any additional act to become successor Trustee.

8.11 VALUATION OF TRUST. The Trustee will value the Trust as of each Accounting Date to determine the fair market value of the Trust assets. The Trustee will value the Trust on such other date(s) the Administrative Services Provider may direct.

8.12 PARTICIPANT DIRECTION OF INVESTMENT. Consistent with the Administrative Services Provider's policy adopted under Section 5.02(i), the Trustee may consent in writing to permit Participants in the Plan to direct the investment to the Trust assets. The Administrative Services Provider will advise the Trustee of the portion of the Trust credited to each Participant's Account under the Plan, and subject to such Participant direction. As a condition of Participant direction, the Trustee may

impose such conditions, limitations and other provisions as the Trustee may deem appropriate and as are consistent with the Administrative Services Provider's policy. The Trustee will report to the Administrative Services Provider the net income, gain or losses incurred by each Participant directed Account separately from the net income, gain or losses incurred by the general Trust during the Trust Year.

8.13 THIRD PARTY RELIANCE. No person dealing with the Trustee will be obliged to see to the proper application of any money paid or property delivered to the Trustee, or to inquire whether the Trustee has acted pursuant to any of the terms of the Trust. Each person dealing with the Trustee may act upon any notice, request or representation in writing by the Trustee, or by the Trustee's duly authorized agent, and will not be liable to any person whomsoever in so doing. The certificate of the Trustee that it is acting in accordance with the Trust will be conclusive in favor of any person relying on the certificate.

8.14 INVALIDITY OF ANY TRUST PROVISION. If any clause or provision of this Article VIII proves to be or is adjudged to be invalid or void for any reason, such void or invalid clause or provision will not affect any of the other provisions of this Article VIII and the balance of the Trust provisions will remain operative.

8.15 EXCLUSIVE BENEFIT. The Trustee will hold all the assets of the Trust for the exclusive benefit of the Participants and their Beneficiaries and neither the Employer nor the Trustee will use or divert any part of the corpus or income of the Trust for purposes other than the exclusive benefit of the Participants and Beneficiaries of the Plan. The Employer will not have any right to the assets held by the Trustee and the Trust assets will not be subject to the claims of the Employer's creditors or, except as provided in Section 4.06, of the creditors of any Participant or Beneficiary. No Participant or Beneficiary shall have any right to sell, assign, transfer or otherwise convey his/her Account or any interest in his/her Deferred Compensation. Notwithstanding the foregoing, the Administrative Services Provider may pay from a Participant's or Beneficiary's Account the amount the Administrative Services Provider finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary. The Trust created under the Employer's Plan is irrevocable and its assets will not inure to the benefit of the Employer.

8.16 SUBSTITUTION OF CUSTODIAL ACCOUNT OR ANNUITY CONTRACT. The

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Employer may elect to use one or more custodial accounts or annuity contracts in lieu of or in addition to the Trust established in this Article VIII. Any such custodial account or annuity contract must satisfy the requirements of Code §457(g)(3) and applicable Treasury regulations.

8.17 GROUP TRUST AUTHORITY. Notwithstanding any contrary provision in this Plan, the Trustee may, unless restricted in writing by the Administrative Services Provider, transfer assets of the plan to a group trust that is operated or maintained exclusively for the commingling and collective investment of monies provided that the funds in the group trust consist exclusively of trust assets held under plans qualified under Code section 401(a), individual retirement accounts that are exempt under Code section 408(e), and eligible governmental plans that meets the requirements of Code section 457(b). For this purpose, a trust includes a custodial account that is treated as a trust under Code section 401(f) or under Code section 457(g)(3). For purposes of valuation, the value of the interest maintained by the Plan in such group trust shall be the fair market value of the portion of the group trust held for Plan, determined in accordance with generally recognized valuation procedures.

**ARTICLE IX
AMENDMENT, TERMINATION, TRANSFERS**

9.01 AMENDMENT BY EMPLOYER / SPONSOR. The Employer has the right at any time and from time to time:

(a) To amend this Plan and Trust Agreement in any manner it deems necessary or advisable in order to continue the status of this Plan as an Eligible 457 Plan; and

(b) To amend this Plan and Trust Agreement in any other manner, including deletion, substitution or modification of any Plan or Trust.

The Employer must make all amendments in writing. The Employer may amend the Plan by addenda, by separate amendment, or by restatement of the Plan. Each amendment must state the date to which it is either retroactively or prospectively effective. The Employer also may not make any amendment that affects the rights, duties or responsibilities of the Trustee or the Administrative Services Provider without the written consent of the affected Trustee or the Administrative Services Provider.

The Employer will accept amendments from the Administrative Services Provider (including adoption of a substitute Plan and Trust) without being required to re-execute the Plan, provided that the

amendments are necessary to continue the Plan as an Eligible 457 Plan.

9.02 TERMINATION / FREEZING OF PLAN. The Employer has the right, at any time, to terminate this Plan or to cease (freeze) further Deferral Contributions to the Plan. Upon termination or freezing of the Plan, the provisions of the Plan (other than provisions permitting continued Deferral Contributions) remain operative until distribution of all Accounts. Upon Plan termination, the Administrative Services Provider or Trustee shall distribute to Participants and Beneficiaries all Deferred Compensation as soon as is reasonably practicable following termination.

9.03 TRANSFERS. The Plan: (a) may accept a Transfer of a Participant's Account in another employer's Eligible 457 Plan; or (b) may Transfer a Participant's (or Beneficiary's) Account in this Plan to the another employer's Eligible 457 Plan. The other plan involved in the Transfer must provide for Transfers. The Participant or Beneficiary, after the Transfer will have Deferred Compensation in the recipient plan at least equal to his/her Deferred Compensation in the transferring plan immediately before the Transfer. Any Transfer also must comply with applicable Treasury regulations, and in particular Treas. Reg. §§1.457-10(b)(2) as to post-severance transfers between Eligible 457 Plans; 1.457-10(b)(3) as to transfers of all assets between Eligible 457 Plans; and 1.457-10(b)(4) as to transfers between Eligible 457 Plans of the same Employer. The Administrative Services Provider will credit any Transfer accepted under this Section 9.03 to the Participant's Account and will treat the transferred amount as a Deferral Contribution for all purposes of this Plan except such Transfer will not be treated as a Deferral Contribution subject to the limitations of Article III. The Plan's Transfer of any Participant's or Beneficiary's Account under this Section 9.03 completely discharges the Employer, the Administrative Services Provider, the Trustee and the Plan from any liability to the Participant or Beneficiary for any Plan benefits.

9.04 PURCHASE OF PERMISSIVE SERVICE CREDIT. A Participant, prior to otherwise incurring a distributable event under Article IV, may direct the Trustee to transfer (as of January 1, 2002, or later) all or a portion of his/her Account to a governmental defined benefit plan (under Code §414(d)) for: (a) the purchase of permissive service credit (under Code §415(n)(3)(A)) under such plan, or (b) the repayment of contributions and earnings previously refunded with respect to a forfeiture of service credited under the plan (or under another governmental plan within the same State) to which Code §415 does not apply by reason of Code §415(k)(3).

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IN WITNESS WHEREOF, the undersigned has executed this Plan and Trust to become effective the ____ day of _____, 20__ for the:

(Plan Name)

By: _____
(signature)

(printed name)

(title/role)



Nationwide® Retirement Solutions

a Nationwide Financial® company

Plan Sponsor Signature Page

My signature below represents that I have the authority of my Employer to act on behalf of the plan. I acknowledge receipt of a copy of the Certificate of Participation and Disclosure Document (Certificate). I understand that the Certificate replaces prior versions. I have read and understand the Certificate and will contact my Nationwide representative if I have any questions or concerns. In addition, my Employer's plan makes the following selections:

Plan Document – My Employer's plan has formally adopted the Plan Document, effective January 1, 2011, and directs Nationwide to administer in accordance with its terms. I understand that the Plan Document provides that Nationwide may propose future amendments to this plan and outlines a process by which my Employer may file objections. I acknowledge that any future amendments to this Plan Document, to which my Employer has not objected, will be deemed adopted with my consent and at my direction. I certify that the signature will apply to all plan(s) listed below.

If your Employer does not wish to adopt the Plan Document, please check the box below. A Nationwide representative will contact you to obtain additional information regarding the plan document applicable to your Employer's plan.

I do NOT wish to adopt the Plan Document.

Kathleen Hampton
Name of authorized signer

3/25/2011
Date

Kathleen L. Hampton
Printed name of signer

Research & Dev. Authority of Leon County
Entity Name

0023598001
Entity #

**RETURN THIS PAGE VIA FAX WITH YOUR SIGNATURE TO
NATIONWIDE AT 1-877-677-4329.**

Or, please send this self-addressed signature page via mail.

Leon County R&D Authority

Ron Miller, Executive Director 2018 Evaluation Summary: 07/16/2017 to 08/02/2018

- 5 – Excellent (almost always exceeds expectations and performs at very high standard)
- 4 – Above average (generally exceed performance expectations)
- 3 – Satisfactory (meets performance expectations)
- 2 – Below average (generally does not meet performance expectations)
- 1 – Unsatisfactory (almost always fails to meet minimum performance expectations).
- Blank – Not rated

#	Category	Bowers	Daniels	Dean	Dozier	Longman	Moore	Holmes	Ramsay	Salter	Williams	Average	Last Year	Change
1	PROFESSIONAL SKILLS AND STATUS													
a.	Knowledgeable of current developments affecting the management field and affecting research parks.	4	4	5	5	4	3	4	5	4	5	4.3	4.1	0.2
b.	Respected in management profession.	4		5	5	4	3	5	5	4	5	4.4	4.4	-
c.	Has a capacity for and encourages innovation.	3	3	4	5	3	3	5	5	5	5	4.1	4.1	-
d.	Anticipates problems and develops effective approaches for solving them.	3	3	4	5	3	3	5	5	5	5	4.1	4.1	-
e.	Willing to try new ideas proposed by Board Members or staff.	3	3	4	5	3	4	5	5	5	5	4.2	3.9	0.3
f.	Interacts with the Board in a direct and straightforward manner.	4	3	5	5	4	4	5	5	5	5	4.5	4.3	0.2
g.	Skillful with the news media, avoiding political positions and partisanship.	3	3	5	4	5	3	5	5	3	5	4.1	4.1	-
2	RELATIONS WITH BOARD OF GOVERNORS													
a.	Carries out directives of the Board as a whole rather than those of any one Board member.	3	2	5	5	4	4	5	5	5	5	4.3	4.1	0.2
b.	Assists the Board on resolving problems at the administrative level to avoid unnecessary Board action.	3	3	5	5	4	4	5	5	4	5	4.3	4.4	(0.1)
c.	Assists the Board in establishing policy, while acknowledging the ultimate authority of the Board.	3	3	5	5	5	4	5	5	5	5	4.5	4.5	-
d.	Responds to requests for information or assistance by the Board.	4	3	5	5	5	4	5	5	5	5	4.6	4.7	(0.1)
3	POLICY EXECUTION													
a.	Implements Board action in accordance with the intent of the Board.	4	3	5	5	4	4	5	5	5	5	4.5	4.2	0.3
b.	Supports the actions of the Board after a decision has been reached, both inside and outside the organization.	4	3	5	5	4	4	5	5	5	5	4.5	4.4	0.1
c.	Enforces Authority policies.	3	4	5	5	4	4	5	5	5	5	4.5	4.3	0.2
d.	Understands relevant State & County laws and ordinances.		5	4	5	4	4	5	5	5	5	4.7	4.2	0.5
e.	Reviews Authority procedures periodically to suggest improvements to their effectiveness.	4	5	5	5	4	3	4	5	5	5	4.5	4.2	0.3
f.	Offers workable alternatives to the Board for changes in policies when a policy proves impractical in actual administration.	4	4	5	5	4	4	4	5	4	5	4.4	4.3	0.1
4	REPORTING													
a.	Provides the Board with reports concerning matters of importance to the Authority.	3	3	5	5	4	3	4	5	4	5	4.1	3.9	0.2
b.	Reports are accurate, comprehensive and produced in a timely manner.	4	4	5	5	4	4	5	5	4	5	4.5	4.0	0.5
c.	Reports are generally produced through own initiative rather than when requested by the Board.	4	4	5	5	4	4	4	5	5	5	4.5	4.4	0.1
d.	Prepares a sound agenda which prevents trivial administrative matters from being reviewed by the Board.	4	3	5	5	3	4	5	5	3	5	4.2	4.4	(0.2)
e.	Produces and handles reports in a way to convey the message that affairs of the organization are open to public scrutiny.	4		5	5	4	4	5	5	5	5	4.7	4.6	0.1
5	TENANT RELATIONS													
a.	Responsive to complaints from tenants.	4		4	5	4	3	5	5	4	4	4.2	4.2	-
b.	Demonstrates a dedication to service to the Park community and its Tenants.	4		5	5	4	3	5	5	5	5	4.6	4.2	0.4

Leon County R&D Authority

Ron Miller, Executive Director 2018 Evaluation Summary: 07/16/2017 to 08/02/2018

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#	Category	Bowers	Daniels	Dean	Dozier	Longman	Moore	Holmes	Ramsay	Salter	Williams	Average	Last Year	Change
c.	Has the capacity to listen to others and to recognize their interests.	3	3	5	5	4	3	5	5	5	5	4.3	4.3	-
d.	Willing to meet with members of the Park community to discuss their real concerns.	3		5	5	4	4	5	5	5	5	4.6	4.6	-
6	STAFFING													
a.	Recruits and retains competent personnel for Authority positions.	4	4	4	5	5	4	5	5	5	5	4.6	4.4	0.2
b.	Aware of staff weaknesses and works to improve their performance.		4	4	5	3	3	4	5	5	5	4.2	4.1	0.1
c.	Accurately informed and concerned about employee relations.		4	5	5	3	4	5	5	5	5	4.6	4.6	-
d.	Professionally manages the compensation and benefits plan.			5	5	4	4	4	5	5	4	4.5	4.1	0.4
e.	Promotes training and development opportunities for employees at all levels of the organization.			5	5	4		5	5	3	4	4.4	4.3	0.1
7	SUPERVISION													
a.	Instills confidence and initiative in subordinates and emphasizes support rather than restrictive controls.			5	5	4		5	5	5	5	4.9	4.4	0.5
b.	Has developed a friendly and informal relationship with the work force as a whole, yet maintains the prestige and dignity of the Authority.			5	5	4	3	5	5	5	5	4.6	4.6	-
c.	Evaluates personnel periodically, and points out weaknesses and strengths.			5	5	4	3	4	5	5	4	4.4	4.1	0.3
d.	Encourages teamwork, innovation, and effective problem-solving among the staff members.		3	5	5	4		5	5	5	5	4.6	4.6	-
8	FISCAL MANAGEMENT													
a.	Prepares a fiscally responsible budget to provide services at a level directed by the Board.	4	4	5	5	5	4	5	5	5	5	4.7	4.5	0.2
b.	Makes the best possible use of available funds, conscious of the need to operate the Authority efficiently and effectively.	4	5	5	5	5	4	5	5	5	5	4.8	4.3	0.5
c.	Prepared budget is in an intelligent but readable format.	4	5	5	5	5	4	5	5	5	5	4.8	4.6	0.2
d.	Possesses awareness of the importance of financial planning and control.	4	5	5	5	5	4	5	5	5	5	4.8	4.7	0.1
e.	Appropriately monitors and manages the fiscal activities of the organization.	4	5	5	5	5	4	5	5	5	4	4.7	4.5	0.2
9	STRATEGIC PARTNERSHIPS AND COMMUNITY													
a.	Cooperates with other community organizations.	4	4	5	5	4	4	5	5	5	4	4.5	4.3	0.2
b.	Cooperates with the City, State, and Federal governments.	4	3	5	5	4	4	5	5	5	5	4.5	4.3	0.2
c.	Cooperates with strategic partners, such as Florida State University, Florida A&M University, Tallahassee Community College, the Chamber of Commerce, and the Economic Development Council.	4	4	5	5	4	4	5	5	5	5	4.6	4.4	0.2
d.	Avoids unnecessary controversy.	4	3	5	5	4	4	5	5	5	5	4.5	4.1	0.4
e.	Helps the Board address future needs and develop adequate plans to address long term trends.	3	3	5	5	4	4	5	5	5	5	4.4	4.0	0.4

	Total	132	127	218	224	183	155	217	225	212	219			
	Categories	36	35	45	45	45	42	45	45	45	45			
	Average	3.7	3.6	4.8	5.0	4.1	3.7	4.8	5.0	4.7	4.9	4.5	4.3	0.2

	Last Year	4.5	3.0	4.5	5.0	4.1	3.2	4.7	5.0	4.2	4.0			
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Member	Strengths	Needs Improvement	Other Comments
Bowers	Ron's strength is in preparing and managing the budget.	none	none
Daniels	Ron has a strength in financial planning and fiscal management. I think he does a great job in stretching the dollars available to the Authority, and helps board members understand the financial health of the organization.	Communicating with the board in between meetings. I think some board members are kept better informed of the dealings of the LCRDA than others, and I think more frequent communication would limit information asymmetry. I also think we've taken strides to tell the story of the Park in media, but that more can be done to present Innovation Park as a major player in local economic development, including more frequent earned media opportunities.	none
Dean	Ron has provided outstanding leadership as Executive Director in helping and continuing to transform and improve the LCRDA, specifically in the areas of innovation and growth.	Meeting and often exceeding expectations.	none
Dozier	none	none	none
Longman	Michael's hiring and integration into staff has the potential to move IP to the next level and Ron deserves great credit for making this happen.	It may be inevitable, but we seem still to spend too much time on management decisions and not enough on the big picture. Do we need to think about some structural change going forward?	There has been a lot of movement in the right direction this year, creating the hope of great progress this coming year. But I would have liked to see the trail around the lake further along by now.
Moore	1. Knowledge and transparency of efforts tied to initiatives; 2. Onboarding and selection of key staff; 3. Transition of EEP; 4. Community engagement and expanded presence	none	none
Holmes	none	none	none
Ramsay	Ron has attracted and hired a very talented staff that performs exceptionally well. His recent hire of Michael Tentnowski fills a much needed vacuum that should add significant value to the organization. Also his formal training in accounting has served him well and has helped keep our annual audit free of adverse findings.	Ron has historically received his most favorable evaluations from those he works more frequently with so I would encourage him to identify ways that he might more often interact with board members serving in less involved roles.	Our organization must concentrate on ways to move the needle a bit faster. From point of agreement, to evaluation, to execution, to finalization must be accelerated. Instep with the Board's expectations, the Authority is embarking on an expanded role and Ron can and will be the catalyst that gets us there.
Salter	We have many different initiatives right now and Ron is doing a great job in keeping all of the parts moving forward. Ron is an extremely competent manager and has recruited top notch talent and provided enough room for each of them to excel while still keeping a good management. I appreciate his attitude of "get it done" and have confidence in his leadership.	Continue your efforts to keep the board as informed as possible. Over the next 3 years, we will have a lot of change and projects moving very quickly. It will be more important than ever for you to keep board members updated between meetings.	Thanks for your hard work and leadership. We are lucky to have you.
Williams	Ron is a great Director of Leon County Research and Development Authority	Need to review cost of on site maintenance for 30 hours per week. Also look at the accounting charges and look for savings without giving up security.	none

