

**AN ORDINANCE AMENDING SECTION 16-62 OF THE FORSYTH COUNTY  
CODE IN ORDER TO PROVIDE ADDITIONAL COMPENSATION AND  
BENEFITS TO FORSYTH COUNTY EMPLOYEES  
CALLED TO MILITARY DUTY**

**BE IT ORDAINED** by the Board of Commissioners of Forsyth County that Section 16-62 of the Forsyth County Code is hereby amended to read as follows:

Any employee who participates in the armed/uniformed services shall be treated in accordance with State and federal law regarding service in the armed services/uniformed, including, but not limited to, the Uniformed Services Employment and Reemployment Rights Act (USERRA)(38 U.S.C. 4301 et seq.) or its successor. In consideration of public services rendered to the citizens of Forsyth County, the State of North Carolina and the United States of America, Forsyth County employees who participate in the armed/uniformed services who are called to military duty which prevents them from performing County job functions, and wish to maintain their status as County employees, hereinafter referred to as “Covered Employees” or “Covered Employee”, shall be granted “Military Leave” from the County during such military duty. Covered Employees on Military Leave will receive the following compensation and benefits, some of which are in addition to those required under the above laws, contingent upon their timely return from Military Leave to work for Forsyth County pursuant to applicable law and further contingent upon presentation of proof of honorable discharge from military duty:

1. **Supplemental Compensation.** Covered Employees on Military Leave shall be entitled to Supplemental Compensation, subject to the limitations set forth herein, in an amount equal to the difference between the compensation received for military services

and the employee's regular rate of County compensation, if the employee's military compensation is less than his/her County compensation. Such difference in compensation shall be calculated based on the Covered Employee's regular salary or wages by the County, excluding overtime pay, and the sum of all compensation received for military services, including overtime pay. Supplemental Compensation shall be limited to a period of two months for every full year in which the Covered Employee has been employed with Forsyth County, provided that no employee may receive Supplemental Compensation for a period longer than two years. Employees with less than one year of County service will be paid Supplemental Compensation for a period of one month. Taxes and other required deductions will be subtracted from any Supplemental Compensation payments. No other form of County paid leave can be utilized while the Covered Employee is eligible to collect Supplemental Compensation. In order to receive this Supplemental Compensation, employees must furnish a military pay voucher to the County Finance Department by the 15<sup>th</sup> of each month. If it is not possible to furnish pay vouchers, the employee may submit pay vouchers upon his/her return to the County and receive the Supplemental Compensation in a lump sum at that time. The Supplemental Compensation will be paid by direct deposit.

2. **Medical Insurance.** The Federal Government provides free medical coverage to persons in active duty status and their dependents. A Covered Employee who elects to continue County-furnished medical insurance during their period of Military Leave must make his/her normal premium payment to the Forsyth County Human Resources Department no later than the 20<sup>th</sup> of each month. Failure to make these payments may result in cancellation of coverage. The County will continue to pay the County's portion

of the employee's Medical Insurance coverage during the period of the employee's Military Leave. The County's medical insurance coverage will be secondary to the Federal coverage for military service related illnesses or injuries to Covered Employees, but will remain primary coverage for Covered Employees for non-service related illnesses or injuries and dependents of Covered Employees to the extent its provisions are followed.

3. **Dental Insurance.** The Federal Government provides dental coverage to persons in active duty status and their dependents. A Covered Employee who elects to continue County-furnished dental insurance during his/her period of Military Leave must make his/her normal premium payment to the Forsyth County Human Resources Department no later than the 20<sup>th</sup> of each month. Failure to make these payments may result in cancellation of coverage. The County will continue to pay the County's portion of the employee's dental insurance coverage during the period of the Covered Employee's Military Leave.

4. **Basic Life Insurance.** The County will continue to pay the premium for basic life insurance coverage at one and one-half (1 ½) times the Covered Employee's regular salary during the period of the Covered Employee's Military Leave. Covered Employees are not required to make a premium payment toward Basic Life Insurance.

5. **Supplemental Life Insurance.** Covered Employees with Supplemental Life Insurance coverage in effect at the time of Military Leave may continue such coverage during their period of Military Leave by continuing to make premium payments to the Forsyth County Human Resources Department no later than the 20<sup>th</sup> day of each month.

Failure to make these payments may result in cancellation of coverage. The County is not required to pay any portion of the premium for Supplemental Life Insurance.

6. **Vacation, Sick and Holiday Leave.** No vacation, sick and holiday leave benefits will accrue during a Covered Employee's period of Military Leave. Upon their return to work, Covered Employees will receive credit for the time spent on Military Leave for purposes of leave accrual formulas.

7. **Retirement.** Upon their return to work, Covered Employees will be entitled to pension rights as outlined in USERRA and any other applicable law.

8. **Law Enforcement Supplemental Retirement Income Plan (401(k)).** The County will make retroactive contributions to the Law Enforcement Supplemental Retirement Income Plan (401(k)) on behalf of Covered Employees who are law enforcement employees as required by applicable law based on the salary the Covered Employee would have earned if the Covered Employee had not been on Military Leave.

9. **Voluntary Deferred Contribution.** Covered Employees may suspend voluntary deductions from salary to the Voluntary Deferred Contribution plan during their period of Military Leave. Covered Employees will be provided a period of time of up to three (3) times the period of Military Leave, not to exceed five (5) years, in which to contribute the amount which could have been deducted during the period of Military Leave. The County is not required to pay any portion of Covered Employees' Voluntary Deferred Contributions.

10. **Loans from 401(k) Accounts.** Covered Employees may request suspension of payments on loans against 401(k) accounts during their period of Military Leave. Suspensions of payments on 401(k) loan accounts can be sought by making a written

request, and providing a copy of the Covered Employee's Orders to Active Duty, to BB&T State 401(k) Services for its decision. The County is not required to pay any portion of Covered Employees' Loans from 401(k) Accounts.

11. **Credit Union Loans.** Covered Employees will be required to continue to make payments due on loans made by the Forsyth County Employees' Credit Union. However, a Covered Employee may have the interest rate on any such loan adjusted to 6% by providing the Credit Union with a copy of the Covered Employee's Orders to Active Duty. Adjusted interest rates will return to the applicable rate upon the Covered Employee's legal deadline to return to work. Covered Employees are responsible for notifying the Forsyth County Employees' Credit Union of their return to work. The County is not required to pay any portion of Covered Employees' Credit Union Loans.

12. **Flexible Spending Accounts.** At the option of the Covered Employee, deductions for medical and childcare Flexible Spending Accounts may be suspended during a Covered Employee's period of Military Leave and all unspent contributions will be refunded to the Covered Employee. At the option of the Covered Employee, when the Covered Employee returns to work, deductions may be reinstated, with the annual cap on deductions adjusted for the period of Military Leave. The County is not required to pay any amounts toward Covered Employees' Flexible Spending Accounts.

Adopted this \_\_\_\_\_ day of December 2001.