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Policy

Function/Purpose/Mission Statement:

A general overview of personnel policies and procedures.

Procedure

Description of Duties / Procedures:

<u>PERSONNEL POLICY – JANUARY 31, 2017</u>	2
<u>I. EMPLOYMENT POLICIES AND PRACTICE</u>	2
<u>I-A. STATEMENT OF PURPOSE</u>	2
<u>I-B. EMPLOYER MISSION</u>	2
<u>I-C. EQUAL EMPLOYMENT OPPORTUNITY</u>	3
<u>I-D. SEXUAL HARASSMENT</u>	3
<u>I-E. HARASSMENT</u>	4
<u>I-F. RESOLUTION OF EMPLOYEE COMPLAINTS</u>	4
<u>I-G. INTERNET POLICY</u>	5
<u>I-H. MEDIA INQUIRIES</u>	5
<u>I-I. CONFIDENTIALITY</u>	5
<u>I-J. CONFLICTS OF INTEREST</u>	6
<u>I-K. OUTSIDE EMPLOYMENT</u>	6
<u>I-L. EMPLOYMENT OF RELATIVES AND MEMBERS</u>	6
<u>I-M. PERSONNEL RECORD</u>	6
<u>I-N. INITIAL REVIEW PERIOD</u>	7
<u>I-O. PERFORMANCE EVALUATION</u>	8
<u>II. WAGE AND HOUR ADMINISTRATION</u>	9
<u>II-A. EMPLOYMENT CLASSIFICATIONS</u>	9
<u>II-B. HOURS OF WORK</u>	9
<u>II-C. BREAK PERIODS</u>	9
<u>II-D. TIMEKEEPING AND OVERTIME</u>	9
<u>III. EMPLOYEE BENEFITS</u>	10
<u>III-A. MEDICAL INSURANCE</u>	10
<u>III-B. DENTAL INSURANCE</u>	10
<u>III-C. DISABILITY INSURANCE</u>	10
<u>III-D. LIFE INSURANCE</u>	10
<u>III-E. WORKERS COMPENSATION INSURANCE</u>	10

III-F. RETIREMENT BENEFITS	12
III-G. PAID TIME OFF (PTO), FLEXING TIME, OVERTIME	12
III-H. HOLIDAYS	13
III-I. LEAVES OF ABSENCE	13
III-J. VEHICLE USAGE AND REIMBURSEMENT	14
III-K. ACCOUNTABLE REIMBURSEMENT PLAN	14
IV. OTHER EMPLOYER POLICIES	16
IV-A. ATTENDANCE AND PUNCTUALITY	16
IV-B. WORK AND DISCIPLINARY GUIDELINE	16
IV-C. SEPARATION FROM EMPLOYMENT	17
IV-D. SAFETY AND ACCIDENTS	17
IV-E. PERSONAL PROPERTY	17
IV-F. WORKPLACE THREATS AND VIOLENCE	17
IV-G. PROFESSIONAL BEHAVIOR	17
IV-H. INSPECTION RIGHTS	18
IV-I. EMPLOYMENT AUTHORIZATION	18

Personnel Policy – January 31, 2017

I. EMPLOYMENT POLICIES AND PRACTICE

I-A. STATEMENT OF PURPOSE

We have prepared this Personnel Manual to help you to understand some of the policies and procedures of the First Unitarian Universalist of Rochester (referred to herein as "the Employer"). Employees should familiarize themselves with the manual, as it will provide answers to some questions you may have about your employment. Nothing in this Manual or in any other written or unwritten policies and practices of the Employer creates an express or implied contract, promise or representation between Employer and any Employee.

The Employer's policies generally will be applied consistently. However, the Employer reserves the right to deviate from normal policy in certain situations. Since every employment situation cannot be anticipated, this Manual provides a general overview only.

From time to time, changes in the Manual may become necessary. Therefore, the Employer reserves the right to amend, supplement or rescind any provision of this Manual as necessary.

The Manual applies to all staff, whether full-time, part-time, exempt or nonexempt, except where otherwise stated. This Manual does not apply to ordained ministers(s) called by vote of the Congregation. Employment "at-will" means that an Employee or the Employer may terminate the employment relationship at any time for any reason, with or without notice.

This Manual supersedes all previous employment policies, whether written or oral, expressed or implied.