ARP Salary Survey 16

QUESTION SUMMARIES DATA TRENDS

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RESPONSES 2 | WS Æ

61 2

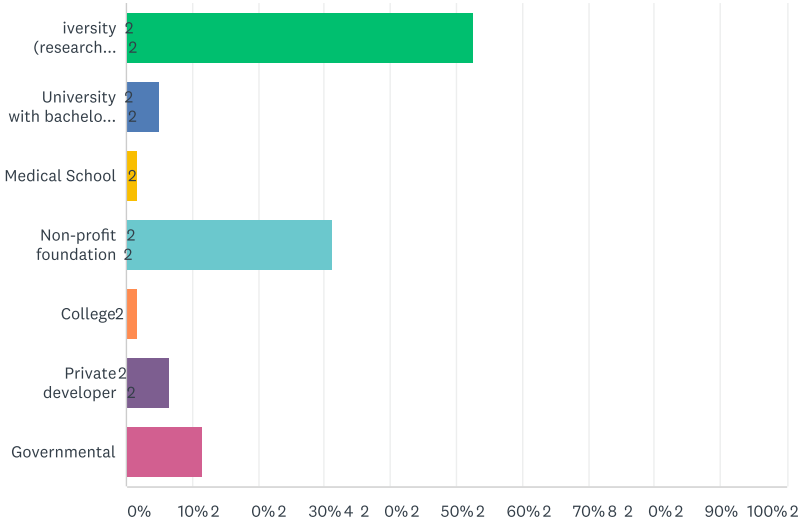
331 days (10/ / 016 - now) 2

All Pages ▼2

1 2

What type of entity is your employer? 2

Answered: 61 Skipped: 0 2

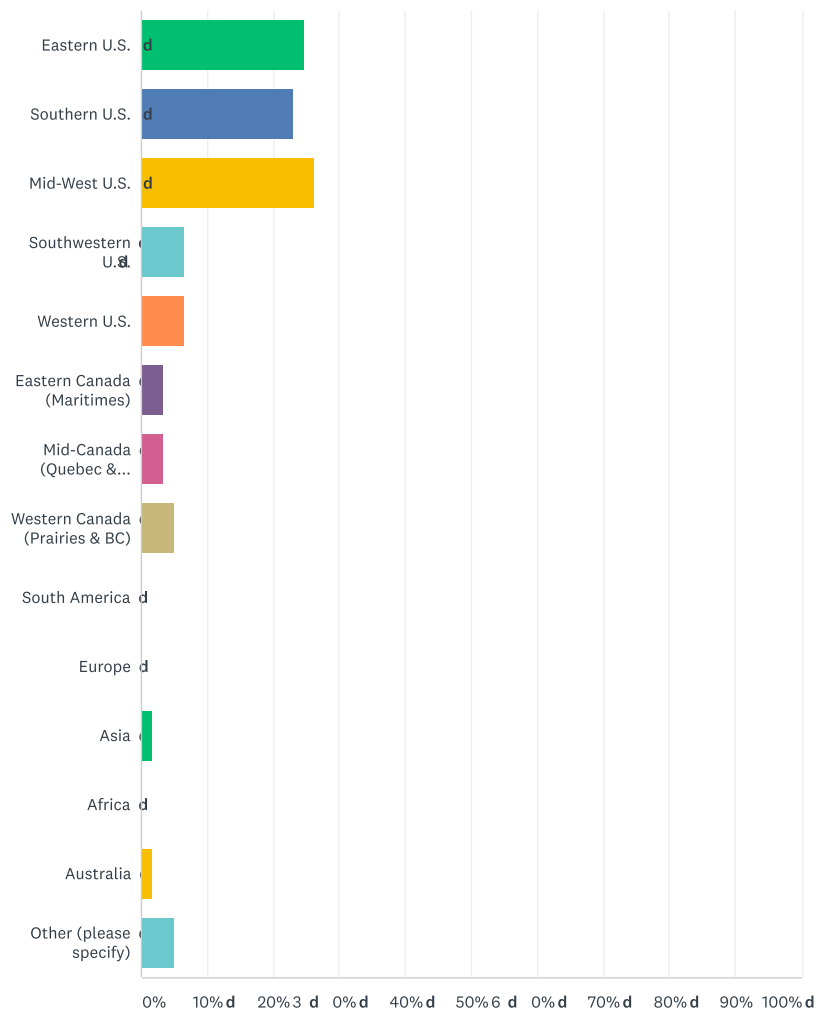


ANSWER CHOICES 2	RESPONSES 2
University (research university with doctoral-level studies) 2	51.6% 2 32 2
University with bachelor or masters level studies 2	4.9% 2 3 2
Medical School 2	1.6% 2 1 2
Non-profit foundation 2	31.15% 2 19 2
College2	1.6% 2 1 2
Private developer 2	6.56% 2 4 2
Governmental 2	11.1% 2 7 2
Total Respondents: 61 2	2

2 2

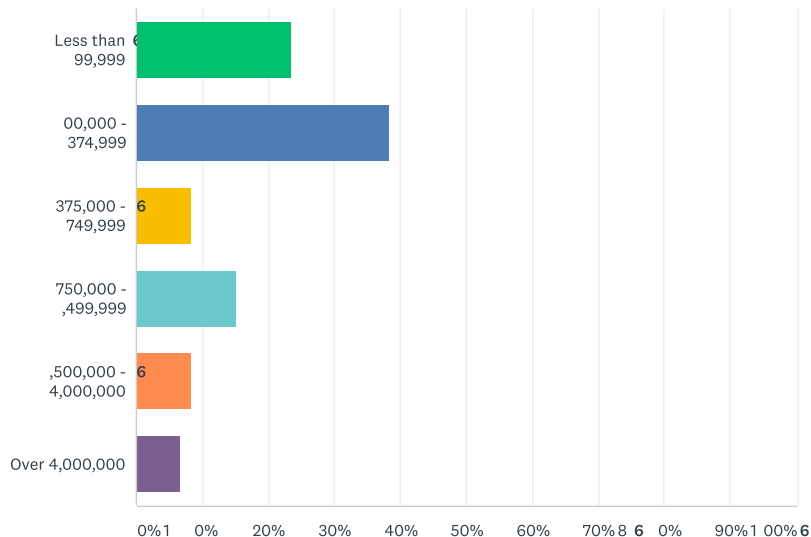
In what geographic area is your park located? 2

Answered: 61 Skipped: 0 2



ANSWER CHOICES	RESPONSES	
Eastern U.S.	24.59%	1
Southern U.S.	22.95%	1
Mid-West U.S.	24.26%	6
Southwestern U.S.	5.45%	4
Western U.S.	5.45%	4
Eastern Canada (Maritimes)	0.28%	2
Mid-Canada (Quebec & Ontario)	0.28%	2
Western Canada (Prairies & BC)	4.92%	3
South America	0.00%	0
Europe	0.00%	0
Asia	1.41%	1
Africa	0.00%	0
Australia	1.41%	1
Other (please specify)	4.92%	3

Q3

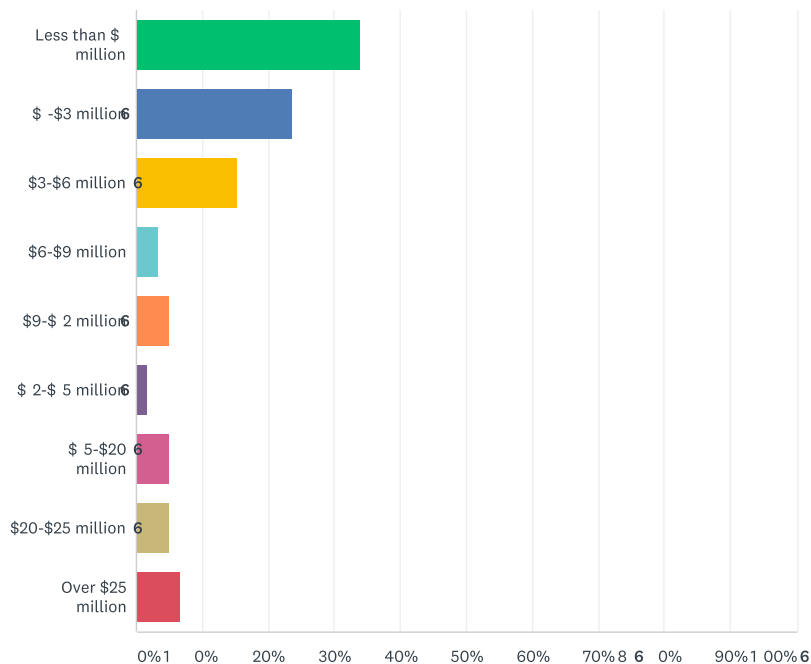


ANSWER CHOICES	RESPONSES
Less than 99,999	23.33% 14
00,000 - 374,999	33.33% 22
375,000 - 749,999	5.00% 3
750,000 - ,499,999	6.67% 9
,500,000 - 4,000,000	6.67% 5
Over 4,000,000	6.67% 4
Total Respondents:	60

Q4

What is the size of your annual park operating budget in U.S. dollars?

Answered: 59 Skipped: 2

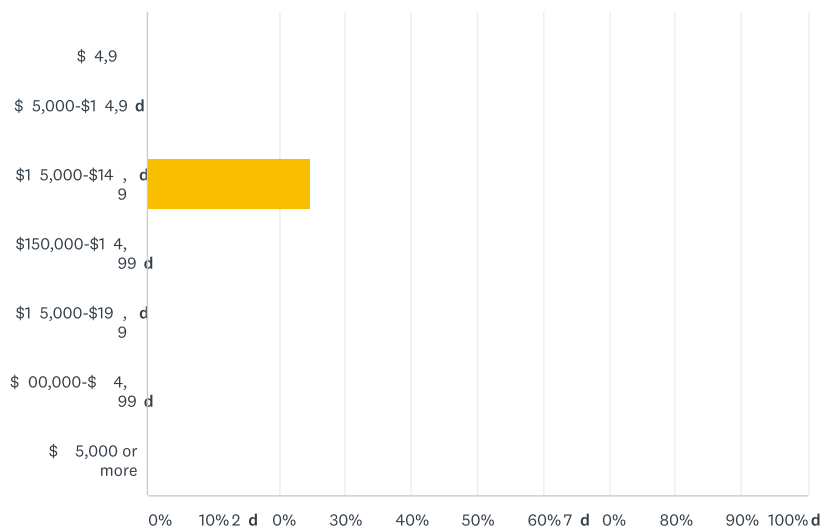


ANSWER CHOICES d	RESPONSES d	
Less than \$1 million d	33.90%2 d	
\$1-\$3 million	3. 3%1	4 d
\$3-\$6 million	15. 5%d	9 d
\$6-\$9 million d	3.39%2 d	
\$9-\$1 million d	5.08%d	3 d
\$1 -\$15 million	1.69%1 d	
\$15-\$ 0 million	5.08%	3
\$ 0-\$d5 million	5.08%d	3 d
Over \$ 5 million	6. 8%d	4 d
Total Respon ents: 59dd		d

Q5

What is the base annual salary level for the senior persondd responsible for the park? (all amounts in U.S. dollars)

Answered: 61 Skipped: 0



ANSWER CHOICES d	RESPONSES d	
Less than \$ 4,999	4.9 %	3 d
\$ 5,000-\$14,999	13.11%	8
\$15,000-\$149,999	4.59%1 d	5
\$150,000-\$199,999	18.03%1 d	
\$15,000-\$199,999	14. 5%	9
\$ 200,000-\$ 4,999	8. 0%	5
\$ 5,000 or more	16.39%1 d	
Total Respon ents: 61 d		d

Q6

Is the park executive director/CEO compensated by d incentive pay based on results in some form? This may include bonus pay for new company locations, or pay for d

the cost of strategic initiatives, etc. Please describe how this has been addressed at your park. w

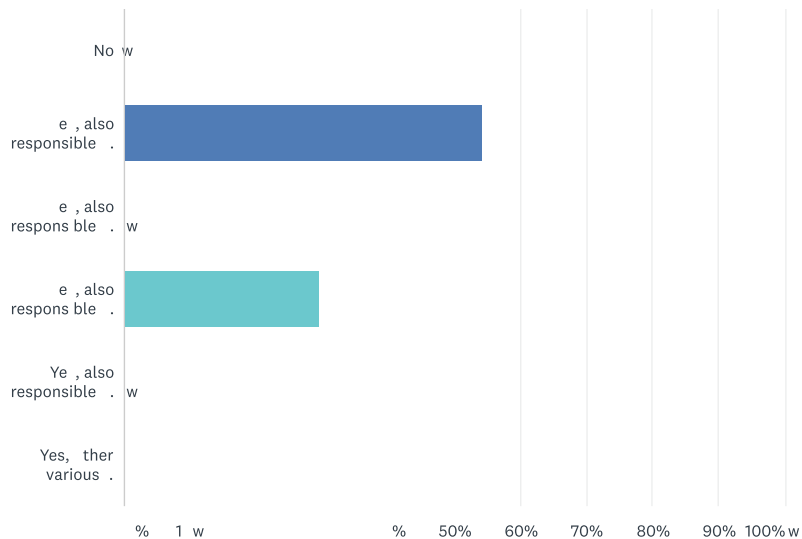
Answered: 52 Skipped: 9

Incentives up to 14% of salary based on achieving agreed upon targets. w	11/29/2016 9:47 AM
No.	11/28/2016 8:51 PM w
no	11/28/2016 5:13 PM w
No	11/28/2016 3:08 PM w
no incentives	11/28/2016 3:05 PM w
no w	

Q7

Does the senior person responsible for the park also have with other park related responsibilities?

Answered: 61 Skipped: 0



ANSWER CHOICES w

RESPONSES w

No	9.84%	6
Yes, also responsible for an incubator/program w	54.10%	33 w
Yes, also responsible for the tech transfer office	9.84%	6
Yes, also responsible for other institutional admin duties	29.51%	18
Yes, also responsible for community relations/econ development w	57.38%	35
Yes, other various responsibilities	45.90% w	28

Total Respondents: 61

w

Q8 k

If we answered "es" t n f t e b v e c t g r i e s , k
p l e s e i n d i c a t e t e t t l s l r f r l l c m b i n e d k
c t e g r i e s , n t j s t t e p r r e s p n s i b i l i t i e s . k

Answered: 40 Skipped: 21

\$141,000 total salary for all defined responsibilities k

11/28/2016 3:09 PM

same as indicated above k

11/28/2016 2:42 PM k

as stated before

11/28/2016 2:27 PM k

same

11/28/2016 1:37 PM k

the same amount

11/28/2016 1:23 PM k

\$90,000 k

Q9

P l e s e t e l l s b t n b n s c m p e n s t i n , r f r m s f k
c m p e n s t i n s c s t m o b i l e l l w n c e s , t i t i n k
w i v e r s , c l b m e m b e r s i p , e t c . k

Answered: 45 Skipped: 16

Free parking, car allowance, vehicle insurance allowance k

11/29/2016 9:47 AM

Tuition waiver up to 6 units per quarter and cell phone allowance k

11/28/2016 3:09 PM

none k

11/28/2016 3:05 PM k

None

11/28/2016 2:27 PM

Dinning club membership at \$200 per year. k

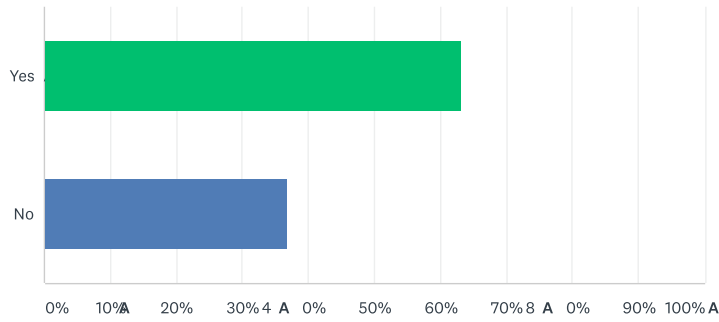
11/28/2016 1:37 PM k

no compensation

Q10

D e s r p r v e d e d i c a t e d p e r t i n s / p r p e r t
m a n a g e m e n t e f f i c i l n t e p r p r l l (r e v e n s r e d k
b e t w e e n n i t s) ? k

