



Legislation Details (With Text)

File #: ORD-26070 **Version:** 1 **Name:** Amending Chapter 1.12 Municipal Code
Type: Ordinance **Status:** Passed
File created: 9/30/1997 **In control:** City Council
On agenda: 9/30/1997 **Final action:** 9/30/1997
Title: Ordinance No. 26070
Sponsors:
Indexes:
Code sections:
Attachments: 1. ORD-26070

Date	Ver.	Action By	Action	Result
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A, PO %-11. Req.

ORDINANCE NO. '065070

1 AN ORDINANCE regarding compensation, and amending Chapter 1.12 of the
2 Tacoma Municipal Code by adding a new section thereto, to be known as
3 Section 1.12.229; and amending Sections 1.12.230, 1.12.231, and 1.12.232
4 thereof.
5 BE IT ORDAINED BY THE CITY OF TACOMA:
6 Section 1. That Chapter 1.12 of the Tacoma Municipal Code is hereby
7 amended by adding a new section thereto, to be known as Section 1. 1 2.229,
8 which reads as follows:
9 1.12.229 VEBAAccountforretirees.,
10 A. The City shall deposit into a VEBA Account a sum equivalent to
11 25 percent of the sick leave accruals of any employee who meets the following
12 criteria:
13

14 1. The employee must qualify under TIVIC Section 1. 1 2.229(B).

15 and

16 2. The employee must be separated from the City service due to

17 0) death or 00 retirement for disability or length of service with attendant

18 pension payments under any City employee pension system.

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The sum deposited in the VEBA Account shall be calculated at the

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21 employee's re-regular classification rate of Pay effective at the time of retirement.

22 B. An employee shall qualify for a deposit into a VEBA Account

23 pursuant to TIVIC 1.12.229(A) if the following three criteria are met:

24 1. (a) The employee is not a member of one of the

25 collective bargaining units at retirement, or,

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1 (b) if the employee is a member of a duly selected

2 collective bargaining unit at the time of his or her retirement, the employee

3 shall qualify for a deposit into a VEBA Account only if a valid collective

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bargaining agreement in force at the employee's retirement confers upon the

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employee the right to a VEBA account: and

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7 2. The employee shall qualify for a deposit into a VEBA Account

8 only if the VEBA Account deposit is a reasonable and equitable substitute for

9 the cash out Payment under TIVIC 1. 1 2.230(D)(1) which was in effect

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immediately prior to the effective date of this section. However, an employee

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may apply for a cash out where the VEBA account will be clearly detrimental

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13 when compared to the preexisting benefit in the unusual circumstances of his

14 or her particular case. The employee must prove he or she is not qualified

15 under a preponderance of evidence standard for a VEBA Account due to one

16 or more of the following circumstances: (a) the employee has access to
17 alternative post-retirement benefits and therefore will not use the VEBA
18 Account in a reasonably foreseeable time or manner following separation from
19 the City: (b) the employee, his or her spouse, and dependents have only
20 nominal medical expenses and the panel is convinced that, due to the
21 employee's circumstances, projected medical expenses will be substantially
22 below what would normally be expected: (c) the employee possesses a
23 compelling immediate need for cash to prevent a hardship to the employee or
24 his or her dependents, such as loss of shelter or inability to obtain food: (d) a

