Compensation for employees will be administered on a fair and equitable basis in order to attract and retain the most qualified people available. Rates of pay established for job classifications will take into consideration the difficulty and responsibility of the job, labor market rates for comparable jobs and internal differentials among subordinate, supervisory and management positions. This policy applies to non-bargaining employees.

**SPECIFIC PROVISIONS**

1. **Structure of Compensation Plan**
   a. The compensation plan shall consist of a salary (pay) plan and various benefit plans.
   b. The salary plan contains the pay grades (ranges) and pay rates used in connection with the classification plan (see Policy 3.05).
   c. Pay rates may not be less than the minimum nor exceed the maximum rate in the pay grade (range) established for the job classification.
   d. The benefit plans are discussed in the policies contained in Section 4. Benefits; and Section 5. Leaves.

2. **Adjustments to Compensation Plan**
   a. The salary plan and benefit plans for non-bargaining City employees will be reviewed annually by the Human Resources Director who will make recommendation for changes to the City Manager through the budgeting process.
   b. The salary plan for seasonal and hourly employees will be reviewed periodically by the Human Resources Director who will make recommendation for any changes to the City Manager. The Human Resources department will implement approved changes.

3. **Salary Plan Adjustment**
   a. A salary plan adjustment means the amount all steps in all grades on the salary plan are adjusted to address the market competitiveness of the plan and to reflect trends in cost of living or cost of labor. This adjustment may also be referred to as a "general schedule adjustment" or "across the board increase (ATB)."
   b. A salary plan adjustment will be the amount authorized by the City Manager.

4. **Step Increases**
   a. Step increases will be based on "time in step," subject to satisfactory job performance.
   b. Personnel actions that do not result in a pay change will not affect the step entry date on which the "time in step" is based.
   c. Employees will be eligible for the next step after 12 months in the current step.
   d. A special step adjustment may be approved to recognize significant job expansion that may not justify a grade reclassification of the position. Special step adjustments...
may be recommended and justified by the Department Director, and reviewed by the Human Resources Director. Rewarding employee job performance is not the purpose of this paragraph. Recommendations should be made only for the intended purpose of significant job expansion. Timing of special step adjustments should coincide with scheduled step increases, and would have the effect of allowing 2 steps on that date.

e. The positions of Deputy City Manager and Finance Director/Administrative Services will be exempt from the compensation plan and will be eligible for salary adjustment at the direction of the City Manager after 12 months in the current rate.

5. Salary Placement for Personnel Actions
The following guidelines will apply to personnel actions of non-bargaining employees. However, a department director will have the flexibility and responsibility to analyze the impact of a salary placement decision with regard to the current salaries of other employees in the same or similar occupation group in that department, experience, budget availability and other related factors. Salary offers may be less than described in consideration of these factors.

Exceptions to these guidelines must be justified by the department director, reviewed by the Human Resources Director, and approved by the appropriate Board or Commission if applicable.

a. New Hire:
   i. A new hire will be placed at the minimum rate established for the job classification except where special labor market competition, the need for special qualifications, or where an individual brings advanced experience and/or skills to the job, require employment above the minimum rate.
   ii. Salary placement above the minimum established for the job classification requires consultation with the Department Director and Human Resources Director or designee.

b. Promotion:
   i. Promotion means the assignment of an employee from one position to another which has a higher level of duties and responsibilities and at a higher pay grade.
   ii. Upon promotion to a job classification with a higher pay grade, an employee will be eligible for an increase of 5% to 10%, the equivalent of 2-4 steps on the non-bargaining salary plan. The standard increase is 5%; however, a department director may recommend more or less to recognize a more significant expansion of duties (i.e. several-grade increases in classification), an equitable placement compared to other employees in the work unit, crossover skills and experience, overtime status change, etc. Future step increases will be based on the promotion date. Exceptions to the 5% to 10% promotional increase may also be made to allow a supervisory differential.
   iii. Upon promotion to a supervisory position, rate placement should provide a supervisory differential of at least 5% above the highest paid non-bargaining employee directly supervised, or 10% above the highest paid bargaining unit
employee directly supervised. However, a department director may recommend more or less than the 5% or 10% guideline to achieve an equitable placement compared to other employees in the work unit, in consideration of skills and experience, overtime status, etc.

