



**Churchill County Administrative Policy Manual**  
(For policies that apply to County Employees)



**Administrative Policies (not in Title 3)**

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***Churchill County  
Annual Leave Conversion Program  
Calendar Year 2011 and Forward***

The purpose of the Annual Leave Conversion Program is to allow general county employees who are not under a collective bargaining agreement to elect to convert Annual Leave hours to the County upon meeting certain criteria. The program should facilitate employees to work additional hours for the general county without losing annual leave in excess of the maximum carryover at calendar year end. The cost of the Conversion program would be less than the additional cost of contract labor or consultants to perform the work while the employees are off on annual leave.

- I. Eligibility Requirements under Annual Leave Conversion Program:**
- a. Employees may elect to participate in the County's annual leave accrual conversion program if they meet the criteria established within this policy.
  - b. The employee must have five years of service with Churchill County.
  - c. Employee must have a satisfactory or above performance evaluation within the last twelve months.
  - d. Employee must have accrued as of the first pay period in November in excess of 200 hours of annual leave.
  - e. The employee must use at least 50% of the current year accrued annual leave as of the end of the year of the buyback to be eligible.
  - f. The amount of the conversion is limited to employee reducing their annual leave balance to 200 hours subject to conversion in 20 hour increments. Ie.. 20, 40, 60... For example, an employee with 296 hours of annual leave at December 1<sup>st</sup> could convert up to 80 hours of annual leave.
  - g. The conversion must be approved by the employee's Department Head before submittal to the Comptroller's Office. Department Heads must receive approval from the County Manager. The Department Head or County Manager has the authority to disapprove the conversion if he/she feels the circumstances warrant disapproval.
  - h. The conversion will be in the form of purchase of retirement service credit with PERS or contribution into the employee's 457 Deferred Compensation account.
  - i. The total number of county employees approved for this plan in a given year will be limited to 15% of the total number of county employees enrolled in the Public Employees Retirement System. In the event that the number of applicants exceeds 15% in any year, the County will order the applicants by seniority to determine eligibility. Any applicant denied on the basis of seniority will have priority in the subsequent year.
- II. Procedures**
- 1. On or before November 15<sup>th</sup> of each calendar year, each eligible employee shall submit a conversion request to the Comptroller's Office on the designated form.
  - 2. The request will be reviewed by the Comptroller's Office and Human Resources to ensure compliance with eligibility requirements, and the employee shall be notified in writing as to the status of the request.

3. The calculation date shall be the ending date of the first pay period in November.
4. In calculating the incentive conversion amount, the Comptroller shall use the following factors:
  - a. Employee's current rate of pay
  - b. Number of hours eligible for buy-back in 20 hour increments (The wage rate multiplied by the number of eligible hours will be the total compensation used for the selected payment election)
  - c. Employee's payment election method: PERS or Deferred Compensation election.
  - d. Any other factors the Comptroller deems necessary to make the calculation.
  - e. If approved, payments for eligible hours shall be made on behalf of the employees by December 31<sup>st</sup>.
  - f. Employees who are eligible for this program must submit the request by November 15<sup>th</sup> of each calendar year. Payment for the hours requested shall be processed and paid by December 31. This scheduled time frame will be the only opportunity for eligible employees to participate in this program each year. Compensation for the hours shall be made at the employee's current rate of pay.

**III. Review and Other Provisions:**

This program is voluntary and subject to periodic review by the Board of County Commissioners. Each application is subject to review to determine the financial advantage to the County. The Board of County Commissioners retains the option to reject any or all requests to participate if it is not determined to be advantageous to the County.

The Board of County Commissioners retains the option to waive any of the requirements under this policy if, in the opinion of the board, there are extenuating circumstances.

This policy shall be effective upon adoption.

