

**BELMONT COUNTY BOARD OF COMMISSIONERS  
PERSONNEL POLICY MANUAL**

**SECTION 5  
CLASSIFICATION AND COMPENSATION**

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**COMPENSATION PLAN**

**SECTION 5.1  
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It is the responsibility of each appointing authority to establish and administer a compensation system for their non-bargaining unit employees. However, when requested, the Commissioners' Office will provide assistance on plan implementation and administration to each appointing authority.

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**OVERTIME**

**SECTION 5.2  
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- A. All non-exempt employees shall be entitled to overtime compensation at one and one-half (1½) times their regular hourly rate of pay for time worked in excess of forty (40) hours in a workweek. Such overtime compensation shall be paid in cash or may be taken in compensatory time if such an option is available. The adoption of a compensatory time policy is at the discretion of the Appointing Authority.
  
- B. For the purposes of this section, the number of hours worked by an employee in any one workweek shall include all hours in active pay status.
  
- C. Certain positions of a professional, administrative, or executive nature may be designated as overtime exempt. Employees in these positions shall be notified by their Appointing Authority in writing.

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**PAY PERIOD**

**SECTION 5.3  
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- A. There are normally twenty-six (26) pay periods per year. All employees are paid every other Friday for the pay period ending two (2) weeks prior to payday. The County Auditor will annually issue a calendar which identifies the beginning and ending dates of all pay periods as well as the pay dates that correspond to each period.
- B. If a holiday should occur on a payday, paychecks will be issued on the preceding Thursday, except under extenuating circumstances, in which case paychecks will be issued on the Monday following the holiday.
- C. Supervisors are to receive any questions regarding an employee's pay and are responsible for providing the necessary explanations and making the necessary inquiries to resolve pay related matters.
- D. Pay advances of any kind including early issuance of checks are not permitted.

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**COMPENSATORY TIME**

**SECTION 5.4  
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- A. Those employees who are considered non-exempt under the Fair Labor Standards Act (FLSA) shall, upon approval of the Appointing Authority, may earn compensatory time at the one and one-half (1½) rate for all time spent in active pay status in excess of forty (40) hours per week. By “active pay” status, the Employer means all time actually worked as well as all time the employee did not work but still received pay such as a holiday, vacation day, sick day, etc.
- B. Sub-section A above may, at the discretion of the Appointing Authority, apply to those employees who are considered exempt from the minimum wage and overtime provisions of the FLSA. Exempt employees may earn compensatory time hour-for-hour for all time spent in active pay status in excess of forty (40) hours per week.
- C. Eighty (80) hours is the maximum amount of compensatory time that can be accrued by a non-exempt employee. Upon separation from employment (voluntary or involuntary), such non-exempt employee will receive cash payment for all accrued but unused compensatory time.
- D. Eighty (80) hours is the maximum amount of compensatory time that may be accrued by an exempt employee, providing the Appointing Authority permits the accrual of compensatory time by such employee. However, upon separation from employment (voluntary or involuntary), such employee will not receive cash payment for accrued compensatory time.
- E. The Employer reserves the right to schedule an employee to take some or all of his accrued compensatory time.
- F. In order to avoid having an employee work overtime, and thus accrue additional compensatory time, the Employer may flex the employee’s schedule in a manner consistent with the FLSA.
- G. For the purpose of this policy, the standard work week will commence at 12:01 a.m. on Sunday of each calendar week and end seven (7) days later at 12:00 a.m. (midnight).
- H. Overtime compensation and/or compensatory time for bargaining unit employees shall be paid or used pursuant to the collective bargaining agreement.

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**PAYROLL DEDUCTIONS**

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- A. Certain deductions are made from employee's paychecks as required by law, in accordance with employee benefit plans, or as requested by employees. These deductions are itemized on the employee's pay statement which accompanies his or her bi-weekly check. Deductions may include, but not necessarily be limited to, the following:
1. Ohio Public Employees Retirement System (OPERS): The County is required to deduct a percentage of each employee's gross earnings for the Ohio Public Employees Retirement System. Membership in the system is compulsory upon becoming employed, except those employees specifically exempted from membership in accordance with the Ohio Revised Code and OPERS Regulations.
  2. Income Taxes: The federal, state, and municipal governments require that taxes be withheld from each salary payment. The amount of tax to be withheld for the federal and state governments is determined from tables furnished by the Treasury Department and Ohio Department of Taxation, and varies according to the amount of salary and number of dependency exemptions. Employees are required to complete withholding tax certificates upon initial employment and to inform the County Payroll Officer of any dependency change.
  3. Medicare: Newly hired employees are subject to a 1.45% withholding required by the federal government for Medicare.
  4. Miscellaneous: Those requested by the employee in writing or mandated by a court of legal jurisdiction. Examples include garnishments, deferred compensation, savings bonds, child support payments, union dues, employees' share of health care contributions, supplemental health care benefits, etc.
- B. The County may refuse to make deductions not required by law, which are below certain prescribed minimum amounts, which are at irregular intervals, or for other cause which is not in the best interest of the County. The County Auditor's Office as administrator of the County Payroll System has the authority to approve payroll deductions.