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1 bona fide emergency need exists due to events beyond the control of the
2 employee, such as for airfare to attend a seriously ill or incapacitated relative in
3 the absence of other reasonable alternative methods of payment: or (e) such
4 similar circumstance as the panel finds unique and compelling which would
5 render the VEBA deposit an inequitable or unreasonable alternative to the cash
6 out Payment. An employee's desire for cash without any additional compelling
7 factors set forth above shall not render the VEBA deposit an unreasonable or
8 inequitable benefits and
9 3. The total sum due to the employee is \$1 00 or greater.
10
11 C. In the event an employee contends he or she is entitled to the cash o-ut
12 upon application for retirement, he or she shall submit to the Human Resources
13 Department a written application on such form as the Human Resources
14 Department shall identify and require. The Human Resources Department shall
15 then convene a panel to consider such declaration. The panel shall be comprised
16 of the Director or Acting Director of the Human Resources Department, the
17 Manager or Acting Manager of the Risk Management Division of Human
18 Resources, the City Treasurer or Acting City Treasurer, the City Attorney or his or
19 her designee, and a representative appointed by the Joint Labor Council. Such
20 panel shall convene within 14 days of receipt of the declaration, and shall render
21 its decision within 28 days of receipt of the declaration. Such panel shall receive
22 evidence from the employee in a manner Prescribed by the panel. In no case
23 shall a cash out Payment be made until the panel has issued its decision. The

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1 panel shall determine whether an employee is qualified for the VEBA deposit
2 solely upon the criteria set forth in this Section 1. 1 2.229 and such administrative
3 guidelines as the Human Resources Director shall issue to aid in the interpretation

4 of Section 1.12.229. The determination of the panel shall be binding.
5
6 Section 2. That Section 1.12.230 of the Tacoma Municipal Code is hereby
7 amended to read as follows:
8 1.12.230 Sick allowance with pay. It is the policy of the City of
9 Tacoma to pay its employees on account of sickness or accident disability in
10 accordance with the provisions set forth herein.
11 A. Eligibility for Sick Leave. The following provisions, unless otherwise
12 specified, apply to all regular, probationary, or appointive full-time employees
13 except those employees of the Tacoma Municipal Belt Line Railway set forth in
14 Section 1.12.231 and members of the Police and Fire Departments covered by
15 RCW 41.26 (LEOFF I Pension System) set forth in Section 1. 12.232.
16
17 1. Accrual. Regular, probationary, or appointive full-time
18 employees shall accrue sick leave at the rate of 3.69 hours for each 80 hours
19 in which he/she is in paid status. Eligible employees who are on leave of
20 absence for active duty training or for inductive purposes shall accrue sick
21 leave.
22 a. Sick leave earned shall be credited to an employee's
23 accruals after the completion of each biweekly pay period and may not be used
24 in the pay period earned.
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1 b. For purposes of this section, eligible permanent
2 employees of the Municipal Belt Line Railway assigned to the Extra Board will
3 be considered as full-time employees.
4
5 2. Permissible Use of Paid Sick Leave.
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7 a. Sick leave may be taken in tenths (0.10) of an hour
8 increments.
9
10 b. Injury or illness of employee to such extent as to
11 constitute a hazard to the safety or health of himself/herself or other

10 employees.

11 c. Medical or dental care for the employee. Supervisors

12

13 should attempt to accommodate appointments for care. Employees should

14 attempt to schedule such appointments to minimize disruption to work.

15 d. Quarantine of employee due to exposure to a

16 contagious disease.

17 e. On-the-job injuries during the first three days if not

18

19 eligible for Worker's Compensation and as a supplement to Worker's

20 Compensation at the rate of one-half day of sick leave per day absence after

21 the 120-day supplementary on-the-job injury benefits provided under Section

22 1.12.090.

23 f. Death of a spouse, father, mother, foster parent, brother,

24 sister, child, foster child, grandparents or grandchildren of employee or

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1 relatives of the spouse of the employee in the same categories of relationship
2 subject to the requirements of subsection B.6. hereinafter set forth.

3 g. Serious injury or illness to those relatives living with and
4 dependent upon the employee, constituting an emergency or crisis, and
5 requiring the attention of a physician subject to the requirements of subsection
6 B.5 hereinafter set forth.
7

8 h. Employees working shifts other than the regular Monday
9 through Friday workweek shall be paid holiday pay plus paid sick leave when
10 scheduled to work on a holiday and they are unable to work due to illness or
11 injury. Such employees when not scheduled to work on a holiday, shall not be
12 entitled to paid sick leave therefor.
13

14 i. Pre-induction physical for service in the Armed Forces.