Adopted this 20<sup>th</sup> day of October, 2010. (Originally adopted in 12/05; modified in 10/10)

# CHURCHILL COUNTY POLICY/PROCEDURE

## ATTRITION AND HIRING DELAY POLICY

### BACKGROUND

One of the largest expenditures of the Churchill County budget is the cost of employees. During the economic downturn the Churchill County Commissioners implemented several measures to mitigate the decline in revenues to avoid layoffs; the measures included furloughs, gapping positions and hiring delays and attrition. In December 2013, in light of continued declining revenues, the Board of County Commissioners adopted the Hiring Delay and Attrition Policy for a 12 month period and continued this policy for an additional 12 months through December 31<sup>st</sup> 2015. In December 2015, the Board supported the continuation of the policy for an additional 12 months through December 2016.

### A. PURPOSE AND DEFINITION

The primary purpose of this policy is to manage labor costs by evaluating how we conduct business and provide necessary services to the community. When a position is vacated, it is important to determine if the position is absolutely necessary to conduct the business of the department, or whether there is an opportunity to re-organize. Ideas to be considered may include sharing the duties of this position with an employee in another department, filling the position by a part-time position, or absorbing the workload of the vacated position with existing employees.

### B. POLICY

#### 1. Hiring Delays

- A. When a “regular” vacancy (part-time or full-time) occurs in any department, said position shall not be posted as an open position until it has been vacant for a period of ninety (90) days. After the 90-day period, if the position is approved to be filled as outlined in the Attrition portion of this policy, the normal recruitment process will begin. The intent is that the amount budgeted for that position for 90 days will not be expended by that department.
- B. An exception to the hiring delay policy will be made for vacancies that occur during a new-hire probationary period. Grant-funded positions will be evaluated on a case-by-case basis.
- C. It is the intent of this policy that only one hiring delay be imposed for each employee who separates from county employment. A higher-level employee may be replaced by a lower-level employee utilizing the normal internal promotion process, without a 90-day delay. Once the higher-level position is filled, the 90-day delay would be imposed on the lower-level position. Such a situation would not require two 90-day delays. Similarly, if a vacancy arises in the same

classification within a department where a waiver was granted within the prior 12 months, an application for a waiver is not required.

- D. Appeal – If there are extenuating circumstances, Elected Officials and Department Heads may appeal the hiring delay policy to a Position Review Board (PRB). The PRB will be composed of the County Manager, the Comptroller, the Chief Deputy District Attorney - Civil, and the Human Resources Director. The requestor must demonstrate the hardship created by the hiring delay. Elected officials and Department Heads may appeal the hiring-delay decision of the PRB within 30 calendar days to the Board of County Commissioners at one of their regular meetings.
- E. During the 90-day hiring delay outlined above, the Department Head/ Elected Official must evaluate the need for the position and consider alternatives. Among ideas to be considered are the following:
  - 1. Can the department be re-organized in a manner that results in a reduction of employees or employee expenditures?
  - 2. Can the position be filled by a part-time position?
  - 3. Can the position be filled through job sharing with another department?
  - 4. Can the position be absorbed into the workload of the existing staff, or can work processes be streamlined or modified, resulting in no new hire?
  - 5. Are there investments or technological processes that would improve the efficiency of the department and make the position unnecessary?

## **2. Attrition**

A position will not automatically be refilled. It cannot be filled until the Department Head/ Elected Official has received approval from the PRB. It is the responsibility of the requesting official to demonstrate the benefit to Churchill County by refilling the position. Elected officials and Department Heads may appeal the attrition decision of the PRB within 30 calendar days to the Board of County Commissioners at one of their regular meetings.

(The Board re-approved the policy with no sunset date at their meeting on December 21, 2016)

## Voluntary Computer Purchase Assistance Program

Churchill County strongly advocates the growth of computer technology. In order to encourage employees to utilize computers in the home for personal use and to keep up with ever-changing technology, Churchill County has developed a Voluntary Computer Purchase Assistance Program as a benefit for its employees. This personal use will assist employees in becoming more computer literate and advances their computer skills. The employee understands they are prohibited from doing County work at home for Churchill County.

