

RESOLUTION NO. 2021-04

A RESOLUTION OF THE BOARD OF TOWNSHIP SUPERVISORS OF THE TOWNSHIP OF CRANBERRY, BUTLER COUNTY, PENNSYLVANIA, WITH REGARDS TO NON-UNIFORMED NON-BARGAINING UNIT EMPLOYEE BENEFITS.

WHEREAS, the Cranberry Township Board of Supervisors employs a wide range of individuals, some are represented by collective bargaining units which determine benefits through the collective bargaining process, and

WHEREAS, the employees not covered by collective bargaining units receive benefits as determined by the Board of Supervisors, and

WHEREAS, the Board of Supervisors has historically maintained a level of employee benefits that is consistent with the Township's desire to retain quality employees, remain competitive with the market and equitable for the taxpayers, and

WHEREAS, the Township Board of Supervisors has found it advantageous from both the employer and the employee's perspective to utilize part-time employees for various positions in the Township, and

WHEREAS, it is appropriate for the Board to update these benefits periodically, and as such the Board of Supervisor does so on an annual basis.

THEREFORE, BE IT RESOLVED, that effective January 1, 2021, and continuing thereafter unless amended, the following benefits for non- uniformed, full-time and part-time employees not covered by collective bargaining agreements will be provided as follows:

BENEFITS FOR FULL-TIME REGULAR EMPLOYEES:

HOLIDAYS

Eight (8) paid holidays, being available from the date of hire. Those holidays are as follows:

New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

PERSONAL DAYS

Available from the date of Hire:

If hired in 1st Quarter of calendar year - 5 days

If hired in 2nd Quarter of calendar year - 4 days

If hired in 3rd Quarter of calendar year - 3 days

If hired in 4th Quarter of calendar year - 2 days

After January 1st of next calendar year - 5 days

VACATION

New Employees

Effective January 1, 2021, the following schedule represents the amount of vacation time provided to employees at the time of hire:

| Years of Experience Required for Position Pursuant to Job Description | Typical Position Level | Vacation Amount Allocated on Hire Date |
|--|-------------------------------|---|
| 0 years through 2 years | Entry Level | 0 days |
| 3 years through 4 years | Mid-Level | 5 days |
| 5 years through 8 years | Management | 10 days |
| 8 years and beyond | Director/Executive Level | 15 days |

New entry level employees will earn five days of vacation after six months of service and five additional days of vacation after 12 months of service (one-year anniversary date). New mid-level employees will earn five additional days of vacation after 12 months of service (one-year anniversary date).

From two (2) years of service to twenty (20) years of service and beyond, vacation time is allocated on January 1 of each anniversary year as follows:

| | |
|---|------------------------|
| Two (2) years - Five (5) years | Ten (10) Days |
| Six (6) years - Nine (9) years | Fifteen (15) Days |
| Ten (10) years - Fourteen (14) years | Twenty (20) Days |
| Fifteen (15) years - Sixteen (16) years | Twenty-one (21) Days |
| Seventeen (17) years | Twenty-two (22) Days |
| Eighteen (18) years | Twenty-three (23) days |
| Nineteen (19) years | Twenty-four (24) days |
| Twenty (20) years and beyond | Twenty-five (25) days |

Employees may carry over up to thirty (30) vacation days annually.

SICK LEAVE

New Employees

The following schedule represents the amount of sick leave a new active, full-time employee is allocated in his/her first calendar year of employment, following satisfaction of a three (3) consecutive calendar month trial employment period.

SICK LEAVE
FIRST CALENDAR YEAR SCHEDULE
NEW EMPLOYEES*

| Hire Date | Number of Sick Days |
|----------------------------|---------------------|
| | Allocated ** |
| January 1 - March 31 | 7 |
| April 1 - June 30 | 5 |
| July 1 - September 30 | 3 |
| ***October 1 - December 31 | 0 |

*Absences for non-exempt employees calculated on an hourly basis, exempt employees on a full-day basis.

**Sick days are allocated on the anniversary of the hire date after the completion of three (3) calendar months of consecutive service.

***Those employees hired in October, November or December will receive ten (10) sick days upon successful completion of their 3-month probationary period.