15 j. Illness or disability due to pregnancy or conditions
16 related thereto.
17

18 k. Care for children under the age of 18 when there is a
19 health condition which requires treatment or supervision.
20

21 B. Requirements for all Paid Sick Leave.

22 1. Every employee must report to the designated representative
23 of his/her department head the reason for an absence prior to the beginning of
24 his/her scheduled workday or such earlier time as required by his/her
25 department or division head.
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- 1 2. An employee must keep his/her department head informed of
2 his/her condition if an absence is of more than four working days in duration.
3 3. For each absence an employee must submit an explanation of
4 the reason for such absence. A statement by the attending physician is
5 required if requested by the department head.
6
7 4. Employee must permit home visits or medical examinations at
8 the expense and convenience of the City.
9 5. Upon approval by the department head a maximum of four
10 days' sick leave may be granted for a serious illness or injury suffered by a
11 relative living with and dependent upon the employee. In the event of any such
12 absence, a statement by the attending physician attesting to the nature and
13 seriousness of said injury or illness shall be required if requested by the
14 department head.
15 6. a. Upon approval by the department head, a maximum of
16 four days' sick leave may be granted for the death of spouse, father, mother,
17 foster parent, brother, sister, child or foster child of employee.
18
19 b. For the purpose of attending the funeral, upon approval
20 by the department head, a maximum of one day's sick leave may be granted for
21 the death of grandparent, grandchild, son-in-law, daughter-in-law, brother-in-
22 law, or sister-in-law of the employee or the death of a father, mother, foster
23 parent, brother, brother-in-law, sister, sister-in-law, child, foster child,
24 grandparent, or grandchild of the spouse of the employee.
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1 7. An employee who has served in higher or lower positions on
2 temporary appointments shall be paid for sick leave at the rate of pay at which
3 he/she has worked for a majority of the time in the six-month period
4 immediately prior to the effective date of the sick leave taken. If the employee
5
6 has been serving on numerous appointments at different rates of pay during
7 said six-month period and has not worked any single rate for a majority of the
8 time, he/she shall be paid sick leave at the rate of pay which together with any
9 higher rates of pay would constitute a majority of the time worked.

10 8. Employees shall accrue sick leave according to the provisions
11 of this section; provided, however, that any employee who leaves the City
12
13 service during the first six months of employment shall not be compensated for
14 any accrued sick leave.

15 C. Enforcement of Sick Leave Provisions.

16 1. Misrepresentation of any material facts in connection with paid
17 sick leave by any employee shall constitute grounds for suspension or
18
19 discharge.

20 2. It shall be the responsibility of the department head or his/her

21 designated representative to:

22 a. Review all applications for sick leave and approve those

23 which are bona fide and comply with the provisions of this section. Employees

24 still absent at the end of a pay period may be certified for payment of sick leave

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26 by the department head by his/her signing the payroll timecards, subject to

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1 department head's approval for sick leave pay immediately upon the

2 employee's return to work.

3 b. Investigate any suspected abuse of sick leave.

4 c. Withhold approval of sick leave pay in the event of

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unauthorized use.

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7 d. Initiate disciplinary action if, as a result of investigation,

8 it is determined that an employee has been guilty of willful misrepresentation in

9 a request for sick leave pay.

10 D. Incentive Payments for Non-use of Sick Leave Accruals.

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1. An employee separated from the City service due to death or

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13 retirement for disability or length of service with attendant pension Payments

14 under any City employee pension system who does not qualify for a VIEBA

15 deposit under TMC 1. 1 2.229 shall be compensated at his/her regular

16 classification rate of pay in effect at the time of retirement to the extent of
17 25 percent of his/her sick leave accruals.
18
19 2. A regular or appointive employee separated in good standing
20 from the City service for any other reason than death or retirement due to
21 disability or length of service with attendant Pension Payments under any City
22 employee Pension system pursuant to TMC 1.12.229 who has a minimum of
23 10 days accrual shall be compensated at his/her regular classification rate of
24 pay to the extent of 10 percent of his/her sick leave accruals up to a maximum
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26 accrual of 120 days. An employee separated from the City service due to layoff