c. Demotion (Disciplinary):
   i. Demotion means the involuntary assignment of an employee from one position to another which has a lower classification, reduced responsibilities and/or a lower pay grade. ii. The department director will recommend an appropriate rate in the lower pay grade, considering the reasons for the disciplinary action. The action will not affect the "time in step" required for future step increases.

d. Position Change – Job Reclassification:
   i. Job reclassification means the assignment of a position from one classification or pay grade to another classification or pay grade, usually with a corresponding change to the employee assigned to that position. See policy 3.05 Classification Plan for details on the job reclassification process. ii. Upon job reclassification to a higher pay grade, an employee will be eligible for an increase of 5%, the equivalent of 2 steps on the non-bargaining salary plan.
   iii. Upon job reclassification to a different classification, but same pay grade, an employee will remain at the same rate of pay. The action will not affect the "time in step" required for future step increases. iv. Upon job reclassification to a lower pay grade, an employee will remain at the same rate of pay if permitted within the lower pay grade, or be placed at a step representing the lowest decrease. The action will not affect the "time in step" required for future step increases.

e. Transfer:
   i. Transfer means the assignment of an employee from one position to another position in the same or another department, usually having similar duties and at the same pay grade. However, transfer may also mean the voluntary assignment of an employee from one position to another position at a lower pay grade.
   ii. Upon transfer to a classification with the same pay grade, an employee will remain at the same rate of pay. The action will not affect the "time in step" required for future step increases. iii. Upon transfer to a classification with a lower pay grade, an employee will be placed at the same step in the lower pay grade as the employee held in the former pay grade. The action will not affect the "time in step" required for future step increases.

6. Return to Former Position
   If an employee returns to the former position within one year, the employee will return to that rate of pay in the former position as if the action had not occurred. This does not infer any employee right to return to the former position however.
7. Transfer from Bargaining to Non-Bargaining Positions
   Bargaining unit employees who transfer to non-bargaining positions will be considered new hires for the purpose of salary placement.

8. Temporary Assignments - Regular Employees
   a. Employees may, on occasion, be asked to perform work outside the scope of their regular job classifications. A 5% "plus-rate" may be authorized for the assignment on the following basis:
      i. "Acting" appointments or temporary organizational changes: When an employee is appointed to fill an authorized vacancy on an "acting" basis, or when an authorized position does not exist and assignments are made that require the employee to accept full responsibility for duties outside the normal scope of work for a period greater than 30 days, a "plus-rate" may be paid for the period so designated. This action may be handled through a Personnel Action Form.
      ii. Employees are fulfilling duties on a temporary basis that are outside of the scope of their normal position. Usually this occurs when a person is working on a special project or task force.
CITY OF CEDAR RAPIDS PERSONNEL POLICY MANUAL
SECTION 3 – COMPENSATION
3.02 – OVERTIME GENERAL POLICY

It is the policy of the City of Cedar Rapids to pay overtime to its employees in compliance with the Fair Labor Standards Act. This policy applies to non-bargaining employees.

SPECIFIC PROVISIONS
1. Determining FLSA Position Status
   a. All job classifications will be determined to be exempt or non-exempt from the provisions of the Fair Labor Standards Act.
   b. Each position will be considered to be exempt or non-exempt according to its job classification, unless a specific determination is made as to duties and responsibilities which distinguish it from other jobs in that classification.
   c. Such determination will be made by the Department Director, subject to approval by the Human Resources Department.
   d. FLSA non-exempt positions are eligible for overtime payment for hours worked above 40 in any workweek, including paid leave hours. Compensatory time may be accrued in lieu of overtime payment, to a maximum of 240 hours. See paragraph 2. Overtime Eligible Positions (FLSA Non-exempt) for more detail.
   e. FLSA exempt positions will be designated as one of the following for City policy:
      i. Overtime Eligible (Non-Exempt): Subject to department approval, overtime eligible positions are eligible for overtime payment for hours worked above 40 in any workweek, including paid leave hours. Compensatory time may be accrued in lieu of overtime payment, to a maximum of 240 hours. See paragraph 3. Overtime Eligible Positions (FLSA Exempt) for more detail.
      ii. Overtime Exempt (Exempt): Overtime exempt positions are not eligible for overtime payment, nor formal compensatory time accrual. Informal paid administrative leave may be taken as appropriate. See paragraph 4. Overtime Exempt Positions (FLSA Exempt) for more detail.

