Question # 1g

Witness Ashley Dyer

Answer

Below you will find a list of employee benefits that are provided by Bullock Pen Water District for the perspective years.

Year 2022

- <u>Health Insurance</u>- Benefit eligible employees are offered health insurance. BPWD pays a portion of each level of coverage. Please see below for 2022 medical insurance cost to employees.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 2.00
Employee & Spouse	\$ 52.18
Employee Child(ren)	\$ 44.36
Family	\$ 96.54

Our health plan has a wellness program built into the coverage. It's called Go 365. There are different status levels employees can obtain within the program. When an employee reaches Silver status, BPWD, as the employer, receives a 7% discount on the monthly premium billed by Humana. When an employee reaches Gold status, BPWD, as the employer, receives a 15% discount on the monthly premium billed by Humana. If an employee doesn't reach Silver status by 7/1, their payroll deduction for medical insurance increases. The rates listed below were for employees who didn't obtain Silver status by 7/1/22. Only 1 employee was impacted. He had family coverage and was charged the higher cost per month from July to the end of the year.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 73.05
Employee & Spouse	\$ 146.10
Employee Child(ren)	\$ 135.15
Family	\$ 208.20

Health Reimbursement Account- All benefit eligible employees have the ability to make a claim for reimbursement from the HRA. Below is a table explaining who is eligible for different amounts of reimbursement. Employees have to reach Silver status within the wellness program before they are eligible to make a claim on the HRA.

Coverage Tier	HRA Amount Available
Employee Only	\$ 750 available after employee pays out \$750 of expenses
Employee Spouse, Employee	\$ 750 available after employee pays out \$750 of expenses, then
Child(ren) or Family	after the employee pays out another \$750 of expenses, the HRA

will pay a second \$750 in expenses. For a total possible payout
by BPWD for \$1,500.

- <u>Dental Insurance</u>- BPWD pays 100% of the single only plan. Employees who wish to add coverage for any of their family members do so at their own cost.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 0.00
Employee & Spouse	\$ 24.13
Employee Child(ren)	\$ 30.69
Family	\$ 65.44

- <u>Group Life Insurance</u>- BPWD pays for all benefit eligible employees to have \$15,000 worth of life insurance.
- <u>Vacation Time</u>- Full-time employees receive vacation time at the beginning of each year. The amount of vacation time is based on length of employment with BPWD. See table below. Employees are eligible to carryover up to 40 hours of vacation time each year. The amount in excess of 40 hours is paid out at the end of the year.

Years of Service	Annual Leave Days
0-4	1 working day per month (12 days)
5-9	1.25 working days per month (15 days)
10-14	1.5 working day per month (18 days)
15+	1.75 working day per month (21 days)

- <u>Sick Time</u>- All benefit eligible employees receive 8 sick days per year (64 hours). Employees are eligible to carry over balances not used up to 480 hours. Amounts over 480 hours are paid out to employees on .50 cents on the dollar at the end of the year.
- <u>Personal Time</u>- Employees who have been employed with the District for 10 or more years receive 1 personal day (8 hours) annually. Employees must use this personal day or lose it at the end of the year.
- Holidays- BPWD follows the State of KY Personnel holiday schedule.
- Phone Stipends- Employees who were hired after a certain date were paid phone stipends per month. This is intended to reimburse employees for the company use of their personal cell phone. Stipend was \$42 per month.
- <u>Cell Phone Plan</u>- Field employees who don't receive the phone stipend, are covered on the District's AT&T plan.
- <u>Mileage</u>- Two employees receive a mileage check of \$22.50 per pay period. This is to reimburse them for the use of their personal vehicle to drive to the bank and the post office daily.
- <u>Cleaning</u>- We have one employee who cleans the office building once per week. She receives a \$75 stipend per week she cleans.
- <u>Wellness Participation Compensation</u>- If an employee obtained Silver status within the first 6 months of the year, they had \$50 added to their paycheck. If they obtained Gold status by 10/1/22, they had \$75 added to their paycheck.

- <u>Uniforms</u>- Our field employees are provided 5 jeans in the fall and 5 shorts in the spring. We order them 5 shirts in the spring and 5 shirts in the fall. We provide our field staff with boots once per calendar year, a pair of bibs once every 3 years and a winter coat once every 3 years. Office employees are given 3-5 shirts per year.
- <u>State License Renewals</u>- We pay for our field employees' water and wastewater CE renewals when due.
- <u>HR License Renewals & Subscriptions</u>- We pay for a SHRM national membership for HR, a regional membership for HR & renewals of HR's SHRM-CP & HRCI PHR certifications when due.

- <u>Health Insurance</u>- Benefit eligible employees are offered health insurance. BPWD pays a portion of each level of coverage. Please see below for 2021 medical insurance cost to employees.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 2.00
Employee & Spouse	\$ 40.32
Employee Child(ren)	\$ 29.32
Family	\$ 80.64

- <u>Health Reimbursement Account</u>- All benefit eligible employees have the ability to make a claim for reimbursement from the HRA. Below is a table explaining who is eligible for different amounts of reimbursement. Employees have to reach Silver status within the wellness program before they are eligible to make a claim on the HRA.