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1 may, upon reemployment from the eligible list or departmental reemployment
2 list upon which placed as provided in Section 1.24.900, have his/her sick leave
3 accrual restored upon repayment to the City of the 10 percent payment as
4 herein provided. If appointed from other employment lists within the two-year
5
6 period of eligibility, such repayment may also apply.
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7 E. Authorization - Police and Fire Disability Payments. Certification for
8 payment for absences due to injury or illness covered by the State of
9 Washington Police or Fire Pension Acts shall not be made by the Human
10 Resources Director until authorization is received from the appropriate Pension

11

Board.

12

13 Section 3. That Section 1. 1 2.231 of the Tacoma Municipal Code is hereby

14 amended to read as follows:

15 1.12.231 Sickallowancewithpay-LocomotiveEngineerRailway

16 Switch Operator, Railway Switching Supervisor, and Railway Yardmaster.

17

The following provisions apply to permanent full-time or permanent Extra Board

18

19 employees of the Tacoma Municipal Belt Line Railway in the classifications of

20 Locomotive Engineer, Railway Switch Operator, Railway Switching Supervisor

21 and Railway Yardmaster.

22 A. Each regular full-time, probationary or permanent Extra Board

23 employee shall accrue sick leave at the rate of 3.69 hours for each biweekly

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pay period in which he/she has any regular time for which regular pay will be

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26 received. Eligible employees who are on a leave of absence for active duty

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1 training or for inductive purposes shall accrue sick leave. Sick leave shall be

2 credited to an employee's accruals after the completion of each biweekly pay

3 period and may not be used in the pay period earned. There shall be no limit

4 on sick leave accruals.

5 B. Sickness benefits shall be equal to 100 percent of the employee's
6
7 regular basic daily rate; provided that if the employee has served in higher or
8 lower positions on temporary appointments, benefits shall be computed on the
9 pay rate appropriate to the class of position that the employee has worked on
10 for the majority of time in the six-month period immediately prior to the effective
11 date of the sick leave taken.
12

13 C. Where the benefits under this section supplement an allowance from
14 the Railroad Retirement Board, the combined total of such supplemental
15 benefits and the allowance received from the Railroad Retirement Board for
16 any one day shall not exceed 100 percent of the appropriate basic daily rate.

17 An employee who forfeits any allowance from the Railroad Retirement Board
18 because of failure to timely file for such benefits shall also forfeit any benefits
19 he/she would otherwise be entitled to under this section.

21 The City will pay the employee 100 percent of his/her basic daily rate
22 including benefits received from the Railroad Retirement Board and the
23 employee upon receipt of those benefits shall endorse and turn over to the Belt
24 Line Railway moneys received. Failure to comply with this provision shall be
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26 cause for forfeiture of all benefits under this provision, including moneys and

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1 hours. Flagrant violations of this provision could be cause for disciplinary
2 action. Employees paid in advance, under the provisions of this section, and
3 failing in their responsibility that causes forfeiture of benefits shall be liable to
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repay to the City moneys received.

5 D. Upon approval by the Superintendent, a maximum of four days' sick
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7 leave may be granted for a serious illness or injury suffered by a relative living
8 with and dependent upon the employee, constituting an emergency or crisis,
9 and requiring the attention of a physician. In the event of any such absence, a
10 statement by the attending physician attesting to the nature and seriousness of
11 said injury or illness shall be required if requested by the Superintendent.

12
13 E. An employee separated from the City service due to death or
14 retirement for disability or length of service under Railroad Retirement pension
15 with attendant Pension Payments, who does not qualify for a VEBA deposit
16 under TIVIC Section 1. 1 2.229, shall be compensated to the extent of 25 percent
17 of his/her sick leave accruals. A permanent employee separated in good
18
19 standing from the City service for any other reason than death or retirement
20 shall be compensated to the extent of 10 percent of his/her sick leave accruals
21 up to a maximum accrual of 120 days.