2. Overtime Eligible Positions (FLSA Non-Exempt)
   a. Overtime Pay
      i. All overtime worked must be approved in advance by the appropriate department director or his/her designee.
ii. Overtime hours worked by an employee in excess of 40 hours in any workweek, including paid leave hours, will be paid at the rate of time and one-half the base hourly rate.

iii. Overtime will be reported to the nearest 1/10 of an hour (6 minutes).

iv. The employee will be paid the higher amount due under either the City policy or the Fair Labor Standards Act.

v. Adjustments in work schedules should be made whenever possible to minimize overtime expenditures.

b. Compensatory Time in Lieu of Overtime Pay

i. Employees may request compensatory time in lieu of overtime pay. Hours will be accrued at one and one-half times the actual hours worked. The department director will consider the employee’s request, but will make the final decision whether to pay overtime or allow the compensatory time accrual.

ii. Regular part-time employees may accrue straight-time compensatory time for hours above their established workweeks but less than 40 hours. Compensatory time accrued above 40 hours will be at one and one-half times the actual hours worked. iii. Compensatory time may be accumulated up to a maximum of 240 hours. Upon reaching 240 hours of compensatory time, all additional overtime work will be paid.

iv. Upon separation from employment or transfer to another department, the employee will be paid for any unused earned compensatory time at the rate of pay upon separation or transfer. However, payment upon transfer shall be made after the employee completes the appropriate trial period in the new job. All, or a portion of the compensatory time balance may be transferred to the new department with mutual agreement of the appropriate department directors.

c. Call-in Premium

i. Except as described in ii. below, an employee called in to work outside the regularly scheduled shift shall receive a minimum of two (2) hours pay at the rate of time and one-half the basic hourly rate. This does not include scheduled overtime. Overtime is “scheduled” if the employee is advised of the overtime assignment by the end of the work shift. If the employee’s work shift ends and the employee is later called to return, the assignment becomes subject to the call-in premium.

ii. An employee called in to work two (2) hours or less prior to the established starting time of the scheduled shift shall be paid at the rate of time and one-half the basic hourly rate for the time so worked.

d. Work in Another City Department

i. Overtime hours worked by an employee in excess of 40 hours in any work week, including hours worked for another City department, will be paid at one and one-half times the base hourly rate. ii. If an employee fills two different jobs for the City, the hours worked in each of these positions are combined to determine
overtime due to the employee. However, the City is allowed to treat the two jobs as separate and distinct for the purpose of overtime computation if all of the following applies to the second job:

(1) It is part-time. An employee cannot hold two regular jobs that would total over 40 hours per week.
(2) Work is performed on an occasional or sporadic basis (no regularity of schedule, few hours here and there, annual or periodic events, etc.),
(3) It is performed solely at the employee’s option; and,
(4) It is in a different capacity from any capacity in which the employee is regularly employed.

e. Volunteer Work
i. An employee cannot at different times, perform the same kind of work for the City as a paid employee at one time, and as an unpaid volunteer at another without having such volunteer time counted as work time under FSLA.
ii. If an employee volunteers to do work for the City that involves types of duties different from the employee’s regular duties, or the volunteer time is for a different unrelated employer, these hours are not counted towards hours worked for overtime computation purposes.

f. Out-of-town Travel Time
i. One Day
   (1) Driver or Passenger: If an employee is required by the City to drive an automobile, or is a passenger in an automobile, or uses public transportation, all such time is work time, except normal home to work travel time, bona fide meal, or sleep time.
   
ii. Overnight
   (1) Driver:
      (a) If an employee is required by the City to drive an automobile, either his/her own or City-owned, all such time is work time, except normal home to work time, bona fide meal, or sleep time.
      (b) If an employee is offered public transportation but requests permission to drive his/her own vehicle or a City-owned vehicle instead, either the time spent driving or the time that the employee would have had to count as hours worked during working hours if the employee had used the public transportation, whichever is less, will be counted as hours worked.
   