Answered: 57 Skipped: 0

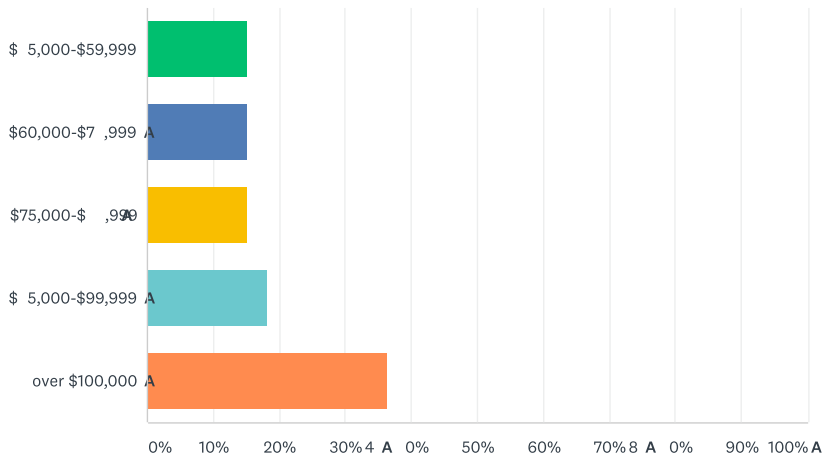


ANSWER CHOICES A	RESPONSES A	
Yes	63.16%	36
No	36.84%	21
TOT A		57

Q11

What is the annual base salary level for the operations/property management official? (in U.S. dollars) **A**
 (If this function is one that is shared between units, please **A**
 indicate the amount that is attributable to the park's **A**
 budget)

Answered: 33 Skipped: 2



ANSWER CHOICES A	RESPONSES A	
\$ 5,000-\$59,999	15.15%	5
\$60,000-\$79,999	15.15%	5
\$75,000-\$99,999	15.15%	5
\$ 5,000-\$99,999	16.67%	6
over \$100,000	36.36%	12
Total Respondents: 33 A		33

Q12 A

Plea e ell a o any o her form sof compen a ion for he opera ion or proper y managem official, incl ding k on pay. (If hi f nc ion i one ha i hared e ween ni , plea e indica e he amo n ha i a ri a le o k he par ' dge)

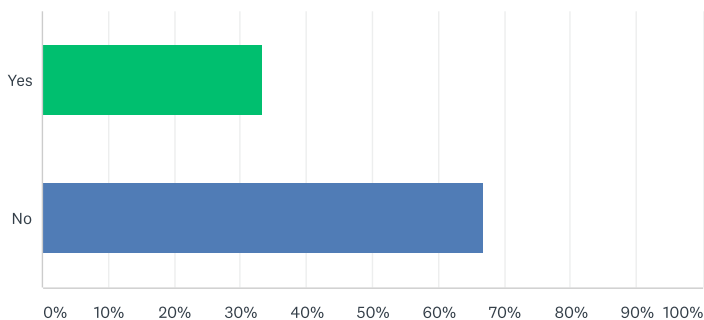
Answered: 18 kipped: 43 S

- 12% of salary incentive based on determined targets of performance k
11/29/2016 9:47 AM
- cell phone allowance and tuition reimbursement up to 6 unites per quarter (allocated only 25% to the k park) k
11/28/2016 3:10 PM
- none
11/28/2016 3:05 PM k
- outsourced. approx \$130/year k
11/28/2016 11:48 AM
- 10% bonus on tenant KPI's k
11/28/2016 11:48 AM

Q13

Doe yo r par have a dedica ed mar e ing official loca ed k wi hin he par payroll (or even hared e ween ni)?

Answered: 54 kipped: 7 S

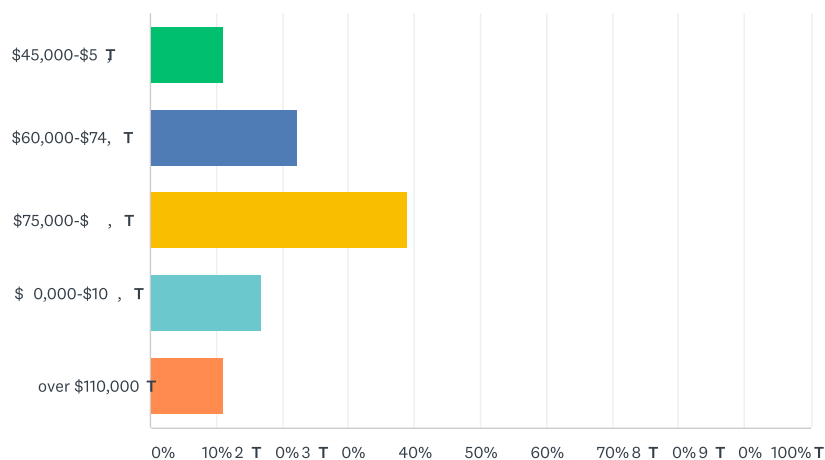


ANSWER CHOICES	RESPONSES	
Yes	33.33%	18
No	66.67%	36 k
TOTAL		54

Q14

Wha i he ann al a e alary for he par mar e ing k official? (U.S. dollar)(If hi f nc ion i one ha i hared k e ween ni , plea e indica e he amo n ha i a ri a le o he par ' dge)

Answered: 1 Skipped: 4 T



ANSWER CHOICES T	RESPONSES T	Count
\$45,000-\$5 ,	11.11%	2 T
\$60,000-\$74, T	16.67%	3 T
\$75,000-\$, T	38.89%	7 T
\$ 0,000-\$10 ,	16.67%	3
over \$110,000	11.11%	2
otal Respondents: 18 T		18 T

Q15

How about bonus arrangements for the marketing official? T
What might those be?

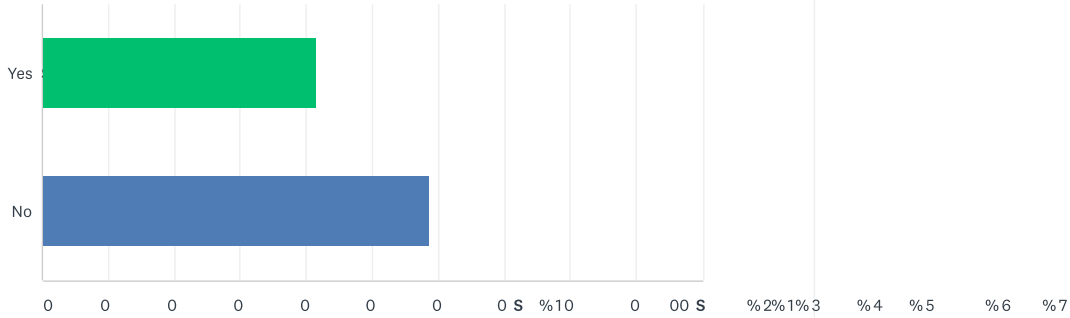
Answered: 11 Skipped: 50 T

- None. T
11/ / 016 :47 AM T
- none T
11/ / 016 :06 PM T
- same as the ED
11/ / 016 1: 7 PM
- no
11/ / 016 11:4 AM T
- 0
11/ / 016 6:10 PM T
- None T

Q16

Does your park have a tech transfer official as a paid T
division of the university?

Answered: 5 Skipped:

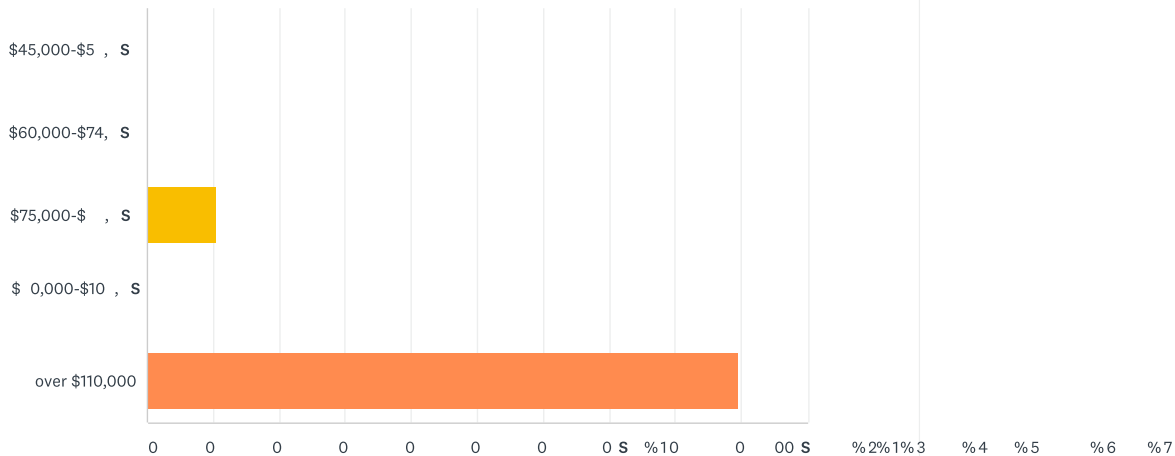


AN WER CHOICE S	E PON E S	
Yes S	41.51	
No S	58.4	1 S
TOTAL S		53 S

Q17

What is the annual base salary for the technology transfer official at your park? (U.S. dollars) S

Answered: 1 Skipped: 42



AN WER CHOICE	E PON E S	
\$45,000-\$50,000	0.00	
\$60,000-\$74,000	0.00 S	
\$75,000-\$100,000	10.53 S	
\$0,000-\$10,000	0.00	
over \$110,000	47.1 S	7
Total Respondents: 19 S		19 S

Q18 S

Any type of alternative compensation arrangements for the tech transfer officials? S

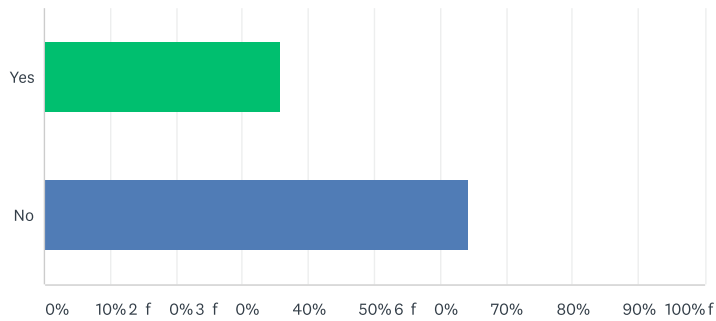
Answered: 7 Skipped: 54 S

0
11/ / 01 10 PM
Not at the park, a university unction f
10/ 7/ 01 8 49 PM f
n/a
10/ 7/ 01 4 f1 PM f
No
10/ / 01 PM f
no
10/ / 01 0 PM f
no

Q19

Does the park have an events/community engagement manager position on its payroll? f

Answered 5 kipped 8 S

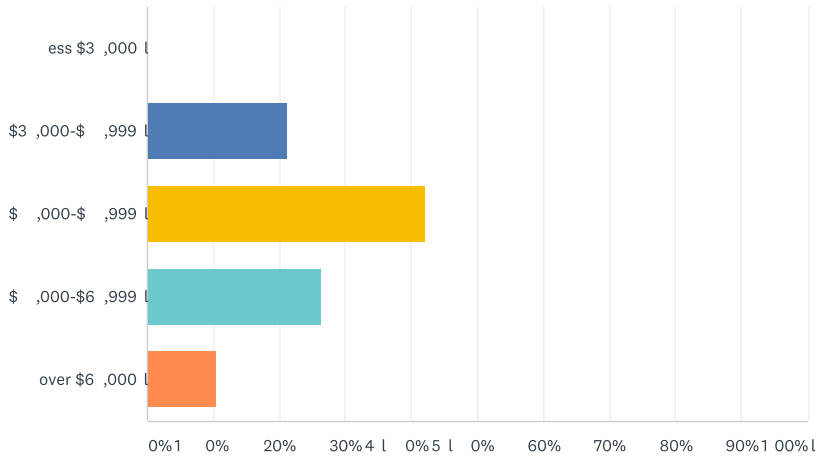


ANSWER CHOICES f	RESPONSES f	Count
Yes	5.85%	19 f
No	4.15%	34 f
TOTAL f		53 f

Q20

What is the annual base salary for the events/community engagement manager at your park? (U.S. dollars)

Answered 19 kipped 4 f S



ANSWER CHOICES l

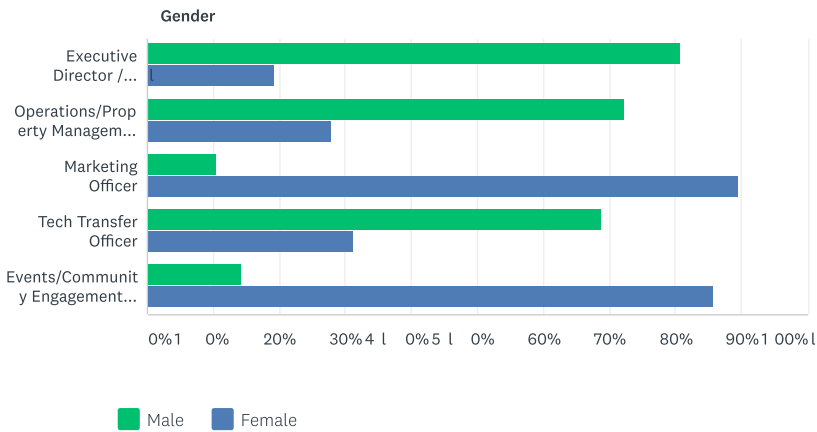
RESPONSES l

ess \$3 ,000 l	0.00%	0 l
\$3 ,000-\$,999 l	2.0 % 4 l	
\$,000-\$,999 l	2. % 8 l	
\$,000-\$6 ,999 l	26.32% 5 l	
over \$6 ,000 l	0. 3% 2 l	
Total Respondents: 19 l		19 l

Q21

Please note the gender of the following leadership l positions, as applicable: l

Answered: 7 Skipped:



Gender l

	MALE l	FEMALE l	TOTAL l
Executive Director / l Chief Executive l Officer	80.8 % 3	19. 2 % 3 l	7 l
Operations/Property l l Management Officer l	72.22% l 26 l	27.78% 10 l	36 l
Marketing Officer	0. 3% 2 l	99. 7% 17 l	19
Tech Transfer l Officer l	68.7 % 11 l	31. 2 % 5	16 l

Events/Community Engagement Manager	14.29% 3	8 . 1%	2
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Leon County Research and Development Authority

Policy No. 11 -1

Title: Personnel Policy
Date Adopted: February 9, 2011
Effective Date: February 9, 2011
Date Revised: April 7, 2016; September 4, 2014

1. **PURPOSE** - It shall be the policy of the Leon County Research and Development Authority (the Authority) that a new policy, Policy No 11-1, "Personnel Policy," is hereby adopted, to wit:
2. **SCOPE**
 - a. THESE POLICIES ARE NOT INTENDED TO CREATE AN EMPLOYMENT CONTRACT WITH THE PERSONS TO WHOM THEY MAY BE APPLICABLE.
 - b. Policy No. 11-1, "Personnel Policy" shall apply to all employees of the Authority, except it shall not apply to persons employed by the Authority on a contractual basis entered into between the Authority and the employee.
3. **DEFINITIONS**
 - a. The "Board" shall mean the Board of Governors of the Authority. Except as lawfully and properly delegated to its officers, the powers of the Authority are exercised through, and the business affairs of the Authority are managed under the direction of the Board.
 - b. "Employee" shall mean an employee of the Authority who is not employed by the Authority under an Employment Agreement with the Authority, including Full-Time Employees, Part-Time Employees and Employees in a Temporary Position.
 - c. "Executive Director" shall mean the Authority Employee whose job title is Executive Director; or if the Executive Director position is vacant, "Executive Director" shall mean the person designated by the Board as the acting executive director.
 - d. "Exempt Employees" shall mean those Employees in administrative, executive, and professional positions as defined under the Fair Labor Standards Act, who are not subject to the overtime compensation provisions of the Act.
 - e. "Full-Time Employees" shall mean Employees with regularly scheduled and budgeted Working Hours of no less than forty (40) hours per week.
 - f. "Marital Status" shall mean an individual's status of being married, separated, or unmarried including being single, divorced, or widowed.

- g. “Non-exempt Employees” shall mean those Employees in positions subject to the overtime compensation provisions of the Fair Labor Standards Act.
- h. “Overtime” shall mean the hours worked in excess of forty (40) hours during the established workweek. These hours must be at the direction of the Executive Director and must not include leave with pay.
- i. “Part-Time Employees” shall mean Employees with regularly scheduled Working Hours of less than forty (40) hours per week.
- j. “Policy” shall mean the Authority Personnel Policy, as may be amended from time to time.
- k. “Temporary Position” shall mean a position of specific duration not to exceed two (2) years. Temporary Positions may be full or part time.
- l. “Work Area” shall mean areas where Employee’s work for the Authority is performed.
- m. “Working Hours” shall mean an Employee's normally scheduled hours of work.

4. EMPLOYEE CONDUCT

- a. EQUAL EMPLOYMENT OPPORTUNITY - It has been the policy of the Authority to subscribe to the principle of Equal Employment Opportunity. These Policy provisions reaffirm the Authority’s commitment to ensure that:
 - All recruitment, hiring, training and promotion of persons employed by the Authority in all positions is accomplished without regard to race, color, religion, sex, national origin, age, handicap, or marital status; and
 - Employment decisions are made consistent with the principle of Equal Employment Opportunity.

The Authority shall comply with all federal, state, and other applicable laws prohibiting discrimination in employment based on race, color, religion, sex, national origin, age, handicap, or marital status.

All Board members and Employees are responsible for supporting these Policy provisions and for the furtherance of the principle of Equal Employment Opportunity in all personnel matters. The principle of Equal Employment Opportunity is applied to all other personnel activities including compensation, benefits, transfers, reassignments, promotions, demotions, layoffs, separations and disciplinary actions.

An Employee who believes he or she has been subjected to workplace harassment must promptly bring that problem to the attention of the Authority. Complaints should immediately be reported to the Executive Director. If the complaint involves the Executive Director the Employee should report the matter to the General Counsel. If a complaint involves a member of the Board of Governors the Employee should report the matter to the Executive Director and the General Counsel.

At that time, the Executive Director or General Counsel will refer the matter to a private law firm outside the jurisdiction of Leon County, to investigate the claim. Once the complaint has been referred to the outside law firm to investigate, the party who made the complaint shall be notified. Each complaint will be immediately and thoroughly investigated in a professional manner.