22 F. Benefits under this section apply to nonoccupational injury or bona
23 fide sickness of organic origin and of sufficient severity to disable the
24 employee, provided that such nonoccupational injury or sickness was not
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1 caused by the use of drugs or intoxicants, recklessness, gross negligence or
2 any act contrary to law.
3 G. In order to be granted benefits under this section, the employee must
4
5 report to the proper authority the reason for the absence and keep the
6 Superintendent informed of his/her condition. The Superintendent must be
7 satisfied that the reason for the absence is legitimate and satisfactory
8 evidence, including a verifying certificate from a reputable physician, may be
9 required.
10 H. Bereavement leave of up to four working days will be allowed in case
11
12 of employee's spouse, father, mother, foster parent, grandparent, grandchild,
13 brother, sister, child, or foster child, or spouse's parent, brother, sister or
14 grandparent. Each working day of such leave will be paid at the employee's
15 regular basic daily rate; provided that if the employee has served in higher or
16 lower positions on temporary appointments, benefits shall be computed on the
17 pay rate appropriate to the class or position that the employee has worked on
18
19 for the majority of time in the six-month period immediately prior to the effective
20 date of the sick leave taken. Bereavement leave may be charged against the
21 employee's sick leave accruals, if any. Employees must notify the
22 Superintendent prior to taking bereavement leave.
23 1. Enforcement of Sick Leave Provisions.
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1 1. Misrepresentation of any material facts in connection with paid
2 sick leave by any employee shall constitute grounds for suspension or
3 discharge.
4
5 2. It shall be the responsibility of the Superintendent or his
6 designated representative to:
7
8 a. Review all applications for sick leave and approve those
9 which are bona fide and comply with the provisions of this section and forward
10 same to the Personnel Department. The Personnel Director shall not certify the
11 payment of sick leave until such approved applications have been received,
12
13 except that employees still absent at the end of a pay period may be certified
14
15 for payment of sick leave by the Personnel Director upon recommendation of

15 a. Sick leave earned shall be credited to an employee's

16 accruals after the completion of each biweekly pay period and may not be used
17 in the pay period earned.

18 2. Use of Paid Sick Leave.

19
20 a. Sick leave may be taken in tenths (0.10) of an hour

21 increments.

22 b. In all cases when eligible, employees shall be placed on
23 leave pursuant to RCW 41.26 and shall not be eligible to be paid for sick leave
24 for an absence when there is eligibility to be paid for leave under RCW 41.26;

25
26 however, without regard to payment:

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1 (1) When such leave is determined to be not job-

2 connected, the sick leave accruals shall be debited hour-for-hour for time
3 absent from the scheduled shift;

4 (2) When such leave is determined to be job-
5 connected, sick leave shall be debited for the date of injury and up to three

6
7 days when the disability leave is less than 15 calendar days;

8 (3) If the job-connected leave exceeds 15 calendar
9 days but less than 120 work days, sick leave shall be debited for the day of
10 injury only. If the job-connected disability leave exceeds 120 work days, sick
11 leave shall be debited one-half day for every work day missed in excess of 120

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13 work days;

14 (4) If the officer who is on leave is not able to return
15 to work at the end of the disability leave pursuant to RCW 41.26, that person
16 shall be retired and paid off for any unused sick leave as provided herein. In no