Under this Voluntary Program, employees may borrow up to \$2,000 (interest-free) from Churchill County to purchase a home computer, including laptops and tablets. (The program does not apply to cellular phones and smartphones.) The employee must pay the first 10% of the purchase price and borrow the remaining 90% up to the \$2,000 limit. An employee has up to 18 months to pay off the no-interest loan, through payroll deductions. This interest-free loan is allowed by IRS as a tax-free event due to the \$2,000 limit and is not subject to withholdings. If the employee leaves before the 18-month period, the employee agrees to pay off the balance of the loan through deduction from their last payroll check. In the event that there is not enough money in the last check to cover the remaining balance, the employee is liable for the difference and will be required to pay off the outstanding balance.

In order to qualify, an employee must be a full-time employee who is not on probationary status. Employees may obtain one loan every thirty-six (36) months under this program.

The Board of County Commissioners can revoke this program at any time it does not feel it is in the best interest of the County.

In essence, the Program is a “double reimbursement” Program. The procedures are as follows:

1. The employee purchases the computer from the vendor of their choice. This can be done via whatever method the employee chooses. Several companies offer 90 days “same as cash” deals.
2. The employee presents an invoice to the Churchill County Comptroller from the vendor showing the cost of the personal computer. The employee can seek reimbursement for 90% of the total purchase price.
3. The employee signs an agreement, which indicates the amount that will be taken from the first two paychecks of each month and indicates the duration of the loan.
4. At the next regularly scheduled check run, the County will reimburse the employee for the cost of the computer.
5. The employee then reimburses the County via the agreed-to payroll deduction.
6. If the employee leaves before the 18-month period, the employee agrees to pay off the balance of the loan through deduction from his/her last payroll check. In the event that there is not enough money in the last check to cover the remaining balance, the employee is liable for the difference.

Adopted this 4<sup>th</sup> day of December, 2014.



## CONFIDENTIAL INFORMATION

### *Identification of Confidential Information*

The following types of personnel information and employment records that Churchill County maintains concerning current employees, former employees and applicants for employment are confidential:

1. All information in the application for employment including, but not limited to, letters of reference and résumés or his/her status as eligible for employment.
2. All information that the employer received or compiled concerning the qualifications of an applicant or an employee including, but not limited to, reports by employers, law enforcement officials, or other individuals concerning the hiring, promotion, performance, conduct or background of applicants or employees.
3. The rating or remarks concerning an applicant by members of an evaluation board or results from any testing or screening process for employment.
4. Materials used in examinations, including answers on any written exam or suggested answers for an oral interview.
5. Information in an employee's file or record of employment which relates to his/her:
  - a. Performance.
  - b. Conduct, including any disciplinary action taken.
  - c. Race, ethnic identity or affiliation, sex, disability, or date of birth.
  - d. Home address or telephone number.
  - e. All information concerning the voluntary or involuntary termination of an employee, excluding the dates of employment.
6. The name of any beneficiary of an employee.
7. All medical information concerning an employee or applicant including, but not limited to, pre-employment and post-employment medical and psychological examinations, disability and reasonable accommodation made, drug testing, pregnancy, doctor's excuse, and any other medical information that an employee or applicant voluntarily provides or the employer requests.
  - Notations on attendance sheets that an employee has taken sick leave is not a confidential record.
  - All confidential medical information shall be kept in files segregated from other personnel and employment records.
8. All information contained in a confidential investigative file.
  - All confidential investigative files shall be kept in files segregated from other personnel and employment records.

### *Access to Confidential Information*

Access to confidential records is restricted to the following unless specifically provided in a separate policy:

1. Except as otherwise provided in this section, access to the materials for an examination and information relating to an applicant which are relevant to a decision to hire that person is limited to employees with a business need to know the information.