Actions taken to investigate and resolve harassment complaints shall be conducted confidentially to the extent practicable, appropriate and legal in order to protect the privacy of persons involved. The person who is accused of engaging in harassing behavior will be notified and given an opportunity to respond verbally and/or in writing. The investigation may include interviews with parties involved in the incident, and if necessary, with individuals who may have observed the incident or conduct or who have relevant knowledge.

The Employee will be notified of a decision or the status of the investigation in a timely manner. There will be no discrimination or retaliation against any individual who files a complaint in good faith, even if the investigation produces insufficient evidence to support the complaint, and even if the charges cannot be proven. There will be no discrimination or retaliation against any other individual who participates in the investigation of a harassment complaint.

If the investigation substantiates the complaint, appropriate corrective and/or disciplinary action will be swiftly pursued. Disciplinary action, which may include discharge, will also be taken against individuals who make false or frivolous accusations, such as those made maliciously or recklessly.

- b. NOTICE OF ARREST OR CHARGE AGAINST EMPLOYEE – The Employee shall immediately notify the Executive Director and the Board, in writing, of any arrest or charge against the Employee, other than a minor traffic infraction.
- c. POLITICAL ACTIVITIES - Every Employee will have the right to express his or her views as a citizen, to cast his or her vote as he or she chooses, to hold membership in and to support a political party, or maintain political neutrality. Employees may also attend political meetings and take an active part in political campaigns during off duty hours. However, every Employee is prohibited from:
 - i. Using his/her official authority or influence, as an Employee, for the purpose of interfering with or affecting the result of an election or nomination for office.
 - ii. Directly or indirectly coercing, attempting to coerce, commanding, or advising an Employee to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for political purposes.
 - iii. Participating in political activities during Work Hours.
- d. NEPOTISM

- i. Notwithstanding the protection under this Policy for an Employee's marital status, the following Policy provisions shall apply regarding the employment of relatives of employees of the Authority. For purposes of this Section of the Policy, "relative" means an individual who is related to an Employee as father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, or half-sister.
 - ii. There shall be the following restrictions on the employment of any Employee's relatives with the Authority:
 1. A relative of any Employee with supervisory responsibility shall not be eligible for employment in or advancement to any position which reports directly to the supervisory Employee.
 2. An Employee shall not be eligible for advancement to any position with direct supervisory responsibility over a position in which a relative is employed.
- e. OUTSIDE EMPLOYMENT
- i. Employees shall not engage in any employment activity or enterprise which has been or may be determined to be inconsistent, incompatible, or in conflict with the duties, functions, or responsibilities of their Authority employment.
 - ii. Employees who desire to accept outside employment in addition to their employment with the Authority shall provide advance written notice to the Executive Director regarding the nature and extent of such anticipated outside employment. The Executive Director shall determine whether such anticipated employment conflicts with the duties and responsibilities of the Employee's Authority employment. If the Executive Director determines there is a conflict with the duties and responsibilities of the Employee and the outside employment sought, the Executive Director shall submit that determination to the Employee in writing within two (2) weeks of Employees submittal of written notice.
- f. SMOKING - Employee shall, at no time, have lighted tobacco products within an Authority facility.
- g. USE OF MAIL AND THE INTERNET
- i. This Section of the Policy is designed to protect the Authority, its Employees and its resources from the risks associated with use of E-Mail and Internet. E-Mail and Internet access are to be used to facilitate Authority business and only highly-limited, reasonable personal use is permitted.
 - ii. These Policy provisions do not forbid all personal use of E-Mail. Acceptable uses of E-Mail can be compared to those involving the telephone: the communication must be brief, must not interfere with work, must not subject the Authority to any additional costs, and must be consistent with the requirements set forth by this Policy. Employees are permitted to briefly visit

other non-sensitive Internet sites during non-work time, such as during their lunch break.

iii. The Authority's E-Mail or Internet access systems may NEVER be used in any of the following ways:

1. To harass, intimidate, or threaten another person.
2. To access or distribute obscene, abusive, libelous, or defamatory material.
3. To impersonate another uses or mislead a recipient about your identity.
4. To access another person's E-Mail, if not specifically authorized to do so.
5. To bypass the systems' security mechanisms.
6. To distribute chain letters.
7. To participate in political or religious debate.
8. For any purpose which is illegal, against Authority policy, or contrary to the Authority's best interests.
9. To pursue an Employee's business interests which are unrelated to the Authority.

h. CONFLICT OF INTEREST - This Section of the Policy, with regard to conflict of interest, shall be construed in accordance with the regulations specified in Sections 112.311 (Legislative intent and declaration of policy) and 112.313 (Standards of conduct for public officers, employees of agencies, and local government attorneys), Florida Statutes. The intent of the law is to prohibit any public official or employee from having interests, from engaging in business activities, and from incurring any obligation "which is in substantial conflict with the proper discharge of his or her duties in the public interest." The law prohibits the following:

- i. The solicitation or acceptance by any Employee of any gift, loan, favor, reward, or service that would cause a reasonably prudent person to be influenced in the discharge of official duties, or that is based upon any understanding that the action and/or judgment of the official or Employee "would be influenced thereby."
- ii. An Employee from transacting business on behalf of the Authority with any agency in which either the Employee or a member of the Employee's immediate family has a "material interest."
- iii. An Employee from accepting compensation to influence any action in his/her official capacity with the Authority.
- iv. An Employee from using his/her position to secure a special privilege, benefit, or exemption for him/her or others.

- v. An Employee from holding any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, the Authority.
 - vi. An Employee from disclosing or using information not available to the general public for his/her personal gain or for the gain of any other person or business entity.
 - vii. This section shall not be interpreted to prevent an Employee from engaging in a bona fide business transaction for goods and services from a firm doing business with the Employee when no special privilege or benefit is granted or sought by the Employee because of his or her status as an Authority Employee.
- i. SUBSTANCE ABUSE -
- i. Use, sale, dispensing or possession of illegal drugs or narcotics is prohibited on Authority premises.
 - ii. Unless approved in advance by the Board as part of a Board-sanctioned event, the use, sale, dispensing or possession of alcoholic beverages is prohibited on Authority premises.
 - iii. Appropriate disciplinary action will be taken against Employees who are in possession of or under the influence of alcohol or illegal drugs while on Authority premises.
- j. DRESS CODE –
- i. In order to balance the Authority’s image with the Employee’s freedom to make his or her own wardrobe choices, casual business wear will be acceptable in the office environment during regular business hours.
 - ii. The general parameters for casual business wear include using good judgment about what to wear during work days. Casual Business wear means comfortably fitting, clean, neat clothing, in good condition, that communicates a professional attitude. Dress standards apply to both women’s and men’s attire. The following items are inappropriate for office wear: apparel typically worn to the beach or for work in the yard or gym; clothing that is excessively revealing (transparent, or that overly exposes areas of the body such as the midriff or chest); bedroom slippers or flip flops; garments meant to be worn as underwear; T-shirts; or, attire with graphics or text endorsing gang membership, obscenity, illegal activities, violence, drugs, alcohol or tobacco.
 - iii. Exceptions:
 - 1. In an effort to have a work-friendly environment, Employees shall observe a Summer Dress Code, effective Monday through Friday, from Memorial Day to Labor Day. During the warm weather season, Employees shall have the opportunity to come to work in a more casual and relaxed atmosphere. An Employee’s schedule may dictate a

more traditional attire, such as attendance at Board or other business related meetings.

2. Other than a Summer Dress Code, Employees may observe a Dress Down Day each week, which will be designated by the Executive Director. The Executive Director may approve certain Dress Code exceptions on Dress Down Day.

iv. Enforcement:

1. The Executive Director shall interpret Dress Code Policy in light of the appropriateness to the work environment.
2. The Executive Director shall be responsible for ensuring that Employees dress in accordance with this Policy.
3. For the first violation, inappropriately dressed Employees shall be given a verbal warning and be sent home. For the second violation, inappropriately dressed Employees shall be given a written reprimand and be sent home. Any Employee sent home shall use annual leave to dress properly and return to work. Future violations shall result in progressive disciplinary actions.

5. RECRUITMENT AND SELECTION

- a. Job opportunities with the Authority are communicated through job postings on the Authority's website, paid advertisements, and any other means deemed necessary by the Executive Director.
- b. Job openings with the Authority should be posted for at least five workdays.
- c. The recruitment process for job openings shall require applicants to complete an Authority Employment Application.
- d. For a job applicant to be considered for employment, the applicant's Authority Employment Application shall:
 - i. Be submitted or postmarked on or before the deadline date.
 - ii. Be filed on the prescribed form.
 - iii. Be substantially complete.
 - iv. Reflect that the applicant possesses the required knowledge, skills, ability and experience.
 - v. Not in any way be falsified.
 - vi. Not reflect that the employment of the applicant would violate the Nepotism provisions of this Policy.
 - vii. Reflect that the applicant meets other valid and lawful employment requirements for the position which is vacant.

- e. After the advertising period, the Executive Director shall evaluate the applications that have been received to determine which job applicants met the criteria for further consideration, as described above.
- f. The Executive Director shall:
 - i. Prepare questions for the applicants' job interviews.
 - ii. Identify the applicants for interview, from the pool of applicants who met the criteria for consideration.
 - iii. Conduct interviews with applicants; the Executive Director may request assistance from Authority Board members and/or outside parties in conducting interviews and evaluating applicants at the Executive Director's sole discretion.
 - iv. Identify his/her top candidate(s), subsequent to the completion of interviews, and conduct and document no less than three (3) telephone employment reference checks for such candidate(s).
 - v. Upon completion of satisfactory reference checks of no less than the Executive Director's top candidate, the Executive Director shall obtain background checks, consistent with Board policy.
 - vi. Upon completion of a satisfactory background check, the Executive Director shall seek the Board Chair's concurrence to hire the recommended candidate, contingent upon the candidate's successful completion of pre-employment drug testing, consistent with Board policy.
 - vii. Upon obtaining the Board Chair's concurrence, the Executive Director shall provide written notice of intent to hire to the candidate, contingent upon the candidate's successful completion of pre-employment drug testing, consistent with Board policy.

6. PROBATIONARY PERIOD AND INITIAL EVALUATION PERIOD

- a. This Section shall not apply to Temporary Positions of less than six (6) months in duration.
- b. Full-Time and Part-Time Employees, with the exception of those Employees who are in a Temporary Position of less than six (6) months in duration, shall serve a probationary period. The probationary period should be considered the "working test" portion of the evaluation process. It shall be utilized to closely observe the Employee's work, determine suitability for continued employment and for ensuring the most effective adjustment of an Employee to the position.
- c. The probationary period shall be six (6) months in duration, unless extended.
- d. The Executive Director may, prior to the expiration of the probationary period of a particular Employee, extend the duration of a probationary period. No extension shall be allowed which would make the probationary period longer than eight (8) months.
- e. No less than two (2) weeks before the expiration of an Employee's probationary period, the Executive Director shall prepare a written performance evaluation that

reflects the Employee's work performance during the evaluation period, and discuss such evaluation with the Employee.

7. ANNUAL PERFORMANCE APPRAISAL

- a. No later than one (1) month after an Employee's annual employment anniversary, the Executive Director shall prepare an annual written performance evaluation and discuss the evaluation with the Employee. Such annual performance evaluations shall reflect the Employee's work performance during the annual evaluation period.
- b. If an annual written Employee evaluation identifies areas for improvement, the Employee shall make efforts to address such areas and the Executive Director may, at their sole discretion, provide a subsequent written evaluation of the Employee's improvement or lack thereof no sooner than one (1) month after the Employee's receipt of the annual written Employee evaluation.

8. COMPENSATION

- a. The Employee's compensation will be defined by the Board and may be subject to increase during the term of the Employee's employment at the sole discretion of the Board.
- b. Employees shall be paid in accordance with the normal payroll schedule of the Authority and such pay shall be subject to normal payroll deductions.
- c. Overtime –
 - i. The established work week is forty (40) hours within a seven (7) day period, Saturday through Friday. Overtime is calculated at one and one-half (1-1/2) times an hour on hours worked over the established workweek. All Overtime work must have prior written authorization by the Executive Director; and not securing this authorization may result in disciplinary action.
 - ii. Workers' Compensation Leave and Administrative Leave are "paid leave," not "hours worked"; and such leave will not be counted toward overtime.
 - iii. Compensation for Overtime shall be administered by the following guidelines:
 1. Employees in exempt positions, as defined by the Fair Labor Standards Act, shall not be eligible for overtime compensation. However, if Overtime is worked by an Exempt Employee, compensatory leave credits equal to the overtime hours worked shall be granted ("Compensatory Leave"). The maximum accumulation of Compensatory Leave is eighty (80) hours. Additional accumulation can only be extended with the prior approval of the Board.
 2. Employees in non-exempt positions, according to Fair Labor Standards Act, who are authorized in advance by the Executive Director to work Overtime, shall be granted Compensatory Leave at the rate of one and one-half (1-1/2) hours for each Overtime hour worked or cash payment for Overtime worked at the rate of one and one-half (1-1/2) times that Employee's regular hourly rate of pay, at the discretion of the Executive Director.

- iv. Compensatory Leave or cash compensation for overtime may only be granted when actual hours of work exceed forty (40) hours during the workweek. Holidays, however, shall be considered as hours worked for purposes of this section.
- v. If Overtime is authorized using Compensatory Leave only, Employees must be notified before the Overtime is worked.
- vi. Every effort should be made to schedule such the use of Compensatory Leave at the earliest possible date, with the Executive Director’s prior approval.
- d. Time and Attendance Records - Employees are required to keep an accurate, daily accounting of all hours worked and leave used on the appropriate Authority form.

9. BENEFITS

- a. This Section shall not apply to Employees in Temporary Positions.
- b. Health Insurance.
 - i. The Authority offers a health insurance plan to the Employee, and to the Employee’s family members and other persons who are eligible to participate in such health insurance plan (“Health Insurance”).
 - ii. All Full-Time Employees are eligible to participate in Health Insurance.
 - 1. For all Full-Time Employees hired prior to October 1, 2014, and to the extent the Full-Time Employee participates in the offered Health Insurance, the Authority shall pay ninety percent (90%) of the cost of the Health Insurance premium; and Employee shall pay the remaining ten percent (10%) cost of the Health Insurance premium and all out of pocket costs including but not limited to co-payments and deductibles.
 - 2. For all Full-Time Employees hired on or after October 1, 2014, and to the extend the Full-Time Employee participates in the offered Health Insurance, the Authority’s share and the Employee’s share of the cost of the Health Insurance premium shall be determined from the following table based on the coverage selected :

Coverage	Authority %	Employee %
Single	85.0%	15.0%
Employee +1	82.5%	17.5%
Family	77.5%	22.5%

In addition to Employee’s share of the cost of the Health Insurance premium Employee shall pay all out of pocket costs including but not limited to co-payments and deductibles.

- iii. Part-Time Employees, whose scheduled Work Hours are not less than thirty (30) hours per week, are eligible to participate in Health Insurance (“Health Insurance Eligible Part-Time Employee”).

1. To the extent the Health Insurance Eligible Part-Time Employee participates in the offered Health Insurance, the Authority shall pay eight-five percent (85%) of the cost of the Health Insurance premium for single coverage and all out of pocket costs including but not limited to co-payments and deductibles.
 2. If the Health Insurance Eligible Part-Time Employee seeks to provide Health Insurance for additional eligible persons, such as two person or family coverage, the Health Insurance Eligible Part-Time Employee shall pay the health insurance premium cost in excess of eighty-five (85%) of the Health Insurance premium for single coverage and all out of pocket costs including but not limited to co-payments and deductibles.
- iv. Employees must enroll in Health Insurance within the first 30 days of Authority employment or wait until the annual open enrollment period.
- c. Annual and Sick Days.
- i. Accrual Rates.
 1. Annual Leave – Full-Time Employees shall accrue annual leave at the following monthly rates,
 - a. Eight (8) hours per calendar month effective upon employment.
 - b. Ten (10) hours per calendar month after completion of five (5) years of Authority employment.
 - c. Twelve (12) hours per calendar month after completion of ten (10) years of Authority employment.
 - d. Thirteen (13) hours per calendar month after completion of fifteen (15) years of Authority employment.
 - e. Fourteen (14) hours per calendar month after completion of twenty (20) years of Authority employment.
 - f. Sixteen (16) hours per calendar month after completion of twenty-five (25) years of Authority employment.
 2. Sick Leave - Employee shall accrue eight (8) hours of sick leave per calendar month effective upon employment..
 3. Accrual rates for annual leave and sick leave shall be prorated for:
 - a. Employment periods of less than one calendar month, and
 - b. Part-Time Employees, in proportion to their regularly scheduled and Working Hours (i.e., a Part-Time Employee regularly scheduled and budgeted to work twenty (20) hours per week would accrue 50% of the Full-Time Employee's annual leave and sick leave).