Long -Term Employees

Upon the first December 31 following their hire date, active full-time employees who have completed their three (3) consecutive calendar month trial employment period will be allocated ten (10) sick days to become effective January 1 of the following calendar year. Each succeeding December 31, ten (10) sick days will be allocated to the employee to become effective January 1 of the following calendar year.

Employees may hold over and accumulate allocated, but unused, sick time from year to year to a maximum of 125 days (1,000 hours).

HEALTH BENEFITS

The Township currently offers employee and dependent coverage for medical, dental and vision care as described in the plan documents. Effective January 1, 2021, the Township will offer to employees a high deductible health plan (HDHP) with family (\$3000) or individual (\$1500) coverage. For those employees that elect coverage, 25% of the family or individual deductible will be funded by the Township through a January 1, 2021 deposit into an Employee Health Savings Account (HSA) or Health Reimbursement Account (HRA), as the case may be. In addition, the Township will contribute an additional 25% of the employee's applicable deductible if the employee completed the participation requirements of the Township's voluntary wellness program in the previous year. Employees may contribute additional funds, up to the statutory amount set by the IRS, into the HSA through payroll deduction. No employee contributions are permitted into an HRA. The HSA and HRA accounts may be used for qualified medical expenses. There are no employee contributions required for dental or vision coverage.

A "bronze" health care plan will be offered to full-time equivalent employees at a rate of 8% of gross wages.

FLEXIBLE SPENDING ACCOUNTS

Each full-time employee participating in the HDHP/HSA is eligible to participate in a *limited* Flexible Spending Account (limited FSA) for qualified dental and vision expenses only. Employees *not* participating in the HDHP or participating in the HDHP/HRA are eligible to participate in a general medical Flexible Spending Account (general FSA). The limited and general FSAs permit eligible employees to contribute an elected 2021 annual amount (\$100/yr. minimum; \$2,750/yr. maximum) through payroll deduction that he/she may utilize throughout the year to pay for eligible medical expenses on a pre-tax basis.

DEPENDENT CARE ACCOUNT

Each full-time Township employee is eligible to participate in the Dependent Care Account. The Dependent Care Account (DCA) allows an eligible employee to contribute an elected amount, through payroll deduction. Plan limits are as follows, dependent on employee's tax filing status:

| Single or Married and Filing a Joint Return | Married and Filing a Separate Return |
|--|--|
| Annual Minimum - \$100 Annual Maximum - \$5,000 | Annual Minimum - \$100 Annual Maximum - \$2,500 |

Through this DCA, an employee may draw funds on a pre-tax basis to pay for such expenses, including:

- Day care
- Babysitting
- Before and after-school programs if the expenses are itemized separately from tuition expense
- Elder care

This FSAs, HSA, HRA, and DCA benefits are designed and administered in accordance with Section 125 of the IRS Rules and Regulations governing pre-tax and cafeteria benefit programs. A copy of Cranberry Township's Section 125 Program is on file in the Human Resources office.

OPT-OUT OF MEDICAL COVERAGE

Opt-out of Medical Coverage - In the event that an employee has available to the employee and their family, medical insurance through another source or person, the employee may elect to opt-out and not be covered by the medical plan offered by the Township. Effective January 1, 2021, if so, elected by the employee, the Township shall pay said employee one thousand five hundred (\$1,500.00) dollars per year. If an employee chooses to opt-out of

the Township's medical insurance, the employee must complete "Cranberry Township Employees' Medical Insurance Opt-Out Incentive Plan" form; the employee must show proof of other insurance and request this option during an open enrollment period or during a qualifying event. The employee will receive \$1,500 (less applicable taxes); payable in the last paycheck of the calendar year. Employees must remain out of the plan for the entire calendar year to be eligible to receive the \$1,500.00. This amount will only be prorated if opting out of medical insurance results in less than an entire year due to an employee's hire date, retirement or resignation from Township employment. To revise the opt-out enrollment, an employee must wait until open enrollment the following year or experience a qualifying event during the year. At the employee's request, the above monies can be deposited into the employee's deferred compensation plan, pursuant to tax regulations.