17 such event shall an officer be placed on sick leave.
18
19 c. Death of a spouse, father, mother, foster parent, brother,
20 sister, child, foster child, grandparents or grandchildren of employee or
21 relatives of the spouse of the employee in the same categories of relationship
22 subject to the requirements of subsection B.6. hereinafter set forth.
23 d. Serious injury or illness to those relatives living with and
24 dependent upon the employee, constituting an emergency or crisis and
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requiring the attention of a physician subject to the requirements of subsection
2 B.5 hereinafter set forth.
3 e. Pre-induction physical for service in the Armed Forces.
4 B. Requirements for All Paid Sick Leave.
5 1. Every employee must report to the designated representative
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7 of his/her department head the reason for an absence prior to the beginning of
8 his/her scheduled workday or such earlier time as required by his/her
9 department or division head.
10 2. An employee must keep his/her department head informed of
11 his/her condition if an absence is of more than four working days in duration.
12
13 3. For each absence an employee must submit upon the

14 approved form an explanation of the reason for such absence. A statement by
15 the attending physician is required if an absence caused by illness or injury to
16 the employee extends beyond four working days, or for each absence, if
17 requested by the department head.

18 4. Employee must permit home visits or medical examinations at
19
20 the expense and convenience of the City.

21 5. Upon approval by the department head a maximum of four
22 days' sick leave may be granted for a serious illness or injury suffered by a
23 relative living with and dependent upon the employee. In the event of any such
24 absence, a statement by the attending physician attesting to the nature and
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seriousness of said injury or illness shall be required if requested by the

2 department head.

3 6. a. Upon approval by the department head a maximum of
4 four days' sick leave may be granted for the death of a spouse, father, mother,
5 foster parent, brother, sister, child or foster child of employee.

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7 b. For the purpose of attending the funeral, upon approval

8 by the department head, a maximum of one day's sick leave may be granted for
9 the death of a grandparent, grandchild, son-in-law, daughter-in-law, brother-in-
10 law, or sister-in-law of the employee or the death of father, mother, foster

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parent, brother-in-law, sister, sister-in-law, child, foster child, grandparent, or
12
13 grandchild of the spouse of the employee.

14 7. An employee who has served in higher or lower positions on
15 temporary appointments shall be paid for sick leave at the rate of pay at which
16 he/she has worked for a majority of the time in the six-month period
17 immediately prior to the effective date of the sick leave taken. If the employee
18 has been serving on numerous appointments at different rates of pay during
19 said six-month period and has not worked at any single rate for a majority of
20 the time, he/she shall be paid for sick leave at the rate of pay which together
21 with any higher rates of pay would constitute a majority of the time worked.

22 8. Employees shall accrue sick leave according to the provisions
23 of this section; provided, that any employee who leaves the City service during
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1 the first six months of employment shall not be compensated for any accrued
2 sick leave.

3 C. Enforcement of Sick Leave Provisions.

4 1. Misrepresentation of any material facts in connection with paid
5 sick leave by any employee shall constitute grounds for suspension or
6 discharge.

7 2. It shall be the responsibility of the department head or his/her
8 designated representative to:
9 a. Review all applications for sick leave and approve those
10

which are bona fide and comply with the provisions of this section. Employees

still absent at the end of a pay period may be certified for payment of sick leave

by the department head by his/her signing the payroll timecards, subject to

department head's approval for sick leave pay immediately upon the

employee's return to work.

17 b. Investigate any suspected abuse of sick leave.

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19 c. Withhold approval of sick leave pay in the event of
20 unauthorized use.

21 d. Initiate disciplinary action if, as a result of investigation,
22 it is determined that an employee has been guilty of willful misrepresentation in
23 a request for sick leave pay.

24 D. Incentive Payments for Non-Use of Sick Leave Accruals.

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1. An employee separated from the City service due to death or retirement for disability or length of service with attendant Pension payments under any City employee pension system, who does not qualify for a VEBA deposit under TIVIC Section 1. 1 2.229, shall be compensated at his/her regular classification rate of pay in effect at the time of retirement to the extent of

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7 25 percent of his/her sick leave accruals.