2. Access to an employee's file of employment containing those items listed above as confidential is limited to:
  - a. The employee.
  - b. The employee's representative when a signed authorization from the employee is presented.
  - c. The Churchill County Manager, Churchill County Personnel Office, or his/her designated representative.
  - d. Persons who are authorized pursuant to any state or federal law or an order of the court.

ADOPTED October 16, 2002.

## CHURCHILL COUNTY POLICY/PROCEDURE

### EMPLOYEE ABSENCE DUE TO HAZARDOUS CONDITIONS

- 1) **PURPOSE:** To establish a policy for employee leave time in the event of hazardous conditions, including but not limited to, public health emergencies, dangerous weather or road conditions, natural disaster, and power outages.
- 2) **POLICY:** An employee may be granted leave time with pay by the respective Department Head/Elected Official if it is determined that a county office should be closed due to public health emergencies, dangerous weather or road conditions, natural disaster and power outages.

Department heads shall obtain the County Manager's (or designee's) approval prior to closing an office. If an employee independently decides, in good faith, not to report to work as scheduled, or leave a shift early due to public health emergencies, dangerous weather or road conditions, natural disaster and power outages, such hours not worked shall be charged to vacation time or leave without pay.

- 3) **PROCEDURE:**
  - a) **FULL OR PARTIAL CLOSURE OF COUNTY OFFICES:**

The County Manager (or designee) shall confer with the Chair of the Board of County Commissioners to determine if all county offices should close or reduce functions due to hazardous conditions. In the event all county offices are closed or reduced by the County Manager and/or Board of Commissioners, special Administrative Leave pay will be granted for regularly scheduled hours of work as follows:

    1. Staff not scheduled to report to work during the period of time the county offices are closed or reduced will not receive the special administrative leave pay.
    1. Administrative leave pay will be prorated to correspond with the employee's scheduled hours of work.
    1. Safety personnel required to report for work due to hazardous or emergency conditions will not receive the special administrative leave pay for the period of time the county offices are closed or reduced.
    1. Staff already scheduled to be on paid leave (i.e., sick, vacation or administrative leave) prior to the county offices being closed or reduced will not receive the special administrative leave pay.
  - b) **FULL OR PARTIAL CLOSURE OF INDIVIDUAL COUNTY OFFICE:**

In the event a County Manager/Elected Official determines that a specific office within a department should be closed or reduced due to public health emergencies or hazardous conditions, the Department Head/Elected Official should proceed as follows:

1. The Department Head/Elected Official should notify all affected staff of the office closure or reduction and the expected duration of the closure or reduction.
  1. Employees scheduled, but unable to report to work, or having to leave work prior to the end of their scheduled shift due to the office closure or reduction, will receive administrative leave pay for the hours the office is closed or reduced during their scheduled shift.
- c) **EMPLOYEE DECISION NOT TO REPORT FOR DUTY:**
1. If an individual employee decides not to report to work as scheduled due to adverse weather or road conditions, the hours not worked shall be charged to vacation time or leave without pay.
    - (1) It is the employee's responsibility to contact his/her supervisor directly before their scheduled start time. If weather conditions preclude the employee from doing so, (i.e., the employee is stuck on a road with no access to a phone), it is his/her responsibility to contact the supervisor as soon as possible to ensure their absence from work is authorized.
- 4) **RESPONSIBILITY FOR REVIEW:** The County Manager shall review this policy as needed or at least once every 5 years.

PASSED AND ADOPTED THIS 2<sup>nd</sup> DAY OF APRIL, 2020 BY VOTE OF THE  
CHURCHILL COUNTY COMMISSIONERS.

## CHURCHILL COUNTY POLICY/PROCEDURE

### FURLOUGH POLICY

#### Policy

It is the Policy of Churchill County to initiate a mandatory furlough due to necessary budget adjustments to accommodate impacts caused by the recession and continued stagnant economy. Regular employees – including probationary, grant-funded, and part-time employees – will be subject to furlough. Due to the nature of scheduling for 24/7 operations, this policy will not apply to employees working in 24/7 operations at the Sheriff's Office nor to employees who work as Detention Specialists in the Juvenile Detention Facility. Employees are strictly prohibited from performing any work during the time they are on furlough leave. This includes checking work-related e-mail and voice mail. Departments are to implement this policy in such a way so as to minimize the impact on the public.

