

## CITY OF WAHOO, NEBRASKA

This provides an outline of available benefits for full-time employees as of December, 2024. Further details are available in the City of Wahoo Personnel Policy Manual and insurance and retirement plan documents.

**Salaries:** Salary scales have been established for each job description. Annual performance evaluations are conducted for all employees.

**Vacation:** Vacation is earned at the following rates:  
1-7 years – 80 hours of vacation earned.  
8-17 years – 120 hours of vacation earned.  
18 years + -- 160 hours of vacation earned.

Employees may not carry over more than 48 hours of vacation past their anniversary date. Accrued vacation is paid out at termination or retirement. (**Vacation hours are given on anniversary, annually.**)

**Holidays:** Eleven holidays are observed, ten official holidays and one “floating holiday”, which is taken like a vacation day. Holidays are: New Year’s Day, President’s Day, Memorial Day, Independence Day, Labor Day, Veteran’s Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve Day, and Christmas Day. (**No waiting period. Eligible for holiday pay, day of hire.**)

**Personal Leave:** Employees earn personal leave time, which can be used for illness of employee, family members, or other family concerns. (As defined in the employee handbook-page 38). Full-time employees earn 96 hours per year of personal leave. Maximum accrual is 960 hours. Personal leave begins accruing immediately but cannot be utilized until after completing six months of employment. Personal leave is not paid out at termination or retirement, except in the following circumstances: 1) if an employee has worked 20 years and reached age 59 ½; or, 2) has worked 25 years, regardless of age; or 3) if age 59 ½ and has completed 10 years of service, would be entitled to receive half of accrued personal leave. (**Not eligible to use these hours until 6 months of service.**)

**Funeral Leave:** Three days are paid for the death of an immediate family member and one day for all other relatives. No maximum number of days per year. (As defined in the employee handbook-page 40)

**On Call Pay:** Certain employees in the electric distribution, water/wastewater, and gas departments are on call on weekends or holidays. Compensation for being on call for a day is equivalent to two hours regular pay for that day. Any time worked while on call is overtime.

**Overtime:** Overtime is calculated after 40 hours worked in any one week (includes vacation and holidays taken during the week) and is paid at 1 ½ times regular hourly wage. Time worked on a holiday is considered overtime for most employees. (Police officers are paid their regular wage for working holidays, but receive a separate holiday compensation check twice a year.)

**Comp time:** Comp time is allowed for new hire employees for their first 12 months of employment. At one year of employment any accrued comp time will be paid out in full. A maximum of 40 hours will be allowed to be banked. (**Available to all new hire employees, up to 12 months of service. Any balance remaining in comp bank will be paid out through payroll, following 1 year anniversary.**)

**RETIREMENT PLAN:**

The City of Wahoo provides a defined contribution retirement plan for its employees. Participating employees contribute 6% and the City contributes a matching 6%. Employees select investment options from list of available funds. Employees must enroll after six months of employment. Vesting in the City’s contribution to retirement funds occurs as follows:

After 1 year of service	0%
2	20%
3	40%
4	60%
5	80%
6	100%

**INSURANCE:**

Benefit information provided here is subject to change, as premiums and employer/ employee contributions are reviewed annually. Insurance benefits are effective on the first day of the month following 30 days of employment. If dependents are not enrolled immediately, there are waiting periods for full benefits or additional premium requirements. (The exception would be a qualifying event – marriage, birth of a child, loss of employment by the spouse – but enrollment must occur within 30 days of the event)

**Health Insurance:** (Through MEDICA as of 12/1/24) At the present time the City of Wahoo pays all but 8% of monthly premium for health insurance for employee and 77.5% of premium for covered dependents. There are six health insurance options available for qualified employees: Three PPO plans with \$2,000 individual deductible or three \$3,300 individual deductible HSA-qualified plan. Each plan offers a narrow network. With contributions made monthly to HSA accounts.

**Dental Insurance:** (Currently through Principal) The City of Wahoo currently pays full premium for dental insurance for employee, and 75% of the premium for covered dependents.

**Life Insurance:** A policy through Principal provides a \$25,000 benefit for employees, \$10,000 for spouse, \$5,000 for child. The City of Wahoo currently pays full premium for life insurance for employee and family.

**Vision Insurance:** A volunteer policy through Principal. Employees have the option to add children or family to their plan. This policy is paid by the employee.

**Voluntary Life Insurance:** This policy is offered through Principal. Employees pay full premium for this life insurance plan. See attachment for pricing and benefits amount. Employees can select to add coverage for their children and spouse on this plan as well.

**Long Term Disability:** (Through Principal) The City of Wahoo pays premium for a long-term disability policy, with benefits effective after six months of continuous absence from work.

**FLEXIBLE BENEFITS PLAN:**

Employees who are enrolled in the PPO health plan may enroll in a flexible benefits plan, which allows pre-tax contribution of employee share of insurance premiums, and/or contributions to unreimbursed medical expense account. Contributions may also be made to a dependent care expense account. This is a “use it or lose it” account: if you do not use the amount set aside for medical or dependent care expenses for the plan year, it does not roll over to the next year and you do not get it back.

Employees enrolled in the HSA-qualified health plan may elect payroll contributions into their designated HSA bank account. At the present time the City of Wahoo provides a payment into the employee’s HSA account each month, throughout the year.