- ii. Annual leave and sick leave shall be accrued on the last day of each calendar month during which the Employee is employed by the Authority.
- iii. The Employee's accrued annual leave balance shall be reduced, as necessary, to two hundred forty hours as of September 30 of each fiscal year. At no time shall the Employee be compensated for any accrued annual leave balance in excess of two hundred forty (240) hours. There is no limitation on the amount of sick leave hours that may be accrued.
- iv. Reimbursement at Termination. Upon termination, the Employee will be reimbursed as follows for accrued annual leave, sick leave, and Compensatory Leave balances ("Leave Payout"):
 - 1. If the Employee provides to the Executive Director no less than two weeks advance written notice of resignation, or if the Authority terminates the Employee:
 - a. For the balance of the Employee's accrued annual leave, Employee shall be reimbursed at the rate of one (1) hour of pay for every hour of Employee's accrued annual leave balance not to exceed two hundred forty (240) hours; and
 - b. For the balance of the Employee's accrued sick leave, Employee shall be reimbursed at the rate of twenty-five percent (25%) of one (1) hour of pay for every hour of Employee's accrued sick leave balance at the time of termination.
 - 2. If the Employee terminates the Employee's employment with the Authority without providing the Executive Director two weeks advance written notice of resignation, the Employee shall only be paid for Compensatory Leave balance, at the rate of one (1) hour of pay for every hour of Employee's accrued Compensatory Leave balance, and Employee shall not be paid and shall not be owed any compensation for any remaining Leave Payout.
- v. Taking Leave. The expectations of the Authority are that the Employee shall schedule the taking of annual leave and Compensatory Leave in consideration of the needs of the Authority. Employee shall provide reasonable notice to the Executive Director in advance of annual leave and Compensatory Leave being taken for more than two consecutive business days and as soon as reasonably possible for sick leave being taken; however such notice for sick leave shall be provided no later than one hour after the start of the normal business day.
- d. Florida Retirement System. The Authority participates in the Florida Retirement System. The Authority shall pay all required employer contributions, as a percentage of the Employees' compensation and Leave Payout that is eligible under the Florida Retirement System for Employee's membership in the Florida Retirement System as a Regular Class member.
- e. Holidays. The Employee shall annually be entitled to the following nine days off from work with pay ("Holiday Leave"):

- i. The same days as the State of Florida's Employees observe which are the following holidays: (a) New Year's Day, (b) Birthday of Martin Luther King, Jr., (c) Memorial Day, (d) Independence Day, (e) Labor Day, (f) Veteran's Day, (g) Thanksgiving Day, (h) the day after Thanksgiving and (i) Christmas; and
 - ii. Either the business day before or the business day after the observed Christmas holiday; the selection of which of these two days shall require the Executive Director's approval.
 - f. Bereavement. The Employee shall be granted three (3) days of leave with pay upon the death the Employee's spouse, or the grandparents, parents, brothers, sisters, children, and grandchildren of both the Employee and the Employee's spouse ("Bereavement Leave"). Notification of the need for Bereavement Leave must be made as soon as possible to the Executive Director and, if the Executive Director is unavailable, the Employee shall provide notification of the need for Bereavement Leave to the Board's Chair.
 - g. Administrative Leave. If the Employee is summoned by the Court as a member of a jury panel or jury pool, or is subpoenaed as a witness not involving personal litigation, the Employee shall be granted Administrative Leave with pay for the time the Employee is serving in such capacity. Notification of the need for Administrative Leave must be made as soon as possible to the Executive Director and, if the Executive Director is unavailable, the Employee shall provide notification of need for Administrative Leave to the Board's Chair. The Board may, at its sole discretion, place the Employee on Administrative Leave, with or without pay, for reasons other than those stated above, if it is determined by the Board to be in the Authority's best interest.
10. **TERMINATION** - The Employee's employment with the Authority may be terminated at any time by the Authority or by the Employee pursuant to the following provisions:
 - a. Death. In the event of the Employee's death, the Employee's employment shall terminate automatically, effective as of the date of death, and the Authority shall pay to Employee's estate the amounts which would otherwise be paid to the Employee up to and including the date of death.
 - b. By the Employee. The Employee may terminate the Employee's employment with the Authority, for any reason and at any time upon two (2) weeks prior written notice to the Authority. If the Employee terminates their employment with the Authority, the Employee shall not be paid any compensation or be provided any benefits after Employee's last day of active employment with the Authority, other than benefits and compensation already accrued.
 - c. By the Authority. Termination of the Employee by the Authority shall only occur upon recommendation of the Executive Director and with the concurrence of the Board's Chair, or upon a motion passing upon the affirmative vote of a majority of the Board at any duly noticed regular or special meeting at which a quorum is present. The Employee's employment may be terminated in the sole judgment and discretion of the Authority. Such termination shall be effective with no less than fourteen (14)

calendar days' advance written notice to the Employee or, in lieu of such notice, such termination may be effective immediately and Employee shall receive payment for eighty (80) hours of the Employee's regular rate of pay.

- d. Effect of Termination. Upon termination of Authority employment, Employee shall be entitled to receive owed compensation and benefits payable through the effective date of termination and any payments due regarding payment in lieu of notice of termination. The Authority shall be entitled to deduct from any such payment any amounts owed by the Employee to the Authority. Following payment of such amounts, the Authority shall have no further obligation to the Employee.

11. DISCIPLINE

- a. The Executive Director has the authority to give an oral or written warning to an Employee and effectively recommend to the Board's Chair other disciplinary action. In cases of fighting, threat or use of weapon on the job, the possession of illegal substance, intoxicant or abuse of Authority property, the Executive Director has the authority to suspend the Employee immediately. The authority to administer all other disciplinary action requires the Executive Director to obtain the Board Chair's concurrence in advance of taking such action.
- b. Disciplinary action should be administered in a progressive manner. Types of disciplinary actions follow:
 - i. Oral Warning - This is the least severe disciplinary action. It should serve as an "alert mechanism" to establish more satisfactory performance or behavior. A written account including the date and nature of the oral warning shall be made for reference. An Employee shall be advised when an oral warning is being made. The Oral Warning will be witnessed by either the General Counsel or the Board Chair.
 1. The Executive Director is authorized to give a verbal warning to an Employee in order to establish or reestablish satisfactory performance or behavior.
 2. An effective oral warning includes a clear description of the correct performance or behavior which is desired and notice to the Employee that the conversation is to be considered an oral warning. The Executive Director shall document such oral warning in an informal written record (incident file). Such documentation should include the date of the oral warning and, if possible, a brief summary of the conversation to include major points, requests, suggestions, directions, etc. given to the Employee by the Executive Director and any remedial action agreed upon by the Employee.
 - ii. Written Warning - This is a disciplinary action whereby the Employee is notified in writing of unsatisfactory conduct or performance.
 1. The Executive Director has the authority to issue a written warning.
 2. A good written warning should include a clear description of the correct behavior which is expected, reference to the fact that the

written notice constitutes a written warning and a statement that continued unsatisfactory performance or conduct will result in more severe disciplinary action.

3. Following discussion with the Employee, the original written warning, signed by the Executive Director and the Employee, will be filed in the Employee's personnel record and a copy is to be provided to the Employee.
- iii. Suspension - An Employee may be suspended with or without pay for disciplinary reasons for a length of a time that the Authority considers appropriate. This action may only be taken by the Executive Director with the concurrence of the Board's Chair. If a workplace situation necessitates the immediate removal of an Employee from the Work Area, the Executive Director may immediately suspend the Employee with notification to the Board and direct the Employee to report back to the Executive Director at a specific date and time, within two (2) working days, concerning further disposition of the matter.
- iv. Termination – An Employee's Termination from Authority employment is the most severe form of discipline. Terminations may be necessary for reasons such as unacceptable personal conduct, unsatisfactory work performance, or failure to observe Authority rules and regulations. This action may only be taken by the Executive Director after obtaining the concurrence of the Board's Chair or upon a motion passing upon the affirmative vote of a majority of the Board at any duly noticed regular or special meeting at which a quorum is present.
- c. The severity of any disciplinary action should be related to the gravity of the offense, and the Employee's work and discipline record and the Employee's length of Authority service.
- d. Guidelines for Disciplinary Action for First Offenses - Listed below are guidelines for disciplinary action involving first offenses. The list is not intended to be exhaustive nor are the suggested actions for any offense required. The circumstances of each case shall govern the disciplinary action.
 - i. Misconduct Normally Resulting in an Oral Warning:
 1. Absenteeism;
 2. Tardiness;
 3. Failure to perform assigned duties properly or in a timely manner;
 4. Failure to notify Executive Director of absences;
 5. Failure to follow documented office practices, procedures and protocol.
 - ii. Misconduct Normally Resulting in a Written Warning for First Offense
 1. Absence without authorized leave;

2. Offensive conduct or abusive language;
 3. Improper use of Authority equipment;
 4. Leaving assigned Work Area without permission, when responsibility mandates a presence;
 5. Abuse of sick leave.
- iii. Misconduct Normally Resulting in Suspension for First Offense
1. Insubordination; (i.e. including but not limited to intentional failure or refusal to carry out a directive from the Executive Director).
 2. Sleeping on the job;
 3. Fighting on the job;
 4. Inappropriate conduct resulting in a violation of Authority policy.
- iv. Misconduct Normally Resulting in Termination for First Offense
1. Conviction of a felony;
 2. Abuse or theft of Authority property;
 3. Willfully making false statements about Authority Employees or members of the Board;
 4. Falsification of records such as, but not limited to, time and attendance, employment history, travel vouchers;
 5. Illegal acceptance of gratuities;
 6. Possession or use of intoxicants or controlled substances on the job;
 7. Violence leading to the injury of another or destruction of Authority property;
 8. Abandonment of job (three successive work days missed without notification to Executive Director);
 9. Threat or use of weapon on the job.
- e. Authority Standards - It is the policy of the Authority that what a person does on his or her own time is exclusive of employment with the Authority. However, such policy is not absolute. If an Employee's outside conduct impairs the reputation of the Authority; causes the Employee to be unable to perform work or appear at work; or leads to refusal or reluctance on the part of others to work with the Employee, barring protection under law; then the Executive Director and the Board are justified in taking disciplinary action. When an Employee is on Authority property, he or she is subject to the Authority's work standards. An Employee officially representing the Authority at a location other than his or her normal place of work is accountable for compliance with the Authority's policies, procedures, and standards

12. **GRIEVANCE** - This process is intended to provide a method for Employee complaints to be heard and acted upon by the appropriate authority in an appropriate time frame and fair manner.
- a. A grievance can be filed for work-related dissatisfaction. Grievances cannot be filed due to administrative policy, disciplinary oral or written warnings or performance evaluations (unless it is alleged that the evaluation was based on factor(s) other than performance).
 - b. Most job related dissatisfaction or problems can be handled by the Executive Director, and the first step in resolving work related problems or dissatisfaction is always to attempt to resolve them with the Executive Director. If unsuccessful, and the Employee seeks to address the Board's Chair, the Employee will notify the Executive Director of the Employee's intent to continue the grievance process to the Board's Chair.
 - i. The Employee will provide the Board's Chair a written description of the Employee's grievance.
 - ii. The Board's Chair will address the Employee's grievance as the Board's Chair deems appropriate.
 - c. If the Employee seeks to continue the grievance process beyond the Board's Chair, the Employee will notify the Executive Director of the Employee's intent to continue the grievance process.

Contribution Rates Effective July 1, 2018

Table 1: Uniform Contribution Rates (new rates effective July 1, 2018)

Membership Class	Paid by Employee		Paid by Employer										Total Paid by Employee and Employer	
	Retirement		Normal Cost		Unfunded Actuarial Liability		Administrative and Education		Health Insurance Subsidy		Total Paid by Employer		Current	New
	Current	New	Current	New	Current	New	Current	New	Current	New	Current	New		
Regular Class	3%	3%	2.90%	3.04%	3.30%	3.50%	0.06%	0.06%	1.66%	1.66%	7.92%	8.26%	10.92%	11.26%
Special Risk Class	3%	3%	11.86%	12.18%	9.69%	10.60%	0.06%	0.06%	1.66%	1.66%	23.27%	24.50%	26.27%	27.50%
Special Risk Administrative Support Class	3%	3%	3.83%	3.64%	29.08%	29.62%	0.06%	0.06%	1.66%	1.66%	34.63%	34.98%	37.63%	37.98%
Elected Officers' Class (Judges)	3%	3%	11.67%	12.00%	26.25%	27.05%	0.06%	0.06%	1.66%	1.66%	39.64%	40.77%	42.64%	43.77%
Elected Officers' Class (Legislature/Cabinet/Public Defender/State Attorney)	3%	3%	6.45%	6.65%	42.69%	48.38%	0.06%	0.06%	1.66%	1.66%	50.86%	56.75%	53.86%	59.75%
Elected Officers' Class (County and Local)	3%	3%	8.54%	8.50%	35.24%	38.48%	0.06%	0.06%	1.66%	1.66%	45.50%	48.70%	48.50%	51.70%
Senior Management Service Class	3%	3%	4.29%	4.45%	16.70%	17.89%	0.06%	0.06%	1.66%	1.66%	22.71%	24.06%	25.71%	27.06%
DROP	0%	0%	4.17%	4.41%	7.43%	7.96%	0%	0%	1.66%	1.66%	13.26%	14.03%	13.26%	14.03%



Contribution Rates Effective July 1, 2018, continued

Table 2: Optional Program Contribution Rates (new rates effective July 1, 2018)

Optional Programs ¹	Paid by Employee		Paid by Employer						Total Paid by Employee and Employer	
	Contribution		Contribution		Administrative Cost		Unfunded Actuarial Liability		Total Paid by Employee and Employer	
	Current	New	Current	New	Current	New	Current	New	Current	New
State University System Optional Retirement Program	3%	3%	5.14%	5.14%	0.01%	0.01%	3.30%	3.50%	11.45%	11.65%
Senior Management Service Optional Annuity Program	3%	3%	6.27%	6.27%	0%	0%	16.70%	17.89%	25.97%	27.16%
State Community College System Optional Retirement Program	3%	3%	5.15%	5.15%	0% ²	0% ²	3.30%	3.50%	11.45%	11.65%

¹ Rates for local annuity programs are not listed since those rates are established by local authority, per Section 121.055(1)(b)2., Florida Statutes.

² Administrative cost is determined by each state college offering this program.

Table 3: Investment Plan Contribution Rates (no changes were made to these rates)

Membership Class	Paid by Employee	Paid by Employer ¹	Total to Employee Account
Regular Class	3%	3.30%	6.30%
Special Risk Class	3%	11.00%	14.00%
Special Risk Administrative Support Class	3%	4.95%	7.95%
Elected Officers' Class (Judges)	3%	10.23%	13.23%
Elected Officers' Class (Legislature/Cabinet/Public Defender/State Attorney)	3%	6.38%	9.38%
Elected Officers' Class (County and Local)	3%	8.34%	11.34%
Senior Management Service Class	3%	4.67%	7.67%

¹ Paid by employers via the uniform contribution rates specified in Table 1. Built into the uniform contribution rates is a contribution that funds guaranteed monthly benefits for Investment Plan members who are totally and permanently disabled from all employment.

Leon County R&D Authority Medical Insurance Rates 2019

LCRDA Employees participate in the Leon County
Capital Health Plan at the 2019 rates below
See Personnel Policy Section 9

Employees hired BEFORE October 1, 2014

Category	Monthly LCRDA CHP			
	Total	Employee %	EE	EE /paycheck
Single	\$ 728.00	10.00%	\$ 72.80	\$ 36.40
EE+1	\$ 1,502.00	10.00%	\$ 150.20	\$ 75.10
Family	\$ 1,919.00	10.00%	\$ 191.90	\$ 95.95

Employees hired ON or AFTER October 1, 2014

Category	Monthly LCRDA CHP			2019 EE /paycheck
	Total	Employee %	EE	
Single	\$ 728.00	15.00%	\$ 109.20	\$ 54.60
EE+1	\$ 1,502.00	17.50%	\$ 262.85	\$ 131.43
Family	\$ 1,919.00	22.50%	\$ 431.76	\$ 215.89



Board of County Commissioners
Clerk of Courts
Supervisor of Elections

BENEFITS GUIDE
2019

WELCOME TO YOUR BENEFITS!

We understand the important role that our benefit programs play in the lives of our employees and their families. That's why we're committed to offering excellent benefits that not only protect your physical and financial health but provide peace of mind when it comes to protecting your lifestyle and planning for the future.

When it comes to health benefits, traditional programs try to fit everyone into the same mold. But we know you all have different benefit needs. That's why we provide you with the freedom to select quality benefit options that work best with your personal situation.

Choosing the right benefits takes careful planning and detailed information, so please take time to carefully review all the benefit information provided in this Benefit Guide to select the options that are right for you and your family. Keep this booklet for future reference when you have questions about your benefits.

This Benefit Guide is designed to provide basic information to employees on employee benefit plans and programs available January 1, 2019—December 31, 2019. It does not detail all the provisions, restrictions and exclusions of the various benefit programs documented in the carrier contract or the Summary Plan description (SPD). This booklet does not constitute the SPD or Plan Document as defined by the Employee Retirement Income Security Act. If you would like a copy of your Summary Plan Description (SPD) please see contact your Human Resources Department.

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ELIGIBILITY OVERVIEW

Employee Eligibility

Full-Time Employees:

- ⇒ All regular full-time employees may participate in the benefit plans that are offered by Leon County.

Part-Time Employees (For LCBCC and Supervisor of Elections employees only):

- ⇒ Part-time employees who are regularly scheduled to work 30 or more hours per week are eligible to participate in medical insurance.
- ⇒ Part-time employees who are not regularly scheduled to work 30 or more hours per week may be offered medical insurance coverage if they have worked on average, at least 30 hours per week during a 12 month measurement period.
- ⇒ Part-time employees who are regularly scheduled to work 20 hours or more per week may participate in dental, vision, ARAG Legal, AFLAC, Colonial, Deferred Compensation and the Match Retirement Savings Plan.

OPS & PRN Employees (For LCBCC and Supervisor of Elections employees only)

- ⇒ OPS or PRN employees who are not regularly scheduled to work 30 hours or more hours per week may be offered medical insurance coverage if they have worked an average of at least 30 hours per week during a 12 month measurement period.
- ⇒ Any OPS or PRN employee may participate in the Deferred Compensation Program.

Dependent Eligibility

In addition to electing coverage for yourself, you can elect to cover your eligible dependents under your medical, dental, vision, voluntary life, AFLAC and Colonial coverage. Your eligible dependents include:

- ⇒ Spouse, including same sex spouse or registered domestic partner.
- ⇒ Child, stepchild, adopted child or eligible foster child. Coverage children between the ages of 26 & 30 are eligible to enroll in medical coverage only.

Making Benefits Changes—Qualifying Life Events

Once a year during the annual enrollment period, you are allowed to make changes to your benefits for the next plan year. Special circumstances, often referred to as qualifying life events, will allow you to make plan changes at any time during the year in which they occur.

You are required to report a Qualifying Life Event within 30 days of the event (depending on the type of event) in order to make changes to your benefits. Changes that are requested due to a “change of mind” cannot be allowed until the next open enrollment period. You will also need to provide documentation that supports the life event being reported.