   (2) Passenger: When an overnight stay is required, an employee traveling at the request of the City as a passenger in an automobile, or using public transportation, is considered to be working to the extent that travel time cuts across the employee’s normal working day (i.e. 8:00 to 5:00),
whether or not the travel occurs during normal working hours, or on an otherwise regular day off.

g. Training
i. Travel time in connection with attendance at a lecture, meeting, training program and other similar activities is counted as work time if:
   (1) the time in attendance is counted as work time; and,
   (2) the employee qualifies under the “one day” or “overnight” rules concerning driver or passenger.
   It is immaterial whether the employee requests to attend or is required to attend.

ii. Attendance at a lecture, meeting, training program, and other similar activities are not counted as working time if all of the following criteria are met:
   (1) Attendance is outside of the employee’s regular working hours.
   (2) Attendance is, in fact, voluntary. Attendance is not considered voluntary if it is required by the employer. It is also not voluntary if the employee is given to understand or led to believe that his/her present working conditions for the continuance of employment would be adversely affected by non-attendance.
   (3) The course, lecture or meeting is not directly related to the employee’s job. The training is directly related to the employee’s job if it is designed to make the employee handle his/her job more effectively as distinguished from training the employee for another job, or to a new or additional skill.
   (4) Where a training course is instituted for the bona fide purpose of preparing for advancement through upgrading the employee to a higher skill, and is not intended to make the employee more efficient in his/her present job, the training is not considered directly related to the employee’s job even though the course incidentally improves the employee’s skill in doing his/her regular work (see exception in 2.g.iv).
   (5) The employee does not perform any productive work during such attendance.

iii. If an employee is authorized and attends a job-related lecture, meeting, training program, or similar activity on a City-observed holiday, the employee will receive training pay for the time spent. In addition, holiday pay may be handled as follows at the discretion of the department director:
   (1) Holiday premium pay at time and one-half for the attendance hours; or,
   (2) Holiday time coming at straight time, to be taken on a different day.

iv. If an employee, on the employee’s own initiative, attends an independent school, college, or trade school after hours, the time is not hours worked even if the courses are related to the employee’s position.
3. Overtime Eligible Positions (FLSA Exempt)
   a. The Department Director will recommend FLSA Exempt positions to be Overtime Eligible under City policy, based on the required functions of the job. Such recommendation requires written justification and approval by the Human Resources Director. The following job responsibilities that occur on a routine basis should be considered by a Department Director when recommending overtime eligibility for a position:
      i. Specialized certification requires onsite presence.
      ii. Field supervision of assigned staff working outside normal hours is necessary.
      iii. Subject to routine emergency response that cannot be planned or offset by adjusting work schedule. iv. Promotional compression (particularly in first line supervisor positions) would create a compensation inequity between bargaining unit positions and nonbargaining positions.
      v. Consistency within work unit.

   b. The following will apply to overtime eligible positions (FLSA Exempt)
      i. All overtime worked must be approved in advance by the appropriate department director or his/her designee. A position in this category may not necessarily be compensated for all time worked (i.e. work planning, training, etc. may or may not be approved for overtime compensation).
      ii. Overtime hours approved and worked by an employee in excess of 40 hours in any work week, including paid leave hours, will be paid at the rate of time and one-half the base hourly rate.
      iii. Overtime will be reported to the nearest 1/10 of an hour (6 minutes).
      iv. Adjustments in work schedules should be made whenever possible to minimize overtime expenditures.
      v. Compensatory time in lieu of overtime pay may be accrued as outlined in 2.b. for FLSA non-exempt positions.
      vi. Call in premium as outlined in 2.c. for FLSA non-exempt positions will apply.
      vii. Guidelines for FLSA non-exempt positions as outlined in 2.d, e, f, and g – including working in another department, volunteer work, out-of-town travel, and training do not apply to overtime eligible (FLSA exempt) positions.

