

BENEFITS & INSURANCE

1.29.18

EMPLOYEE BENEFITS

An employee compensation package consists of both salary and benefits. In designing a compensation package, the employer should make every effort to provide employees with a fair and equitable return for their work.

RETIREMENT

- ◉ District employees qualify for the Wyoming State Retirement Plan but supervisors do not qualify. All part-time employees who work over 25 hours per week must be included in the plan. W.S. 9-3-427 (please see WACD Procedures Manual for additional information)
- ◉ Information on the Wyoming Retirement System can be obtained by contacting the Director at (307)777-7691 or FAX (307)777-5995 or visiting their website at <http://retirement.state.wy.us/>

RETIREMENT

AS PER A MEMO FROM WYOMING RETIREMENT SYSTEM DATED 2/4/10 (SEE HANDOUTS FOR COMPLETE MEMO):

- All employees must be enrolled in WRS beginning from the date of employment regardless of any probationary period the agency may apply for other purposes. Probationary periods are not allowed for purposes of retirement plan enrollment, consequently all employees must be enrolled in WRS effective from the date of employment

RETIREMENT

AS PER A MEMO FROM WYOMING RETIREMENT SYSTEM DATED 2/4/10
(SEE HANDOUTS FOR COMPLETE MEMO):

- ⦿ Generally, participating employers must enroll both full-time and regular part-time employees in the plan starting from the date of employment.
- ⦿ Employees meeting the definition of “member” according to Wyoming Statutes must be enrolled in one of the WRS defined benefit plans. Employees not meeting the “member” definition are not to be enrolled

WACD DELTA DENTAL PLAN

- ◉ District employees and supervisors are eligible to receive dental insurance through the WACD Delta Dental Group plan. Contact WACD for enrollment procedures, rates and benefits.

HEALTH INSURANCE

- ◉ District employees are eligible to receive health insurance through the WACD Group plan.
- ◉ In 2007, the coverage was offered to District supervisors as long as a majority of the board participated in the plan or showed proof that they were covered under another plan. At that time, the Districts were asked to sign a resolution to add their Board to the coverage. Only one District submitted the resolution. Currently, no other District supervisors can participate in the program

HEALTH INSURANCE

- ◉ Life insurance through Lincoln Financial is mandatory for all employees and supervisors participating in the group health insurance plan.
- ◉ Premiums for life insurance are payable quarterly, in advance, to WEBT. WEBT will send out reminders before the end of each quarter that premiums are due. Nonpayment by one District can jeopardize coverage for all Districts.

SICK TIME

- ⦿ Nothing in state or federal statutes require an employer to provide sick time.

COMPENSATION TIME VS. CASH OVERTIME PAY

- ⦿ Non-exempt employees of state and local government can earn and accrue compensatory time off (comp time) in lieu of immediate cash payment for overtime
- ⦿ The Fair Labor Standards Act requires that comp time be earned at a rate not less than one and one-half hours for each hour worked overtime

See 29 CFR 553.22

COMPENSATION TIME VS. CASH OVERTIME PAY (CONTINUED)

- ◉ An agreement or understanding between the employee and employer to use comp time in lieu of overtime payment in cash must be reached prior to the performance of work
- ◉ The agreement should be put in writing, and can become part of position description
- ◉ Such an agreement does not automatically extend to all employees; employer does not have to provide similar agreement to all employees

See 29 CFR 553.23

COMPENSATION TIME VS. CASH OVERTIME PAY (CONTINUED)

- Records must be kept containing basic employee data and must also contain:
 - Number of hours of comp time earned each work period
 - Number of hours of comp time used each work period
 - Number of hours of comp time compensated in cash
 - Copy of written agreement of compensation time in lieu of cash overtime pay

See 29 CRF 553.50

WORKER'S COMPENSATION/ UNEMPLOYMENT INSURANCE

WORKERS COMPENSATION

WORKERS COMPENSATION IS A MANDATORY INSURANCE POLICY, WHICH PAYS MEDICAL BILLS AND JOB BENEFITS TO WORKERS INJURED ON THE JOB.

- ⦿ If a District employee performs work in the field, the Conservation District should establish an account and pay premiums on the gross salary of each employee.
- ⦿ Clerical workers can be exempt from the program, however it is not recommended. If the District has not elected total coverage for all of their employees, no premiums should be paid and injuries that occur on the job are not covered.