If you have any questions or comments about this Manual, or if you need more information, please ask your Supervisor or the Minister. Your comments and suggestions are genuinely encouraged.

I-B. EMPLOYER MISSION

To be a compassionate, welcoming community that nurtures spiritual growth & practices justice.



I-C. EQUAL EMPLOYMENT OPPORTUNITY

The Employer affirms its commitment to equal employment opportunity for all individuals. Decisions about recruiting, hiring, training, promotions, compensation, benefits, and all similar employment decisions must be made in compliance with all federal, state and local laws and classification protected by law. Any discrimination in the workplace based upon any protected classification is illegal and against policy.

Employees who have questions about discrimination in the workplace, or who believe this policy has not been followed, should report their concerns immediately to the Minister or the President of the Congregation. Retaliation against individuals who make a claim of discrimination or participate in the investigation of such a claim is prohibited by this policy and will not be tolerated.

I-D. SEXUAL HARASSMENT

Sexual harassment is prohibited and will not be tolerated. This policy applies to sexual harassment by members of the same gender as well as opposite genders. Unwelcome sexual advances, request for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- Submission to the conduct is made either explicitly or implicitly a term or condition of employment; or

- Submission to or rejection of the conduct is used as a factor in employment decisions affecting an individual; or

- The conduct unreasonably interferes with an individual's employment or creates an intimidating, hostile, or offensive employment environment.

Some examples of conduct which may constitute sexual harassment, depending on the circumstances, include but are not limited to, the following:

- Repeated and unwelcome suggestion regarding, or invitation to, social engagements or social events; or

- Any indication, expressed or implied, that any aspect of employment conditions, depends or may depend on the granting of sexual favors or on a willingness to accept or tolerate conduct or communication of a sexual nature; or

- Unwelcome or coerced physical proximity or physical contact which is of a sexual nature or sexually motivated; or

- The deliberate use of offensive or demeaning terms which have sexual connotation; or

- Inappropriate remarks of a sexual nature.

Any Employee who believes he/she has been sexually harassed by another Employee, a Supervisor, or any other person encountered in the course of employment should report that conduct immediately to his/her Supervisor or the Minister. If the report or complaint involves the Minister or if the Minister is unavailable, the individual receiving the report or complaint should immediately report it to the President or Vice-President of the Congregation.

Every complaint or report of sexual harassment will be promptly investigated. Although investigations will be conducted with sensitivity to confidentiality issues, investigative information will be communicated as appropriate to those with a need to know. If the investigation indicates that a violation of this policy may have occurred, timely and appropriate action will be taken.



Retaliation or reprisal against Employees who report sexual harassment claims is prohibited and will not be tolerated. Any violation of this policy will be treated as a serious matter and will result in disciplinary action, up to and including termination.

I-E. HARASSMENT

The Employer prohibits conduct that shows hostility or an aversion toward an individual because of his or her race, color, religion, sex, national origin, age, disability, sexual orientation, status with regard to public assistance, marital status or any other classification protected by law, and that:

- Has the purpose or effect of creating an intimidating, hostile or offensive work environment;
or
- Has the purpose or effect of unreasonably interfering with an individual's work performance;
or
- Otherwise adversely affects an individual's employment opportunities.

Some examples of conduct which may constitute harassment, depending on the circumstances, include but are not limited to the following:

- Epithets or slurs; or
- Threatening or intimidating acts; or
- Written or graphic material; or
- Written, verbal or physical acts that purport to be jokes or pranks.

Any Employee who believes he/she has been harassed by another Employee, a Supervisor, an agent of the Employer, or any other person who the Employee encounters in the course of employment should report that conduct immediately to his/her Supervisor or the Minister. If the report or complaint involves the Minister or if the Minister is unavailable, the individual receiving the report or complaint should immediately report it to the President or Vice-President of the Congregation.

Every complaint or report of harassment will be promptly investigated. If the investigation indicates that an act of harassment has occurred, timely and appropriate action will be taken. Retaliation or reprisal against Employees who report harassment claims is prohibited and will not be tolerated. Any violation of this policy will be treated as a serious matter and will result in disciplinary action, up to and including termination.

I-F. RESOLUTION OF EMPLOYEE COMPLAINTS

Effective communication is essential for productive working relationships. To that end, Employees are encouraged to discuss any concerns about work or suggestions for improving operations in the following manner:

The Employee should present any complaint or grievance to his/her Supervisor and together discuss the problem, applicable rules or policies, and possible resolution.