4. Overtime Exempt Positions (FLSA Exempt)
   a. Classifications that meet the FLSA Exempt criteria for Executive, Professional, or Administrative will be considered Overtime Exempt under City policy, unless the position is approved as Overtime Eligible as defined in paragraph 3.
   b. Managerial, professional, and administrative employees who are exempt from the Fair Labor Standards Act, and have been designated as City Overtime Exempt, will not be eligible for overtime compensation in cash or compensatory time. However, in recognition of the fact that their duties often require more time than the normal 40 hour work week, City Overtime Exempt employees may be allowed to take informal administrative leave consistent with effective performance of their duties and with the
operating requirements and responsibilities of their department. Administrative leave is not an entitlement, but may be taken with approval of the department director, or the City Manager in the case of Department Directors. Administrative leave may be taken in increments of not more than four-hours.

c. City Overtime Exempt positions are considered “salaried.” Work schedules are intended to maintain the required flexibility to “get the job done.” Exempt positions are expected to work a minimum of 2080 hours in a work year, although individual schedules may vary greatly throughout the year.

d. Formal payroll time reporting is not required for administrative leave (see 4.b.). However, a Department Director or the City Manager may require exempt employees to maintain a record of hours worked and administrative leave taken for operational purposes, such as grant accounting or allocation of hours for program metrics.

e. Guidelines for FLSA non-exempt positions as outlined in section 2, do not apply to overtime-exempt positions.

5. Non-regular positions (*Hourly, Temporary, Seasonal*)

a. FLSA Non-Exempt:
   i. All overtime worked must be approved in advance by the appropriate department director or his/her designee.
   ii. Overtime hours worked by an employee in excess of 40 hours in any work week, including paid leave (*when holiday pay is applicable*), will be paid at the rate of time and one-half the base hourly rate.

b. FLSA Exempt:
   i. All additional hours worked must be approved in advance by the appropriate department director or his/her designee. ii. Hours worked by an employee in excess of 40 hours in any workweek will be paid at straight time.

c. Adjustments in work schedules should be made whenever possible to minimize overtime expenditures.

d. Compensatory time in lieu of overtime pay may not be accrued by employees in nonregular positions.
GENERAL POLICY
It is the policy of the City of Cedar Rapids to provide standby pay to employees required to be available for emergency call-ins. This policy applies to non-bargaining, overtime eligible employees.

SPECIFIC PROVISIONS
1. Definition:
   a. Standby is that period of time between regular work hours when an employee, on weekends, holidays, and/or specified days other than scheduled weekends or holidays, is required to respond to all calls for emergency service.
   b. The employee is required to be available through a portable communication device for all emergency calls.

2. Standby Pay:
   a. Effective January 1, 2009, the rate of $40.00 per day will be paid to an employee on a departmental authorized schedule.

3. Standby Hours:
   a. Between shifts:
      The standby hours will start at the end of the employee's work shift and continue until the resumption of work at the beginning of the employee's work shift on a regular work day.
   b. A weekend:
      The standby hours will start at the end of the employee's work shift on Friday, continue through Saturday and Sunday to the resumption of work at the beginning of the employee's work shift on Monday.
   c. Holidays:
      The standby hours will start at the end of the employee's work shift prior to the scheduled holidays, continue through the authorized holiday schedule to resumption of work on a regular work day.
It is the policy of the City of Cedar Rapids to recognize long and faithful service of employees by providing additional compensation as outlined for 5, 10, 15, 20, and 25 years service.

SPECIFIC PROVISIONS
1. Employees who have performed continuous service for the required number of years will receive payment as follows:

   After 5 years of completed service: $20 per month
   After 10 years of completed service: $40 per month
   After 15 years of completed service: $60 per month
   After 20 years of completed service: $80 per month
   After 25 years of completed service: $100 per month

2. Continuous service will be terminated by resignation, discharge, retirement, or death. If a terminated employee receives a subsequent re-appointment, the employee will not be given longevity pay for service prior to the termination unless the termination was for less than one year, was a non-bargaining employee, and reinstatement was approved by Council.

3. Continuous service will not be considered broken if an employee is on military leave of absence and returns to City employment in accordance with federal and state law.

4. An employee on authorized leave of absence (non-military) without pay will not be considered to have broken service unless the employee has been on leave without pay for 30 or more consecutive calendar days.