- 1) Unpaid furloughs shall occur as stipulated by Resolution, formal action, or during the budget process by the Board of County Commissioners.
- 2) Non-exempt (hourly) employees will be required to take the required number of hours off.
- 3) Exempt (salaried) employees will have the following options:
  - Option A: Take the furloughs as days off without pay. To comply with the federal Fair Labor Standards Act (FLSA), exempt employees who choose this option will be paid on an hourly basis for the week they take furlough days. Employees cannot exceed 40 hours worked (including furlough hours) during the week.
  - Option B: Reduce their pay by the appropriate percentage for the time period and decide whether or not to take the corresponding time off.
- 4) The Mandatory Furlough Policy applies to all “regular” employees. Part-time, regular employees will be required to take a prorated number of furlough hours based on their percentage of full-time (40 hour per week) employment.
- 5) This policy does not apply to elected officials whose salaries are set by State law. An elected official may voluntarily donate back to the County a dollar amount equal to the percentage of furlough time required of his/her employees but cannot be required to do so.
- 6) In order to ensure equity for all affected employees, employees may not volunteer to take more than the required furlough hours or days.
- 7) Furlough leave pursuant to this section must be scheduled and approved in the same manner as other leave. An employee who is on furlough leave is considered to have worked that day or portion of a day, as applicable, for all purposes except payment of salary, including:
  - a. Accrual of sick and annual leave;
  - b. Determining the employee's pay progression date;

- c. Continuity of service and years of service for the purposes of payments pursuant to the plan to encourage continuity of service;
  - d. The duration of a probationary period;
  - e. Determining eligibility for holiday pay if the shift immediately precedes or follows a holiday;
  - f. Determining eligibility under the Family and Medical Leave Act (FMLA);
  - g. Seniority for all purposes;
  - h. Health, dental, vision, and life insurance programs; and
  - i. The Public Employees' Retirement System (PERS) – (The exception to this is for exempt employees who choose option 3B above. Employees who choose this option will have a reduced salary reported to PERS.)
- 8) It is the intent of the Board of Churchill County Commissioners to limit exceptions to the requirement of furlough to identified areas of critical need. If the County determines that a position cannot be subject to furlough leave because of the need to provide appropriate services that are necessary to the protection of public health, safety, and welfare, the department head of the department and the Board of Churchill County Commissioners must make findings on the record in a public meeting that:
- a. The position is necessary for the protection of public health, safety, or welfare;
  - b. The public health, safety or welfare will be significantly diminished if mandatory furlough leave is implemented for employees in these positions;
  - c. No alternatives exist to provide for the protection of public health, safety, or welfare; and
  - d. The department has identified and will implement other methods to reduce overall costs equal to the savings produced by furlough leave under the program.
- 9) In the event Churchill County's financial situation changes, the Board of County Commissioners reserves the right to change or modify the furlough policy or take any other action they deem is appropriate.

**Administration of the Policy**

- 1) Every regular employee must take unpaid furlough leave. The policy does not apply to casual and seasonal positions. An employee shall not be required to take any more or less unpaid furlough leave than required by the policy if he moves from one position to another. A new employee will only be responsible for the proportional number of hours or days of unpaid furlough leave remaining in the fiscal year. If salary savings are received by hiring a new employee at a lower rate of pay, the new employee will still be required to take the proportional amount of furlough leave.
- 2) Each department head will have the authority to determine the appropriate furlough days for their department's employees, taking into consideration the efficient operation of the department along with the desires of the employees. To the extent practicable, a supervisor and employee shall work together to develop a schedule in which unpaid furlough leave is taken. If a schedule cannot be agreed upon, a supervisor may direct an employee to take unpaid furlough leave on a specific day and/or at a specific time, due to business necessity.