If Employee is not comfortable presenting the complaint or grievance to his/her Supervisor, or if discussion with the Supervisor does not resolve the matter to the Employee's satisfaction, the Employee should submit the complaint or grievance to the Minister or the President of the Congregation who shall gather the evidence necessary to complete an investigation. The Minister or President may interview the Employee, involve the personnel committee, or appoint an ad hoc committee to advise him/her. The President



of the Congregation shall then recommend a resolution of the problem to the Supervisor and Employee.

If the President's recommendation does not resolve the matter to the Employee's satisfaction, the Employee may then seek a review by the Board of Directors. The resolution recommended by the Board will be final and documented as the board determines to be appropriate.

I-G. INTERNET POLICY

The Employer provides Internet access (including e-mail) to its staff members to assist and facilitate business communications and work-related research. These services are for legitimate business use only in the course of assigned duties. All materials, information and software created, transmitted, downloaded or stored on the Employer's computer system are the property of the Employer.

Inappropriate Internet use includes, but is not limited to:

Transmitting obscene, harassing, offensive or unprofessional messages; or

Accessing, displaying, downloading, or distributing any offensive or inappropriate messages including those containing racial slurs, sexual connotation or offensive comments about race, color religion, sex, national origin, age disability, status with regard to public assistance, marital status or any other classification protected by law; or

Transmitting any of the Employer's confidential or proprietary information, including Member/Friend data, or other materials covered by the Employer's confidentiality policy.

The Employer reserves the right to monitor Employee use of the e-mail system or the Internet at any time. Employees should not consider their Internet usage or e-mail communications to be private. Personal passwords are not an assurance of confidentiality, and the Internet itself is not secure. Employees are required to report their password to a Congregational Administrator.

Any software or other material downloaded into Employer's computers may be used only in ways consistent with the licenses and copyrights of the vendors, authors or owners of the material. Prior written authorization from a Congregational Administrator is required before introducing any software into Employer's computer system.

Only authorized staff members may communicate on the Internet on behalf of the Employer. Employees may not express opinions or personal views that could be misconstrued as being those of the Employer.

I-H. MEDIA INQUIRIES

All requests for information about the Employer from newspapers, television and radio media should be directed to the Minister. An appropriate response to a media inquiry would be, "I'm not the best person to answer that question. May I contact the appropriate person and have that individual get back to you?"

I-I. CONFIDENTIALITY

Employees may have access to confidential information of the Employer, including but not limited to information about Members, Friends or other Staff Members. Such information must remain confidential and may not be released, removed from the Employer's premises, copied, transmitted or in any other way used for any purpose by Employees outside the scope of their employment. All requests for information concerning past or present Employees received from



organization or individuals should be directed to the Minister. The Employer reserves the right to seek legal action against Employees who wrongfully disclose information.

To protect the privacy of our Members, Employees should limit their exposure to confidential information about Members and should not discuss personal matters with Members. Therefore, if a Member calls the Church and begins to share confidential personal information, Employees should politely stop the person and explain that he/she needs to speak to the Minister.

I-J. CONFLICTS OF INTEREST

Employees are expected to avoid conflicts of interest, defined as any situation where an Employee may attain personal gain or which may serve as a detriment to the Employer, either monetarily or to its public image, because of the use of information or personal contact which is not generally available except through employment with the Employer.

Employees shall not engage in any business or transaction and shall not have a financial or other personal interest which is incompatible with their employment duties or which would impair their judgment or actions in the performance of their duties for the Employer. Employees who have questions about whether an activity violates this policy should discuss the matter with the Minister.

I-K. OUTSIDE EMPLOYMENT

Employees shall not engage in any collateral employment or business activity that is incompatible or in conflict with their duties, functions or responsibilities as an Employee. Activities that may constitute a conflict include use of the Employer's time, facilities, equipment or supplies, or the use of the title, prestige or influence or the Congregation for private gain or advantage.

Employees asked to perform services for National or District divisions of the Church are required to obtain prior approval from the Minister or Executive Committee. The Minister and Executive Committee have the right to approve or reject such services in their sole discretion.

