

Personnel Policies for the Streamlined Sales Tax Governing Board

The Governing Board, through its Bylaws, has granted authority to the Executive Committee to:

1. Appoint an executive director of the Governing Board for such term as the Executive Committee shall deem appropriate and to fix compensation for the executive director and any and all staff determined to be necessary to conduct the business of the Governing Board.
2. Fix the duties and responsibilities of the executive director, and through the executive director, the work, policies and compensation of subordinates.

All personnel policies that have a budgetary, fiscal or legal impact on the Governing Board must be approved by the Executive Committee. These policies include leave policies, compensation, benefits, anti-discrimination, work week, etc. Any exceptions to these policies must be approved by the Executive Committee. Policies of an administrative nature may be changed by the Executive Director with notice to the Executive Committee and employees before taking effect.

The Executive Committee has approved these personnel policies for all paid staff at its regular meeting on July 18, 2007 and as amended at its regular meeting on May 3, 2016.

AT WILL EMPLOYMENT:

Employment is "At -Will" and is for an unspecified amount of time. Employment may be terminated at any time, with or without notice, and for any or no reason.

DETERMINATION OF SALARIES AND JOB CLASSES:

The Executive Committee, through its budgeting process and upon recommendation from the Executive Director, shall determine the size and composition of the workforce, will establish salary ranges and job classifications for each position. Hiring decisions will be made by the Executive Director.

All employees are classified in accordance with regulations set forth by the U.S. Department of Labor, Wage and Hour division. Those classifications are:

- Non-exempt hourly
- Exempt salaried

PROBATIONARY PERIOD:

Each newly hired employee will serve a probationary period of six consecutive months.

DUTIES:

The Executive Committee has delegated to the Executive Director the customary functions of management including assigning duties to its employees.

Employees shall do all things necessary or appropriate to the performance of his or her office, and to successful performance of other individuals employed by the Governing Board.

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Employees shall devote substantially all of his/her time, skill, and efforts to his/her duties for the Governing Board. Employees shall not engage in, or provide services to, any business or association that is competitive with or detrimental to any business or activities or contemplated business or activities of the Governing Board, or engage in any activity that would constitute a conflict of interest or have the appearance of a conflict of interest with the interests of the Governing Board. The determination by the Governing Board's Executive Committee that any business or association of an employee comes within the preceding sentence shall be conclusive.

DISCIPLINARY ACTIONS/TERMINATION:

Nothing in this section shall affect or alter the "At-Will" status of an employee. The Executive Director is free to terminate at any time anyone's employment. However, such termination must be reported to the President immediately and to the Executive Committee at its next meeting.

The Executive Director may employ progressive discipline, such as verbal or written reprimands for less serious infractions, such as tardiness, excessive absenteeism, etc. Other cases involving poor judgment, continued poor performance, etc. may require suspension or termination.

In all cases, the choice of discipline is the prerogative of the Executive Director and there is no appeal to the Executive Committee or the Governing Board.

TRAVEL EXPENSES:

The Governing Board shall pay or reimburse employees for all reasonable expenses paid or incurred by employees in the course of carrying out his/her duties, as long as the employee substantiates and otherwise adequately accounts for both the amount and the business purpose of any such expenses in accordance with the Governing Board's Expense Reimbursement Policy.

PAID HOLIDAYS:

The offices of the Governing Board shall be closed, and employees will be allowed a holiday, with pay, on the Friday immediately after Thanksgiving Day and all federal holidays, except Columbus Day.

HEALTH INSURANCE:

At this time the Governing Board has not established group health, dental ~~and or~~ life insurance programs; however, the Governing Board shall reimburse employees up to \$400.00 per month for health insurance maintained by each full time employee.

WORK HOURS AND WORK WEEK-:

Full-time, non-exempt employees are hired to work a schedule of 40 hours per week. The work week begins Saturday at 12:01 a.m. and ends Friday at 12:00 p.m.

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ADJUSTED WORK WEEK:

An adjusted work week is one in which a non-exempt employee does not have eight hours of work or leave time for every day of the week but still has 40 hours of work or leave time for the week. Any work week adjustments must be approved in advance by the Executive Director and must comply with the Fair Labor Standards Act.

An adjusted work week can be used for situations where an employee has worked a weekend or more than eight hours in a work day. For example: An employee works 4 hours on Sunday. They work 8 hours each day Monday - Thursday. On Friday, they work 4 hours. They will have worked a 40 hour week.

It can also be used for making up time lost during the week due to an employee's short term absence (doctor appointment, family emergency, etc.). For example: An employee has to go home sick for 2 hours on Monday. On Tuesday and Thursday they work 9 hours. On Wednesday and Friday they work 8 hours. Total hours worked for the week are 40.

Employees must have the Executive Director's approval before using leave or an adjusted work week.

The Executive Director may adjust an employee's work week so that the Governing Board does not pay for leave time when an employee already has 40 hours or more of work time.

