

# PERSONNEL POLICIES & PROCEDURES MANUAL

AS AMENDED AND RESTATED  
APRIL 16, 2018



**FIRST PRESBYTERIAN CHURCH**  
1702 Iowa Street ■ Davenport, Iowa 52803

# TABLE OF CONTENTS

Welcome	4
Overview	4
<b>SECTION I: Employment</b>	
Employment at Will	7
Equal Employment Opportunity	7
Immigration Reform and Control Act of 1986	7
American with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA)	7
Work Rules and Performance Standards	8
Sexual Harassment	9
Discriminatory Harassment	10
Attendance and Punctuality	10
Personal Appearance	11
Personnel Records	11
Termination of Employment	11
Unemployment Compensation, Federal and State	12
Employment of Minors	12
Employment of Relatives	12
Summary Child Protection Policy and Procedures	12
Background Checks	13
Substance Abuse and Drug Testing	13
Plagiarism and Copyright Policy	15
<b>SECTION II: The Workplace</b>	
Break and Meal Periods	18
Technology and Electronic Communications	18
Access to Church Property	19
Outside Activities	19
Employee Parking	19
Use of Church Equipment	19
Lost and Found	19
<b>SECTION III: Compensation, Employee Classification and Payroll</b>	
Employee Classifications	21
Time Records	21
Job Descriptions	22
Payroll Deductions	22
Overtime	22
On-Call Pay (Nonexempt Employees)	23
Payday	23
Performance Evaluations	23
Wage and Salary Reviews	23
Promotion and Transfer	23
Summary of the Expense Reimbursement Policy	24

## **SECTION IV: Benefits and Time Away From Work**

Group Insurance Plans	27
Worker's Compensation Insurance	27
Summary of the Retirement Plan for Exempt and Nonexempt Employees	28
Summary of the Section 125 – Cafeteria Benefit Program	29
Continuing Education and Professional Memberships	31
Procedure for Requesting Time Away from Work	31
Vacation	31
Holiday Pay	32
Inclement Weather Policy	33
Sick Pay	34
Personal Business Pay	34
Bereavement Pay	35
Leaves of Absence	35
Continuing Education	35
Jury Duty	35
Family Care and Medical Leave	36
Military Leave	40
Worker's Compensation Leave	40
Personal Voluntary Leave of Absence	40
General Provisions on Leaves of Absences	41
Employee Statement of Acknowledgement	42

## WELCOME

Welcome to First Presbyterian Church (“Church”). We consider you to be a gift from God and look forward to working with you as a member of our ministry team. We appreciate you and the gifts and talents you bring to this ministry and are committed to helping you achieve your highest level of service.

## OVERVIEW

This *Personnel Policies and Procedures Manual* (“Manual”) applies to all employees and is intended to provide guidelines and summary information about the Church’s personnel policies, procedures, benefits, and rules of conduct. For the purposes of this Manual, the term employee includes any pastor with whom the Church has a contractual relationship, such as a call or contract.

This Manual is not intended to be a contract, nor is it intended to otherwise create any legally enforceable obligations on the part of the Church or its employees.

It is important that each employee reads, understands and becomes familiar with the Manual and complies with the standards that have been established. Please talk with the Finance Manager if there are any questions or concerns.

It is obviously not possible to anticipate every situation that may arise in the workplace or to provide information that answers every possible question. As a result, the Church reserves the right to modify, supplement, rescind or revise any policy, benefit, or provision from time to time, with or without notice, as it deems necessary or appropriate. The information in this employee Manual supersedes and replaces all previous personnel policies, procedures, benefits and rules of conduct.

Some sections described in this Manual are covered in detail in official policy documents. Employees should refer to these documents for specific information because the Manual only briefly summarizes those guidelines and benefits.

If there is a conflict between the provisions, benefits, and policies in this employee Manual and those set forth in the terms of an ordained staff member’s call, or other employment contract, the terms of the call, or other employment contract, shall prevail.

Pastors are eligible for the following found in Section IV: *Benefits and Time Away From Work* of this Manual whether or not the provision is provided in the pastor’s call or contract:

- Worker’s Compensation Insurance
- Section 125 – Cafeteria Benefit Program
- Professional Memberships
- Holiday Pay
- Sick Pay
- Personal Business Pay
- Bereavement Pay
- Continuing Education Leave
- Jury Duty Leave
- Family Care and Medical Leave
- Military Leave
- Worker’s Compensation Leave
- Personal Voluntary Leave

Pastors are not eligible for the following in the form in which they are presented in Section IV: *Benefits and Time Away From Work* of this Manual. Similar benefits may be provided in the pastor's call or contract in which case they will be granted as specified in the terms of the call or contract:

- Group Medical Insurance Plan Benefits are provided by the Board of Pensions for pastors and will be provided as specified in the terms of the call or contract.
- Retirement Plan for Nonexempt and Exempt Employees. Retirement benefits are provided by the Board of Pensions for pastors and will be provided as specified in the call of contract.
- Continuing Education and Educational Assistance will be granted as specified in the terms of the call or contract.
- Vacation will be granted as specified in the terms of the call or contract.
- Maternity Leave/Paternity Leave will be granted as specified in the terms of the call or contract.

**SECTION I:**  
**EMPLOYMENT**

## **EMPLOYMENT AT WILL**

Employment is with the mutual consent between the employee and the Church. The Church has the right to terminate the employment relationship at any time, with or without cause or advance notice. The employment at will agreement constitutes the entire agreement between the employee and the Church on the subject of termination and it supersedes all prior agreements with the exception of prior contracts such as a pastoral call. Although other Church policies and procedures may change from time to time, this employment at will agreement will remain in effect throughout employment with the Church unless it is specifically modified by written agreement signed by the employee and the Church Government and Personnel Committee of the Church. The employment at will agreement may not be modified by any oral or implied agreement.

## **EQUAL EMPLOYMENT OPPORTUNITY**

The Church is committed to equal employment opportunity for all qualified persons, without regard to race, color, religion, gender (including maternity, childbirth and related medical conditions), national origin, ancestry, age, physical disability, mental disability, medical condition, family care status, veteran status, marital status, or sexual orientation, to the extent required by law. This applies to all employment practices, including recruitment, hiring, benefits, promotions, training, disciplinary action, and termination.

The Church expects all employees to show respect and sensitivity toward all other employees and to demonstrate a commitment to the Church's equal opportunity objectives. If an employee observes a violation of this policy, the employee should report the violation immediately to a supervisor or Church Government and Personnel Committee. The Church will immediately investigate any complaint and take appropriate preventive and/or corrective action. Any employee violating this policy is subject to disciplinary action, up to and including termination.

## **IMMIGRATION REFORM AND CONTROL ACT OF 1986**

The Church is committed to full compliance with the federal immigration laws and will not knowingly hire or continue to employ anyone who does not have the legal right to work in the United States. As an ongoing condition of employment, any new hire and/or current employee will be required to provide documentation verifying identity and legal authority to work in the United States.

## **AMERICANS WITH DISABILITIES ACT (ADA) AND THE ADA AMENDMENTS ACT (ADAAA)**

The Americans with Disabilities Act (ADA) and the Americans with Disabilities Amendments Act, known as the ADAAA, are federal laws that prohibit employers with 15 or more employees from discriminating against applicants and individuals with disabilities and that when needed provide reasonable accommodations to applicants and employees who are qualified for a job, with or without reasonable accommodations, so that they may perform the essential job duties of the position.

It is the policy of the Church to comply with all federal and state laws concerning the employment of persons with disabilities and to act in accordance with regulations and guidance issued by the Equal Employment Opportunity Commission (EEOC). Furthermore, it is the Church's policy not to discriminate against qualified individuals with disabilities in regard to application procedures, hiring, advancement, discharge, compensation, training or other terms, conditions and privileges of employment.

The Church will reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of a job unless doing so causes a direct threat to these individuals or others in the workplace and the threat cannot be eliminated by reasonable accommodation and/or if the accommodation creates an undue hardship to the Church. Contact the Church Government and Personnel Committee with any questions or requests for accommodation.

## **WORK RULES AND PERFORMANCE STANDARDS**

Employment is with the mutual consent of the employee and the Church. Consequently, both the employee and the Church have the right to terminate the employment relationship at any time, with or without cause or advance notice.

It is not practical to provide a complete list of every work rule or performance standard. As a result, the following are presented as examples. Employees are responsible for understanding and following these standards and work rules. Any employee violating this policy is subject to disciplinary action, up to and including termination.

***JOB PERFORMANCE – employees may be disciplined, up to and including termination, for poor job performance, as determined by the Church. Some examples of poor job performance are as follows:***

1. Below average work quality or quantity.
2. Poor attitude, including rudeness or lack of cooperation.
3. Excessive absenteeism, tardiness or abuse of break and meal privileges.
4. Failure to follow instructions or Church policies and procedures.

***MISCONDUCT – employees may also be disciplined, up to and including termination, for misconduct. Some examples of misconduct are as follows:***

1. Insubordination.
2. Abuse, misuse, theft or the unauthorized possession or removal of church property or the personal property of others.
3. Falsifying or making material omission on church records, reports or other documents, including payroll, personnel and employment records.
4. Divulging confidential church information to unauthorized persons.
5. Disorderly conduct on church property, including fighting or attempted bodily injury or the use of profane, abusive or threatening language toward others, possession of a weapon.
6. Conduct while representing the Church and/or while on Church property that is other than professional or in any way would bring discredit upon the Church.
7. Violation of any law adversely affecting the Church or conviction in court of any crime, which may cause the employee to be regarded as unsuitable for continued employment.

8. Violation of the Church's substance abuse policy.
9. Violation of the Church's sexual and/or discriminatory harassment policies.
10. Violation of the Plagiarism and Copyright Policy.
11. Making or signing the time record of another employee or knowingly allowing another employee to mark or sign another employee's time record.

