

Employer Handbook Changes - July 5, 2016

- Changed IDALS-DSC to IDALS-DSCWQ
- Changed Secretary to Conservation Assistant
- Checked fillable sections
- Checked and updated links
- Updated the Table of Contents page
- Updated Index page numbers
- Pages 31-38 – Updated Exhibits 4.1 - 4.4 with 2016 forms
- Acronyms – added the following acronyms: ACEP, CA, CStP, DMS, LWOP, FSAA, RCPP, TOM, WQI. Updated CET to Civil Engineering Technician.
- Page 28 – Took out the following paragraph from the Health Care Reform:
 - Insurance remains a benefit that may be paid in full, in part or not at all by the District. A minimum period of employment prior to eligibility may be a requirement. Insurance if offered to a part-time employee may be prorated. During an employee leave of absence the insurance may or may not be continued at cost to the District or the employee. If the District chooses to purchase insurance for the employee, it is recommended that the District pay the insurance company directly.

If you choose to reimburse the employee for insurance cost, it is considered taxable wages. Proof of insurance must be provided to the District if a dollar amount is paid to the employee to secure insurance. This amount will not be added to the annual gross wage if the entire amount is paid toward the insurance premium. If the premium amount is less than the dollar amount paid to employee to secure insurance, the difference between the amount paid to employee and insurance premium will be added to annual gross wage of the employee.

Added the following paragraph to the Health Care Reform:

- Due to the rising costs of health coverage, some employers have considered helping employees pay for individual health insurance policies instead of offering an employer-sponsored group health plan. In response, the Internal Revenue Service (IRS), Department of Labor (DOL) and Health and Human Services (HHS) (Departments) have been regularly issuing guidance addressing these arrangements.

Generally, the Departments' guidance has provided that any employer arrangements that reimburse employees (or pay directly) for individual premiums are prohibited under the Affordable Care Act (ACA), whether employers treat the money as pre-tax or post-tax for employees.

According to the Departments, these arrangements are considered group health plans that cannot be integrated with individual market policies to satisfy the ACA's market reforms. As a result, these plans will violate the ACA's market reforms, which can trigger penalties, including excise taxes of \$100 per day for each applicable employee (\$36,500 per year, per employee) under Internal Revenue Code (Code) Section 4980D.

According to the IRS, employers that do not want to provide group health insurance coverage, but want to help their employees with the purchase of health coverage, can provide the employee additional compensation to do so, as long as the additional compensation is not restricted to the payment of medical expenses. The additional compensation would not be excluded from the employee's income under Code Section 106, and would be reported with other income and wages on the Form W-2.

- Page 29 – Under Emergency Closings, take out the following paragraph:
 - When NRCS closes a district office due to an emergency, the employee may use PTO, leave without pay, or may make the time up within the same work week with the approval of the District Commissioners. Refer to Chapter 5, Employment.

Add in the following paragraph:

- In the event of a federal government shutdown, the commissioner shall provide direction to the District employee. Because NRCS space, equipment and vehicle access is prohibited, Commissioners should decide if the District Employee will be on unpaid or paid leave until the shutdown is over or will be able to work from home or another location.

If District Employees are working from home or another location Commissioners might request a contact phone number where the District Employee can be reached during the hours of work agreed upon between the Commissioners and District Employees. If District Employees will be working from home they will need to obtain any District equipment, supplies and

materials necessary to working out of the office. Consult NRCS staff in the office to ensure the equipment, supplies and materials being obtained are District owned, not Federally owned.

- Page 43 – Exhibit 5.1 - add "Review Process for on-the-job injuries, Exhibit 4.1"
- Deleted Exhibit 5.7 "Non-Federal Employee Procedure for Requesting Access to USDA Computer Network."
- Page 41 – deleted sentence "Exhibit 5.7 is a checklist used to insure all other paperwork has been completed."
- Page 42 – Added the title "Identification" with the sentence "It would be helpful for District Staff to get and wear name badges so when they are in the field they can be easily identified by landowners and authorities. High visibility attire may be beneficial as well when working near busy roads."
- Page 42 – Added the title "Bonding" with the sentence "Effective July 1, 2016 SWCDs are covered under the state's blanket bond policy. The applicable costs associated with the policy premiums are covered by IDALS. This bond coverage satisfies the requirements in Chapter 161A.6 of the Iowa Code. Contact IDALS-DSCWO for general provisions and a copy of the policy."
- Page 43 – took out "Exhibit 5.7" behind New Affiliate and added "Contact your local NRCS Administrative Management Assistant to verify current procedures."
- Fix Exhibits numbering of Exhibits 5.7 - 5.12 after deleting original Exhibit 5.7.
- Page 46 – Exhibit 5.4, updated the Core Conservation Partners
- Page 52 – Exhibit 5.9, added tobacco use and social media in last paragraph of the Acknowledgement of Receipt of Handbook