Coverage Tier	HRA Amount Available
Employee Only	\$ 750 available after employee pays out \$750 of expenses
Employee Spouse, Employee Child(ren) or Family	\$ 750 available after employee pays out \$750 of expenses, then after the employee pays out another \$750 of expenses, the HRA will pay a second \$750 in expenses. For a total possible payout by BPWD for \$1,500.

- <u>Dental Insurance</u>- BPWD pays 100% of the single only plan. Employees who wish to add coverage for any of their family members do so at their own cost.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 0.00
Employee & Spouse	\$ 24.13
Employee Child(ren)	\$ 30.69
Family	\$ 65.44

- <u>Group Life Insurance</u>- BPWD pays for all benefit eligible employees to have \$15,000 worth of life insurance.
- <u>Vacation Time</u>- Full-time employees receive vacation time at the beginning of each year. The amount of vacation time is based on length of employment with BPWD. See table below.
 Employees are eligible to carryover up to 40 hours of vacation time each year. The amount in excess of 40 hours is paid out at the end of the year.

Years of Service	Annual Leave Days
0-4	1 working day per month (12 days)
5-9	1.25 working days per month (15 days)
10-14	1.5 working day per month (18 days)
15+	1.75 working day per month (21 days)

- <u>Sick Time</u>- All benefit eligible employees receive 8 sick days per year (64 hours). Employees are eligible to carry over balances not used up to 480 hours. Amounts over 480 hours are paid out to employees on .50 cents on the dollar at the end of the year.
- <u>Personal Time</u>- Employees who have been employed with the District for 10 or more years receive 1 personal day (8 hours) annually. Employees must use this personal day or lose it at the end of the year.
- Holidays- BPWD follows the State of KY Personnel holiday schedule.
- <u>Phone Stipends</u>- Employees who were hired after a certain date were paid phone stipends per month. This is intended to reimburse employees for the company use of their personal cell phone. Stipend was \$42 per month.
- <u>Cell Phone Plan</u>- Field employees who don't receive the phone stipend, are covered on the District's AT&T plan.
- <u>Mileage</u>- Two employees receive a mileage check of \$22.50 per pay period. This is to reimburse them for the use of their personal vehicle to drive to the bank and the post office daily.
- Wellness Participation Compensation- Our health plan has a wellness program built in for the coverage. It's called Go 365. There are different status levels employees can obtain within the program. When an employee reaches Silver status, BPWD, as the employer, receives a 7% discount on the monthly premium billed by Humana. When an employee reaches Gold status, BPWD, as the employer, receives a 15% discount on the monthly premium billed by Humana. If an employee obtained Silver status within the first 6 months of the year, they had \$75 added to their paycheck. If they obtained Gold status by 10/1/22, they had \$50 added to their paycheck.
- <u>Uniforms</u>- Our field employees are provided 5 jeans in the fall and 5 shorts in the spring. We order them 5 shirts in the spring and 5 shirts in the fall. We provide our field staff with boots once per calendar year, a pair of bibs once every 3 years and a winter coat once every 3 years. Office employees are given 3-5 shirts per year.
- <u>State License Renewals</u>- We pay for our field employees' water and wastewater CE renewals when due.
- <u>HR License Renewals & Subscriptions</u>- We pay for a SHRM national membership for HR, a regional membership for HR & renewals of HR's SHRM-CP & HRCI PHR certifications when due.

- <u>Health Insurance</u>- Benefit eligible employees are offered health insurance. BPWD pays a portion of each level of coverage. Please see below for 2020 medical insurance cost to employees.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 0.00
Employee & Spouse	\$ 0.00
Employee Child(ren)	\$ 0.00

Family	\$ 0.00
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- <u>Health Reimbursement Account</u>- All benefit eligible employees have the ability to make a claim for reimbursement from the HRA. Below is a table explaining who is eligible for different amounts of reimbursement. Employees have to reach Silver status within the wellness program before they are eligible to make a claim on the HRA.

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	will pay a second \$750 in expenses. For a total possible payout
	by BPWD for \$1,500.

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- Holidays- BPWD follows the State of KY Personnel holiday schedule.

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- <u>Health Insurance</u>- Benefit eligible employees are offered health insurance. BPWD pays a portion of each level of coverage. Please see below for 2019 medical insurance cost to employees.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 0.00
Employee & Spouse	\$ 0.00
Employee Child(ren)	\$ 0.00
Family	\$ 0.00

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	by BPWD for \$1,500.

- Dental Insurance- BPWD paid 100% of all coverage tiers.

Coverage Tier	Monthly Cost to Employee
Employee Only	\$ 0.00
Employee & Spouse	\$ 0.00
Employee Child(ren)	\$ 0.00
Family	\$ 0.00

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- Wellness Participation Compensation- 2018 is the year we moved the health insurance from Anthem to Humana. This is the year we also began the wellness program under Humana's Go 365 wellness plan. There are different status levels employees can obtain within the program. When an employee reaches Silver status, BPWD, as the employer, receives a 7% discount on the monthly premium billed by Humana. When an employee reaches Gold status, BPWD, as the employer, receives a 15% discount on the monthly premium billed by Humana.
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- <u>Health Insurance</u>- Benefit eligible employees are offered health insurance. BPWD pays a portion of each level of coverage. Please see below for 2018 medical insurance cost to employees.

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Coverage Tier	Monthly Cost to Employee
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