## **SEXUAL HARASSMENT**

The Church intends to provide and maintain a work environment that is free from sexual harassment and discrimination. Newly hired employees are required to be trained on sexual harassment prevention and to read the Church's sexual harassment policy before the employee starts work in his/her position. If that is not practicable, the policy must be reviewed and discussed with them before the employee starts work and the training must be completed within one (1) month of hire. Existing employees must be trained within three (3) months of the effective date of this Personnel Manual revision, and each subsequent year thereafter.

Sexual harassment of employees by supervisors, co-workers, church members, or vendors is unlawful and prohibited. Sexual harassment is unwelcome sexual contact. Sexual harassment may include, but is not limited to, one or more of the following:

- Unwelcome sexual advances or propositions;
- Requests for sexual favors;
- Verbal abuse of a sexual nature, including sexually explicit or degrading references to another person, or similar language;
- Unnecessary touching;
- A display of sexually suggestive objects or pictures;
- Sexually explicit or offensive jokes.

No employee shall engage in unwelcome sexual conduct. No employee shall threaten or insinuate, either explicitly or implicitly, that another employee's or an applicant's refusal to submit to sexual advances will adversely affect that person's employment, work status, evaluation, wages, advancement, assigned duties, shifts or any other condition of employment or career development. No employee shall, by unwelcome sexual conduct, create a hostile work environment for any employee.

Any employee who feels that he or she is a victim of sexual harassment, including but not limited to, any of the conduct listed above, by any supervisor, other employee, church member, vendor, or any other person in connection with employment at the Church is expected to bring the facts of the incident(s) to the immediate attention of a supervisor or the Church Government and Personnel Committee. In determining whether the alleged conduct constitutes unlawful sexual harassment, the totality of the circumstances, such as the nature of the conduct and the context in which the alleged incident occurred, will be promptly investigated. The Church prohibits retaliation against any person who brings a complaint of sexual harassment or who takes part in investigating such a complaint.

All employees are expected to cooperate with any ongoing investigation regarding a sexual harassment incident. Confidentiality will be maintained throughout the investigatory process to the extent practicable and appropriate under the circumstances.

At the conclusion of a sexual harassment investigation, the parties involved will be informed of the outcome of the investigation and the steps to be taken for resolution.

Any employee violating this policy is subject to disciplinary action, up to and including termination.

## **DISCRIMINATORY HARASSMENT**

The Church intends to provide and maintain a work environment that is free from harassment and discrimination. Newly hired employees are required to be trained on discriminatory harassment prevention and to read the Church's discriminatory harassment policy before the employee starts work in his/her position. If that is not practicable, the policy must be reviewed and discussed with them before the employee starts work and the training must be completed within one (1) month of hire. Existing employees must be trained within three (3) months of the effective date of this Personnel Manual revision, and each subsequent year thereafter.

Harassment is any unwelcome or unsolicited verbal or physical conduct that unreasonably interferes with an employee's job performance and creates a hostile, offensive or abusive working environment. Examples of harassment include, but are not limited to:

- Disparaging remarks about a person's race, color, creed, religion, national origin, sex (see the Sexual Harassment Policy), disability or handicap, age, height, weight or marital status;
- Unwelcome or unsolicited touching or threats of physical harm;
- The use of degrading words, nick-names, pictures, stories or jokes.

All employees of the Church are prohibited from engaging in any behavior that constitutes such harassment.

Any employee who feels that he or she is a victim of harassment, including but not limited to, any of the conduct listed above, by any supervisor, other employee, church member, vendor, or any other person in connection with employment at the Church is expected to bring the facts of the incident(s) to the immediate attention of a supervisor or the Church Government and Personnel Committee. In determining whether the alleged conduct constitutes harassment, the totality of the circumstances, such as the nature of the conduct and the context in which the alleged incident occurred, will be promptly investigated. The Church prohibits retaliation against any person who brings a complaint of harassment or who takes part in investigating such a complaint.

All employees are expected to cooperate with any ongoing investigation regarding a discriminatory harassment incident. Confidentiality will be maintained throughout the investigatory process to the extent practicable and appropriate under the circumstances.

At the conclusion of a discriminatory harassment investigation, the parties involved will be informed of the outcome of the investigation and the steps to be taken for resolution.

Any employee violating this policy is subject to disciplinary action, up to and including termination.

## **ATTENDANCE AND PUNCTUALITY**

It is important that employees work their assigned schedules as consistently as possible. However, the Church understands that because of illness or emergency an employee may be unable to come to work.

If an employee is unable to report to work for any reason, the employee is expected to notify his/her immediate supervisor at least thirty (30) minutes prior to the shift start time. It is the responsibility of the employee to keep the Church informed on a daily basis during a short-term absence and to provide medical verification when asked to do so.

Nonexempt employees are expected to be at their workstation ready to begin work at the beginning of their scheduled shift and at the end of their scheduled meal period. Except in an emergency, nonexempt employees must have their supervisor's permission to leave work before they are regularly scheduled to do so.

A tardy or absence is considered "excused" only when the employee calls ahead of time and the tardy or absence is for a compelling reason. The Church reserves the right, at its sole discretion, to determine what constitutes a compelling reason. A tardy or absence for a non-compelling reason, and failing to call in according to church policy, will be considered "unexcused."

The Church considers "unexcused" tardiness and absence to be a serious problem. Employees who are tardy or absent excessively or show a consistent pattern of absence, whether "excused" or "unexcused" will be subject to disciplinary action, up to and including possible termination.

Any employee violating this policy is subject to disciplinary action, up to and including, termination.

## **PERSONAL APPEARANCE**

An employee's appearance reflects not only on him/her as an individual, but on the Church as well. It is expected that employees will take pride in their appearance and strive to achieve a positive business-like image when representing the Church. Custodial staff are required to wear church-provided uniform shirts. Custodial staff are also required to wear dress-casual type pants (can be tan, black, blue, etc.) and must wear appropriate shoe attire. Both the pants and shoes are at the custodial employee's expense.

## **PERSONNEL RECORDS**

The Church maintains a personnel file for each employee and is located in the Finance Office. The file contains documentation regarding employment with the Church, such as employment application, offer letter, wage information, signed payroll authorizations, benefits, performance appraisals, disciplinary documentation, letters of commendation, and other documentation as needed. It is important that the employee provide the Church current information. Employees shall inform the Finance Manager immediately regarding a change of name, address, or phone number, etc. If for some reason an employee needs to change his/her name and/or Social Security number, the employee will be asked to provide original documentation authorizing the change.

At reasonable times and on reasonable notice, an employee will be allowed to review any personnel records that have been used to determine qualifications for employment, promotion, compensation, termination or other disciplinary action. Employees should contact his/her supervisor for more information.

## **TERMINATION OF EMPLOYMENT**

**Voluntary Termination** – a voluntary termination is a termination that is initiated by the employee. The Church will expect any employee to give at least two weeks written notice before leaving his/her position. Written notice should include the reason for leaving, as well as a forwarding address.

**Involuntary Termination** – an involuntary termination is a termination that is initiated by the Church.

**Layoff** – a layoff is a termination of employment that results from changing business conditions and is at the sole discretion of the Church.

Churches are exempt from providing Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) healthcare coverage or COBRA-type healthcare coverage (state continuation coverage). The Church reserves the right to provide a similar benefit, upon approval of the Church Government and Personnel Committee.

Upon termination of employment, terminating employees who are enrolled in a Church-sponsored benefit plan are covered through the end of the same month for most benefit plans.

Terminating employees must return all church property at the time of termination, including uniforms, cell phones, keys, and any other property of the Church. Failure to return some items may result in deductions from the final paycheck. An employee will be required to sign a Wage Deduction Authorization Agreement to deduct the costs of such items from the final paycheck.

## **UNEMPLOYMENT COMPENSATION, FEDERAL AND STATE**

Employees are not eligible for either federal or state unemployment claims due to the Church being exempt from federal and state unemployment tax.

## **EMPLOYMENT OF MINORS**

If an employee is not at least 16 years old, the employee is required by law to provide a valid Work Permit, High School Diploma or Certificate of Proficiency, before the employee will be allowed to work. The employment of minors is restricted by the terms and conditions of the Work Permit, as well as the provisions of state and federal law.

## **EMPLOYMENT OF RELATIVES**

Relatives of employees will receive the same consideration as any other applicant for a job opening and will not be accorded preferential treatment in employment matters. However, related employees may not be permitted to work in the same department or under the direct supervision of each other because of employee morale, security or other legitimate business reasons. In addition, the Church may require a related employee to transfer or resign if there is a conflict of interest or management problem of supervision that cannot be resolved.

## **SUMMARY OF CHILD PROTECTION POLICY AND PROCEDURES**

The Church formally adopted the Child Protection Policy and Procedures in 2000 with subsequent revisions. The purpose of the Child Protection Policy and Procedures is to provide a safe, secure, and nurturing environment for the Church's children and youth, protect volunteers and paid staff from false allegations of abuse, provide prompt and compassionate response to allegations of abuse, and protect the Church from unfavorable publicity and legal action. All paid staff and volunteers will be screened to reduce the risk of abuse of the Church's children and youth to the lowest level possible and preserve the integrity and reputation of the Church. The abuse of children or youth will not be tolerated in any form from any

individual(s) and instances of abuse will be reported and dealt with in accordance with the Child Protection Policy and Procedures.

## **BACKGROUND CHECKS**

To ensure that individuals who are employed with the Church are well qualified and to ensure that the Church maintains a safe and productive work environment, it is the Church's policy to conduct pre-employment background checks on all applicants who accept an offer of employment. Background checks may include verification of any information on the applicant's resume or application form.