An Employee shall not engage in any outside activity which, by its nature, hours or physical demands, would impair the Employee's performance of the Employer duties; reflect discredit on the Employer; or tend to increase the Employer's payments for sick leave, Worker's Compensation benefits or long-term disability benefits. Collateral employment should not result in outside telephone calls while on duty for the Congregation.

I-L. EMPLOYMENT OF RELATIVES AND MEMBERS

Other members of an Employee's family may be considered for employment; however, relatives may not supervise one another. "Relative" means a spouse, domestic partner, parent, sibling, child, grandparent, or grandchild.

I-M. PERSONNEL RECORD

It is very important that Employees keep up-to-date all the information provided to the Employer at the time of hire. This information is essential for many purposes, including benefit administration, mailing information to the Employee's home, and contacting friends or family in case of emergency. The Minister should be promptly notified of any changes in:

- Address and telephone number;
- Legal change in Employee's name;
- Dependents;



Changes in beneficiaries;
Person to notify in case of emergency; and
Any relevant changes in licensing or education.

I-N. INITIAL REVIEW PERIOD

New Employees and Employees who are transferred to another position will be required to complete an initial review period of ninety days, but which may be shortened or lengthened at the Employer's discretion. Satisfactory completion of the initial review period does not alter the employment-at-will relationship. Employees must continue to perform satisfactorily even after the initial review period is completed. Although regular Employees typically work on an ongoing basis, there is not guarantee that any job position will continue indefinitely. Any position may be eliminated at any time at the discretion of the Employer.



I-O. PERFORMANCE EVALUATION

In general, Employees will receive a written performance evaluation once each year that will be maintained in the Employee's permanent personnel file. Factors considered in assessing performance include but are not limited to quality and quantity of work; dependability; attendance and punctuality; effective interpersonal relationship with the Congregation, and personal conduct. Employees are requested to identify goals and objectives in advance so that their work may be evaluated on the basis of clear criteria.



II. WAGE AND HOUR ADMINISTRATION

II-A. EMPLOYMENT CLASSIFICATIONS

For purposes of determining the applicability of various policies, practices, and benefits, Employees are classified by the nature of the position to which they are assigned and by their regular work schedule.

Regular full-time Employees are regularly scheduled to work 40 hours per week 52 weeks per year. Full time is considered to be 2,082 hours per year. Employees scheduled to work less than 40 hours per week will be considered part-time Employees and their eligibility for benefits will be pro-rated according to the percentage of time worked. Employees must work a minimum of 1,000 hours per year to be eligible for benefits.

Employees who are subject to state or federal minimum wage and overtime laws are referred to as "non-exempt" Employees. Those in administrative, management, or supervisory positions who are not subject to such regulation are referred to as "exempt" Employees.

II-B. HOURS OF WORK

A normal, full-time workweek consists of 40 working hours. Some Employees are scheduled to work on Sunday mornings. Individual work schedules may change from time to time. Any fluctuation that is needed in an employee's work schedule must be discussed ahead of time and approved by both the employee and Supervisor. Attendance at meetings at the request of the Employee's Supervisor will be considered time worked. Employees are expected to attend any staff retreats or off-site events that are part of their employment. When other work hours are required the Supervisor will adjust the Employee's schedule to compensate.

II-C. BREAK PERIODS

The time of meal and break periods will be at the discretion of the immediate Supervisor.

II-D. TIMEKEEPING AND OVERTIME

Non-exempt Employees must submit and sign a record of their time worked at the end of each day. Any scheduled hours not worked, or time worked in excess of their regular schedule must be noted. Where required by applicable law, overtime will be paid to non-exempt Employees at the rate of one and one-half times the regular rate of pay for all hours worked in excess of forty, in any one work week. Holiday, vacation and sick leave are not counted for purposes of overtime compensation. Employees are generally paid at the end of the month.

Exempt Employees' wages are calculated on an annual basis and the pay is divided evenly over each of the 12 months. If an employee is not scheduled for the same number of hours for each of those months, and resigns or is terminated prior to the end of the fiscal year, then the employee's final paycheck will be adjusted to reflect the balance between what has actually been paid over the months of employment and what has actually been earned according to the hours that have been worked for the fiscal year up until the date of resignation.

Wages are reflected on the stubs of Employees' paychecks. Federal law requires deductions from pay for income tax, Social Security and Medicare. Other deductions may include state taxes, local taxes, or wage garnishments.