8 2. A regular or appointive employee separated in good standing

9 from the City service for any other reason who has a minimum of 10 days

10 accrual shall be compensated at his/her regular classification rate of pay to the

11

extent of 10 percent of his/her sick leave accruals up to a maximum accrual of

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13 120 days. An employee separated from the City service due to layoff may, upon

14 reemployment from the eligible list or departmental reemployment list upon

15 which placed as provided in Section 1.24.900, have his/her sick leave accrual

16 restored upon repayment to the City of the 10 percent payment as herein

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provided. If appointed from other employment lists within the two-year period of

18

19 eligibility, such repayment may also apply.

20 3. Sick leave accruals for each Police and Fire service employee

21 shall be redetermined as of April 30, 1989. Such accruals shall be

22 redetermined by charging all illness and injury claims, arising after March 1,

23 1970, other than claims for which leave under RCW 41.26 could have been
24 used against sick leave credits in the same manner as charged against other
25
26 employees of the City. These sick leave accruals are available to be drawn on

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1 for required sick leave pursuant to this chapter and are included under the
2 incentive payment plan referred to in D. 1, above.
3 4. Such Police and Fire service employees shall have their sick
4 leave accruals and charges against sick leave determined in the manner set
5 forth in this chapter, irrespective of any benefits to which the Police and Fire
6 service employees are entitled by State and Federal law, as of April 30, 1989.

8 E. Authorization - Police and Fire Disability Payments. Certification for
9 payment for absences due to injury or illness covered by the State of
10 Washington Police or Fire Pension Acts shall not be made by the Human
11 Resources Director until authorization is received from the appropriate Pension
12 Board.
13

14 Section 5. This ordinance shall be effective as provided by law.

15 Passed SEP 3 0 1997

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20 Attest: City Clerk

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Approved as to form and legality:

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REQUEST FOR ORDINANCE
OR RESOLUTION

CITY CLERK USE
Request
Ordinance
Resolution

1. DATE: May 5, 1997

2. REQUESTING DEPARTMENT/DMSION/PROGP_4, M
PHONEXTENSION

3. CONTACT PERSON (for questions):

Human Resources

Andy Michels

591-5444

4. PREPARATION OF AN ORDINANCE IS REQUESTED FOR THE CITY COUNCIL MEETING OF TUESDAY MAY 13, 1997.

5. SUMMARY TITLE/RECOMMENDATION: (A concise sentence, as it will appear on the Council Agenda)

An Ordinance amending Tacoma Municipal Code Sections 1.12.230, 1.12.231, and 1.12.232 to rescind Incentive Payments for Non-Use of Sick Leave Accruals for qualified employees separated from the City for death or retirement for disability or length of service; and to create a new Section 1.12.229 to replace the Incentive Payments by providing for sick leave accumulations of qualified employees at retirement to be deposited in Voluntary Employee Benefit Association (VEBA) Medical Savings Accounts.

6. BACKGROUND INFORMATION/GENERAL DISCUSSION: (Why is this request necessary? Are there legal requirements? What are the viable alternatives? Who has been involved in the process?)

The Voluntary Employee Benefit Association (VEBA) Medical Savings Accounts generally provide a greater benefit than the

Incentive Payments for the same cost because they are created under tax laws which allow the deposits to be made without taxation, whereas the Incentive Payments are taxed at cash out. Certain employees, however, will not be qualified for the new benefit if the Account is not a reasonable and equitable substitute for the Incentive Payment. These nonqualified employees will retain the Incentive Payment. In addition, employees who are members of collective bargaining units do not qualify for the Accounts until the Accounts and Administration Plan have been adopted by collective bargaining agreement.