Offers of employment for all applicants, including applicants applying/hired through a temporary staffing agency, are conditioned on receipt of a background check report that is acceptable to the Church. In cases of applicants applying/hired through a temporary staffing agency, the temporary staffing agency is responsible for conducting background checks. All background checks are conducted in conformity with the Federal Fair Credit Reporting Act, the Americans with Disabilities Act and the ADA Amendments Act (ADAAA), and state and federal privacy and antidiscrimination laws. Reports are kept confidential and are only viewed by individuals involved in the hiring process. Personal and professional references will be requested and verified prior to hiring.

If information obtained in a background check would lead the Church to deny employment, a copy of the report will be provided to the applicant, and the applicant will have the opportunity to dispute the report's accuracy. Background checks will include a National Sex Offender search and a criminal record check, although a criminal conviction does not automatically bar an applicant from employment.

Additional checks such as a driving record or credit report may be made on applicants for particular job categories if appropriate and job related.

## **SUBSTANCE ABUSE AND DRUG TESTING**

It is the policy of the Church to maintain a drug and alcohol-free workplace. This commitment is jeopardized when an employee engages in the use, possession, sale, conveyance, distribution, or manufacture of illegal drugs, intoxicants, or controlled substances or abuses prescription drugs or alcohol. This policy applies to all employees and all applicants for employment. The Finance Manager is responsible for policy administration and documentation.

It is a violation of this policy for any employee:

- To use or be under the influence of, possess, sell, convey (or transfer), or manufacture illegal drugs, intoxicants, or controlled substances, or to attempt to do the same at any time while on duty, on church property, in church-owned vehicles, operating church-owned machinery, or otherwise representing the Church.
- To use or be under the influence of alcohol at any time while on duty, on church property, in church-owned vehicles, operating church-owned machinery, or otherwise representing the Church, except during authorized off-site church social events.
- To use prescription drugs illegally. However, nothing in this policy precludes the appropriate use of legally prescribed medications.
- To engage in off-duty conduct, which conduct may adversely affect the reputation or interest of the Church.

“**Under the influence**” for the purpose of this policy, is defined as being unable to perform work in a safe or productive manner, and/or being in a physical or mental condition which creates a risk to the safety and well-being of the affected employee, other employees, church members, the public, or church property.

Any employee violating this policy is subject to disciplinary action up to and including termination.

### **Required Testing**

The Church retains the right to require the following tests:

- **Pre-employment:** All applicants, including applicants applying/hired through a temporary staffing agency, must pass a drug test before beginning work or receiving an offer of employment. Refusal to submit to testing will result in disqualification of further employment consideration.
- **Reasonable suspicion:** Testing of employees for reasonable suspicion will be conducted for the following reasons: (a) direct observation of substance abuse or related impairment while at work, (b) abnormal conduct or significant deterioration in performance while at work, (c) a credible report of drug or alcohol use, (d) evidence of tampering with a drug test, or (e) evidence that an employee has made, sold, possessed or used drugs or alcohol while at work. The Finance Manager or Head of Staff must be consulted before sending an employee for reasonable suspicion testing.
- **Post-Accident:** Employees are subject to post-accident testing when they cause or contribute to accidents that seriously damage a church-owned vehicle, church-owned machinery, equipment or property and/or result in an injury to themselves or another person requiring off-site medical attention. In any of these instances, the investigation and subsequent testing must take place within two (2) hours following the accident, if not sooner.
- **Follow-up:** Employees who have tested positive, or otherwise violated this policy, are subject to discipline up to, and including termination. Depending on the circumstances and the employee’s work history/record, the Church may offer an employee who violates this policy or tests positive the opportunity to return to work on a “last-chance” basis pursuant to mutually agreeable terms, which could include follow-up drug testing at times, at the employee’s expense, and frequencies for a minimum of one (1) year but not more than two (2) years. If the employee tests positive a second time, the employee will be subject to immediate discharge from employment.

All testing will be conducted by a certified, independent collection site and laboratory, selected by the Church, which will follow State of Iowa and federal testing standards. Testing laboratories may conduct testing only for substances included on the disclosure list provided to the employee and may not conduct general testing related to any medical conditions of the employee that are unrelated to substance abuse.

- Drug testing will be conducted using a urine sample provided by the employee in alignment with collection procedures established by the collection site and laboratory to ensure privacy of the employee, while protecting against tampering/alteration of the test results.
- Alcohol testing will be conducted using breath analysis.

Employees will be tested for their use of alcohol and commonly abused controlled substances including amphetamines (including methamphetamines); opiates; cannabinoids (THC); cocaine; phencyclidine (PCP); and chemical derivatives of these substances.

Employees are responsible for advising testing lab personnel of all prescription drugs taken in the past month prior to the test and be prepared to show proof of such prescriptions to the testing lab personnel.

Employees will be considered to be engaged at work for the time spent in taking any tests and will be compensated for such time at their regular rate.

The Church will be responsible for the cost of the initial testing, including the confirmation of any positive test. The testing lab will retain samples in accordance with state law, so that an employee may request a retest of the sample at the employee's own expense if the employee disagrees with the test result.

### **Refusal to Undergo Testing**

Refusal to submit to a test will be considered the same as a positive test result and such employees will be subject to immediate termination of employment.

### **Employee Rights**

All employees have the right to meet with the testing laboratory personnel and with the Church to explain their test results. These discussions should be considered confidential except that information disclosed in such tests will be communicated to personnel within the Church or within the lab who need to know such information to make proper decisions regarding the test results or regarding the employment of the individual.

Employees have a right to obtain copies of all test results from the Church. When an employee disagrees with the test results, the employee may request that the testing laboratory repeat the test. Such repeat testing will be at the expense of the employee, unless the repeat test overturns the original report of the lab, in which case the Church will reimburse the employee for the costs incurred for the retest.

### **Confidentiality Requirements**

All records concerning test results will be kept in Church medical files that are maintained separately from the personnel file of the employee.

## **PLAGIARISM AND COPYRIGHT POLICY**

First Presbyterian Church believes in respecting and protecting the rights of intellectual property owners. This is not only a question of ethics, but also of law. Advances in electronic communication and technology, have had a dramatic impact on the way the Church conducts business, and have greatly facilitated our access to and ability to reproduce, a wide range of information and media. As a result, the risk of plagiarism and copyright infringement, either intentional or accidental, is of increasing concern.

The purpose of this policy is to define acceptable use of materials protected by copyright (also referred to as "copyright materials"), to outline the responsibilities of all users of copyright materials in all media, and to establish a framework for responsible practice. The Church maintains a "zero tolerance" position on plagiarism and copyright infringement and is covered under the Church's Work Rules and Performance Standards, page 8. The goal of this policy is to inform employees of the Church on the rules and procedures relating to plagiarism and copyright law compliance. Failure to comply with this Policy is subject to disciplinary action, up to and including termination of employment.

### **Definitions**

**Plagiarism:** "The unauthorized use or close imitation of the language and thoughts of another author and the representation of them as one's own original work" (source: Dictionary.com v1.0.1).

**Copyright Infringement:** Copyright is a “legal right grant to an author, composer, playwright, publisher or distributor to exclusive publication, production, sale, or distribution of a literary, musical, dramatic, or artistic work” (source Dictionary.com v1.0.1). As such, copyright infringement is a breach or infraction of this legal right by another entity.

**Process for Addressing Plagiarism or Copyright Infringement**

Commission of plagiarism or copyright infringement is a serious offense and is considered professional misconduct. All instances of actual or suspected plagiarism or copyright infringement must be reported to the Church Government and Personnel Committee.

**SECTION II:**  
**THE WORKPLACE**

## **BREAK AND MEAL PERIODS**

Nonexempt employees who work at least three (3) hours in a workday will receive a ten (10) minute paid break period for four (4) hours of work, or major fraction thereof. Break periods will be scheduled as close to the middle of each four-hour work period as possible.

Nonexempt employees who work more than five (5) hours in a workday will receive an unpaid meal period of at least thirty (30) minutes. However, employees who do not work more than six (6) hours in a workday may voluntarily agree to waive their right to a meal period.

If it is necessary for a nonexempt employee to stay on church premises (“on call”) during a meal period, the meal period will be paid. If a nonexempt employee is not required to stay on church premises, the meal period will be unpaid, and the nonexempt employee may leave the premises or remain on-site for his/her meal period.

## **TECHNOLOGY AND ELECTRONIC COMMUNICATIONS**

The Church encourages the prudent use of the internet, cell phones, and email for appropriate church-related purposes. Internet access and email capability is provided as a resource for staff members to support the overall mission of the Church.

All email and electronic data are the Church’s property.

Although the internet, cell phone networks, and email represent valuable resources, these networks also expose the Church and its staff members to potential problems in an unprecedented and highly visible fashion. The internet is a public forum, as opposed to a private or secure network. No communication made through the Church’s internet, email access, or the use of private cell phone networks for church business is considered private. All usage may be monitored. Individual staff members will be held accountable for abusive, inappropriate or unethical behavior when accessing the internet or cell phone networks from church facilities or equipment. The protection of proprietary information, the isolation and security of internal systems, and individual productivity are also of the utmost importance. Therefore, all aspects of the Church’s internet, cell phone networks, and email presence must be carefully managed to ensure that the Church’s image is properly protected, its liability is limited, and that access and use of the internet and email by staff members is suitable for church-related purposes.

From time to time, it may be necessary for employees to make and receive personal calls on church phones or personal cell phones. However, these calls should be limited to no more than ten (10) minutes in length, and should be made, whenever possible, during scheduled break and meal periods. Employees are expected to use good judgment and common sense when it comes to personal phone calls.

Computers, computer software and computer peripheral equipment, such as printers and modems, may not be installed without prior approval of the Office and Communications Manager. The Church’s computer hardware (including computers and servers) and software may not be altered by anyone without the prior authorization of the Office and Communications Manager. Only dealers and/or technicians approved by the Office and Communications Manager may run diagnostics, memory compression and related programs on the Church computer systems or may, in any other way, make repairs and/or alterations upon the Church computer systems.