Some deductions are optional and are made only if the Employee has authorized their deduction. Employees are responsible for promptly notifying the Minister or Supervisor of any changes to, or errors in their deductions. Any necessary adjustments usually are made and reflected in the Employee's next paycheck.

III. EMPLOYEE BENEFITS

The benefits outlined in this Manual represent significant additional compensation to eligible Employees. Outlined below is a brief summary of the types of Employee benefits currently available through the Employer. This summary is not intended to and does not create an express or implied contract, promise or representation between the Employer and the Employee. These benefits are subject to change at the beginning of any church fiscal year at the discretion of the Employer. In the event of any discrepancy between the benefits outlined below and the plan itself, the plan will govern. Any questions about Employee benefits should be directed to the Minister of the Congregation.

III-A. MEDICAL INSURANCE

Employer offers a medical insurance benefit to employees who work 1,000 hours or more per year. For employees working less than full-time (2,082 hours per year), the benefit shall be pro-rated according to the percentage of full-time hours the employee works. For full-time employees, Employer will cover 80% of the cost of the employee's individual coverage through the Unitarian Universalist Association (UUA) Health Plan, and 50% of the cost of the coverage for eligible dependents of the employee. New employees can enroll within 30 days of beginning employment or during the annual open enrollment opportunity.

(See the UUA Health Plan details at www.uua.org.)

III-B. DENTAL INSURANCE

Employer offers a dental insurance benefit to employees who work 1,000 hours or more per year. For employees working less than full-time (2,082 hours per year), the benefit shall be pro-rated according to the percentage of full-time hours the employee works. For full-time employees, Employer will cover 100% of the cost of the employee's individual coverage through the Unitarian Universalist Association (UUA) Dental Plan and 100% of the cost of the coverage for eligible dependents of the employee. New employees can enroll within 30 days of beginning employment or during the annual open enrollment opportunity.

III-C. DISABILITY INSURANCE

Employer provides a long-term disability insurance benefit to all employees who work 1,000 hours or more per year. Employer will cover 100% of the cost of the employee's individual coverage through the Unitarian Universalist Association (UUA).

III-D. LIFE INSURANCE

Employer offers a term life insurance benefit to employees who work 1,000 hours or more per year. Employer will cover 100% of the cost of the employee's individual coverage through the Unitarian Universalist Association (UUA) Term Life Insurance Plan and 100% of the cost of the coverage for eligible dependents of the employee.

III-E. WORKERS COMPENSATION INSURANCE

The Employer carries Workers Compensation Insurance that pays for certain medical expenses and provides partial income protection in the event of illness or injury arising out of or in the course of employment.

All on-the-job injuries or illnesses, regardless of severity, should be reported immediately to the Employee's immediate Supervisor. Employees may be required to provide a physician's statement in order to receive Workers Compensation Insurance benefits, or to return to work.



III-F. RETIREMENT BENEFITS

The Unitarian Universalist Association (UUA) maintains a defined contribution qualified retirement plan to assist eligible Employees to accumulate tax-deferred savings for retirement. Under the plan, the Employer contributes a percentage of the Employee's wages and the Employee has the option of making additional voluntary contributions on a pre-tax basis.

Before an Employee can become a participant, there are certain eligibility requirements that must be met. These requirements and other provisions are provided to all participants. Each Employee should review this material carefully and discuss any questions he or she may have with the Supervisor or with the appropriate staff member at the UUA.

Exempt Employees' wages are calculated on an annual basis and the pay is divided evenly over each of the 12 months, as is the church payment into the pension account. If an employee is not scheduled for the same number of hours for each of those months and resigns or is terminated prior to the end of the fiscal year, then the employer's final contribution into the retirement plan will be adjusted to reflect the balance/difference between what has actually been paid into the pension plan over the months of employment and what has actually been earned according to the hours that have been worked for the fiscal year up until the date of resignation.

III-G. PAID TIME OFF (PTO), FLEXING TIME, OVERTIME

1. PTO

All employees begin to earn PTO from the first day of employment, but are not eligible to begin using it until after the completion of a calendar month of service. PTO accrual rates are based on the length of employment:

0-5 years = .08 hour per hour worked

6-12 years = .10 hour per hour worked

13+ years = .12 hour per hour worked

PTO is accrued at the close of each pay period. The Employee may use only the amount of PTO already accrued. If special circumstances arise, an Employee may request an exception to this policy. Use of future PTO time is subject to the prior approval of the Supervisor. The maximum number of unused hours of PTO that may be accrued for use amid continuing active service is the number of hours of work required in three months of employment. The maximum number of unused hours of PTO that may be used following the end of active service is the number of hours of work required during three weeks of employment.