7. FINANCIAL INTACT: (Future impact on the budget.)

8. LIST ALL MATERIAL AVAILABLE AS BACKUP INFORMATION FOR THE REQUEST AND INDICATE WHERE FILED:

Source Documents/Backup Material

Location of Document

The Voluntary Employee Benefit Association (VEBA) Medical Savings Account (MSA) Plan for Public Service Employees in the State of Washington, Master Employer Benefit Plan, as Amended and Restated October 26, 1994

City Clerk's Office

9. FUNDING SOURCE: (Enter amount of funding from each source)

	Fund Number & Name:	State S	city	Other S	Total Am-bunt
Acct	If an expenditure, is it budgeted?		0 Yes D No	Where? Org	

Approved as to Availability of Funds

10. Department Director/Utli@@ @ivisjion Approval
Ublities Approval
r-reha.do,

Director of Finance

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City of Tacoma

Memorandum

TO: Ray E. Corpuz, Jr.
City Manager

FROM: J. C. Gilbertson
Human Resources D U

SUBJECT: Ordinance Disclosure

DATE: May 7, 1997

On the agenda for Council action on May 13, 1997 will be an ordinance to amend the Compensation Plan. This memorandum discloses the contents of that ordinance pursuant to Section 1. 1 2.970 of the Tacoma Municipal Code.

This ordinance creates Section 1.12.229 and amends Sections 1.12.230, 1.12.231 and 1.12.232 to provide for employee participation in Voluntary Employee Benefit Association (VEBA) Medical Savings Accounts as an alternative to the present Incentive Payments for Non-use of Sick Leave. By depositing untaxed severance pay in the VEBA account, a retiring employee receives addition funds for post retirement medical expenses, without any additional cost to the City. This savings plan is authorized by the Internal Revenue Code section 501 (c) (9).

A resolution to enter into a VEBA agreement is scheduled to be considered by the City Council as a resolution on May 13, 1997.

1 would be happy to answer any questions you may have.

9-9

'0--S070
Ordinance No.

MAY 2 0 1997 c&4 3`77
First Reading of Ordinance: t4 AV Jq97

Final Reading of Ordinance: SEP 3 0 1997

Passed: - SEP 3 0 1997-

Roll Call Vote:

MEMBERS	JAYES	NAYS-	ABSTAIN	JABSENT
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Mr. Baarsma

Mr. Crowley

Mr. De Forrest

Mr.Evans

Mr. Kirby

Dr. McGavick

Mr. Miller

Dr. Silas

Mayor Ebersole

MEMBERS	JAYES	INAYS	ABSTAIN	ABSEN
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Mr. Baarsma

Mr. Crowley

Mr. De Forrest

Mr.Evans

Mr. Kirby

Dr. McGavick

Mr. Miller

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Mayor Et

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AFFIDAVIT OF PUBLICATION

10/02/97

STATE OF WASHINGTON)
COUNTY OF PIERCE) Ss

THE CITY OF TACOMA

JIM LONG, being first duly sworn on oath, deposes and says that
he is the Publisher of the

"TACOMA DAILY INDEX, INC."

cm
a daily legal newspaper. That said newspaper is a legal
newspaper, which, pursuant to the provisions of Chapter 213 of
the 1941 Session Laws of the State of Washington, has been
approved as a legal newspaper by order of the Superior Court of
the State of Washington in and for Pierce County, entered on
June 12, 1941, in Cause No. 84921 entitled "in the matter of the
application and qualification of Tacoma Daily Index as a legal
newspaper." That said newspaper has been published regularly
and continually at least once a week, in the English language, as
a newspaper of general circulation the city of Tacoma, Pierce
County, Washington, the city where the same was published at
the time of said application for approval for at least six months
prior to the date of such application, and is now and during all of
said time so printed, either in whole or in part, in a office
maintained at the aforesaid place of publication, and the same is
now and ever since said date has been so published. That the
advertisement, of which the attached is a printed copy as
published, was published in said newspaper 1 times,
commencing on 10/02/97 and ending on 10/02/97, both dates
inclusive. That the full amount of the fee charged for the
foregoing publication is the sum of \$ 714.00. That said
newspaper was generally circulated all of said time, and that said
advertisement was published in the newspaper proper and not in
supplement form.

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Subscribed and sworn before me this gr

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SIK MM

Notary Public in and for the State of Washingt

Residing at Tacoma, Pierce County, Washing