Any employee violating this policy is subject to disciplinary action up to and including termination.

## **ACCESS TO CHURCH PROPERTY**

It is important that authorized church employees have access at all times to church property, as well as other records, documents and files. As a result, the Church reserves the right to access employee offices, work stations, filing cabinets, desks and any other church property at its discretion, with or without advance notice or consent.

## **OUTSIDE ACTIVITIES**

All employees are prohibited from engaging in outside employment, private business or other activity, which might have an adverse effect on, or create a conflict of interest with, the Church as determined by the Church Government and Personnel Committee.

## **EMPLOYEE PARKING**

Employees park at their own risk and the Church will not be responsible for theft or damage to any vehicles parked on or near church property. Also, the Church will not be responsible for personal property left in vehicles that is lost, damaged, stolen, or destroyed.

## **USE OF CHURCH EQUIPMENT**

From time to time personal use of church equipment may be authorized, but approval must be obtained from the Facilities Manager prior to such use.

## **LOST AND FOUND**

Employees should not bring large sums of money, jewelry or other valuables to work. The Church will not be responsible for personal property that is lost, damaged, stolen or destroyed. Personal belongings that have been lost by another person should be turned into a supervisor or custodian for delivery to the lost and found in the Church's main office. Items to be considered valuable will be kept in the Finance Office for safekeeping.

**SECTION III:**  
**COMPENSATION, EMPLOYEE CLASSIFICATION, AND PAYROLL**

## EMPLOYEE CLASSIFICATIONS

The Church classifies employees in a number of different ways, as follows:

**REGULAR FULL-TIME EMPLOYEE** – An employee is considered to be regular full-time if normally scheduled to work thirty-six (36) hours or more per week and is hired for an indefinite period. Full-time employees are eligible to participate in all Church benefits upon meeting eligibility requirements.

**REGULAR PART-TIME EMPLOYEE** – An employee is considered regular part-time if normally scheduled to work less than thirty-six (36) hours per week and is hired for an indefinite period. Part-time employees are eligible to participate in some Church benefits upon meeting eligibility requirements.

**LIMITED DURATION EMPLOYEE** – An employee is considered hired for a limited duration if the employee is hired by the Church:

- as a replacement for an employee who is on an approved Leave of Absence and is scheduled to work thirty-six (36) hours or more per week for full-time, or less than thirty-six (36) hours per week for part-time. Such employees are eligible to participate in all Church benefits upon meeting eligibility requirements; OR
- to complete or to assist in the completion of a specific project and who is scheduled to work thirty-six (36) hours or more per week for full-time, or less than thirty-six (36) hours per week for part-time. Such employees are eligible to participate in all Church benefits upon meeting eligibility requirements.

Note: Individuals hired through a temporary staffing agency are not considered employees of the Church and are not eligible to participate in Church benefits. If the Church decides to hire an individual as an employee for an indefinite period or for a limited duration and said individual was previously contracted to the Church through a temporary staffing agency, the individual's classification will change, based on terms of hire, to regular full-time employee or regular part-time employee or limited duration employee as of the date of hire by the Church.

Employees will be categorized as one of the following exemption statuses and such status shall be noted on the employees' Statement of Wages and Benefits prepared annually:

**NONEXEMPT EMPLOYEE** – Nonexempt employees are not exempt from minimum wage, overtime and timekeeping provisions of the Fair Labor Standards Act, as amended.

**EXEMPT EMPLOYEE** – Exempt employees are exempt from minimum wage, overtime and timekeeping provisions of the Fair Labor Standards Act, as amended.

For the purposes of this Manual, pastoral staff will be considered exempt employees and will be subject to the terms herein except when they differ from an individual's terms of call; in which case, the terms of call or other contractual relationship shall take precedence over the stated rules in this Manual.

## TIME RECORDS

Nonexempt, full-time administrative employees are required to fill out a Weekly Time record spreadsheet; and nonexempt accounting employees, part-time administrative employees, custodial employees, music assistants, and nursery personnel are required to punch in/out using the time clock each scheduled work day according to the following guidelines:

1. Record time when reporting to work at the beginning of the day.
2. Record time when taking scheduled meal period.
3. Record time when returning to work after the scheduled meal period.
4. Record time when leaving work at the end of the day.

An employee shall not clock in until he/she is ready to report directly to his/her workstation. The time clock records actual minutes worked. On a case-by-case basis, the Church may allow a 5-minute grace period for clocking in and clocking out, but the employee will be paid on the hours recorded by the time clock. Abuse of the allowed grace period will not be tolerated.

An employee shall not mark or sign another's time record or allow others to do so to his/her own record. The employee's supervisor and/or Finance Manager is allowed to review, make corrections, and approve said time record to ensure the employee's time record accurately reflects the time worked and to review for overtime, if applicable.

An employee may not work overtime unless his/her supervisor has approved it in advance. If a change or correction is made on an employee's time record/time card, both the employee and the employee's supervisor must initial it.

Any employee violating this policy is subject to disciplinary action up to and including termination.

## **JOB DESCRIPTIONS**

Employees are given a job description before they start to work. A job description summarizes the duties and responsibilities of the position and gives important information about the job. The employee should read and study the job description carefully and discuss any questions with the supervisor. The Church reserves the right to revise and update job descriptions from time to time, as it deems necessary and appropriate. All job descriptions are located in the Operations Manual.

## **PAYROLL DEDUCTIONS**

Employees should be familiar with the various payroll deductions that are required by law, such as federal income tax, state income tax, Medicare and social security taxes. The employee must authorize any other paycheck deductions in writing. The Church complies with applicable state and federal laws regarding the garnishment and assignment of wages.

Each paycheck stub will itemize amounts that have been withheld. Each employee is encouraged to keep this information for tax purposes. Questions about payroll deductions should be directed to the Finance Manager.

## **OVERTIME**

Overtime is defined as hours worked by an hourly or nonexempt employee in excess of forty (40) hours in a workweek and should be recorded to the nearest quarter of an hour.

From time to time, nonexempt employees may be asked to work beyond their normally scheduled hours or on a regularly scheduled day off. However, nonexempt employees are not allowed to work overtime unless

approved in advance by a supervisor. When nonexempt employees are asked to work overtime, they will be paid time and one half, in accordance with state and federal law.

Paid leave, such as holiday, sick pay, vacation pay, or personal leave pay, does not apply toward work time.

Any nonexempt employee violating this policy is subject to disciplinary action up to and including termination.

### **ON-CALL PAY (NONEXEMPT EMPLOYEES)**

An on-call, nonexempt employee who is called back to work outside his/her normal work schedule shall be paid for the time worked or a minimum of two (2) hours, whichever is greater.

Time worked while on call will be calculated at the employee's regular rate of pay. If an employee is called back to work, he/she will be paid for travel time. If an on-call employee is not called back, no pay will be earned. Overtime compensation is applicable only when total hours worked exceed 40 hours in a workweek.

### **PAYDAY**

Each month is divided into two pay periods. Employees are paid via direct deposit on the 15<sup>th</sup> and the last day of each month. If the 15<sup>th</sup> or the last day of the month falls on a weekend, employees will be paid on the Friday before the weekend.

The workweek runs from 12:01 a.m. on Sunday through 11:59 p.m. on Saturday.

### **PERFORMANCE EVALUATIONS**

Employees will generally receive a written performance evaluation after approximately ninety (90) days of service and at calendar year-end thereafter. The purpose of the performance evaluation is to let the employee know how well he/she is doing. Written performance evaluations may include commendation for good work, as well as specific recommendations for improvement.

### **WAGE AND SALARY REVIEWS**

Employees are generally reviewed upon completion of ninety (90) days of service and then at calendar year-end thereafter for consideration of a merit increase. A wage or salary review does not imply an automatic increase, only that the employee is eligible for consideration based on job performance.

### **PROMOTION AND TRANSFER**

It is the Church's intent to give qualified employees preference over others when filling job openings within the Church. Because of the experience, skills and educational requirements of many jobs, promotions from within the Church are not always possible.

An employee's past performance, experience, attitude, qualifications and potential are all-important factors, which will be considered in making promotion and transfer decisions.

## SUMMARY OF THE EXPENSE REIMBURSEMENT POLICY

It is the policy of the Church to reimburse the pastoral staff and other employees for all ordinary and necessary expenses required for the performance of their duties within, and on behalf of, the Church. Expenses are to be approved by the immediate supervisor for reimbursement before forwarding them to the Finance Manager for payment.

Expenses that are considered by the Church to be ordinary and necessary include, but are not limited to, the following:

On-the-job transportation; out-of-town room, meals and transportation to church assemblies, conferences and for continuing education; other professional continuing education by correspondence and locally; professional materials (books, magazines, journals, papers, tapes, films, office supplies, etc.); meals for conducting church business, providing pastoral care and counseling and developing pastoral relationships; professional dues and fees for memberships in religious and civic organizations to represent the Church; business use of the telephone; professional equipment (communion, office, library, audio/visual, music, etc.); and cleaning of clergy vestments.

Such expenses must be approved for reimbursement by the employee's immediate supervisor prior to submission to the Finance Manager for payment.

Generally, the Church will not make reimbursement for the following expenses:

Room, meals, rental car expenses, etc. incurred more than one night prior to the commencement of an out-of-town event, such as a church-related conference or a continuing education course will not normally be reimbursed. (Travel may be reimbursed, however, assuming it would not cost the Church more for transportation if the individual traveled to an event site early than it would if he or she traveled just in time for the commencement of the event.) Exceptions may be made to the first sentence of this paragraph if arriving a day early would result in lessening the overall cost to the Church and if both the Head of Staff and the individual incurring the cost approve. For example, airlines sometimes lower the airfare if the individual remains in the location of the event over a Saturday night. An exception could be considered, in this case, if the event begins early on a Monday morning such that the individual would normally be staying overnight on Sunday, the savings from reduced airfare for staying over the preceding Saturday night would be enough to at least cover the added cost of room, meals, etc. of arriving a day early.