5. Regular part-time employees will receive pro-rated longevity according to the regularly scheduled workweek, based on their current employment status. Service credit will be based on the number of years of service completed without regard to whether any part of the service was as a full or part-time employee.

6. Longevity payments will be made twice yearly.

7. Longevity payments are not considered a part of the base compensation plan.

8. An employee on a leave of absence without pay in excess of 30 calendar days will not accrue longevity pay.

9. Pro-rated longevity will be paid upon separation, regardless of cause.
The City maintains a job classification plan, which provides a complete inventory of all classes of positions in the City service and a current description of each classification of employment. The plan standardizes titles, each of which is indicative of a definite type and level of work duties and responsibilities, and has the same meaning throughout the municipal service. Reclassification of current job incumbents will be made from time-to-time to reflect job responsibilities and qualifications, and to provide for appropriate changes in compensation.

Specific Provisions
1. Composition of the Classification Plan
   The classification plan will consist of:
   a. Written position descriptions. The description shall contain:
      i) a classification (job code) title, and narrower position title if applicable;
      ii) identification codes for budgetary and other work purposes;
      iii) a description of the primary purpose and essential job functions assigned to the class or position, requirements of the class in terms of knowledge, skills and abilities necessary for the performance of work,
      iv) selection guidelines,
      v) and any other appropriate factors.
   b. Classification or position descriptions are to be interpreted in their entirety and in relation to others in the classification plan. Particular phrases or examples are not to be isolated and treated as a whole definition of the class. Descriptions are illustrative and explanatory of the type of work performed and are not necessarily inclusive of all duties that may be assigned to positions of a class.
   c. A classification (job code) system of all classes contained in the classification plan, including class title, class code, grade, FLSA status, pay rates and other identification coding.
   d. No person will be appointed to, or employed in, a classified position in the municipal service under a title not included in the official classification plan.

2. Uses of the Classification Plan
   The classification plan will be used:
   a. In preparing announcements of examinations or vacancies.
   b. As a guide in developing examinations that will measure the qualifications and potential necessary for performance of duties of a class.
   c. To guide the creation of classes and the allocation of positions to classes, and to evaluate modifications resulting from new work assignments or the reorganization of operations and work processes.
   d. In determining lines of promotion and in developing employee training programs.
e. In providing uniform job terminology understandable by all municipal officers and employees and by the general public.

3. **Maintenance of the Classification Plan**
   a. The classification plan will be subject to periodic review by the Human Resources Department or as a result of reclassification requests.
   b. The classification plan will be maintained on a current basis.

4. **Reclassification**
   a. Review by the Human Resources Department
      i) The reclassification process may be initiated by request of the department director or City Manager. Supporting documentation should include a revised position description, revised organization structure, an explanation of the changes that have occurred in the job, and other supporting documentation.
      ii) The Human Resources Department will conduct a job analysis of the position involved and will issue a report and recommendation to the department director (or City Manager if evaluation is for department director) concerning the proper classification of job duties outside the present classification which represent a major change in job content. The Department Director/City Manager shall review the Human Resources Department recommendation with the incumbent. iii) In the case of positions classified within the Human Resources Department, the Human Resources re-classification recommendations involving the establishment of a new classification will be reviewed by the City Manager prior to final administrative approval.
   b. **Job Series Classification:**
      i) A department director may request a job series classification for a specified position. ii) Jobs that are good candidates for job series classification are ones that can be filled at a lower classification level than currently authorized, with the opportunity for the employee to be promoted to the authorized level upon meeting stated requirements. An evaluation of the job responsibilities must support the highest level classification requested. Human Resources must review requests to affirm the classification levels desired.
      iii) Clear and quantifiable distinguishing features between class level (i.e. higher educational requirement, certification or licensing requirements, differences in complexity/nature of assignments) must be documented in the position description. It must be clear what will be required for promotion, including proficiency testing, if applicable.
      iv) A staffing requisition for the position must be approved by the Finance Director and Human Resources Director or designee to establish a “job series classification” of the position. Once approved, a department director may fill a position at any authorized level in the class series (usually one of two levels), and/or may recommend employees for reclassification by submitting a personnel action form.
v) Class series classification is not intended to recognize employee job performance or seniority when higher-level job responsibilities are not present.