The following circumstances are some examples of reasons that may allow you to change your benefits during the year:

- Marriage;
- Birth, adoption or placement for adoption of an eligible child;
- Divorce or legal separation;
- Termination or commencement of your spouse’s coverage in general when coverage is maintained through the spouse’s plan;
- Shift from part-time to full-time status (or vice versa) by you and your spouse;
- Death of spouse or dependent;
- When a dependent satisfies or ceases to satisfy eligibility requirements;
- A residence or worksite change that impacts your health care coverage; or
- Gain or loss of eligibility for Medicaid, a Children’s Health Insurance Program (CHIP) or for a premium assistance subsidy under these programs (60-day special election period).

2019 EMPLOYEE CONTRIBUTIONS PER BI-WEEKLY PAY CHECK

Your employee contributions are deducted from your paycheck 24 times per year. The rates below reflect what you would pay for your benefits each paycheck.

	Employee	Coverage Type Employee + 1 Dependent	Family
MEDICAL PLANS			
Capital Health Plan & Florida Blue			
Standard Contribution	\$49.88	\$131.42	\$215.89
Value Based Contribution	\$45.50	\$112.65	\$191.90
Overage Dependents – Ages 26-30			
-Capital Health Plan	\$791.53 per dependent added to your plan		
-BCBS-PPO Plan	The same as the group rate above. If you add an overage dependent and it causes your plan to change tiers e.g. Employee to Employee +1, etc. you will be charged the new tier rate. The value of the coverage will also be added to your taxable gross as imputed earnings.		
Registered Domestic Partner	The same as the group rate above. If you add a domestic partner and it causes your plan to change tiers e.g. Employee to Employee +1, etc. you will be charged the new tier rate. The value of the coverage will also be added to your taxable gross as imputed earnings.		
Spouses (Including Same-Sex Spouses)	If both spouses are employed by Leon County Government (Board or Constitutional Office) then no employee contribution is required.		

THE STANDARD DENTAL	Employee	Employee + 1 Dependent	Family
Option 1	\$11.70	\$22.32	\$40.28
Option 2	\$16.72	\$36.20	\$61.88
Option 3	\$16.72	\$36.20	\$61.88

SUPERIOR VISION

Balanced Plan	\$2.78	\$5.54	\$ 7.88
Enhanced Plan	\$4.85	\$9.68	\$13.75

**FLORIDA COMBINED: SUPPLEMENTAL TERM LIFE INSURANCE: \$0.68 cents per thousand dollars of coverage
DEPENDENT LIFE INSURANCE COVERAGE**

Spouse	Children	Premium
\$20,000	\$5,000	\$5.16
\$10,000	\$2,500	\$2.60
\$ 5,000	\$1,500	\$1.43

STANDARD LONG TERM DISABILITY

Rates based on Age & \$100 of Pay	Age Band	90 Day Rate	180 Day Rate
	Under 25	\$0.16	\$0.11
	25-29	\$0.21	\$0.13
	30-34	\$0.33	\$0.23
	35-39	\$0.47	\$0.36
	40-44	\$0.62	\$0.51
	45-49	\$0.85	\$0.67
	50-54	\$1.20	\$0.95
	55-59	\$1.51	\$1.24
	60-64	\$1.50	\$1.28
	65 -69	\$1.85	\$1.32
	70 +	\$3.21	\$2.61

ARAG LEGAL PLAN: \$11.50 (For LCBCC and Supervisor of Elections employees only)

AFLAC & Colonial Voluntary Plans: Rates are based on the type of Plan. Contact the AFLAC & Colonial Rep for plans and rates.

Reliance Life Insurance: Please contact a Brown & Brown Rep. for information on Reliance Standard Life.

MEDICAL



Leon County offers two different medical plans to eligible employees. Capital Health Plan is an HMO which includes in-network coverage only and features co-pays for all covered services. The Florida Blue plan is a PPO plan which includes in AND out-of-network coverage however remaining in network is the best way to keep your medical costs low. The Florida Blue plan features co-pays for most covered services however some services will require you to pay up to the deductible amount and coinsurance. Please see the subsequent pages of this guide for detailed summaries of both plans.

*Refer to the Employer Intranet site for additional information regarding the Value Based Program, eligibility for the Health Insurance Stipend and to access the CHP and Florida Blue Summary of Benefits and Coverage (SBC).



Semi Monthly Medical Rates		
Coverage Level	Standard Rates	Value Based Rates
Employee	\$49.88	\$45.50
Employee + 1	\$131.42	\$112.65
Family	\$215.89	\$191.90



Remember:

You can cover your over-age dependent between the ages of 26 to 30 on either plan. The cost to add a dependent on CHP is an additional \$791.53 per month. You can also opt out of medical insurance if you can provide proof of coverage elsewhere. You can receive \$138.46 per pay for opting out which is taxable income to you. If a husband and wife both work for Leon County, they are not eligible for the opt-out program. Proof of coverage is required within 30 days of employment in order to participate.



Big Bend Selection \$7/\$30/\$50 RX Schedule of Copayments

Covered Service	Unit	Copayment
Physician Services (including maternity Care)		
Primary Care: Office visit for services provided by your primary care physician during regular office hours	Per visit	\$10
Specialty Care: Office visit for services provided by a participating provider when authorized by your primary care physician	Per visit	\$40
Outpatient procedures, surgical services, and other medical care provided by the primary care physician or by a participating provider when authorized by primary care physician	Per provider	\$40
Mental Health and Substance Use Disorder outpatient care when medically necessary and authorized by the primary care physician	Per visit	\$40
Hospital Services (including maternity Care)		
All hospital benefits covered under this agreement	Per admission	\$250
Outpatient procedures performed in a hospital	Per visit	\$250
Mental health inpatient care	Per admission	\$250
Preventive Services		
Preventive care/screening/immunization You may have to pay for services that are not preventive. Ask your provider if the services you need are preventive. Then check what your plan will pay for.		No Charge for covered services
Emergency Services		
Emergency Room visit	Per visit	\$300 (waived if admitted) \$250 (observation) \$40/provider (observation)
Medically necessary ambulance service	Per transport	\$100
Urgent Care: Office visit for services provided by your primary care physician, or other CHP personnel or participating providers including after regular office hours	Per visit	Urgent care: \$25 /visit Telehealth: \$15 /visit
Other Services		
Home health services	Per occurrence	\$0
Hospice home care	Per occurrence	\$0
Hospice outpatient care	Per occurrence	\$0



Covered Service	Unit	Copayment
Other Services (continued)		
Hospice inpatient care	Per occurrence	\$0
Skilled nursing facility for up to 60 days per admission with subsequent admission available following 180 days from discharge date of the previous admission	Per confinement	\$0
Outpatient procedures performed in an ambulatory surgical center	Per visit	\$100
Durable medical equipment	Per device	\$0
Orthotic and Prosthetic medical appliance	Per appliance	\$0
Diagnostic Imaging including MRI, PET, and CT Scan	Per visit	\$100
Visits for short-term physical/speech or other rehabilitation therapies	Per visit	\$40
Routine eye exam	Per visit	\$10
Prescription drugs		
Outpatient Prescription drugs <i>(Capital Health Plan reserves the right to add, remove or reclassify any prescription drug between tiers at any time. Covered prescription drugs must be medically necessary, prescribed by a medical professional acting within the scope of his/her license, and dispensed by a pharmacist.)</i> Prior authorization and or quantity limit may apply. Your benefits/services may be denied.	Tier 1 drugs	\$7/30-day supply \$14/60-day supply \$21/90-day supply (retail & mail order)
	Tier 2 drugs	\$30/30-day supply \$60/60-day supply \$90/90-day supply (retail & mail order)
	Tier 3 drugs	\$50/30-day supply \$100/60-day supply \$150/90-day supply (retail & mail order)
Exclusions – Copayments not applicable		
<ul style="list-style-type: none"> • Services not specifically listed in the Covered Services section of Member Handbook • Service, which in our opinion was, or is, not Medically Necessary • Hearing Aids and devices • Nonprescription drugs and vitamins • Cosmetic surgery • Custodial care 		
<ul style="list-style-type: none"> • This copay sheet does not include everything covered under this plan. Please see Member handbook for additional information. You are responsible for the payment of charges for Health Care Services that are not covered and for the payment of charges in excess of any maximum benefit limitation set forth in the Schedule of Copayments. • The maximum amount of copayment required in any calendar year is limited to: <ul style="list-style-type: none"> Medical: \$2,000 single coverage /\$4,500 family coverage Pharmacy: \$4,600 single coverage / \$8,700 family coverage • It is the member's responsibility to retain receipts and to notify and document to the satisfaction of CHP that the copayment limit has been reached. After notification, services will be provided with no copayment charge for the remainder of the contract year. 		



ADDITIONAL SERVICES



**A faster, easier
way to see a
physician.**



Capital Health Plan is now offering you and your dependents an easier way to see a physician online or by mobile app **24/7/365** with Amwell.

- No appointment necessary
- Prescriptions when appropriate
- Private and secure telehealth
- Only a \$15 copayment
- Accessible via web or mobile app
- Free to sign-up and no monthly fees

Use Service Key CHP when you enroll in Amwell.

capitalhealth.com/amwell
855.818.DOCS





Health & Fitness Reimbursement Live Well and Receive Up to \$150 a Year!

Capital Health Plan members can receive up to \$150 per calendar year (per household) for membership at a qualified health and fitness

Reimbursement Requirements

- You must be a Capital Health Plan member for at least four consecutive months in the calendar year
- **AND** You must be a participating member of the health and fitness program for at least four consecutive months in the calendar year
- **OR** You must be enrolled in either Weight Watchers or TOPS (Take Off Pounds Sensibly) for at least four consecutive months in the calendar year
- For more information about the TOPS program, please call 800-932-8677 or visit www.TOPs.org.
- Fitness reimbursement requests may only be filed once per calendar year and **must be filed after May 1st of the current year and by March 31 of the following year**. You must be a current member of CHP at the time CHP receives your request for reimbursement. All reimbursements will be made to the subscriber (the person who holds the CHP policy).
- The Fitness Reimbursement Program reimburses you for payments you have made (up to a maximum of \$150) during the calendar year toward health and fitness center membership for yourself or your covered dependents. **The maximum fitness reimbursement for you and any covered dependents (in other words per household) is \$150 per calendar year.**
- Facilities and/or programs that don't qualify for reimbursement include country or social clubs, spas, gymnastics centers, tennis facilities, sports teams or leagues, personal trainers, uniforms/clothing and exercise/fitness equipment

Please Check with you physician before starting your exercise program

To obtain your reimbursement just send the following items to Capital Health Plan, Attn: Claims Department at P.O. Box 15349 Tallahassee, FL 32317-5349

- 1) A Signed and dated Fitness Reimbursement Form
- 2) All Applicable receipts, credit card records, cancelled checks, and/or pay stubs that show payment to an approved health or fitness club
- 3) A copy of the health club agreement or contract, showing the name and address of the health club and name of contractee, including beginning and ending dates of membership or class.

You can only file one Fitness Benefit claim form for any calendar year. Thus, to be reimbursed for two or more qualifying expenses, each expense must be included on the same claim form.

Questions? Call Capital Health Plan Member Services at (850) 383-3311.



Leon Co Board of Co Comm

Product	BlueOptions
Plan Number	03559
Effective Date	Jan-19
Cost Sharing - Member's Responsibility	
Deductible (DED) (Per Person/Family Aggregate)	Embedded
In-Network	\$500 / \$1,500
Out-of-Network	\$750 / \$2,250
Coinsurance (BCBSF pays / Member pays)	
In-Network	80% / 20%
Out-of-Network	60% / 40%
Out of Pocket Maximum (Per Person/Family Aggregate)	Embedded
In-Network	\$2,500 / \$5,000
Out-of-Network	\$5,000 / \$10,000
Medical / Surgical Care by a Physician	
Office Services	
In-Network Family Physician	\$20 Copayment
In-Network Specialist	\$40 Copayment
Out-of-Network	DED + 40%
Health Care Professional Administered Medications in the Office (Medical Pharmacy)	
In-Network (Preferred)	20%
In-Network (Non-Preferred)	20%
Out-of-Network	DED + 50%
Physician Services at Office, Hospital and ER and other Locations	
In-Network Family Physician	DED + 20%
In-Network Specialist	DED + 20%
Out-of-Network	DED + 40%
Preventive Services	
Office Services	
In-Network Family Physician	\$0 Copayment
In-Network Specialist	\$0 Copayment
Out-of-Network	40%
Medical / Surgical Care at a Facility	
Ambulatory Surgical Center (ASC)	
In-Network	\$100 Copayment
Out-of-Network	DED + 40%
Inpatient Hospital Facility (per admit)	* OON only, if admitted as an Inpatient from ER, Cost Share is OON Deductible + ER Copayment
In-Network	Option 1: \$600 Copayment Option 2: \$1,000 Copayment
Out-of-Network	DED + 40%
Outpatient Hospital Facility (per visit)	
In-Network	Option 1: \$200 Copayment Option 2: \$300 Copayment
Out-of-Network	DED + 40%
Emergency and Urgent Care	
Emergency Room Facility (per visit)	* If admitted as an inpatient from ER, the hospital will submit an inpatient hospital claim instead of an ER facility claim; only inpatient facility cost share will apply.
In-Network	\$100 Copayment
Out-of-Network	\$100 Copayment
Urgent Care Centers	
In-Network	\$45 Copayment
Out-of-Network	DED + \$45 Copayment
Ambulance	
In-Network	DED + 20%



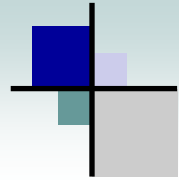
Leon Co Board of Co Comm

Product	BlueOptions
Plan Number	03559
Out-of-Network	INN DED + 20%
Diagnostic Testing (e.g., Lab, x-ray)	
Physician Office	
Value Choice PCP	\$5 Copayment
In-Network Family Physician	\$20 Copayment
In-Network Specialist	\$40 Copayment
Out-of-Network	DED + 40%
Independent Clinical Laboratory	
In-Network	\$0 Copayment
Out-of-Network	DED + 40%
Independent Diagnostic Testing Center	
In-Network	\$50 Copayment
Out-of-Network	DED + 40%
Outpatient Hospital Facility	
In-Network	Option 1: \$200 Copayment
	Option 2: \$300 Copayment
Out-of-Network	DED + 40%
Advanced Imaging (AIS) (MRI, MRA, PET, CT & Nuclear Medicine)	
Physician Office	
In-Network Family Physician	\$150 Copayment
In-Network Specialist	\$150 Copayment
Out-of-Network	DED + 40%
Independent Diagnostic Testing Center	
In-Network	\$150 Copayment
Out-of-Network	DED + 40%
Outpatient Hospital Facility	
In-Network	Option 1: \$200 Copayment
	Option 2: \$300 Copayment
Out-of-Network	DED + 40%
Outpatient Therapy	
Physician Office	
In-Network Family Physician	\$20 Copayment
In-Network Specialist	\$40 Copayment
Out-of-Network	DED + 40%
Outpatient Rehabilitation Facility	
In-Network	\$40 Copayment
Out-of-Network	DED + 40%
Outpatient Hospital Facility	
In-Network	Option 1: \$45 Copayment
	Option 2: \$60 Copayment
Out-of-Network	DED + 40%
Mental Health and Substance Dependency Services	
Physician Office, Hospital and ER and other Locations	
In-Network Family Physician	\$0 Copayment
In-Network Specialist	\$0 Copayment
Out-of-Network	40%
Inpatient / Outpatient Hospital Facility	
In-Network	Option 1: \$0 Copayment
	Option 2: \$0 Copayment
Out-of-Network	40%
Emergency Room Facility(per visit)	
In-Network	\$0 Copayment
Out-of-Network	\$0 Copayment
Benefit Maximums	
Home Health Care	



Leon Co Board of Co Comm

Product	BlueOptions
Plan Number	03559
Combined (INN & OON)	20 Visits PBP
Inpatient Rehabilitation Therapy	
Combined (INN & OON)	30 Days PBP
Outpatient Therapy & Spinal Manipulations	- Outpatient therapy for autism and down syndrome will continue to be covered after the benefit maximum is met.
Combined (INN & OON)	35 Visits PBP
Skilled Nursing Facility	
Combined (INN & OON)	60 Days PBP
Spinal Manipulations	
Combined (INN & OON)	26 PBP
Prescription Drugs	
- Retail	
Generic/Brand/Non-Preferred	\$10 / 30 / 50
- Mail Order	
Generic/Brand/Non-Preferred	\$25 / 75 / 125



Florida Blue's Services and Tools

All employees and their family members enrolled in Florida Blue and covered under Florida Blue health plans receive additional services and tools for being a Florida Blue member.

KNOW BEFORE YOU GO

Quality and cost are important factors when making health care decisions. As a member, you can compare quality and cost—before you receive medical care or buy prescriptions. Get cost estimates based on your plan benefits and see treatment options that may save you money. Costs vary depending on where you go for treatment. And prescription prices vary based on the brand you buy—and where you buy them.



Log in at floridablue.com. Use the drug pricing and medical services cost estimator tools work for you.



Call 888-476-2227 or drop by a Florida Blue Center. Visit floridablue.com for locations

BLUE365 DISCOUNT PROGRAM

Take Advantage of Health-Related Discounts! Member discounts are offered through Blue365, a national discount program, for additional health-related products and services that are NOT part of your insurance benefits. You have access to savings on items that you may purchase directly from independent vendors. Get free stuff and save up to 50%! Through our national discount program, you can save on a variety of products and services from names and brands you'll recognize.

Log in to floridablue.com for details about:

- Hearing aid discounts
- Fitness centers
- Weight management programs
- Vision care discounts
- Lasik surgery savings
- Contact lens mail order
- Family and elder care
- And more!

CARE CONSULTANTS

Did you know that if you're planning a medical procedure or dealing with a health condition, such as diabetes, or COPD, you can get personalized help from a nurse?

Our Care Consultants are experts when it comes to connecting you with a dedicated nurse, explaining quality care and treatment options, and helping you save money along the way.

Our Care Consultants and nurses are waiting to help you. Call 877-789-2583, or stop in a Florida Blue Center. Go to floridablue.com for locations.