Room, meals, rental car expenses, etc. incurred for days following the last day of an event will not normally be reimbursed. (Travel may be reimbursed, however, assuming it would not cost the Church more for transportation if the individual returned from the event later than it would if he or she returned immediately after the end of the event.) Similar to the example in the above paragraph, exceptions may be made if remaining an extra day would result in the lessening the overall cost to the Church and if both the Head of Staff and the individual incurring the cost approve. An exception may also be made if the event ends too late on the final day for the individual to reasonably be expected to travel back to the Quad Cities until the day following the event.

The expense of a rental car will not be reimbursed if other less expensive transportation is available from the airport, train station, etc. to the hotel and return, and if there is less expensive transportation available to and from the event. For example, often the event is held at, or close by, the hotel where the individual is staying.

When an event is scheduled in more than one location during the year, the location that would result in the least overall cost to the Church should be selected. An exception may be made with the approval of the Head of Staff if the individual had a scheduling conflict.

Expenses involved in continuing education will normally be reimbursed if the continuing education meets the following guidelines:

The continuing education would reasonably be expected to prepare the person taking the course, seminar, etc. for a higher level of performance in his or her present assignment or of another assignment to which the individual could reasonably aspire within the Church.

The reimbursement requested is within the budget approved for the individual for continuing education.

The Head of Staff and the Church Government and Personnel Committee have approved the continuing education prior to taking the continuing education.

Reimbursement may be approved in cases where the continuing education would prepare the individual to further his or her career in the ministry within the denomination, even though it might not provide a direct benefit to the Church as described above, as long as it would provide some benefit to the Church. In these cases, the person requesting the continuing education, the Head of Staff and the Church Government and Personnel Committee, must exercise judgment.

All expense reports are to be submitted to the Finance Manager with supporting receipts. The Finance Manager is to review all expense reports to determine that all expenses claimed for reimbursement are in accordance with the above church policy. After this review, the report is to be routed to the Head of Staff for approval. After approval, the reports are to be forwarded to the Finance Manager for payment, accounting, and filing. The Church will reimburse expenses from church funds and has the right to limit the amount of expense reimbursements.

The professional staff members are accountable to the Church by properly reporting all expenses. Proper reporting included the filing of regular expense reports with substantiating records, receipts and personal statements showing the dates, amounts and business purpose. Expense reports must be filed monthly. Unused budgeted funds for business reimbursement shall be retained by the Church, shall not be distributed to the staff member for personal use and shall not be carried over to the succeeding year's budget.

**SECTION IV:**  
**BENEFITS AND TIME AWAY FROM WORK**

## GROUP INSURANCE PLANS

Employees working thirty (30) hours or more will become eligible for enrollment in the Church's group medical plan on the first day of the calendar month following the completion of sixty (60) days of continuous employment. Premiums for employee coverage in the medical plan will be shared between the Church and employee. As of August 1, 2008, the Church contributes seventy percent (70%) to eligible employees' medical plan premiums and the employee contributes thirty percent (30%).

Dependent medical insurance coverage is available after completion of the above sixty (60) days of continuous employment (working thirty (30) hours or more) at the sole expense of the employee.

Optional dental and vision insurance is available after completion of the above sixty (60) days of continuous employment (working thirty (30) hours or more) at the sole expense of the employee.

Employee contributions are by payroll deduction. Such deductions must be authorized by the employee in writing prior to deductions being made.

Pastoral staff health benefits are covered by the terms of call.

Detailed information about the plan will be made available at the time the employee becomes eligible for enrollment.

Upon termination of employment, terminating employees who are enrolled in a church-sponsored benefit plan are covered through the end of the same month for most benefit plans.

## WORKER'S COMPENSATION INSURANCE

Worker's Compensation Insurance automatically covers all employees at the time they are hired as employees of the Church. The Church pays 100% of the premiums for this important coverage. Benefits are paid by the Church's insurance company when an employee sustains a job-related accident resulting in bodily injury or suffers an occupational disease in the course of employment at First Presbyterian Church. The workers' compensation laws in the State of Iowa establish the nature and extent of these benefits. The following is a list of benefits provided:

1. Payments for Lost Wages. Wage-loss benefits are available if it is determined that an employee is totally disabled and unable to work, or partially disabled and receiving wages less than pre-injury/illness earnings.
2. Death Benefits. If the injury/illness results in death, surviving dependents may be entitled to benefits.
3. Medical Care. In the event of a work-related illness or injury, the employee is entitled to payment of reasonable surgical and medical services rendered by a physician or other health care provider. Medicines, supplies, hospital treatment and services, orthopedic appliances and prosthesis are usually covered for as long as they are needed.
4. Specific Loss Benefit. Depending on the State of Iowa's statutes, an employee may be entitled to payment for permanent loss or permanent loss of use of specific body parts.

### Employer's Duties

- Provide a safe place to work.
- Provide safe tools and equipment.
- Provide reasonable warning to the employee of inherent dangers

- Create and enforce written rules for the safety of all employees.
- Report all employee injuries promptly to the insurance company.
- Timely submission of copies of all workers' compensation-related medical bills or reports to the insurance company.

#### **Employee's Duties**

- Notify supervisor or other appropriate person when an injury/illness occurs.
- Get prompt medical attention.
- Tell the hospital, doctor or clinic the injury/illness is work related.
- Do not use existing health insurance to pay any bills.
- Keep receipts to document any out-of-pocket expenses.
- Notify the insurance company's workers' compensation adjuster of any change in your work hours or duties as a result of the injury/illness.

Employees must report any and all on-the-job injuries/illnesses immediately to the Finance Manager for proper documentation and/or to file a claim. Employees are furthermore expected to report any unsafe conditions or procedures to the Finance Manager upon discovery thereof.

## **SUMMARY OF THE RETIREMENT PLAN FOR NONEXEMPT AND EXEMPT EMPLOYEES**

The retirement plan is governed by the Plan Document titled, "Retirement Savings Plan of the Presbyterian Church (U.S.A.);" maintained by the Board of Pensions of the Presbyterian Church (U.S.A.) as the Plan Administrator. The Plan Document is on file in the Finance Office of the Church. This plan is a tax deferred retirement savings plan and is administered under Section 403(b) of the Internal Revenue Code. It is referred to below as "the 403(b) Plan." In any instance where this Personnel Policies and Procedures document and the Plan Document are not in concurrence the Plan Document will prevail.

Any employee who is regularly scheduled to work twenty (20) hours or more per week (or one thousand (1000) hours or more per year) is eligible to participate in the 403(b) Plan from the date of employment with the Church. Such employees may contribute from a minimum of one percent to a maximum of fifteen percent of his or her salary to the 403(b) Plan, in one percent (1%) increments.

The Church will contribute an amount equal to the amount contributed by a full-time employee (any employee who is scheduled to work a minimum of thirty-six (36) hours per week) who has attained one (1) year of continuous service up to the first three (3) percent of such employee's salary. This match will be provided to pastors serving the Church only if included in the call or contract with the pastor.

In addition to the above eligibility, the Church will contribute an amount equal to six (6) percent of any full-time exempt lay employee's salary who has three (3) or more years of continuous service with the Church, including any full-time service as a nonexempt employee, to the plan for the account of such employee. The Church, regardless of whether the exempt lay employee is making contributions to the plan, shall make such contribution.

All employee contributions will be by payroll deduction. Vesting in the Plan is immediately after contributions have been made.

## SUMMARY OF THE SECTION 125 – CAFETERIA BENEFIT PROGRAM

### Eligibility

Any employee who is employed on or after 1 July 2007 and who has been employed by the Church for at least 60 days is eligible to participate in the program.

### The Three Plans Within the Program

The Program has three plans within it to achieve the purposes expressed in the Introduction above:

- Pre-tax Premium Plan,
- Health Care Reimbursement Plan, and;
- Dependent Care Reimbursement Plan.

### How These Plans Work

Each Plan is part of the Church's Section 125 Cafeteria Benefit Program, a type of employee benefit permitted by the Internal Revenue Code, Section 125. The key to the accounts established within each Plan is "Salary Conversion" or deferral, which allows the employee to "convert" a portion of his/her taxable income to non-taxable income, which then can be used to pay certain qualified expenses.

The employee's "converted" income is deducted from his/her pay before federal and state income taxes and before Social Security (FICA) and Medicare taxes. It is deposited into a Health Care and/or Dependent Care Reimbursement Account and/or used to pay premiums for welfare benefits (Medical Plan, Dental Plan and/or Optional Dental Plan for pastors) that are the employee's responsibility to pay. The employee chooses the Plans in which the employee wishes to participate, or the employee may choose not to participate in any of them. Depending on the Plan(s) elected, the employee may then use the converted income in these Accounts to pay certain health care and/or dependent care expenses and/or welfare premiums an employee would otherwise would pay with after tax dollars.

### Qualified Health Care Expenses

Generally, these are expenses not covered by insurance. For example, the employee can use the Health Care Reimbursement Account to pay:

- Health insurance deductibles and co-payments
- Dental and orthodontia treatments
- Eye exams, glasses, or contact lenses
- Hearing exams and hearing aids
- Some over-the-counter medications

### Qualified Dependent Care Expenses

These are expenses the employee incurs for dependent care services that enable the employee (and/or spouse), to work outside the home. Day care, baby-sitting and nursing services are examples of such services.

"Dependents" includes children under age 13, or incapacitated children or adults (such as a dependent spouse or parent) of any age. Employees can use this Account for care rendered to elderly parents, as long as they live in the employee's home and the employee can claim them as dependents.

