

**PROPOSED CHANGES TO POTTAWATTAMIE COUNTY  
2006 ASSESSOR'S OFFICE EMPLOYEE HANBOOK**

**Sick Leave Upon Retirement**

When an employee is eligible for retirement and has applied for state retirement benefits, the employee is entitled to the following payment for unused sick leave.

**Part 1**

Upon retirement, all employees may elect to receive cash payment for accumulated, unused sick leave not to exceed a total of two thousand(\$2,000) payable during the pay period preceding the employee's retirement date. The dollar amount is based upon the number of hours of sick leave accrued times the dollar per hour wage at the time of retirement and is included in the employee's last paycheck only if the IPERS application has been filed.

**Part 2**

1. Upon a bona fide retirement, employees who are at least 55 years old and who have at least 15 years of service may convert their unused sick leave balance to a bank for purposes of purchasing health insurance after retirement. The employee's sick leave balance will be converted according to the following schedule:

Sick Leave Balance	Conversion Rate
Up to 750 hours	60% of total value
Over 750 hrs-1500 hrs	80% of total value
Over 1500 hours	100% of total value

2. The Assessor's Office will continue to pay the employer's share of the county health insurance premium each month until the converted value of the employee's sick leave bank is exhausted or until the employee is eligible for Medicare, whichever comes first. The retired employee may stay with the same health program as when employed, or switch "down" at any time without underwriting.

3. The converted value of the sick leave can only be applied to the Employer's share of health insurance payments. It has no cash value and it is not transferable to another use or to an heir.

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4. If a retired employee who is utilizing this benefit returns to permanent county employment, all remaining benefits eligibility is forfeited.

**Exhausted Sick  
Leave**

If an absence because of illness, injury or other proper reason for using sick leave provided for in this section extends beyond the employee's accrued sick leave, management may require or permit additional time off to be charged to any other accrued leave except that employees shall, upon request, be paid accrued vacation in a lump sum to prevent delay of long-term disability benefits. When all accrued sick leave has been used the employee may be granted leave without pay or terminated.

**Leave of Absence  
Without Pay**

Within operational limitations and with the approval of the Assessor, a regular or probationary employee may be granted leave without pay for a satisfactory reason for a period not to exceed 12 consecutive months. Such requests must be in writing stating the reason or the leave and the anticipated date of return.

Accrued vacation and compensatory leave need not be exhausted before leave without pay is granted. The determination to require the exhaustion of any or all accrued vacation and compensatory leave shall rest with the appointing authority except as provided for.

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