c. Job Evaluation Appeal Committee
   i) A job evaluation appeal committee has been established to review classification appeals.
   ii) The department director or job incumbent may appeal the recommendation of the Human Resources Department to the Committee. Such appeal is subject to Committee Procedural Guidelines.
   iii) The Appeal Committee will report their determination to the Human Resources Director who will submit the final class recommendation to the Department Director or City Manager in the case of director positions.

d. Situations where only a title change is effected without a major change in duties or qualifications will not be considered reclassification. Title changes shall be coordinated with Human Resources to ensure consistency throughout the classification plan, and shall be approved by the department director, or City Manager in the case of a department director title.

5. Establishing New Positions
   a. When a new position is to be established, the department director will submit a proposed position profile (*position description and physical safety analysis*) and background information to the Human Resources Department for a classification recommendation.
   b. New positions are subject to the same appeal guidelines as reclassification requests.

6. Boards and Commissions, Council Members, department directors and supervisors are not authorized to assign employees to higher or lower classifications than those currently and officially assigned, or to reallocate positions to higher or lower classification, or to create new levels or classes of positions without following these procedures.
CITY OF CEDAR RAPIDS PERSONNEL POLICY MANUAL
SECTION 3 – COMPENSATION
3.06 – RETIREMENT AND PENSION BENEFITS  GENERAL POLICY

It is the policy of the City of Cedar Rapids to contribute to retirement and pension programs to assist in providing a financially secure retirement. These include the Iowa Public Employee Retirement System (IPERS) or Municipal Fire and Police Retirement System of Iowa (MFPRSI), both administered by the State of Iowa. This also includes contributions to social security and Medicare for eligible employees.

SPECIFIC PROVISIONS

Iowa Public Employees Retirement System (IPERS)

1. Contributions to the Iowa Public Employment Retirement System (IPERS) are mandatory and are deducted from the paychecks of all public employees unless excluded by law.
2. Contribution rates and covered wages are determined by State legislation. Current rates can be found on the IPERS website, and on the City’s intranet site under Human Resources/Benefit Summaries

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

1. Contributions to the Municipal Fire and Police Retirement System of Iowa (MFPRSI) are mandatory and are deducted from the paychecks of Sworn Civil Service Fire and Police employees.
2. Contribution rates and covered wages are determined by State legislation. Current rates can be found on the MFPRSI website, on the City’s intranet site under Human Resources/Benefit Summaries, and also display on the employee’s Payroll Earnings Statement.
3. See "Member Handbook" for plan details, available from MFPRSI.

FICA (includes Social Security and Medicare)

1. Social Security does not apply to Sworn Civil Service Fire and Police employees hired after mm/dd/yyyy. Current rates and covered wages can be found on the City’s intranet site under Human Resources/Benefit Summaries, and also display on the employee’s Payroll Earnings Statement.
2. Medicare applies to all employees. Current rates and covered wages can be found as listed above.
APPENDIX A

SCHEDULE OF RETIREMENT AND PENSION CONTRIBUTION RATES
AND COVERED WAGES

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<th>Employee% Contribution</th>
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<th>Covered Wage Maximum</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>01/02/2009</td>
<td>6.20</td>
<td>6.20</td>
<td>$106,800</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FICA (Medicare) – Applies to All Employees (2)</th>
<th>Effective Date</th>
<th>City % Contribution</th>
<th>Employee% Contribution</th>
<th>Covered Wage Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>01/02/2009</td>
<td>1.45</td>
<td>1.45</td>
<td>Unlimited</td>
</tr>
</tbody>
</table>

(1) Depends on age
(2) Civil Service hired after January 1, 1986
CITY OF CEDAR RAPIDS PERSONNEL POLICY MANUAL
SECTION 3 – COMPENSATION
3.07 – DEFERRED COMPENSATION GENERAL POLICY

It is the policy of the City of Cedar Rapids to provide a voluntary plan whereby employees may defer a portion of compensation for the purpose of building a retirement program. The City reserves the right to select and limit the number of deferred compensation providers, and to modify the plan at any time.