### **Qualified Pre-Tax Premiums**

These are premiums for any of the welfare benefit plans offered by the Church that are the employee's responsibility to pay. These welfare benefit plans include the Medical Plan, the Dental Plan and the Optional Dental Plan for pastors.

### **How to Participate**

Between November 1 and December 15, prior to each Plan Year, employees will elect whether to participate and how much to defer from each paycheck to be deposited to Accounts under each of the three Plans. An equal amount will be deducted from each paycheck before income, Social Security and Medicare taxes are computed. Currently, employees are allowed to contribute up to \$2,500 a year (\$120 per year minimum) to the Health Care Account, and up to \$5,000 a year (\$600 per year minimum) to the Dependent Care Account (or \$2,500 if married and filing a separate return), and all, or part, of the premiums are the employee's responsibility to pay.

### **Making a Claim for Reimbursement Under the Health Care or Dependent Care Account**

Employees will complete a REIMBURSEMENT ACCOUNT CLAIM FORM and submit it with the required documentation to the Finance Office. Employees will be issued a check for reimbursement from the appropriate Account.

For Health Care claims, amounts reimbursed which exceed the accumulated Health Care Reimbursement Account contributions at any time during the Period of Coverage shall be paid from the assets of the Church and recovered by the Church from future contributions to the Participant's Health Care Reimbursement Account.

For Dependent Care claims, amounts reimbursed from the Dependent Care Reimbursement Account shall be the full amount of the expenses submitted but shall not exceed the lesser of: (1) the accumulated value of the Account or (2) the maximum Salary Conversion allocated by the employee.

### **Claims Under the Pre-Tax Premium Plan**

If an employee elects to participate in the Pre-Tax Premium Plan the amount will be deducted from his/her pay and applied to premiums for welfare plans as elected.

### **Changing Elections**

In general, the law governing these plans does not allow for changes in election(s) during a Plan Year. The only exception is if the employee experiences a "change of family status" such as marriage, divorce, birth or adoption, or a change in his/her spouse's employment status or availability of insurance to his/her spouse. If an employee experiences one of these changes and wishes to make a change because of it, please contact the Finance Manager for details.

### **Year End Accounting**

**Money left over in either Account at the end of the Period of Coverage (January 1 through March 15 of the following year) must, by law, be FORFEITED by the employee.** Employees have until May 31 to submit a Claim Form, but all expenses must have been incurred in the Period of Coverage. No money may be transferred from the Health Care Account to the Dependent Care Account or vice versa. Reimbursement must be from the appropriate Account only.

### **Impact on Social Security Benefits**

Since salary deferrals may reduce the earnings on which Social Security benefits are calculated, benefits could be reduced.

In any seeming discrepancy between this Summary Description and the Program Document describing this Program, the Program Document will prevail.

## CONTINUING EDUCATION AND PROFESSIONAL MEMBERSHIPS

Where it can be demonstrated that the Church will benefit from an employee's participation in an educational program or professional organization, the Church may pay the related expenses. The Finance Manager, Head of Staff or Church Government Committee must approve requests for payment of expenses related to educational programs and professional organizations in advance.

## PROCEDURE FOR REQUESTING TIME AWAY FROM WORK

A Time Away From Work form shall be completed by any employee requesting any time away from work as listed in the following sections. The form will be routed to whom the employee reports for approval. In the case of continuing education, the form will also be routed to the Church Government and Personnel Committee for approval. The approved forms will then be routed to the Finance Manager. The Finance Manager will track and record all time away from work. The documentation will show the amount of time taken and in the case of vacation, sick pay, personal business pay, and continuing education, the amount of time available to be taken.

### VACATION

Full-time employees who work thirty-six (36) hours or more per week will earn vacation on their anniversary date, based on their length of continuous service with the Church, as follows:

LENGTH OF CONTINUOUS SERVICE	VACATION EARNED
After completion of six months	five (5) days
After completion of one year	ten (10) days
After completion of five years	fifteen (15) days
After completion of ten years	twenty (20) days

Part-time employees who work twenty to thirty-five (20-35) hours per week will earn vacation on a pro-rata basis based on the previous six months of continuous employment and the above schedule. Employees who work less than twenty (20) hours are not eligible for benefits unless otherwise specified in this Manual.

An employee's anniversary date corresponds to the month and day the employee was hired as an employee of the Church. See *Leaves of Absence* regarding adjustments of continuous service (page 35).

Requests for vacation must be made in writing on the Time Away from Work form and should be submitted to the employee's supervisor for approval and then forwarded to the Finance Manager no later than the 13<sup>th</sup> or 29<sup>th</sup> of the month immediately prior to the first day of the vacation period. This is to ensure the employee is paid appropriately during the vacation period. Vacation requests will be approved on a first come, first served basis, and only if the time off will not interfere with the normal business operations of the Church.

Employees must use all vacation during the twelve-month period after it has been earned. Exceptions may be made in extreme cases with the approval of the Head of Staff and/or the Church Government and Personnel Committee.

Vacation time will not count as hours worked for the calculation of overtime.

Upon termination of employment, vacation earned at the employee's previous anniversary date, but not taken, will be paid to the employee.

## HOLIDAY PAY

Full-time employees (employees who work thirty-six (36) hours or more per week) who have completed at least ninety (90) days of continuous service will be eligible to receive holiday pay (normal pay for the day) on the following holidays:

**NEW YEAR'S DAY  
MARTIN LUTHER KING DAY  
MEMORIAL DAY  
INDEPENDENCE DAY  
LABOR DAY**

**THANKSGIVING DAY  
DAY AFTER THANKSGIVING  
CHRISTMAS DAY  
TWO (2) FLOATING HOLIDAYS—SCHEDULED BY EMPLOYEE**

Part-time employees who work twenty (20) hours or more per week, who have completed at least one (1) year of continuous service, will be eligible to receive up to four (4) hours of holiday pay on the above-referenced eight (8) holidays (not including the two (2) Floating Holidays). Part-time employees, who work twenty (20) hours or more per week, who are scheduled to work on any of the above-referenced holidays will be compensated at the employee's regular rate of pay in addition to the holiday pay received.

Exempt employees who work a designated holiday must receive approval to work said holiday from his/her supervisor in advance of said holiday. If an exempt employee works a designated holiday, the employee shall be granted a flex day to compensate for working said holiday. The requested flex day must be approved by his/her supervisor prior to taking the flex day.

Full-time, nonexempt employees who work a designated holiday must receive approval to work said holiday from his/her supervisor in advance of said holiday. Nonexempt employees may choose one of the following options regarding compensation when working a designated holiday:

- The nonexempt employee may request a paid flex day to compensate for working a designated holiday and must be taken within ninety (90) days of the designated holiday; or
- The employee may request double time pay for the worked holiday instead of receiving a flex day. This request must be made prior to the holiday week.

All full-time, nonexempt employees shall communicate their choice of the above directly to the Finance Manager.

Part-time employees, who work less than twenty (20) hours per week, may be scheduled to work on holidays as needed, and will be compensated at the employee's regular rate of pay.

The following general provisions apply to holiday pay:

1. Holidays will be observed on the calendar day designated by the Church for observance. If the holiday is on a Saturday, it will generally be observed on the Friday before and if the holiday is on a Sunday, it will generally be observed on the following Monday (the exception being the Christmas Day holiday which will be decided depending on how the day falls within the week).
2. To be eligible for holiday pay, nonexempt employees must be available to work their last scheduled workday before the holiday and their first scheduled workday after the holiday, except if the holiday falls during an approved, paid, and scheduled time away period. (See number four (4.) below.)
3. Employees who are scheduled to work on a holiday and do not report to work will not receive holiday pay.

4. If a holiday falls during an employee's approved, paid, and scheduled time away period, the employee will receive holiday pay, and will not be charged for a vacation day on the day the holiday is observed.
5. Employees on leave of absence for any reason are not eligible for holiday pay on holidays that are observed during the period they are on leave.
6. Holiday pay will not count as hours worked for the calculation of overtime.
7. Upon termination of employment, employees will not be paid for any unused floating holidays not taken in the employee's current anniversary year.

## **INCLEMENT WEATHER POLICY**

This Inclement Weather Policy is intended to give employees a reasonable and safe alternative to traveling in inclement and dangerous weather. The Church provides this policy while maintaining service to the members of the Church. The Church also wants to have clear and fair guidelines for addressing the problems created by severe weather.

Under most conditions, the Church will remain open during its scheduled hours. Even if weather conditions are severe or threatening, employees are expected to make reasonable efforts to come to work as long as the Church remains open. However, the Church does not expect any employee to take risks nor to travel in dangerous situations.

### **Decision Process**

1. Decisions to close the Church will be made by the Head of Staff, or acting Head of Staff in case of the Head of Staff's absence. Notification will be as follows:
  - a. If severe or threatening weather develops before 7:00 a.m., call the Church office at 563.326.1691 to see if the office is, or will be, closed. The message will be posted. If the Church is, or will be, closed, nonexempt employees should refer to #2, under "Nonexempt Employees" below. Exempt employees refer to the "Exempt Employees" paragraph below.
  - b. If there is no message, the Church is, or will be, open for business. In that case, nonexempt employees should refer to #1 under "Nonexempt Employees" below. Exempt employees refer to the "Exempt Employees" paragraph below.
  - c. If a decision is made to close the Church due to weather conditions that develop during working hours, all employees at the office will be notified. Nonexempt employees should refer to #2, below. Exempt employees refer to the "Exempt Employees" paragraph below.
2. Decisions to cancel scheduled church programming will be made by the person in charge of the ministry area. These decisions are distinct from decisions to close the Church offices. For information, contact the respective person in charge.