The Executive Director may grant compensatory time off at a rate of one and one half hour for every hour worked to be used by non-exempt employees in lieu of overtime when the hours worked exceed 40 per week.

An employee must receive written approval of the Executive Director prior to earning any compensatory time off. Compensatory time earned may be preserved, used or cashed out in a manner consistent with the provisions of the Fair Labor Standards Act.

PAID LEAVE:

A. Eligibility

Permanent employees are those employees who were hired with no limit on the duration of their employment. Permanent employees, whether full- and part-time, are eligible for paid sick and vacation leave. Temporary employees or seasonal employees are not eligible for vacation or sick leave.

B. Earned Leave (Vacation)

Unless otherwise provided in writing and approved by the Executive Committee, Aall permanent full - and part-time employees working for the Streamlined Sales Tax Governing Board shall earn two weeks (10 days) of vacation each year during the first 5 years of employment, 3 weeks (15 days) each year during the next 5 years of employment, and 4 weeks each year after 10 years of employment. Part-time, permanent workers-employees shall have the leave prorated according to their work schedule.

C. Sick Leave

Unless otherwise provided in writing and approved by the Executive Committee, all permanent full- and part-time employees shall earn one and a quarter days (10 hours) of sick leave each month worked. Part-time, permanent employees shall have the leave prorated according to their work schedule.

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D. Prorating Leave for Part-time ~~Workers~~ Employees

If an employee has less than 40 hours of paid time in each of the pay period's work weeks, leave earnings for a pay period are prorated based on the number of total paid hours excluding overtime. Temporary employees do not earn leave time.

Part-time employees earn vacation and sick leave prorated by the actual number of hours worked (excluding overtime) in a pay period. Part-time employees earn holiday leave prorated based on their established schedule.

Employees may use accumulated paid leave and leave that is earned during the current pay period. An employee on leave of absence without pay both the work day before and the work day after a holiday, will not be paid for the holiday. An employee on approved leave of absence without pay either the work day before or the work day after a holiday will be paid for the holiday.

AUTHORITY FOR LEAVE APPROVAL:

The Executive Director's leave must be approved by the president or first vice president.

Employee leave must be approved by the Executive Director.

Paid leave will not be granted to non-exempt employees if it results in more than 40 hours of pay in a work week.

Sick Leave

An employee who is requesting sick leave must indicate the reason for the leave. Documentation from a medical practitioner may be required whenever an employee uses more than four consecutive days of sick leave or when an employee has a series of medical appointments that extend longer than 2 weeks. Employees may only request and be authorized to use sick leave for the following reasons:

- A. When the employee is unable to perform duties during the absence because of the employee's own illness, disability, injury, major surgery, contagious disease which jeopardizes the health of others (a release from the doctor is required before returning to work) or pregnancy and childbirth.
- B. When the employee's presence is required because of an immediate family member's illness, disability, injury, major surgery, pregnancy and childbirth.
Immediate family member is defined as: spouse, children, parents and others bearing the same relationship to the employee's spouse. The employee must provide the name and relationship of the family member in the leave request.
- C. When the employee or immediate family member (as defined above) has pre-scheduled examinations or treatments for medical, surgical, dental, optical or emergency medical treatment.

Leave time will be granted for the time it takes to travel to the appointment, the time it takes for the treatment or examination and the time it would take to return to the work place. Employees wishing more time may request an adjusted work week or vacation leave.

Vacation leave can be used for sick leave purposes.

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ADVANCEMENT OF LEAVE:

Vacation or sick leave may be granted in advance of its accrual by the Executive Director if in his/her judgment it is warranted. The following restrictions apply:

- No more than 80 cumulative hours of leave will be advanced in any calendar year.
- Requests for advancement of leave must be submitted in advance in writing to the Executive Director.
- Employees on original probation will not be advanced leave.
- Additional leave will not be advanced when the employee already has a negative leave balance. Employees with a negative leave balance will not be granted a leave without pay of more than 80 consecutive hours without first repaying the advanced leave.

LEAVE ACCRUAL:

Unless otherwise provided in writing and approved by the Executive Committee, No employee shall accrue more than 20 paid vacation days at any time. When the maximum vacation leave has been reached for an employee, the employee has 6 months to reduce the excess leave balance or it will be lost. Unused vacation leave will be paid to the employee at the time of separation from the organization.

Unless otherwise provided in writing and approved by the Executive Committee, No employee shall accrue more than 36 sick days. When the maximum has been reached, sick leave will no longer accrue. Unused sick leave will not be paid to the employee at the time of separation.

RETIREMENT:

The Governing Board has a Simple IRA plan provided by Franklin Templeton Investments. Under this plan the Governing Board matches the employee dollar-for-dollar up to 3% of the employee's salary. The employee may contribute more of than 3% of their salary as long as they do not exceed the annual contribution limits set by law of \$10,000 for those under the age of 50 and \$12,500 for those 50+.