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A. Any “public employee,” as defined in Section 145.01 of the Ohio Revised Code, must participate in the Ohio Public Employees Retirement System (OPERS). This retirement system is entirely independent of the Federal Social Security System, and retirement is in accordance with the rules and regulations of the OPERS.

B. Any employee who is interested in obtaining information regarding retirement options is urged to contact OPERS directly at:

OPERS  
277 East Town Street  
Columbus, Ohio 43215  
1-800-222-7377  
The web site is [www.opers.org](http://www.opers.org).

C. The County may make available to employees one or more deferred compensation plans. The decision to offer such a plan or plans is at the discretion of the County and such availability may be ended if the Employer deems such to be appropriate.

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**WORKERS' COMPENSATION**

**SECTION 5.7  
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- A. Ohio state law provides that every employee of the County may be eligible for coverage under the Workers' Compensation System for an injury arising out of or in the course of his or her employment.
  
- B. To provide effective administration of this function, the following is required within 48 hours of the injury/illness.
  - 1. Injury Report: Whenever an employee is injured during the course of his employment with the County, he must complete an Injury Report Form (see attachment). This should be done whether or not medical attention is required. The Injury Report must be forwarded to the appointing authority by the end of the employee's or supervisor's shift. If the employee is unable to complete the Injury Report, it must be completed by his supervisor.
  
  - 2. Time Lost Due to Injury: The appointing authority must be advised if the employee continues to be off work due to injury, an estimated return to work date, if known, and the date returned to work, when it occurs. If it is necessary for an employee who is injured while on duty to be off for a period of time, he/she may have the option of: (1) utilizing any existing sick leave, vacation, personal, or compensatory time he may be credited with; (2) applying for an unpaid leave of absence.
  
- C. Employees who are injured in the line of duty and must leave work before completing their work period shall be paid for the balance of time in the workday.
  
- D. In the event of a serious injury/illness, the injured employee's supervisor shall immediately notify the appointing authority, so that an investigation maybe initiated, if necessary.
  
- E. An injured employee may elect to use accrued sick leave and vacation leave prior to receiving payments from Workers' Compensation. Employees are prohibited, however, from receiving payment for sick leave while simultaneously receiving payment from Workers' Compensation.

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**EXPENSE REIMBURSEMENT TRAVEL AND  
MEAL POLICY**

**SECTION 5.8  
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County employees are to receive reimbursement for allowable expenditures made for a proper public purpose that are incurred while traveling out-of-County on official County business. Employees are eligible for expense reimbursement only when travel has been authorized in writing prior to the trip by the appointing authority and with appropriate receipts documenting claimed expenses. Overnight travel expense reimbursement requires the advance approval of the employee's appointing authority or the County Commissioners.

The following items are reimbursable, subject to the regulations contained herein and compliance with the procedures:

- A. Commercial air flights: Reimbursement is available for air flight expenses only when the automobile mileage reimbursement would be more costly than the air fare, or where travel time is of significance.
- B. Bus, limousine, or taxi: Employees are to use the most economical means available when traveling on County business.
- C. Automobile: Whenever possible, the appointing authority will assign a County vehicle for travel to and from meetings, conferences, and conventions. If no County vehicle is available and an employee is required to use his or her privately owned vehicle, he or she shall be reimbursed at a rate determined by the County Commissioners. Such payment is considered to be total reimbursement for all vehicle-related expenses (e.g., gas, oil, depreciation, insurance, etc.). Mileage reimbursement is payable to only one (1) of two (2) or more employees traveling on the same trip, in the same vehicle. Rental of a vehicle is not reimbursable without prior approval of the appointing authority.
- D. Meals: Expenses incurred for meals while on official business will be reimbursed at actual cost with the approval of the appointing authority. Such approval must be granted prior to the employee incurring the expense. An employee is eligible for such reimbursement only when travel has been authorized in writing by the appointing authority, and when travel extends overnight. Daily meal reimbursement should not exceed \$50.00 in total excluding tips. Employees shall order reasonably priced meals while traveling at the County's expense.