### **Nonexempt Employees**

1. During times when the Church is open, if a nonexempt employee decides, for reasons of prudence and personal safety due to weather conditions, not to come to work, or to arrive later than his/her

regular starting time or to leave earlier than his/her normal ending time, it will be the employee's responsibility to notify his/her supervisor or the Head of Staff. It will also be the employee's responsibility to make this time up during the same pay period. The employee may use accrued personal time, vacation time, or an excused, but unpaid absence. This will be counted in hourly increments.

2. If the Church closes, nonexempt employees scheduled to work that day will be paid for the missed time and will not be expected to make up that time.

### **Exempt Employees**

Exempt employees are expected to exercise prudent and mature judgment relative to missing time for inclement weather. Exempt employees are expected to make up time as it relates to their assignments and responsibilities.

## **SICK PAY**

Full-time employees who have completed at least ninety (90) days of continuous service as employees of the Church will have earned ten (10) days sick pay during each anniversary year. Sick pay benefits may only be used in the case of personal illness or injury. A Time Away From Work form must be completed to be eligible for compensation for time missed.

An employee's anniversary date corresponds to the month and day the employee was hired as an employee of the Church, subject to adjustment for the portion of any leave of absence in excess of thirty (30) days.

Sick pay benefits may be accumulated up to a maximum of thirty (30) days. Employees who accumulate the maximum benefit allowed will not earn additional sick pay benefits until their accumulated total has been reduced below the maximum. Thereafter, sick pay benefits will only be earned up to the maximum amount.

Unused sick pay benefits may not be used for personal time off or as additional vacation, and employees will not be paid for unused sick pay benefits upon termination of employment. In addition, sick pay will not be considered as hours worked for the calculation of overtime.

Employees who receive sick pay benefits may be asked to provide medical verification, and absences of more than seven (7) calendar days may be subject to the Church's Family Care and Medical Leave policy (*located under Leaves of Absence*).

## **PERSONAL BUSINESS PAY**

Full-time employees who have completed at least ninety (90) days of continuous service as employees of the Church will have earned forty (40) hours pay each year for the necessary scheduling of doctors, dentists, and/or lawyers appointments, to care for the employee's sick child and other unavoidable personal business. The employee's immediate supervisor must approve these absences in advance and a Time Away from Work form must be completed to receive pay.

Unused personal business pay benefits may not be used as additional vacation and employees will not be paid for unused personal business pay benefits upon termination of employment. Personal business pay will not be considered as hours worked for the calculation of overtime and may not be accumulated nor carried over from one year to the next.

## BEREAVEMENT PAY

All regular, full-time employees who have completed at least one (1) year of continuous service as employees of the Church will be eligible for up to three (3) days away from work, with regular pay, to arrange and/or attend the funeral of an immediate family member. Immediate family member, for the purpose of this policy, is defined as the employee's spouse, domestic partner, child, stepchild, grandchild, parent, stepparent, grandparent, mother-in-law, father-in-law, daughter-in-law, son-in-law, sister, brother, stepsister, stepbrother, guardian or others with whom the employee had a relationship similar to the above.

All regular, full-time employees who have completed at least one (1) year of continuous service as employees of the Church will be eligible for one (1) day away from work, with regular pay, to attend the funeral of the employee's sister-in-law, brother-in-law, aunt, uncle, or spouse's grandparent.

Bereavement pay will be prorated for regular, part-time employees, working twenty (20) hours or more per week, who have completed at least one (1) year of continuous service as employees of the Church, based on the above guidelines, if the proposed days away from work occurs on any scheduled workdays.

If an employee leaves work early on the day he or she is notified of the death, that day will not count as bereavement leave.

Employees who require more than three days away from work may request to use earned vacation time or a personal voluntary leave of absence (located under *Leaves of Absence*), subject to the provisions of said policy.

Bereavement pay will not be considered as hours worked for the calculation of overtime. A Time Away From Work form must be completed to receive compensation for time missed.

## LEAVES OF ABSENCE

The Church makes leaves of absence available to employees on the following basis:

***CONTINUING EDUCATION (STUDY LEAVE)*** – *a leave of absence for personal growth and professional advancement may be granted for exempt and nonexempt employees with or without pay as determined by the Church Government and Personnel Committee. Continuing Education Leave (Study Leave) will be granted as per the terms of call for pastoral staff members.*

Employees should submit written requests for Continuing Education Leave (Study Leave) to their immediate supervisor for written approval at least thirty (30) days in advance to facilitate proper planning and scheduling.

***JURY DUTY*** – *a leave of absence to serve on jury duty. Employees who are called to serve on jury duty will be paid their regular pay from the Church. Employees will give the Church monies paid to them by the court, except for money paid to cover expenses, for a maximum of thirty (30) days. Employees who are required to serve for more than thirty (30) days may take time off, without pay, for the balance of the time.*

If an employee is called to serve on jury duty, a copy of the jury summons must be provided to the employee's immediate supervisor and Finance Manager.

Upon completion of jury duty, a Verification of Attendance Form must be presented to the Finance Manager. Employees who are excused from jury duty for the day, or are excused early, should report to work when it is practical to do so.

If an employee is called to serve on jury duty at a time that would unreasonably interfere with normal business operations, the Church may request that the required service be rescheduled for a later date that would be more convenient for the Church.

**FAMILY CARE AND MEDICAL LEAVE** – *a leave of absence to eligible employees for certain family and/or medical reasons.*

*The Church is not a “covered employer” under the Family and Medical Leave Act (FMLA), however, it does provide a similar benefit as described below.*

Employees who have completed at least one year of employment and have worked at least 1,250 hours in the previous twelve (12) months may request a Family Care and Medical Leave of Absence (FCML), without pay, for any length of time up to a maximum of twelve (12) workweeks in a twelve (12) month period. Such a request must be submitted in writing and must be made as soon as practicable.

A Family Care and Medical Leave may be taken for any one or more of the following reasons:

- For the birth of a child or the placement of a child with the employee for adoption or foster care;
- If the employee is needed to care for a family member with a serious health condition. A “family” member, for purposes of family leave, includes a spouse, son, daughter, or parent.
- If the employee’s own serious health condition renders the employee unable to do his/her job.
- For any qualifying exigency (“an urgent need or demand” and more specifically defined for this benefit on page 39) arising out of the fact that the employee has a spouse, son, daughter, or parent that is on covered active duty.

Requests for FCML will normally be granted by the Church, based on the facts and circumstances surrounding each individual request. Requests for FCML to care for a child, parent, or spouse with a serious illness/health condition, an employee with a serious illness/health condition, qualifying exigency for military family leave, or serious injury or illness of a covered service member for military family leave must be accompanied by a health provider’s written statement that certifies the need for the leave and estimates the length of time the employee will be unable to work due to the serious illness/health condition. Said written certification must be received within fifteen (15) days of the request or provide a reasonable explanation for the delay.

All employees requesting FCML must provide the Finance Manager and/or Head of Staff with verbal or written notice of the need for the leave. When the need for the leave is foreseeable, the employee must provide the employer with at least thirty (30) days’ notice. When an employee becomes aware of a need for FCML less than thirty (30) days in advance, the employee must provide notice of the need for the leave either the same day or the next business day. When the need for FCML is not foreseeable, the employee must comply with the Church’s usual and customary notice and procedural requirements for requesting leave.

If an employee is off work for seven (7) calendar days due to reasons that apply to FCML, FCML paperwork will be started for the employee and the start date of FCML shall be when the time lost started/first day off work due to those applicable FCML reasons.

All FCML applications must be approved by the Finance Manager, Head of Staff, and Church Government and Personnel.

Within five (5) business days after the employee has submitted the appropriate certification form, the Finance Manager will provide the employee with a written response to the employee's request for FCML.

The Church may require an employee on FCML to report periodically on the employee's status and intent to return to work.

Employees on Family Care and Medical Leave are required to use accrued vacation and/or sick pay benefits concurrent with this leave.

Employees on FCML who return to work immediately following the end of an approved leave will be returned to the same job they held immediately prior to their leave or, if that position has been eliminated, a comparable position, if one is available. Employees will be reinstated to their same position or an equivalent position with the same pay, benefits and working conditions (shift and schedule) and the same or substantially similar duties, conditions, privileges, and status which require equivalent skill, effort, responsibility, and authority. If an employee cannot return to work immediately following the end of an approved leave, The Church cannot make any assurances as to the availability of a position and reserves the right to fill the position immediately.

An employee cannot lose any employment benefit earned prior to the start of FCML. Benefits include health insurance benefits (medical, dental, and vision), sick leave, education benefits, retirement and pensions, regardless of whether such benefits are provided by a practice or written policy or through an employee benefits plan.

At the end of leave, benefits must be resumed in the same manner and at the same levels as provided when leave began. However, benefits are subject to any changes affecting the entire workforce that may have taken place while the employee was on leave.

Employees on leave are entitled to have health insurance benefits (medical, dental and vision) maintained while on leave. If employees were paying all or part of the premium payments prior to leave, employees would continue to be responsible for their portion of the premium during the leave period.

Employees have a thirty (30) day grace period after the agreed upon date for payment to pay the premium without affecting health insurance benefits coverage. If the employee does not make the payment within the thirty (30) day grace period, the Church may discontinue health insurance coverage(s) on the date the grace period ends, or the employer may choose to continue health insurance coverage by making the premium payments. The Church may choose to pick up the employee's share of health insurance premium costs during leave and is entitled to recover the additional payments after the employee returns to work.

If the employee does not return to work on a permanent basis, said premium payments are due within thirty (30) days of notification of such.

**This benefit requires definitions of several key terms used in order to gain a full understanding of the benefits provided.**

#### **Definition of “12-Month Period”**

The 12-month period measured forward from the date an employee’s first leave begins. An employee would be entitled to 12 weeks of leave during the year beginning on the first date leave is taken. The next 12-month period would begin the first time leave is taken after completion of any previous 12-month period.