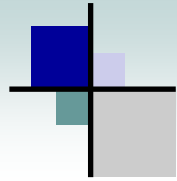
FLORIDABLUE.COM

Wherever you go, whenever you need it, you have access to your Florida Blue personal health care information. As a member, you can log in anytime and find everything you need to know about your health plan, plus free tools and resources.

If you haven't already registered—it's easy!

Just visit floridablue.com. All you need is your member number (located on your member ID card). You'll have access to all the information you need to take control of your health—right at your fingertips.

- Review your plan benefits and find out where you stand with your deductible.
- Compare and estimate your costs for office visits, imaging services and surgeries so you know before you go.
- Compare drug prices with the Pharmacy Shopping Tool.
- Create a Personal Health Record so your doctor visits and lab results are all in one secure place.
- Print a temporary ID card or request a new ID card.
- Take your Personal Health Assessment to get a clear picture of your health status and create action plans that work with your personal needs and lifestyle.
- Get access to health-related member discounts such as gym memberships, weight loss programs, vision and hearing care.



Standard Dental Plans

In order to provide the best options for employees Standard offers the choice of three dental plans.

- Plan 1: In-Network benefits pay higher coinsurance than Out-of-Network benefits. In and Out-of-Network benefits are paid based on the negotiated fee schedule. If you utilize an Out-of-Network provider you will pay a higher coinsurance and may be subject to balance billing.
- Plan 2: In-Network benefits and Out-of-Network benefits are paid at the same coinsurance percentage however In and Out-of-Network benefits are paid based on the same fee schedule. If you utilize Out-of-Network providers on this plan you may be subject to balance billing.
- Plan 3: This plan was created for people who utilize an Out-of-Network dentist. Out-of-Network benefits are paid based on the 90th percentile of Usual, Customary and Reasonable charges for your area. Reimbursements from Standard to your Out-of-Network provider will most likely be higher than the negotiated fee schedule associated with Plans 1 & 2.

	Plan 1	Plan 2	Plan 3
	In-Network / Out-of-Network	In-Network / Out-of-Network	In-Network / Out of Network
Annual Maximum Benefit	\$1,000	\$1,250	\$1,250
Deductible Amount (Limit of 3)	\$50 / \$100	\$50	\$50
Deductible Applies	Basic and Major Services	Basic and Major Services	Basic and Major Services
Preventive Services			
Routine Exam	100% / 100%	100% / 100%	100% / 100%
Cleanings			
X-rays			
Basic Services			
Fillings	80% / 50%	100% / 100%	80% / 80%
Extractions - Simple & Complex			
Root Canal & Periodontics			
Major Services			
Crowns & Crown Repair	50% / 25%	60% / 60%	50% / 50%
Full and Partial Dentures			
Bridges			
Orthodontia (Child Only)	Not Covered	50%	50%
Lifetime Maximum	N/A	\$1,000	\$1,000

Semi Monthly Dental Rates		
Coverage Level	Plan 1	Plans 2 & 3
Employee	\$11.70	\$16.72
Employee + 1	\$22.32	\$36.20
Family	\$40.28	\$61.88



Your Dental Benefits Portal

How to log in and manage your benefits from any device



Access your Dental benefits from The Standard[‡] using our secure member portal. It's designed to work on any web-enabled device. So you can check your Dental benefits, show your ID card or find a dentist anytime.
We're here to help make things easy. Let's get started.

Log In or Register in 3 Simple Steps

1

Go to standard.com/dental:

Choose where you receive your benefits.

- Select **"Log In For Benefits,"** unless your employer is in New York.
- Select **"Log In For Benefits (In NY)"** if your employer is in New York.

2

Log in or register for a new account:

- Existing members: Choose **"Members"** and log in with your user ID and password, if you already have an account.
- New members: Choose **"Members,"** then **"New Users"** and register to create a user ID and password.

3

If prompted, complete the 2-step verification process for security:

- Request a one-time security passcode by selecting your preferred contact method — text or a phone call.
- Enter the code to verify your identity and complete your registration. You're all set!

Review Your Benefits or Select a Dentist

Once you're logged in, you can:

- Print an ID card
- Review your benefits summary or certificate
- Check the status of claims
- Review your Explanation of Benefits
- Find or suggest a dental provider



Need help logging in?

Please contact your HR department. Or call The Standard's Dental customer service team at **800.547.9515**. If your employer is based in New York, call **888.396.8641**. You can count on us for fast answers and support.

[‡] The Standard is a marketing name for StanCorp Financial Group, Inc. and subsidiaries. Insurance products are offered by Standard Insurance Company of 1100 SW Sixth Avenue of Portland, Oregon, in all states except New York, where insurance products are offered by The Standard Life Insurance Company of New York of 360 Hamilton Avenue, Suite 210, White Plains, New York. Product features and availability vary by state and company, and are solely the responsibility of each subsidiary. Each company is solely responsible for its own financial condition. Standard Insurance Company is licensed to solicit insurance business in all states except New York. The Standard Life Insurance Company of New York is licensed to solicit insurance business in only the state of New York.



Vision plan benefits for Leon County Government

You may choose from two plans: Base plan, or Enhanced plan

Benefits through Superior National network

superiorvision.com

(800) 507-3800

Benefits

Exam (MD)
Exam (OD)
Frames
Contact lens fitting (standard ²)
Contact lens fitting (specialty ²)
Lenses (standard) per pair
Single vision
Bifocal
Trifocal
Progressive lens upgrade
Polycarbonate for dependent children
Contact lenses ⁴

Base Plan

Monthly premiums	
Emp. only	\$5.55
Emp. + 1 dependent	\$11.08
Emp. + family	\$15.75
Copays	
Exam	\$10
Materials ¹	\$10
Contact lens fitting	\$30
Services/frequency	
Exam	12 months
Frames	24 months
Contact lens fitting	12 months
Lenses	12 months
Contact lenses	12 months

	In-network	Out-of-network
Exam (MD)	Covered in full	Up to \$33
Exam (OD)	Covered in full	Up to \$28
Frames	\$100 retail allowance	Up to \$46
Contact lens fitting (standard ²)	Covered in full	Not covered
Contact lens fitting (specialty ²)	\$50 retail allowance	Not covered
Lenses (standard) per pair		
Single vision	Covered in full	Up to \$28
Bifocal	Covered in full	Up to \$40
Trifocal	Covered in full	Up to \$53
Progressive lens upgrade	See description ³	Up to \$53
Polycarbonate for dependent children	Covered in full	Not covered
Contact lenses ⁴	\$100 retail allowance	Up to \$80

Enhanced Plan⁴

Monthly premiums	
Emp. only	\$9.69
Emp. + 1 dependent	\$19.35
Emp. + family	\$27.49
Copays	
Exam	\$10
Materials ¹	\$10
Contact lens fitting	\$30
Services/frequency	
Exam	12 months
Frames	12 months
Contact lens fitting	12 months
Lenses	12 months
Contact lenses	12 months

	In-network	Out-of-network
Exam (MD)	Covered in full	Up to \$33
Exam (OD)	Covered in full	Up to \$28
Frames	\$130 retail allowance	Up to \$60
Contact lens fitting (standard ²)	Covered in full	Not covered
Contact lens fitting (specialty ²)	\$50 retail allowance	Not covered
Lenses (standard) per pair		
Single vision	Covered in full	Up to \$28
Bifocal	Covered in full	Up to \$40
Trifocal	Covered in full	Up to \$53
Progressive lens upgrade	See description ³	Up to \$53
Polycarbonate for dependent children	Covered in full	Not covered
Contact lenses ⁴	\$130 retail allowance	Up to \$100

Co-pays apply to in-network benefits; co-pays for out-of-network visits are deducted from reimbursements

¹ Materials co-pay applies to lenses and frames only, not contact lenses.

² Standard Contact Lens Fitting applies to a current contact lens user who wears disposable, daily wear, or extended wear lenses only. Specialty Contact Lens Fitting applies to new contact wearers and/or a member who wear toric, gas permeable, or multi-focal lenses.

³ Covered to provider's in-office standard retail lined trifocal amount; member pays difference between progressive and standard retail lined trifocal, plus applicable co-pay

⁴ Base Plan: Contact lenses are in lieu of eyeglass lenses and frames benefit. **Enhanced Plan: One pair of glasses and one contact lens allowance are included within the above service frequency.**

Discount features

Look for providers in the provider directory who accept discounts, as some do not; please verify their services and discounts (range from 10%-30%) prior to service as they vary.

Discounts on covered materials

Frames:	20% off amount over allowance
Lens options:	20% off retail
Progressives:	20% off amount over retail lined trifocal lens, including lens options
Specialty contact lens fit:	10% off retail, then apply allowance

Maximum member out-of-pocket

The following options have out-of-pocket maximums⁵ on standard (not premium, brand, or progressive) lenses.

	Single vision	Bifocal & trifocal
Scratch coat	\$13	\$13
Ultraviolet coat	\$15	\$15
Tints, solid or gradients	\$25	\$25
Anti-reflective coat	\$50	\$50
High index 1.6	\$55	20% off retail
Photochromics	\$80	20% off retail

⁵ Discounts and maximums may vary by lens type. Please check with your provider.

Discounts on non-covered exam, services and materials

Exams, frames, and prescription lenses:	30% off retail
Lens options, contacts, miscellaneous options:	20% off retail
Disposable contact lenses:	10% off retail
Retinal imaging:	\$39 maximum out-of-pocket

Refractive surgery

Superior Vision has a nationwide network of independent refractive surgeons and partnerships with leading LASIK networks who offer members a discount. These discounts range from 10%-50%, and are the best possible discounts available to Superior Vision.

The Plan discount features are not insurance.

All allowances are retail; the member is responsible for paying the provider directly for all non-covered items and/or any amount over the allowances, minus available discounts. These are not covered by the plan.

Discounts are subject to change without notice.

Disclaimer: All final determinations of benefits, administrative duties, and definitions are governed by the Certificate of Insurance for your vision plan. Please check with your Human Resources department if you have any questions.



Superior Vision Services, Inc. P.O. Box 967 Rancho Cordova, CA 95741 (800) 507-3800 superiorvision.com
The Superior Vision Plan is underwritten by National Guardian Life Insurance Company. National Guardian Life Insurance Company is not affiliated with The Guardian Life Insurance Company of America, AKA The Guardian or Guardian Life

NVIGRP 5-07

0918-BSv2/FL



Enjoy convenient digital benefits

Did you know you can order contacts online? We also have a mobile app for viewing your benefits while on-the-go.

Easily order contacts online

With ContactsDirect, you have the same seamless in-network experience shopping for contact lenses online as when visiting a provider in person.

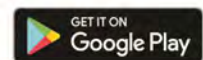
Choose from top brands and all types of contacts. Your in-network allowance will be applied instantly and you can also use remaining FSA dollars. Even get fast and free shipping.

View your benefits with our app

Our free Android and iOS apps let you check in on your benefits from anywhere you have an Internet connection.

- Create an account
- Locate a provider
- View your vision benefits
- Get your member ID card

Ready to shop for contacts online? Visit contactsdirect.com/superiorvision.



Need help? Here's how to contact customer service.

Give us a call at **1 (800) 507-3800** or visit superiorvision.com for help.

from **VersantHealth**

1 (800) 507-3800

superiorvision.com

Follow us @SuperiorVision



LIFE INSURANCE

Basic Life and AD&D

Leon County provides life coverage to all full-time employees of BOCC and Supervisor of Election on the 1st of the month following date of hire. For Executives and Senior Management you will be covered for 2x your basic annual salary. For Executive Support and Career Service you will be covered for 1x your basic annual salary.



How much life insurance do I need?

When it comes to protecting the financial security of you and your family, nothing is more important than planning ahead. Even if you already have a life insurance policy in addition to the company-provided policy, its important to ask yourself:

“Do I have the protection I need to cover all of my financial responsibilities?”

A few categories to consider include:

- Daily living expenses
- Mortgages and other loans
- Children’s or grandchildren’s college tuition

If you have expected expenses like these, you may want to consider purchasing additional coverage. For help deciding how much coverage you need, go online and search for “life insurance calculator.”

Supplemental Life and AD&D Insurance

All full-time employees of BOCC and Supervisor of Elections are eligible to apply for additional life insurance of up to 1x basic annual salary for Executives and Senior Management and 1 or 2x basic annual salary for Executive Support and Career Service. The waiting period for new hires is 1st day of the month following receipt of application and must be submitted within 30 days of date of hire. The waiting period for current employees is 1st day of the month following Evidence of Insurability approval by Florida Combined Life Insurance.

The cost of this coverage is \$0.68 cents per \$1,000 of coverage.

Dependent Life Insurance

You can also enroll your spouse and children in Supplemental life insurance coverage. There are three election options to choose from. Those are:

Spouse	Children	Premiums
\$20,000	\$5,000	\$5.16
\$10,000	\$2,500	\$2.60
\$5,000	\$1,500	\$1.43

Additional Information

Maximum coverage amount is \$250,000 for basic and supplemental life insurance.

Dependent life insurance amount cannot exceed 50% of the employee’s Basic and Supplemental Life combined amounts.

Coverage amount reduces to 65% at age 65.

Complete benefit provisions are available in the master contract and certificate of life insurance coverage.



VOLUNTARY LONG TERM DISABILITY

Voluntary Long Term Disability

The Voluntary Long Term Disability (LTD) plan through The Standard is designed to provide a monthly benefit in the event you cannot work because of a covered disability. The cost of the LTD coverage is based on your age and income.

Eligibility

To become insured, you must be:

A regular full-time employee of Leon County Board of County Commissioners or its entities participating in this plan, excluding temporary or seasonal employees, full-time members of the armed forces, leased employees and independent contractors. Actively working at least the minimum number of hours specified in the contract and a citizen or resident of the United States or Canada.

Amount of Coverage

The maximum monthly benefit is 60% of salary to a maximum of \$10,000 a month. Health statement may be required.

Benefit Waiting Period

You have a choice to either 90 or 180 days. If your claim for LTD benefits are approved by The Standard, benefits become payable after you have been continuously disabled for either 90 or 180 days, depending on which benefit waiting period you choose, you remain continuously disabled. Benefits are not payable during the benefit waiting period.

Pre-existing Condition Exclusion

A general description of the pre-existing condition exclusion is included in the Voluntary LTD Employee Brochure. For employees currently on the plan, credit for time served will be awarded towards the pre-existing condition limitation. Also, for employees currently on the plan, a new pre-existing condition limitation period will apply for all maximum benefits over \$6,000. If you have questions please check with your human resources representative.

Pre-existing Condition Period: Three (3) month period just before your insurance becomes effective.

Exclusion Period: Twelve (12) months

Own Occupation Period

For the plans' definition of disability, as described in your brochure, the own occupation period is the first 24 months for which LTD benefits are paid. The Any Occupation Period begins at the end of the Own Occupation Period and continues until the end of the maximum benefit period.



VOLUNTARY LONG TERM DISABILITY CONTINUED

Maximum Benefit Period

If you become disabled before age 62, LTD benefits may continue during disability until you reach the Social Security Normal Retirement Age (SSNRA). If you become disabled at age 62 or older, the benefit duration is determined by your age when disability begins.

<u>Age</u>	<u>Maximum Benefit Period</u>
62	To SSNRA or 3 years 6 months, whichever is longer
63	To SSNRA or 3 years, whichever is longer
64	To SSNRA or 2 years 6 months, whichever is longer
65	2 years
66	1 year 9 months
67	1 year 6 months
68	1 year 3 months
69+	1 year

When Benefits End

LTD benefits end automatically on the earliest of:

The date you are no longer disabled;

The date your maximum benefit period ends;

The date you die;

The date benefits become payable under any other LTD plan under which you become insured through employment during a period of temporary recovery;

The date you fail to provide proof of continued disability and entitlement to benefits

Rates Based on Age and \$100 of Pay

Age Band	90 Day Rate	180 Day Rate
Under 25	\$0.16	\$0.11
25-29	\$0.21	\$0.13
30-34	\$0.33	\$0.23
35-39	\$0.47	\$0.36
40-44	\$0.62	\$0.51
45-49	\$0.85	\$0.67
50-54	\$1.20	\$0.95
55-59	\$1.51	\$1.24
60-64	\$1.50	\$1.28
65-69	\$1.85	\$1.32
70+	\$3.21	\$2.61

Group Insurance Certificate

If you become insured, you will receive a group insurance certificate containing a detailed description of the insurance coverage. The information presented above is controlled by the group policy and does not modify it in any way.

ADDITIONAL BENEFITS

Supplemental Life Insurance

Any employee working 30 or more hours per week is eligible to enroll in additional life insurance with Reliance Standard. New hires are eligible the 1st day of the month following date of hire. The waiting period for current employees is 1st day of the month following Evidence of Insurability approval by Reliance Standard. Employees can elect between \$10,000 and \$500,000 in increments of \$10,000. Guarantee issue amount for new hires under age 60 is \$100,000. Guarantee issue amount for new hires age 60 to 70 is \$10,000. You can also elect between \$10,000 to \$500,000 in increments of \$10,000 of coverage for your spouse. Guarantee issue amount for your spouse under is 60 is \$40,000 subject to employee coverage of at least \$50,000.00. Child coverage is also available. Please see details of child coverage options and detailed plan rates by reviewing the Reliance Standard benefits summary located in your Human Resources Department or contacting a Brown & Brown representative.

Flexible Reimbursement Accounts

You can choose to participate in this program which allows you to pay for certain health care and dependent care expenses through payroll deduction with pre-tax dollars. You can contribute a maximum of \$2,700 for the health care account and \$5,000 to the dependent care account.

ARAG Legal (For LCBCC & Supervisor of Elections)

For only \$11.50 per pay, ARAG Legal gives you the ability to talk to an attorney on any personal matter without worrying about high hourly costs. From real estate to speeding tickets to will preparation and beyond, ARAG Legal is there to help with any personal legal matter. This plan also includes identity theft protection. See Pages 21 & 22 for more details.