Employees will generally not be reimbursed for meals if the employee is not traveling overnight, away from Belmont County, unless for:

- a. The meal qualifies as an entertainment rule pursuant to IRS Reg. § 1.274-2(c) and (d). Examples of such meals are:

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- A meal where the main purpose is the active conduct of business, business is actually conducted, and there is more than a general expectation of income or some other specific business benefit in the future.
  - Meals at a hospitality room sponsored by the County at a convention.
  - A meal that is associated with the active conduct of the County's business, and occurs directly before or after a substantial business discussion.
- b. Occasional meals that meet the De Minimis Exclusion pursuant to IRS Reg. § 1.132-6 (d)(2), such as infrequently providing coffee, donuts, or soft drinks. Also occasional parties or picnics such as Christmas luncheon.

Any meal provided to employees that are not excluded from taxable income herein will be reported to the Auditor's office by the department as a taxable meal.

- E. Lodging: Employees will be reimbursed for reasonable and necessary lodging expenses at the single room rate. If two (2) or more employees are attending the same program and they are the same gender, they may room together. If families accompany employees on out-of-town travel, the County will pay the single room rate and the employee will be responsible for the difference. Employees will request the government rate and obtain a sales tax exemption certification from the County prior to payment of the lodging.
- F. Phone Calls: Phone calls necessary for official County business are reimbursable.
- G. Parking and Tolls: Expenses for parking, highway, bridge, and tunnel tolls are reimbursable. Parking expenses incurred within and outside Belmont County are reimbursable providing the employee is on official County business.
- H. Frequent Flier Miles/Credit Card Points: Pursuant to the Ohio State Auditor's Office, employees are prohibited from taking advantage of frequent flier miles or credit card points when scheduling flights or hotel accommodations related to County business.

The following items are not subject to reimbursement:

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1. tips in excess of 15% of the meal cost;
2. alcoholic beverages;
3. entertainment;
4. laundry and dry cleaning;
5. room service charge;
6. expenses of spouse traveling with employee;
7. any allowable expense where no receipt is proved as documentation by the employee.

Expense reports shall be filed by employees detailing all itemized costs with receipts attached within two (2) weeks of the accrued expense. Such detailed documentation will include the amount, date, time, place, and business purpose.

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**HEALTH CARE COVERAGE**

**SECTION 5.9  
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- A. Belmont County provides basic health care coverage on a single or family basis for full-time employees of the County. The cost of such coverage is shared between the Employer and the employee. The monthly contributions from employees are established by the Board of County Commissioners for non-bargaining unit employees.
- B. To be eligible for coverage under the health care plan, employees must work 30 or more hours per week on a permanent basis, and be subject to the initial waiting period prescribed by the County.
- C. The Employer may provide and employees may purchase supplemental coverage such as dental, optical, prescription drugs, Section 125 cafeteria plan benefits, etc. The availability of such supplemental benefits shall be at the discretion of the Employer, who reserves the right to add, modify, or cancel such benefits whenever deemed appropriate.
- D. Employees who terminate their employment with the County may be eligible for continuation coverage as required by federal law and as outlined in the Plan policy.
- E. Employees must remain in an active pay status in order to continue to be eligible for Employer-paid health care coverage except as provided for in the Federal Family and Medical Leave Act (FMLA) and the Employer's FMLA policy. Employees may be eligible to waive health care coverage if they provide acceptable documentation for proof of coverage.
- F. Health care benefits for bargaining unit employees are governed by the terms of the applicable collective bargaining agreement.

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**TIME SHEETS AND TIME CLOCKS**

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A. For purposes of public accountability, all employees shall be required to account for all time worked and performed for the County by filling out time cards or by utilizing time clocks. These sheets/cards will serve as the official record of actual time worked by County employees. Accordingly, all employees must record/punch their time sheet/card when they arrive and are ready for duty. This entry should reflect the actual start time to the nearest hour and minute (e.g., 8:03 a.m., 7:57 a.m., etc.).

B. Overtime eligible employees shall not report for duty more than six (6) minutes prior to their scheduled start time without obtaining prior authorization.

Overtime eligible employees shall not report off duty more than six (6) minutes beyond the end of their scheduled workday without prior authorization.

C. For purposes of public accountability, all employees are expected to work a regularly scheduled week, in accordance with their schedule of compensation. Hours actually worked shall be accounted for by filling out the time sheets/cards discussed above.

D. At the end of every pay period, each employee shall review his/her time sheet/card for accuracy. Once the accuracy of the entries has been verified, the employee shall then sign and date the sheet/card and submit it to his/her supervisor who shall review and approve the sheet/time card for payment.

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