*(Example: An employee takes a 12-week leave beginning on September 1 of one year. He/she would not be eligible for another 12 weeks of leave until September 1 of the following year. If four weeks are taken beginning October 1 of that following year, the employee has until October 1 of the year after that to use the remaining eight weeks.)*

#### **Definition of “Covered Family Members”**

- A spouse means a husband or wife as defined or recognized under state law for purposes of marriage in the state where the employee resides. It includes common law marriages in states where it is recognized, but does not include unmarried domestic partners.
- For purposes of leave taken for birth or adoption, or to care for a family member with a serious condition, a son or daughter is defined as a biological, adopted, foster, or stepchild, a legal ward, or a child of a person standing *in loco parentis*, who is under 18 years old, or is 18 or older and incapable of self-care because of a mental or physical disability.
- For purposes of leave for a qualifying exigency, a son or daughter is defined as an employee’s biological, adopted, or foster child, stepchild, legal ward, or a child for whom the employee stood *in loco parentis*, who is on covered active duty, and who is of any age.
- For purposes of military caregiver leave, a son or daughter is defined as the covered service member’s biological, adopted, or foster child, stepchild, legal ward, or a child for whom the covered service member stood *in loco parentis*, and who is of any age.
- A parent is a biological, adoptive, step or foster parent or someone who stood in place of a parent to an employee when the employee was a son or daughter. It does not include parents-in-law.
- For purposes of military caregiver leave, a parent is defined as the covered service member’s biological, adoptive, step, or foster father or mother, or any other individual who stood *in loco parentis* to the service member. Parents-in-law are not included.
- For purposes of military caregiver leave, next of kin is defined as the service member’s nearest blood relative, other than the service member’s spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the service member, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the service member has specifically designated in writing another blood relative as his/her nearest blood relative.

### **Definition of “Serious Health Condition”**

- Any period of incapacity or treatment in connection with or consequent to inpatient care (i.e., an overnight stay) in a hospital, hospice, or residential medical care facility.
- Any period of incapacity requiring absence from work, school, or other regular daily activities of more than three (3) consecutive, full calendar days, that also involves continuing treatment by a health care provider. Continuing treatment involves either two visits to a health care provider or one visit and a regimen of continuing treatment. The two visits must occur within a thirty (30) day period, which begins with the first day of incapacity. The first visit must occur within seven days of the first day of incapacity, absent extenuating circumstances that prevent the follow-up visit from occurring as planned by the health care provider (e.g., there are no available appointments during the thirty (30) day period). Where the employee’s serious health condition involves one visit to a health care provider, plus a regimen of continuing treatment, this one visit must also occur within seven (7) days of the first day of incapacity.
- Continuing treatment by a health care provider for a chronic or long-term health condition that is incurable or so serious that, if not treated, would likely result in a period of incapacity of more than three calendar days or for prenatal care. A chronic serious health condition requires periodic treatment by a health care provider or a nurse under direct supervision of a health care provider that occurs at least twice a year. The determination as to whether two treatments are necessary must be made by the health care provider.
- Examples of serious health conditions include, but are not limited to: heart conditions, back conditions, respiratory conditions, nervous disorders, arthritis, appendicitis, emphysema, and most cancers.
- “Serious health condition” does not cover short-term conditions, such as minor illnesses that last only a few days and surgical procedures that do not involve hospitalization and require only a brief recovery period. If complications arise out of such procedures, they may develop into serious health conditions covered by the leave policy.

### **Definition of “Qualifying Exigencies”**

- Qualifying exigencies are defined as: short-notice deployment; military events and related activities; childcare and school activities; financial and legal arrangements; counseling; rest and recuperation; post-deployment activities; and additional activities as agreed upon by employer and employee.
- For purposes of qualifying exigency leave, “covered active duty” is defined to mean: duty during the deployment of the member with the Armed Forces to a foreign county, in the case of a member of the regular component of the Armed Forces; and duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty, in the case of a member of a reserve component of the Armed Forces.
- A covered service member is defined as: 1) a member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy; is otherwise in outpatient status; or is otherwise on the temporary disability retired list for a serious injury or illness, or 2) a veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness who was a member of the Armed Forces (including a member of the

National Guard or Reserves) at any time during the five years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.

#### **Certifications**

- An employee who takes leave under FCML will be asked to provide a fitness for duty (FFD) clearance from the health care provider.
- The Church may request recertification for the serious health condition of the employee or the employee's family member when circumstances have changed significantly, or if the employer receives information casting doubt on the reason given for the absence.

#### **MILITARY LEAVE – a leave of absence for required military service.**

The Church complies with applicable state and federal law concerning leaves for military service.

#### **WORKER'S COMPENSATION LEAVE – a leave of absence because of work-related illness or injury.**

The Church complies with applicable state and federal law concerning leaves for work-related illness or injury.

#### **PERSONAL VOLUNTARY LEAVE OF ABSENCE – a leave of absence without pay that is not medically related.**

An employee who has completed at least ninety (90) days of continuous service as an employee of the Church will be eligible to take a personal leave of absence without pay for any reason that is not medically related. Medically related leaves of absence are covered elsewhere in this section. A request for such a personal leave of absence must be made in writing to the immediate supervisor at least one month prior to the start of the leave if the leave is to exceed two weeks and at least one week prior to the start of the leave if the leave is to be less than two weeks. Such time off may be taken for no less than one day at a time and not to exceed sixty days at a time. Exception to these periods of leave and the above lead times to make the request for leave may be approved by the supervisor, the Head of Staff and the Church Government and Personnel Committee. A request for a personal leave must specify the date it is to begin and to end. An exception to this may be approved for a leave to be taken for several half days such as Friday afternoons starting and ending on specific dates. Such request for a personal leave must have the approval of the employee's immediate supervisor, the Head of Staff and the Church Government and Personnel Committee.

Approval may be withheld if it is determined that the absence would cause an undue burden on other employees or would create undue additional expenditures for the Church. Leave may be taken in conjunction with vacation time.

Personal leaves will be documented on a form provided by the Finance Office for the purpose, signed by the employee and, the immediate supervisor and the Head of Staff and forwarded to the Finance and Facilities Manager, a copy of which will be provided to the Church Government and Personnel Committee.

An employee who returns to work at the end of the personal leave will normally be returned to his/her former job classification if an opening exists or, if there is no such opening, the employee will be considered for a comparable position if one is available.

The following general provisions apply to all leaves of absence:

1. A request for an extension of a leave of absence must be made in writing prior to the expiration date of the original leave, and when appropriate, must be accompanied by a physician's written statement that certifies the need for the extension. Extensions of leave will be reviewed on a case-by-case basis by the Church Government and Personnel Committee and Head of Staff. There are no guarantees in receiving an extension of leave.
2. Failure to return to work on the first workday following the expiration of an approved leave of absence may be considered a voluntary termination.
3. Coverage under the Church's group health insurance benefits (medical, dental and vision) plans will be continued on the following basis:
  - a. The Church will continue to contribute its portion of premiums, as if the employee were actively at work, for the first thirty (30) days of an approved leave of absence, except for those employees on Family Care and Medical Leave (FCML). Employees on FCML are entitled to have health insurance benefits maintained while on leave and will continue to pay their share of the premiums during the leave period.
  - b. Employees will be required to pay the entire premium for continued coverage during the portion of an approved leave of absence in excess of thirty (30) days, except for those employees on FCML. Employees on FCML are entitled to have health insurance benefits maintained while on leave and will continue to pay their share of the premiums during the leave period.
  - c. Employees must contact the Church Finance Office to arrange the method repayment for their share of group insurance premiums before going on leave of absence.
4. Employees will not accrue length of continuous service for the portion of a leave of absence in excess of thirty (30) days, except for those employees on Family Care and Medical Leave (FCML).
5. Employees on leave of absence will be subject to layoff on the same basis as employees who are actively at work.
6. Employees on leave of absence must communicate with the Church on a regular basis, at least once each month, regarding their status and anticipated return to work date.
7. Employees who return to work from Family Care and Medical Leave (FCML) or Worker's Compensation Leave of absence may be required to submit to a physical examination to determine fitness for duty.
8. Employees on leave of absence who seek or accept other employment without the Church's prior written approval are subject to disciplinary action, up to and including termination of employment.
9. Employees who falsify the reason for their leave of absence are subject to disciplinary action, up to and including termination.

## EMPLOYEE STATEMENT AND ACKNOWLEDGEMENT

This is to acknowledge that I have received a copy of First Presbyterian Church's *Personnel Policies and Procedures Manual*. I understand that it provides guidelines and summary information about the Church's personnel policies, procedures, benefits, and rules of conduct. I acknowledge that I am responsible for reading and understanding the policies contained in this Manual and that the Church reserves the right to modify, supplement, rescind or revise any provision, benefit or policy from time to time, with or without notice, as it deems necessary or appropriate.

I acknowledge that I have specifically read and discussed with the Finance Manager the sections entitled *Sexual Harassment; Discriminatory Harassment; Substance Abuse and Drug Testing; and Plagiarism and Copyright Policy*.

I also acknowledge that this Manual is not a contract of employment. I also acknowledge that both the Church and I have the right to terminate the employment relationship at any time, with or without cause or advance notice. I understand that this employment at will agreement constitutes the entire agreement between the Church and me on the subject of termination and it supersedes all prior agreements. I also understand that, although other church policies and procedures may change from time to time, this employment at will agreement will remain in effect throughout my employment with the Church unless it is specifically modified by an express written agreement signed by the Finance Manager of the Church and me. I further understand that this employment at will agreement may not be modified by an oral or implied agreement.

I further acknowledge that this employment at will relationship may not be modified by an oral or implied agreement.

\_\_\_\_\_  
Employee's Name (*Please Print*)

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employer's Signature

\_\_\_\_\_  
Date

April 16, 2018 Revision