

8. STANDARDIZED RETIREMENT FUNDING

8.1 Effective July 1, 2009 (FY 10) all monies allocated in the Department's approved budget for retirement will be utilized only for retirement plan contributions in a United States Internal Revenue Service (IRS) qualified retirement plan.

8.2 Each department will submit a letter of certification to the Compensation Committee by their Plan's Administrator that any and all plans that the Department utilizes are IRS qualified. No additional funds beyond the amount for FY09 will be allocated to the Department until the letter of Certification is received. If changes are made to the terms of a plan, a letter confirming that the plan continues to be IRS qualified is necessary.

8.3 The Department's annual audit will include documentation of the approved funding amount for retirement plans and the amount of monies spent on qualifying retirement plan payments for the fiscal year.

9. LEAVE GUIDELINES

9. Departments agree to incorporate these leave guidelines into their existing guidelines for leave for continued participation in the compensation program.

9.1 Annual Leave

9.1.1 It shall be policy to grant paid annual leave as a privilege to employees.

9.1.2 Annual leave for probationary or regular full-time (40-hour week period or 56-hour week period) employees shall be computed at the following rates, and each department's leave guidelines will provide for accrual rates in an amount not to exceed:

40 Hour Work Week				56 Hour Work Week			
Vacation	Months of Service	Hours Earned Annually	Days Earned Annually	Vacation	Months of Service	Hours Earned Annually	Days Earned Annually
	1 - 23	96	12		1 - 23	135	17
	24 - 59	112	14		24 - 59	157	20
	60 - 119	136	17		60 - 119	191	24
	120 - 179	160	20		120 - 179	225	28
	180 - 239	184	23		180 - 239	258	32
	240 +	208	26		240 +	292	36
Sick		96	12	Sick		135	17

Benefits eligible employees will accrue prorated annual leave in direct proportion to the regularly scheduled hours in their work period. Employees may be granted annual leave only as it is earned and at a time approved in advance by the appropriated department head.

9.1.3 Accumulation of Annual Leave

9.1.3.1 A full-time regular, probationary, or trainee employee who has worked or is in "pay status" at least one-half his normally scheduled working hours for the current pay period, will earn annual leave for that pay period. The annual accrual rate is based on the length of current and/or reinstated service.

9.1.3.2 "In pay status" means an employees' regular wages (including benefit leave pay) is greater than zero. All annual leave accruals must be exhausted prior to taking leave without pay.

9.1.4 Maximum Accumulated Annual Leave

9.1.4.1 Annual leave may be accumulated without any applicable maximum until approximately January 15th of each calendar year. However, if the employee separates from service, payment for accumulated annual leave shall not exceed 240 hours.

9.1.4.2 NOTE: An employee who, without good cause, fails to give two (2) weeks' written notice of resignation will forfeit lump sum annual leave payment.

9.1.4.3 Effective with the Fair Labor Standards cycle ending on or before January 15, any accrued annual leave in excess of 240 hours will be converted to sick leave. This converted leave may be used in the same manner as accrued sick leave.

9.1.5 Payment for Annual Leave Upon Separation

9.1.5.1 In case of death, the employee's estate will be paid accrued annual leave, not to exceed the maximum of 240 hours.

9.1.5.2 Upon separation from an agency / department, an employee may be paid in a lump sum for accumulated annual leave, not to exceed 240. Transfers of annual leave to other employers who will accept such transfers will be made at the employee's request. The employee will have the option of having his entire annual leave balance transferred to his new employer (in accordance with the new employer's policy) or having his annual leave balance (up to a maximum of 240 hours) paid to him.

9.2 Sick Leave

9.2.1 Sick Leave is a privilege granted to probationary and regular employees and may be used in cases of personal illness, disability or related examination or treatment of an employee or his immediate family.

9.2.2 Accumulation of Sick Leave

9.2.3 Employees shall earn sick leave at a rate of 8 hours per calendar month or twelve (12) days per year. Temporary employees do not accrue sick leave.

9.2.4 Sick leave may be granted and taken to allow an employee to attend a family member's funeral or to tend to an ailing member of his immediate family. No employees may be granted sick leave in excess of the amount accumulated. Sick leave may be used only for illness, disability, medical treatment or examination of an employee or his child, spouse, or parent. Leave from work may be charged to sick leave if the absence is due to sickness, bodily injury, quarantine, required physical or dental examinations or treatments, or exposure to a contagious disease in which continued work might jeopardize the health of others.

9.2.5 Sick leave is not compensable in any terminal leave payments when an employee separates from employment. For those departments that are in the State Retirement System unused sick leave shall be counted in computing creditable service in accordance with the North Carolina Local Government Employees' Retirement Systems regulations with regard to sick leave credit.

9.2.6 Sick leave shall be cumulative with no maximum accumulation.

10. COMPENSATION DUE UPON TERMINATION OF EMPLOYMENT

10.1 Fire tax funds cannot be used to provide any type of compensation to any employee upon termination of employment by reason of dismissal, resignation or retirement that is not due to a Wake County employee in a similar circumstance.

11. EMPLOYMENT AGREEMENTS

11. Any employment agreement between a department's Board of Directors and any employee must be approved by the Wake County Board of Commissioners.

11.1 Any existing employment agreement is a public record and must accompany the annual audit each year.

11.1.2 All new employment agreements must be approved by the Wake County Board of Commissioners.