

# **EMPLOYEE HANDBOOK**

## **INTERNATIONAL INSTITUTE OF MINNESOTA**

Updated October 1, 2016

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## **INTRODUCTION**

### **1.1 Nature of Our Employment Relationship**

All IIM employees are employed at-will. Although IIM hopes to have a continuing employment relationship with its employees, employees are free to leave the organization at any time, and IIM may terminate any employee's employment, at any time, with or without cause (provided that the basis for the employee's termination is not prohibited by law), and with or without notice. IIM does, however, request that employees provide two weeks' notice if the employee plans to leave the organization.

The purpose of Employee Handbook is to explain IIM's employment policies, benefits, and general responsibilities for employees. The printed material is not intended to represent or act as a contract between IIM and employees, and does not guarantee employees employment or any benefit. Nor is it intended to alter the employment-at-will relationship between IIM and employees.

The provisions of the Employee Handbook apply to all employees of IIM and supersede all previous or existing handbooks or policy statements. Oral statements made to employees will not alter or amend the contents of the Employee Handbook. Future changes to the Employee Handbook will be made in writing and dated with the effective date of change. IIM may change or withdraw any part or all of the Employee Handbook at any time without prior notice. IIM reserves the right to interpret all provisions of the Employee Handbook.

### **1.2 Policies and Procedures**

Each IIM employee is responsible for understanding and abiding by IIM policies, procedures, and decisions. Continuation of employment with IIM is contingent upon compliance with these policies.

### **1.3 Commitment to Ethical Management Practices**

IIM is committed to managing its organizational governance, financial affairs, and human resource programs in an ethical manner and in full compliance with all relevant legal regulations. If a staff member is concerned about a potentially inappropriate or illegal activity, he or she should contact their department supervisor to discuss the matter. If the staff member is unable or reluctant to resolve the matter at that level, he or she may discuss the matter directly with the Director of Finance & Administration or with the Executive Director. If the concern is with the Executive Director, he or she may speak with the Fiscal and Administration Committee of the Board of Directors. See Internal and External Grievance Policy on page 28.

## **FAIR EMPLOYMENT PRACTICES**

### **2.1 Equal Employment Opportunity (EEO)**

IIM is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits discriminatory practices, including harassment and retaliation. Therefore, IIM expects that all relationships among persons in the workplace will be professional in nature and free of bias, prejudice, and harassment.

All policies and decisions pertaining to hiring, assignment, training, compensation, promotion, transfer, layoff, termination of employment, and any other terms and conditions of employment are made without regard to race, color, creed, religion, national origin, ancestry, sex (including pregnancy, childbirth, breastfeeding or related medical conditions), marital status, status with regard to public assistance, familial status, membership or activity in a local commission, disability (physical or mental), sexual orientation, gender, gender identity, gender expression, genetic information, age, military or veteran status, or any other characteristic protected under federal, state or local law.

IIM prohibits retaliation against any individual who in good faith reports discrimination or participates in an investigation of such reports. Retaliation against an individual for reporting discrimination or for participating in an investigation of a claim of discrimination is a serious violation of this policy and, like discrimination itself, may be subject to disciplinary action up to and including termination. See Whistle Blower Policy on page 29.

### *Complaint*

IIM asks employees to make a timely complaint of any policy violations to enable IIM to investigate and correct any behavior that may be in violation of this policy. Additionally, IIM requires management employees to immediately report any incident or action they believe may be in violation of this policy, and any complaints they receive regarding a violation of this policy, to the Director of Finance and Administration. If you believe there has been a violation of the EEO policy, please use the following complaint procedure.

### *Reporting and Investigation*

Report the incident to the Director of Finance and Administration, who will investigate the matter and take appropriate corrective action. Any reported allegations of discrimination or retaliation will be investigated by the Director of Finance and Administration. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. Upon completion of the investigation, the Director of Finance and Administration will notify the reporting employee of her general conclusions and remedial actions and resolutions, if any.

As stated above, IIM prohibits retaliation against an employee for filing a good faith complaint under this policy or for assisting in a complaint investigation. If an employee perceives they have been retaliated against for making a complaint or for their participation in the investigation, they are encouraged to follow the complaint procedure outlined above. The situation will be investigated. Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation procedures.

If after the investigation, the Director of Finance and Administration determines that a violation of this policy has occurred, appropriate remedial action will be taken, which may include discipline up to and including termination of employment.

## **2.2 Disability Accommodation**

IIM will reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of a job unless doing so causes a direct threat in the workplace or if the accommodation creates an undue hardship for IIM. Contact the Director of Finance and Administration with any questions or requests for accommodation. The Director of Finance and Administration may ask for your input regarding the accommodation you believe may be necessary or the functional limitations caused by your disability. Also, when appropriate, IIM may request additional information from your physician or other medical or rehabilitation professionals.