PTO may be used for a wide variety of activities, including vacation, personal business needs, personal or family illness needs, etc. PTO must be used in a minimum of one hour increments. The choice of PTO scheduling is usually based on two factors: business requirements and personal preference based on length of service. Consistent with this, PTO planning should begin early in the church program year (September-August). Desire to use PTO time needs to be requested via the appropriate form. Use of PTO must be approved by the Employee's Supervisor. At the close of each pay period Employees and Supervisors must jointly report PTO hours used in that period.

Employees who resign with at least a two-week notice will receive payment for the accrued PTO hours, up to the number of hours of work required during three weeks of employment.

Employees who are terminated for misconduct, as determined by the Employer in its sole discretion, or fail to provide a minimum two-week notice when resigning, will not receive payment for accrued PTO days.



2. Flexing time

Paid employees may change the schedule of working hours with the prior approval of the Supervisor. Employees needing time off during normally scheduled work hours may change their work schedule with prior approval of the Supervisor.

3. Overtime

Prior Supervisor approval is required for working hours eligible for overtime pay.

III-H. HOLIDAYS

The following holidays apply to employees eligible for benefits, prorated by the percentage of full-time equivalent hours:

- New Year's Day
- Memorial Day
- July 4 (Independence Day)
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- ½ day on Christmas Eve
- Christmas Day
- ½ Day on New Year's Eve

Employees will have the preceding Friday or following Monday off (exact day to be decided jointly by the employee and Supervisor) if any of these holidays falls on a weekend. Employees who are needed to work on any of these holidays will receive an alternative day off. Respectful negotiation of holiday time is provided for employees observing other religious traditions.

III-I. LEAVES OF ABSENCE

1. General Provisions

The policies in this section describe various types of paid and unpaid leaves of absence provided by the Employer. Leaves must be requested in advance in writing and require the approval of the Employee's immediate Supervisor. The exact nature of the leave and its anticipated length must be included in the written request. Employees are expected to return to work upon the expiration of the leave as granted. If prevented from returning as expected, the Employee must immediately notify his or her Supervisor.

2. Other Leaves of Absence

Employees will not be required to use their PTO bank where other PTO policies exist such as jury duty, temporary military leave, bereavement, Workers Compensation, time off to vote, etc. Employees may be eligible for time off for other reasons, including but not limited to, medical conditions, illnesses, family issues, or other reasons. Employees needing time off should submit a written request to their Supervisor, including the amount of time off necessary and the reason for the leave. Requests will be reviewed on a case-by-case basis.

3. Military Leave Without Pay

Employees who are members of the uniformed services of the United States (including the National Guard or other reserve unit) will be granted unpaid leaves of absence in accordance with the state or federal law to perform military duties on a voluntary or involuntary basis. Requests for military leave of absence must be made in writing or should include verification of the duty call from military authority, the date the leave is to commence and the expected date of return.

Employees may choose to use any accumulated PTO time for all or part of the period of military service. Leaves of absence in excess of the available PTO will be without pay. In accordance with applicable law, eligible Employees will be reinstated to the same job upon returning from an authorized military leave of absence.

4. Funeral or Bereavement Leave With Pay

Employees may be eligible for a leave of absence for up to three days per calendar year with pay for the death of an immediate family member or partner's family member. This includes parents, grandparents, children, and spouse. The number of paid days off will be determined by the Supervisor based on the circumstances.

5. Jury Duty Leave With Pay

Employees called for jury duty are paid their regular pay for up to twenty working days. Employees should appear for work upon being excused from jury duty on any day.

III-J. VEHICLE USAGE AND REIMBURSEMENT

Employees using their own cars for Employer-related business may be paid mileage at the current rate per mile as established by Internal Revenue Service. Mileage will be reimbursed monthly upon request by the Employee and approval by the Supervisor. Trips must be authorized by the Employee's Supervisor. Employees must have a current and valid driver's license and proof of insurance. Employees may not take unauthorized passengers on such trips. Application for reimbursement should be completed within 60 days.