SPECIFIC PROVISIONS

1. This policy shall operate in conformance with Internal Revenue Code Section 457, and the City of Cedar Rapids Deferred Compensation Plan.
2. Employees must utilize a company on the City's Approved Provider List.
3. Enrollment, deduction changes, and other administrative procedures are explained in the City's Administrative Procedures.
4. All contributions to a deferred compensation plan are subject to FICA taxation. Such contributions are exempt from federal and state income taxes.
5. In compliance with Section 457 of the Internal Revenue Code, all funds and assets together with interest and accumulations in the employee's deferred compensation plan account are held in a trust, custodial account or annuity through the selected provider. The City does not maintain its own trust. Section 457 does require the City to be named as owner, for the exclusive benefit of the participant, until such time as the assets are distributed.
6. Funds may only be distributed because of termination of employment, death, retirement, unforeseeable emergency or a small account cash-out provision.
7. There is no City contribution to the deferred compensation plan.
8. The City is not responsible for any loss due to the investment or failure of investment of funds and assets of a plan.
9. The City's Plan Document, Approved Provider List, Administrative Procedures and related administrative forms may be obtained from the Human Resources Department.
GENERAL POLICY

It is the policy of the City of Cedar Rapids to pay its employees in a timely manner in compliance with state and federal laws. This payment will be made via direct deposit or payroll check, according to the employee’s choice. This provision applies to all City employees hired on or after the effective date of this policy. Payment to employees hired before the effective date of this policy will be made via payroll check, direct deposit or a combination of the two. This policy is administered by the Controller-Auditor’s Office.

SPECIFIC PROVISIONS

1. Paydays – Normal paydays for all employees will occur every two weeks. For those paydays that fall on City observed holidays, payment will be made on the day immediately preceding the City observed holiday. For the purposes of this policy, City observed holidays are those as recognized by the non-bargaining holiday schedule.

2. Payment Period – The amount paid represents all reported payments due through the previous payroll cycle end date (i.e., most employees would be paid through the Friday prior to payroll; however payroll cycles vary by department and payroll group). Employees with a “grandfathered” payroll designation of “paid through” are paid for hours worked through payday but not yet reported.

3. Timekeeping – Timekeeping methods vary by department and position.
   a. Non-exempt (overtime eligible) positions:
      i. “Clocking in” – Where clock devices are used, employees may “clock in” no earlier than 5 minutes prior to the scheduled start time, and will be paid beginning at the scheduled start time. “Clock in’s” earlier than 5 minutes prior to the scheduled start time must be authorized and time will be recorded to the nearest tenth of an hour. “Clock in’s” beyond 5 minutes after the scheduled start time will result in a deduction of time to the nearest tenth of an hour.
      ii. “Clocking out” – Where clock devices are used, any “clock out’s” prior to the scheduled end of the shift will be deducted from time reported, to the nearest tenth of an hour. “Clock out’s” up to and including 5 minutes after the shift ends will be paid to the scheduled shift end time. “Clock out’s” beyond 5 minutes must be authorized and time will be recorded to the nearest tenth of an hour.
      iii. Late “clock in’s” or early “clock-out’s” of any time may subject the employee to disciplinary action in accordance with Policy 5.10 Absenteeism and Tardiness. Employees who are covered by a collective bargaining agreement will be subject to discipline according to the Discipline and Discharge sections of their labor agreement.
   b. Overtime exempt positions:
      i. Overtime exempt employees may be required to formally record hours, but are not subject to deductions for time not worked, or credit of time worked beyond the
designated schedule as described above. Deductions may be made in accordance with leave policies, however.
c. All time reported for either non-exempt or exempt employees must be recorded to the nearest tenth of an hour, except as described above.

4. Method of payment – Employees hired on or after 8/1/01 will be given the choice of being paid by payroll check or direct deposit. Employees hired before 8/1/01 will continue to be given the choice of being paid by payroll check, direct deposit or a combination of the two. Those employees choosing to be paid through direct deposit will do so by utilizing the City’s direct deposit form. Employees selecting or changing direct deposit transactions on or after the effective date of this policy will be allowed no more than two direct deposit transactions per pay period.

5. Employment suspension or termination – When an employee is suspended or terminated, the City will pay all wages earned according to the applicable state and federal laws.