AFLAC

AFLAC offers a wide range of supplemental plans that can reduce the financial impact of an injury or illness. AFLAC pays benefits directly to you regardless of other insurance you may have. You can use the payments to cover out of pocket costs or to simply pay other bills. The plans available to you include:

- Accident/Sickness/Disability
- Short-Term Disability
- Cancer/Specified Disease/Limited Benefit Health
- Hospital Intensive Care
- Hospital Confinement Indemnity
- Term Life Insurance
- Specified Health Event

Please contact your AFLAC representative Miriam Watkins by phone at 850-339-8463 or by email at miriam_watkins@us.aflac.com for information on plan costs.

Colonial Life

With Colonial supplemental benefits you are paid regardless of any other insurance you may have with other insurance companies. Benefits are paid directly to you unless you specify otherwise. If you change jobs or leave your employer, you can take your coverage with you at no additional cost. Rates do not increase with age. The plans available to you include:

- Cancer
- Short Term Disability
- Critical Illness
- Medical Bridge
- Accident
- Term Life
- Whole Life
- Universal Life

Please contact your Colonial Life representative Nick McCarthy by phone at 850-800-2125 or by email at nick.mccarthy@coloniallifesales.com for information plan costs.

ADDITIONAL BENEFITS CONTINUED

Retirement (Contact HR for more information)

Automatic participation in the Florida Retirement System. A 3% employee contribution is required. You can choose to participate in the Pension Plan or the Investment Plan. You can save for retirement through payroll deduction with pre-tax dollars in Deferred Compensation Plans through VALIC, ICMA, NACO or Life Insurance Company of the Southwest. LCBCC and Supervisor of Elections can also participate in the Match Retirement Savings Program for employees earning less than \$50,000 base annual salary. Please contact Human Resources for more information.

Other Available Benefits

- Sick Leave Pool (BOCC)
- Tuition Assistance
- Employee Assistance Program & Mediation Program (BOCC & COC)
- Annual & Sick Leave Accruals
- Volunteer Service-Project Lead (BOCC)
- Parking (Cost Deducted Pre-tax)
- PTO for Clerk of Courts Employees Only
- Loans at Work Program (BOCC)
- 3 Personal Days At Onset of New Fiscal Year (COC only)



Legal Insurance from ARAG

Designed for Leon County Board of County Commissioners

What does legal insurance cover?

With an UltimateAdvisor® legal insurance plan from ARAG®, **count on a wide range of coverage and services,** like the examples shown below — and many more — when you work with a Network Attorney to address the legal situations you may encounter in life.

Consumer Protection

- ✓ Auto repair
- ✓ Buy or sell a car
- ✓ Consumer fraud
- ✓ Consumer protection for goods or services
- ✓ Home improvement
- ✓ Personal property disputes
- ✓ Small claims court

Criminal Matters

- ✓ Juvenile
- ✓ Parental responsibility

Debt-Related Matters

- ✓ Debt collection
- ✓ Garnishments
- ✓ Personal bankruptcy
- ✓ Student loan debt

Driving Matters

- ✓ License suspension/revocation
- ✓ Traffic tickets

Tax Issues

- ✓ IRS tax audit
- ✓ IRS tax collection

Family

- ✓ Adoption
- ✓ Guardianship/conservatorship
- ✓ Name change
- ✓ Pet-related matters
- ✓ Divorce

Landlord/Tenant Issues

- ✓ Contracts/lease agreements
- ✓ Eviction
- ✓ Security deposit
- ✓ Disputes with a landlord

Real Estate & Home Ownership

- ✓ Buying a home
- ✓ Deeds
- ✓ Foreclosure
- ✓ Contractor issues
- ✓ Neighbor disputes
- ✓ Promissory notes
- ✓ Real estate disputes
- ✓ Selling a home

Wills & Estate Planning

- ✓ Powers of attorney
- ✓ Wills
- ✓ Trusts

What does it cost?

UltimateAdvisor®

Family: \$23.00 monthly

Let's talk!

For more information, call **800-247-4184** or visit **ARAGLegalCenter.com**, access code **11353lcb**.



What is legal insurance?

Legal coverage isn't just for the serious issues, it's for your everyday needs, too. Legal insurance helps you address common situations like creating wills, transferring property or buying a home.



For the complete list of what your plan covers, visit: **ARAGLegalCenter.com** Access Code: **11353lcb**

Limitations and exclusions apply. Depending upon a state's regulations, ARAG's legal insurance plan may be considered an insurance product or a service product. Insurance products are underwritten by ARAG Insurance Company of Des Moines, Iowa, GuideOne® Mutual Insurance Company of West Des Moines, Iowa or GuideOne Specialty Mutual Insurance Company of West Des Moines, Iowa. Service products are provided by ARAG Services, LLC. This material is for illustrative purposes only and is not a contract. For terms, benefits or exclusions, call our toll-free number.



Why should you get legal insurance?



Receive 100% paid-in-full coverage for most covered legal matters when you work with a Network Attorney.



Save an average of \$2,100 per legal matter.*



Access to more than **13,000 attorneys** within ARAG's network with an average of 20 years of experience.



Quickly address your covered legal situations with a Network Attorney who is only a **phone call away for legal help and representation.**



Use DIY Docs® to help you create any of **350+ legally valid documents**, including state-specific templates.

How does legal insurance work?

- 1 **Call 800-247-4184** when you have a legal matter.
- 2 **Customer Care will walk you through your options** and help you find the appropriate Network Attorney.
- 3 **Meet with your Network Attorney** over the phone or in person to begin resolving your legal issue.

Reviews from plan members

"ARAG gives me the right protection and makes me feel at ease when a legal situation that I have to solve arrives. I made the right decision joining ARAG a few years ago and will keep this plan protection for many years to come."

- Clara Miami, FL ★★★★★

Sign up for legal insurance

Legal insurance is a part of your company's benefits that become available during open enrollment. Go to your benefits website for enrollment details. And, don't forget to get signed up for legal insurance!

New Ways Your Legal Insurance Plan Has You Covered

We're always adding to the 100+ legal issues covered by your plan. Here are some new additions to your plan to check out:

- Elder Law
- Tax Services
- Credit Records
- Correction
- Restraining Order and more

Effective on: 01/01/2019

* Average attorney rate in the United States of \$343 per hour for attorneys with 11 to 15 years of experience. "The Survey of Law Firm Economics: 2017 Edition," The *National Law Journal* and ALM Legal Intelligence, October 2017. Average amount saved based upon top ARAG in-office claims and the hours spent by attorneys per 2017 ARAG Claims Data. The hours spent are multiplied by the average attorney rate (less the average annual cost of an ARAG legal plan).

HIGHLIGHTS OF THE LEON COUNTY MATCH AND 457 PROGRAMS

For Employees of the Board of County Commissioners and Supervisor of Elections

Leon County currently offers employees the opportunity to save for retirement with the Deferred Compensation/457 Plans. **Leon County will also match what you put in to your 457 account!** 457 Plans are a convenient way for you to save for retirement. The sooner you start participating in the 457 Plan, the sooner your money can start working for you. You can take advantage of the benefits of before-tax savings and the tax-deferred growth of your money. And best of all--enjoy a cash match provided by the County! **Leon County provides an excellent opportunity for you to save for retirement with the current 457 Plan and the Match Program!**

457b Deferred Compensation Plans and ROTH 457b Plans

What is the 457 Plan? The plan is a way for government employees to save for Retirement through the convenience of payroll deduction. It is a voluntary, long-term supplemental retirement savings program to help you reach your retirement goals.

What is the minimum and maximum I can contribute? You should contribute as much as you can afford to put away for retirement. You can contribute as little as **\$10 per pay check**. The maximum you can contribute is determined by Section 457 of the Internal Revenue Code. This could change from year to year based on IRS regulations.

If I am close to retirement, is there a way to contribute more? Yes, the IRS regulations do allow for additional contributions, if you meet certain requirements. Please check with your deferred compensation vendor for details.

How often can I change my payroll deduction amount? You can start, change or stop your payroll deduction amount at any time by completing and submitting change form to Human Resources.

Can I withdraw my money while I am still employed at Leon County? Because your funds receive the benefit of tax-deferred status, and because this is a savings for retirement, there are limits to when you can withdraw. The IRS rules provide for distributions at retirement, termination of employment or death. You may be able to withdraw under certain severe financial hardship, if you meet the strict IRS guidelines; however this is very limited.

What happens when I leave Leon County employment? There are many options available to you. You can leave the money in the account or roll it over into another qualified plan or IRA, or take a distribution from the plan.

Are there any penalties when I withdraw my money? Maybe. If you withdraw before age 59 1/2, you could be subject to IRS early withdrawal penalties. You may also be assessed fees by the company you have chosen. Please check with your deferred compensation vendor.

Will I have to pay taxes on the funds I withdraw? When you withdraw your funds or start to receive distributions, they are considered taxable income. This means you will have to pay taxes on them. Distributions are usually taken at retirement when participants may be receiving less income, and might be in a lower tax bracket.

What are the advantages of contributing to the ROTH 457 Plan? The Roth options provide an alternative to pre-tax savings. The payroll deduction amounts are deducted from your paycheck after federal income taxes are withheld. Roth earnings and contributions grow tax-free. Upon retirement or separation from service, a distribution is not subject to federal income taxes as long as it is a “qualified distribution”.

What company provides Deferred Compensation Programs at Leon County? Our employees can participate in the Plans of **Nationwide, Valic, Life Insurance Company of the Southwest and ICMA**. Each company provides for a wide variety of investment options to choose from. They will assist you to understand the investments you make, their potential return, risks, as well as the costs involved in making or changing your investments. Contact a vendor representative if you would like to enroll.

MATCH PROGRAM

For LCBCC and Supervisor of Elections Employees Only

What is the Leon County Match Program? Leon County has developed a **Discretionary 401(a) Retirement Savings Match Plan** as a way to help you save for retirement by providing an additional dollar amount to supplement your retirement savings. The availability to provide the County Match will be determined annually based on our financial budget. There is no guarantee that the County will be able to provide the Match amount every year.

How much will Leon County contribute? That all depends on what you contribute. Leon County will match **50% of every dollar** you contribute to your pre-tax 457 account, up to a maximum employee contribution amount of **3% of your base pay**. This is an added benefit to help you reach your retirement goals. For Example: If your annual salary is \$30,000 and you contribute \$900 per year (3% of your base pay) to your 457 account—then the County will contribute \$450 (50% of your contribution) per year. The maximum match amount equates to about 1.5% of your base pay. Another way to look at this example is by pay period. If you make \$30,000 per year, your bi-weekly pay is approximately \$1,153. If you contribute 3% to your 457 account—about \$34 per pay; then the County will match 50%--about \$17 per pay.

How much do I have to contribute to the 457 to be eligible for the match? You can contribute as little as **\$10 per pay check**. Payroll deductions will occur every pay period—**26 paychecks per year**.

How can I maximize what the County matches to my 457 account? Your payroll deductions must be at least 3% of your base pay.

Do I have to start participating in the 457 Program at this time? No, you can start your payroll deductions at any time during the year. However, the County match amount will not start until you start to participate in the 457 Program.

Who is eligible to receive the Match amount? You must be a regular full time or part time benefits eligible employee, with **6 months of service**, to receive the Match amount from Leon County. Your base annual earnings must be **less than \$50,000**.

You must also be participating in the 457 Plan and have payroll deductions coming out of your paycheck. **You will not receive a Match amount if you do not have payroll deduction amounts coming out of your paycheck.**

When will vesting occur in the Match amount? Once you have 6 months of service you will become 100% vested. This means that when you leave employment, the match amount belongs to you.

When will I see the County Match appear in my account? The County's matching contribution will be credited to your account on a bi-weekly basis. Account statements will be mailed to you on a quarterly basis by the vendor that you selected.

When can I take a withdrawal of the Match account? The only time you will be able to withdraw the account is at the end of your employment with Leon County. Are there any penalties when I withdraw my money? Maybe. If you withdraw before age 59 1/2, you could be subject to IRS early withdrawal penalties. You may also be assessed fees by the company you have chosen. Please check with your deferred compensation vendor.

How do I sign-up to participate in the 457 Plan so that I can receive a Match from the County? You will need to complete a 457 and a 401 Enrollment form with one of the participating vendors. Our vendor representatives will be happy to meet with you to assist you in com.



Comparing the Plans: Investment Plan and Pension Plan

For complete plan details, refer to the Summary Plan Descriptions on *MyFRS.com*.

	Investment Plan	Pension Plan
This is a ...	401(k)-type investment plan. It is designed primarily for employees who want greater control over their retirement plan and who want flexibility in how their benefit is paid at retirement.	Traditional retirement pension plan. It is designed for employees who are not comfortable with choosing investments and managing their own portfolio, and who want a guaranteed monthly retirement benefit.
You qualify for a benefit after ...	1 year of service. Once you complete 1 year of service, you own all contributions and earnings in your account. If you leave FRS employment sooner, you own your employee contributions and any earnings on your contributions.	8 years of service. Once you complete 8 years of service, you qualify for a benefit which is payable when you reach retirement age as defined by the plan. If you leave FRS employment sooner, you own your employee contributions.
Plan investment choices are made by ...	You. You are responsible for choosing investments from a diversified set of funds and for managing your account.	The State. The State is responsible for managing the Pension Plan Trust Fund.
Your benefit is ...	Based on your account balance. Your account balance is based on your and your employer's contributions, the performance of your investments, and account fees and expenses.	Based on a formula. Your benefit is guaranteed and is based on a formula using your salary, years of service, FRS membership class, and age.
When you retire, your benefit can be paid to you as ...	A lump sum, a rollover, an annuity, a customized payment schedule, or any combination of these.	Monthly payments for your lifetime. You will have options that provide continuing payments to your qualified beneficiary after your death.
Who contributes to the plan?	Both plans require you to contribute 3% of your salary, beginning with your first paycheck. You cannot change the amount you contribute. Your employer also contributes a fixed percentage of your gross salary to the plan you choose. Contribution rates are set by the Florida Legislature.	

Have Questions?

Get answers from an experienced, unbiased financial planner. There is no charge to you.

MyFRS Financial Guidance Line • 1-866-446-9377, Option 1 (TRS 711)

9:00 a.m. to 8:00 p.m. ET, Monday through Friday, except holidays.

Plan COMPARISON CHART

Additional Plan Features

	Investment Plan	Pension Plan
What happens if I work long enough to qualify for a benefit, but leave and go to work for another FRS-participating employer? You remain enrolled and contributions will continue to be made to your account.	You remain enrolled and your benefit will continue to grow.
	... an employer that doesn't participate in the FRS? You will have the option of leaving your money in the plan or taking a distribution.	Your benefit will be frozen until you either begin receiving monthly retirement benefits or return to an FRS-participating employer.
Is there a survivor benefit if I die in the line of duty?	Yes.	Yes.
Will my benefit payments be adjusted to reflect increases in the cost of living?	Only if you purchase a fixed annuity that offers it.	No.
Would I be eligible to participate in the Deferred Retirement Option Program (DROP)?	No.	Yes, as of your normal retirement date.
Would I receive the Health Insurance Subsidy (HIS) to help me pay for health insurance in retirement?	Yes, if you satisfy the service requirements.	Yes, if you satisfy the service requirements.
Are there any benefits if I become permanently disabled?	Yes.	Yes.
Once I'm enrolled in one plan, can I switch to the other? While you are actively working for an FRS-participating employer, regardless of the plan you choose, you may switch plans once by using your 2 nd Election. Reemployed retirees in the Investment Plan as of July 1, 2017 or after are not eligible to use a 2 nd Election.	Yes. If you are actively working, earning salary and service credit, you can switch from the Investment Plan to the Pension Plan. You will have to buy into the Pension Plan, using the money in your Investment Plan account. If your balance doesn't cover the cost, you will have to make up the difference out of your own pocket.	Yes. If you are actively working, earning salary and service credit, you can switch from the Pension Plan to the Investment Plan. You may either leave your Pension Plan benefit in place (if you have at least 8 years of service) or transfer it into the Investment Plan. Transferred amount is subject to the Pension Plan's vesting requirements.

This publication is a summary of the retirement options available to new FRS-covered employees and is written in non-technical terms. It is not intended to include every program detail. Complete details can be found in Chapter 121, Florida Statutes, the rules of the State Board of Administration of Florida in Title 19, and the Department of Management Services in Title 60, Florida Administrative Code. In case of a conflict between the information in this publication and the statutes and rules, the provisions of the statutes and rules will control. Before you make an election or select any investment funds, you should review the Fund Profiles, the Investment Fund Summary, and the Annual Fee Disclosure Statement posted in the "Investment Funds" section on MyFRS.com.

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July 2017

BENEFIT CONTACTS

PROVIDER	BENEFIT	PHONE NUMBER	WEBSITE
Capital Health Plan	Medical	850-383-3311	www.capitalhealth.com
Florida Blue	Medical	800-352-2583	www.floridablue.com
The Standard	Dental	800-547-9515	www.standard.com/dental
Superior Vision	Vision	800-507-3800	www.superiorvision.com
Florida Combined Life	Basic & Supplemental Life	800-333-3256	www.floridablue.com
Reliance Standard	Supplemental Life	800-644-1103	www.reliancestandard.com
The Standard	Long Term Disability	850-526-1020	www.standard.com
ARAG	Legal	800-247-4184	www.ARAGlegalcenter.com
AFLAC	Supplemental Coverage	800-992-3522	www.AFLAC.com
Colonial Life	Supplemental Coverage	800-325-4368	www.coloniallife.com
WageWorks	Flexible Spending Accounts	855-428-0446	www.wageworks.com

BENEFIT CONTACTS CONTINUED

PROVIDER	BENEFIT	PHONE NUMBER	E-Mail Address
FRS	Retirement	866-446-9377	www.MyFRS.com
Nationwide Steve Adams	Deferred Compensation/ Match Savings Program	850-274-7413	adamss2@nationwide.com
ICMA Adam Ferguson	Deferred Compensation/ Match Savings Program	866-328-4672	aferguson@icmarc.org
VALIC Thomas Denning	Deferred Compensation/ Match Savings Program	850-320-3552	thomas.denning@aigvalic.com