Nothing in this policy restricts, limits, or otherwise affects the statutorily required office hours for the offices of certain elected officials.

- 3) There is no cash value to the employee for unpaid furlough leave. If an employee leaves County service and has taken more than the required hours of unpaid furlough leave, the employee will not be reimbursed the difference.
- 4) Each department head shall develop a policy to define the minimum increment of unpaid furlough leave to be taken by its hourly employees. The policy may specify different increments of time for its locations and/or work groups due to business necessity. The department head shall disseminate the policy to all employees that are subject to the furlough.
- 5) It is the intent of the Furlough Policy to reduce budget liability due to salaries. No additional overtime, added regular time, or call back pay *should* occur in the same pay period as unpaid furlough leave, unless approved in advance by the Board of County Commissioners or their designated representative. Some positions, by the inherent nature of the work they perform, may be required to work overtime in the course of carrying out their regular duties, and this is allowable. When this exception occurs, furlough hours claimed during said workweek will still be counted as having been used and will be subtracted from the employee's required furlough leave "balance". Those furlough hours will be counted as hours worked (similar to vacation leave) when figuring hours worked for overtime purposes and employees will be paid overtime as appropriate.
- 6) Periodic reports will be run to ensure all employees are taking the required unpaid furlough days. If, by December 15<sup>th</sup> of each year, an employee has not used ½ their furlough days for the fiscal year, said employee must submit a plan, signed by their department head, indicating how they will get "caught up" by January 31 of the following calendar year.
- 7) Potential Furlough Uses – The following examples of the use of furlough leave are for illustrative purposes only. Department Heads retain the right to limit the use of furlough leave so as to best conduct the business of the department.
  - a. Employee A, with the Department Head approval, elects to use furlough days the Friday before, and the Tuesday following, Memorial Day. The Friday before is in one pay period and the Tuesday following is in another, thus the employee will not have both furlough days affect one check, but the employee will be able to use the furlough days to create a "5-day weekend".
  - b. There are two months each year that have extra paydays. Employees could elect to use unpaid furlough during those pay periods to minimize the impact of the furloughs on their paychecks.

Adopted this 5<sup>th</sup> day of December, 2013

CHURCHILL COUNTY POLICY  
RETIREMENT INCENTIVE PLAN AND  
SEPARATION INCENTIVE PLAN

**PURPOSE**

The purpose of these separation policies is to encourage eligible employees to volunteer to retire from the county's employ upon meeting certain criteria. **The policies should facilitate retirement** for certain employees eligible under Nevada Revised Statutes, and at the same time **result in financial savings** to the county.

**GENERAL PROVISIONS for ALL Participants (Early Retirement Incentive Policy and Separation Incentive Policy)**

These programs are voluntary and subject to periodic review by the board of county commissioners.

Any employee applying for participation in the Early Retirement Incentive Policy or the Separation Incentive Policy must submit to the County Manager, an application, which will also serve as a letter of resignation contingent upon approval of the application by the Board of County Commissioners. The County Manager will review the application and bring it before the Board of County Commissioners within 60 calendar days of receipt.

Once the application is approved by the board if there are unforeseen extraordinary circumstances, an employee may withdraw his/her application from the Retirement Incentive Policy or the Separation Incentive Policy. Such withdrawal must be submitted in writing to the County Manager with an explanation of the extraordinary circumstance. A withdrawal may only be granted if the request is made and approved prior to the county's purchase of PERS retirement credit on behalf of the employee.

Each application is subject to review to determine the salary savings and financial advantage to the county. The Board of County Commissioners retains the option to reject any or all requests to participate if it is not deemed to be advantageous to the county.

Any employee who is approved for either policy will be required to sign an early retirement agreement and general release before the purchase of PERS retirement credit on behalf of the employee is made by the county.