LIFE INSURANCE

Effective January 1, 2008, eligible full-time, regular employees will be provided group term life insurance in the amount of 2 x the employees' annual base salary, up to a maximum benefit of \$300,000.

BEREAVEMENT LEAVE

Up to Five (5) consecutive work days off with pay for the death of an employee's spouse, child, stepchild, mother, stepmother, father, stepfather.

Up to Three (3) consecutive work days off with pay for the death of an employee's brother, sister, mother-in-law, father-in-law, sister-in-law, brother-in-law, or grandparent.

LONG TERM DISABILITY

The Township will provide group long-term disability insurance which will provide disability benefits to non-uniform, non-bargaining unit employees who suffer non-work related disabilities utilizing standard concepts and definitions found in traditional long-term disability policies. The disability benefit will compensate the disabled employee at sixty percent (60%) of their base straight time pay to a maximum of \$6,750/month benefit from the date the employee first becomes eligible for the disability payment until the disability has resolved itself, or until the employee reaches normal retirement age as determined by social security, whichever occurs first. An employee will be eligible for disability benefits under the purchased policy following the twenty-sixth (26th) consecutive week of disability, or exhaustion of the employee's sick leave, whichever occurs last. Disability benefits and sick leave benefits are not to be paid simultaneously. The sick leave benefit and the disability benefit are to be "stacked" with the sick leave benefit exhausted first.

GOVERNMENTAL MONEY PURCHASE PLAN & TRUST PURSUANT TO 401A OF THE INTERNAL REVENUE CODE

The Township provides governmental money purchase plans for non-uniformed employees pursuant to Section 401a of the Internal Revenue Code. The 2021 employer contribution to the 401a plan is 5% for non-uniformed employees; other rates of contribution may be set by the Board of Supervisors and the Governmental Money Purchase Plan Adoption Agreements.

PENSION- Defined Contribution Plan Class II Non-Uniformed Employees

The Township provides a defined contribution plan pursuant to Township Ordinance, as amended from time to time, with an annual employer contribution of 5% for eligible employees.

The Township also provides a Section 457, deferred compensation plan and Roth IRA into which eligible employees may contribute. No employer contributions are made to these plans.

TUITION REIMBURSEMENT

Pursuant to Resolution No. 2014-06.

BENEFITS FOR PART-TIME REGULAR EMPLOYEES

PAID TIME OFF (PTO)

After one (1) year of service, eligible employees will receive one (1) week of PTO based on their average annual work week, including PTO and Personal Days, from the preceding year and an additional six (6) hours of PTO. PTO may be used for vacation, sick or personal time off.

HOLIDAY PAY/PERSONAL DAYS

Cranberry Township observes the following eight (8) days each year as holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas.

All Part-Time Regular employees will be eligible upon hire to receive four (4) holiday/personal days at eight (8) hours per year to be used as personal time off. Employees may choose to use their personal days on the above referenced holidays or at other times throughout the year.

Four (4) personal days are available at the beginning of each calendar year for all current employees. A new employee hired before the end of the first half of the calendar year will

receive four (4) personal days upon hire; a new employee hired during the second half of the calendar year will receive two (2) personal days upon hire.

LIFE INSURANCE

Effective January 1, 2008, eligible employees will be provided a group term life insurance policy in the amount of \$25,000.

BEREAVEMENT LEAVE

Up to Five (5) consecutive work days off with pay for the death of an employee's spouse, child, stepchild, mother, stepmother, father, stepfather.

Up to Three (3) consecutive work days off with pay for the death of an employee's brother, sister, mother-in-law, father-in-law, sister-in-law, brother-in-law, or grandparent.

BE IT FURTHER RESOLVED, that the Township Manager is authorized to develop and implement rules and regulations for the effective administration of these benefits.

BE IT FURTHER RESOLVED, that the Board of Supervisors may amend or revise this Resolution and the benefits provided herein in its sole discretion.

ORDAINED AND ENACTED this 4th day of January 2021 by the Board of Supervisors of the Township of Cranberry.

ATTEST:

CRANBERRY TOWNSHIP

Jerry A. Andree
Township Manager

Richard M. Hadley
Chairman, Board of Supervisors