All tickets for parking and traffic violations are the responsibility of the Employee, the Employee must pay all fines promptly and will not be reimbursed by the Employer.

III-K. ACCOUNTABLE REIMBURSEMENT PLAN

The First Unitarian Universalist Church of Rochester, MN uses and formally adopts an accountable expense reimbursement policy with the following terms and conditions, based on definitions by the Internal Revenue Service (income tax regulations 1.162-17 and 1.2745T(f)) and recommendations on church finances by the UUA and in the 2005 Church and Clergy Tax Guide:

Any employee (for which the church must provide a W-2) now or hereafter employed by the Church shall be reimbursed for any ordinary and necessary business and professional expense incurred on behalf of the Church if the following conditions are satisfied:

The expenses are reasonable in amount and have a business connection (i.e.: expenses that fall within the operating budget or have the approval of the Board if they are outside of the budget);

The employee adequately accounts to the Church for these expenses within a reasonable period of time. Adequate accounting involves documenting the amount, date, place, business purpose (and in the case of entertainment expenses, the relationship of the person(s)



entertained) of each such expense with the same documentary evidence as would be required to support a deduction of the expense on the employee's federal tax returns (receipts, account book, diary, log, statement of expenses, trip sheet or similar record); and the employee substantiates such expenses by providing the Congregational Co-Administrator (Records) with an accounting of such expense. Even though IRS regulations state that, "Taxpayers must have sufficient documentary evidence to substantiate the amount, date, place and business purpose of the business expenses, but they will not need a receipt for any expense of less than \$75," the church would expect receipts when at all possible, regardless of the amount being reimbursed.

It is recommended that expenses be turned in on a monthly basis (but in no event will an expense be reimbursed as an accountable plan reimbursement if substantiated more than 60 days after the expense is incurred by an employee). Examples of reimbursable business expenses include local transportation, overnight travel including lodging and meals, entertainment, books/subscriptions, education, vestments and professional dues. Under no circumstances will the Church reimburse an employee for business or professional expenses incurred on behalf of the Church that are not properly substantiated according to this policy. Church and staff understand that this requirement is necessary to prevent the Church's reimbursement plan from being classified as a non-accountable plan.

1. Excess Reimbursements

Any Church reimbursement that exceeds the amount of business or professional expenses properly accounted for by an employee pursuant to this policy must be returned to the Church within 120 days after the associated expenses are paid or incurred by the employee and shall not be retained by the employee.

2. Tax Reporting

The Church shall not include in an employee's W-2 form any amount of any business or professional expense properly substantiated and reimbursed according to this policy, and the employee should not report the amount of any such reimbursement as income on Form 1040. (Advice to ministers from 2005 Church and Clergy Tax Guide: The IRS has issued audit guidelines for its agents to follow when auditing ministers. The guidelines state: "If a reimbursement arrangement meets all the requirements for an accountable plan, the amounts paid under the arrangement are excluded from the minister's gross income and are not required to be reported on his or her Form W-2. If, however, the arrangement does not meet one or more of the requirements, all payments under the arrangement are included in the minister's gross income and are reported as wages on the Form W-2, even though no withholding at the source is required.")

3. Retention of Records

All receipts and other documentary evidence used by an employee to substantiate business and professional expenses reimbursed under this policy shall be retained by the Church.

IV. OTHER EMPLOYER POLICIES

IV-A. ATTENDANCE AND PUNCTUALITY

Each Employee is expected to be prompt and regular in his or her attendance at work. Personal appointments should be scheduled before or after work hours, if possible. All scheduled absences must be approved in advance by the Supervisor. Employees who are unable to report to work at their scheduled time must call their Supervisor, as soon as possible, to report the absence and the expected time of return to work. Employees must call in each day they are absent, unless otherwise authorized by their Supervisor.

Unscheduled absences (such as returning late from lunch or leaving work before the end of the workday) must be approved by Employee's Supervisor. If the Employee expects to be absent the following day, he/she should inform the Supervisor of that fact at the same time.

Any Employee who fails to report to work without notice for two or more consecutive days will be considered to have voluntarily terminated employment, effective immediately.