Applications must meet all eligibility requirements to be approved by the Board of County Commissioners. If extenuating circumstances exist, whereby a specific requirement for eligibility cannot be met, an employee shall submit with his/her application, a detailed explanation of the extenuating circumstances which make it difficult to meet the requirements of the policy, thereby resulting in consideration of a waiver by the Board of County Commissioners.



**I. Eligibility Requirements under Early Retirement Incentive Policy (ERIP):**

- a. An application in the ERIP is to be submitted no less than four (4) months and no more than twelve (12) months prior to the employee's proposed retirement date.
  - b. An employee enrolled in Regular PERS must be eligible to retire with thirty (30) years of retirement credit under the provisions of the Public Employees Retirement System of Nevada (PERS) as a result of the county's participation in this retirement policy. The county will not participate in the purchase of retirement credit that places the employee in excess of thirty (30) years in PERS.
  - c. An employee enrolled in Law Enforcement PERS must be eligible to retire with twenty-five (25) years of law enforcement retirement credit under the provisions of the Public Employees Retirement System of Nevada (PERS) as a result of the county's participation in this retirement policy. The county will not participate in the purchase of retirement credit that places the employee in excess of twenty-five (25) law enforcement years in PERS.
  - d. The County will participate in the purchase of retirement credit of up to three (3) years under the following schedule: 50% purchase by the county and 50% by the employee.
  - e. A Regular PERS employee must have completed twenty-five (25) years of service with the county to be eligible for application. A Law Enforcement PERS employee must have completed twenty (20) years of law enforcement service with the county to be eligible for application.
  - f. The employee would no longer be eligible for PERS-eligible employment for Churchill County.
  - g. The county will transfer funds for the county's portion of the purchase of retirement credit directly to PERS or to the employee if they have already purchased the maximum allowed PERS service credit.
  - h. The cost of purchase of retirement service credit will be calculated in accordance with the policies and regulations of PERS in effect at the time of purchase.
  - i. The employee's portion must be paid by the employee either as an employee purchase agreement with PERS or by directly rolling over money from an employee's 457 deferred compensation account to PERS. The employee's portion of the purchase may have been made prior the employee's application to participate in the ERIP. Said employee's purchase must occur prior to the county executing its portion of the purchase. The employee may not use money prospectively from the employee's payout of unused vacation and sick leave accruals upon retirement. Retirement credit converted from the sick and annual leave conversion programs will not count toward the employee's portion of his/her purchase. In no circumstances will the county pay the employee's portion on the employee's behalf.
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## **II. Eligibility Requirements under Separation Incentive Policy (SIP):**

The Separation Incentive Policy affords an incentive for a disability retirement to those persons qualifying as follows:

- a. The employee must have completed fifteen (15) years of service with the county and qualify for a disability retirement under the PERS program in order to be eligible for application.
- b. The county will participate in the purchase of retirement credit of up to three (3) years under the following schedule: 50% purchase by the county and 50% by the employee.
- c. The employee would no longer be eligible for PERS-eligible employment for Churchill County.
- d. The county will transfer funds for the county's portion of the purchase of retirement credit directly to PERS.
- e. The cost of purchase of retirement service credit will be calculated in accordance with the policies and regulations of the PERS in effect at the time of purchase.
- f. The employee's portion must be paid by the employee either as an employee purchase agreement with PERS or by directly rolling over money from an employee's 457 deferred compensation account to PERS. The employee's portion of the purchase may have been made prior the employee's application to participate in the SIP. Said employee's purchase must occur prior to the county executing its portion of the purchase. The employee may not use money prospectively from the employee's payout of unused vacation and sick leave accruals upon retirement. Retirement credit converted from the sick and annual leave conversion programs will not count toward the employee's portion of his/her purchase. In no circumstances will the county pay the employee's portion on the employee's behalf.

Adopted this 3rd day of December 2015