WORKERS COMPENSATION

- ⦿ All Districts must open an account with Workers Compensation and then make monthly payroll reports to the Dept. of Employment. If an account has not been opened the District may be required to pay back premiums of up to two years.
- ⦿ If an employee is injured on the job and no account has been opened, nor premiums paid, and the job is covered by Workers Compensation, Workers Compensation will pay the medical bills and job benefits. They will then collect these funds from the employer.

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- ⦿ Conservation Districts are subject to Wyoming Unemployment Laws and should have an “account” with the Department of Employment in Casper. Payments should be made to the account on a quarterly basis.
- ⦿ In general, both full and part time employees are eligible for benefits if they are laid off.

UNEMPLOYMENT INSURANCE

27-3-509. Election of substitute payments by certain organizations authorized; filing and liability period; billing; posting of security; exceptions.

(a) An organization or nonprofit organization defined by W.S. 27-3-501(a)(v) and (vi) and subject to this act may instead of paying contributions otherwise required by this article, elect to pay an amount determined pursuant to subsection (c) of this section. If an organization or nonprofit organization elects payment liability at the time it is determined an employer subject to this act, it shall file written notice of its election with the department not later than thirty (30) days following the date of determination. Liability for payments shall be at least one (1) year from the date of determination and shall continue

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until written notice is filed with the department terminating its election. Notice shall be filed not later than thirty (30) days before the beginning of the taxable year for which the termination is effective. An organization or nonprofit organization previously paying contributions under this act may file written notice of election for payment liability with the department not later than thirty (30) days prior to the beginning of any taxable year. The election shall not be changed for at least two (2) years from the effective date.

- (b) The department may for good cause extend the required filing period for notice of election or termination and may permit an election to be retroactive to January 1 of the year in which the election is made. It shall notify an organization of its determination of employer status, the effective date of an election and a termination of election.

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Determinations are subject to reconsideration, appeal and review in accordance with W.S. 27-3-506.

(c) At the end of each calendar quarter or other period determined by the department, the department shall bill each nonprofit organization electing payment liability under this section for an amount equal to the total amount of regular benefits plus one-half (1/2) of the amount of extended benefits paid during the quarter or other prescribed period attributable to employment in the nonprofit organization. An organization electing payment liability under this section shall be billed in a similar manner for an amount equal to the total amount of extended benefits attributable to employment by the organization during the billing period. Payment shall be made not later than thirty (30) days after the bill is mailed or delivered unless an application for review and redetermination is filed. Payments shall not be deducted from employee wages and if not paid when due, the employer is subject to interest

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under this article. The department shall notify each employer of transactions affecting its account and its right to review pursuant to W.S. 27-3-506.

- (d) The commission may by regulation require an employer electing payments under this section to post surety bonds or other securities.
- (e) Noncharging provisions under W.S. 27-3-409(a) and 27-3-504(e) and the right to protest benefit charges under W.S. 27-3-506(c) do not apply to employers electing payments under this section.
- (f) Any employer failing to make required payments under this section, including assessments of interest and penalties, within ninety (90) days after receipt of a bill, shall not be eligible for

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making payments under this section for the following tax year unless full payment is received by the department before the contribution rates for the next tax year are computed under this act, subject to the following:

- (i) Any employer losing the option to make payments under this section because of late payments or nonpayment under this subsection shall have the option reinstated if after one (1) year, all contributions have been paid on a timely basis and no contributions, payments instead of contributions for paid benefits, penalties or interest remain outstanding;

W.S. 27-3-509 (vi) "Organization" means a hospital, institution of higher education, this state or any political subdivision, an Indian tribe as defined under section 3306 of the federal **Unemployment Tax Act** and a group of

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organizations established pursuant to regulations of the commission for purposes of joint accounts, employing services qualifying as employment under W.S. 27-3-105(a)(i);

THE WYOMING DEPARTMENT OF WORKFORCE SERVICES, UNEMPLOYMENT INSURANCE CAN BE REACHED AT 307-235-3264 OR
[HTTP://WWW.WYOMINGWORKFORCE.ORG/WORKERS/UI/](http://www.wyomingworkforce.org/workers/ui/)

FOR MORE INFORMATION ON WORKER'S COMPENSATION INSURANCE CONTACT 307-777-7441 OR
[HTTP://WWW.WYOMINGWORKFORCE.ORG/WORKERS/WORKERSCOMP/](http://www.wyomingworkforce.org/workers/workerscomp/)