IV-B. WORK AND DISCIPLINARY GUIDELINE

Certain guidelines must be observed by all Employees to protect the integrity of the Congregation. Violations may result in disciplinary measures including verbal warnings, written warnings or termination.

Engaging in any of the following examples of unacceptable conduct may result in disciplinary actions. These examples are intended only as a guide and are not all-inclusive.

- Failure to perform work in a manner acceptable to the Employer.

- Absenteeism or tardiness.

- Leaving work without permission.

- Failure to report absences as required.

- Sexual harassment or harassment described in this Manual.

- The use, possession or sale, or being under the influence of alcohol or controlled substances (other than those used for bona fide medical purposes) while working or while on the Employer's premises (including meal and other breaks).

- Unauthorized possession of weapons.

- Disclosure of confidential information.

- Smoking in unauthorized areas.

- Failure to report-on-the job injuries.

- Working another job while absent.

- Arrest and conviction for criminal offenses that are job related, including those that may affect the Employee's ability to perform his or her job.

- Theft or dishonesty.

- Falsifying records or information (or misuse or unauthorized manipulation of any computer or electronic data processing equipment or system).

- Discourteous treatment of others.

- Taking the Employer's property without paying for it or without written permission.



Reckless, careless or unauthorized use of the Employer's property, equipment or materials.
Improper or profane language.
Violation of any other of the Employers policies.

IV-C. SEPARATION FROM EMPLOYMENT

Employees who resign are requested to give at least two weeks written notice in order for the Congregation to find a suitable replacement.

Any Employee, who fails to report to work on or before the expiration of a leave, will be deemed to have resigned, consistent with applicable law.

IV-D. SAFETY AND ACCIDENTS

The safety of Employees, as well as Members and Visitors, is of paramount concern. All Employees are expected to abide by accepted safety standards at all times. They should know the whereabouts of fire extinguishers and the first aid kit.

Any unsafe conditions, equipment or practice observed by an Employee should be reported immediately to the Supervisor. All on-the-job accidents or injuries to Employees, no matter how minor, should be reported immediately to the Supervisor. In the event of a fire or other emergency, the fire department and/or police should be called immediately, and all Staff and Members of the Congregation should leave the premises.

IV-E. PERSONAL PROPERTY

The Employer cannot be responsible for damage or loss of personal property, including loss or damage to vehicles or other property in or on church property. Employees should report any lost items to the Supervisor so that the item can be returned if it is found. If an Employee finds an item, it should be immediately turned in to the Office Manager.

IV-F. WORKPLACE THREATS AND VIOLENCE

Threats, threatening behavior, or acts of violence against persons by anyone on the Employer's property will not be tolerated.

Anyone who verbally or physically threatens another, exhibits threatening behavior or engages in violent acts on church property may be removed and will remain off church property pending the outcome of an investigation. If the Employer determines that a violation of this policy has occurred, the Employer may take appropriate disciplinary action that may include, but is not limited to, suspension and/or termination of employment, and/or legal action as appropriate. All Employees shall inform the Supervisor of any behavior, which they have witnessed or experienced, which they regard as threatening or violent, when that behavior is job-related or is connected to employment.

IV-G. PROFESSIONAL BEHAVIOR

Employees should maintain a professional attitude and appearance that is appropriate to their position and the Employer-Congregation.



IV-H. INSPECTION RIGHTS

Churches, like other Employers, are sometimes the victims of thieves. The employer has on its premises storage facilities such as desks, file cabinets, closets and storage areas for the use of Employees; however, the Employer can make no assurances that they will always be secure. The storage of any unauthorized alcohol, illegal drugs or drug-related paraphernalia is prohibited on the Employer's premises. Therefore, the Employer reserves the right to open and inspect any desk computer, file cabinet, storage closet, or storage area at any time without prior notice or consent. The Employer reserves the right to inspect property brought onto the property, including, but not limited to: briefcases, purses, lunch containers. Employees may not use personal locks on Employer-owned desks, cabinets, closets or storage areas.

IV-I. EMPLOYMENT AUTHORIZATION

Federal law requires that prospective Employees must show proof of eligibility to work in the United States in the position for which they are applying. Employees must provide an original document or documents to the Employee's Supervisor that establish identity and employment eligibility for the date employment begins.

Certain positions may require applicants to undergo a background check as a condition of employment. Applicants will be notified if a background check will be required at the time of application.

Associated Documents

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