## **2.3 Physical Examination**

IIM reserves the right to require a physical examination for employment applicants. A person may be requested or required to undergo a physical examination, which may include a medical history, for the purpose of determining the person's capability to perform available employment, provided (a) that an offer of employment has been made on condition that the person meets the physical and/or mental requirements of the job; (b) that the examination tests only for essential job-related abilities; and (c) that the examination is required of all persons within the same job category. A physician designated by IIM at IIM's expense will perform the examination.

## **2.4 Confirmation of Employment**

Offers of employment and changes in employment status will be confirmed in writing. The Personnel hire/change form will confirm the effective date of employment, status of employment, salary, supervisor, and eligibility for benefit programs.

## **2.5 Immigration Law Compliance**

IIM is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with IIM within the past three years, or if their previous I-9 is no longer retained or valid.

Employees with questions or seeking more information on immigration law issues are encouraged to contact the Director of Finance and Administration. Employees may raise questions or concerns about immigration law compliance without fear of reprisal.

## EMPLOYMENT STATUS

### 3.1 Categories of Employment

#### Exempt and Nonexempt

Each employee is designated as either NONEXEMPT or EXEMPT from federal and state wage and hour laws. NONEXEMPT employees are entitled to overtime pay under the specific provisions of federal and state laws. EXEMPT employees are excluded from specific provisions of federal and state wage and hour laws.

#### Regular Full-Time

Those employees who are scheduled to work at **least** 37.5 hours per week on a continuous basis. These employees participate fully in the fringe benefit programs of IIM. Regular, full-time employees may be Exempt or Nonexempt based upon their job descriptions.

#### Regular Part-Time

Those employees who are scheduled to work **less than** 37.5 hours per week on a continuous basis. Employees scheduled for at least 25 hours per week are eligible for benefits. Vacation and sick leave will accrue on a pro-rata basis. Regular, part-time employees may be Exempt or Nonexempt based upon their job descriptions.

#### Temporary Full-Time

Those employees who are scheduled to work at least 37.5 hours per week for a period of six months or less, as specified in the personnel hire/change form. These employees do not participate in the fringe benefit programs of IIM except where specified by law. Temporary, full-time employees are considered nonexempt.

#### Temporary Part-Time

Those employees who are scheduled to work less than 37.5 hours per week for a period of six months or less, as specified in the personnel hire/change form. These employees do not participate in the fringe benefit programs of IIM except where specified by law. Temporary, part-time employees are considered nonexempt.

### 3.2 Probationary Period

All staff members begin work with IIM on a six month probationary period. This time is an opportunity for new employees to demonstrate their ability to achieve a satisfactory level of performance. IIM uses this time to evaluate the new employee's work habits and overall performance. To be promoted out of your probationary status, you, your department supervisor, and the Director of Finance and Administration must arrive at a mutual feeling of growth, cooperation, and confidence. It is not necessarily expected that you will entirely learn all the intricacies of your job in the first six months, although we generally expect to see a reasonable level of progress over this time. It is hoped that all of us will, in this timeframe, come to believe that this is a respectful relationship that is likely to succeed.



Where questions of doubt exist, a supervisor may allow an individual who has been with the company for 6 months to remain on staff with an extended probationary period, not to exceed a total probationary period of 9 months.

This policy does not affect the at-will employment relationship. Both during the probationary period and after, employment remains at-will and both the employee and IIM reserve the right to end the employment relationship at any time, for any reason, with or without notice.

### **3.3 Payroll**

#### Hours of Work

IIM's standard work hours are 8:45am to 5:00pm, Monday through Friday. Employees' actual work hours may vary from this schedule. Overtime may occasionally be required for the same reasons. Non-exempt employees must receive written authorization from their department supervisor before performing any overtime work.

Full-time is 8:45 – 5:00. 42.25 hours - 3.75 hours (lunch not paid) = 37.5 hour work week. Work hours are when you are at your desk and ready to work. It is not when you walk in or leave the building.

Working from home is not a practice that is encouraged at IIM. All staff must have permission from their Supervisor to work from home. This is the exception not the rule.

#### Time Reporting

All non-exempt employees are required to regularly and accurately record and submit hours worked in the designated timekeeping system. It is the responsibility of each employee to ensure accurate and timely completion of their time and attendance on a daily basis. Failing to report or inaccurate reporting of time will result in disciplinary action, up to and including termination.

Supervisors must approve non-exempt employee timecards.

#### Pay Periods

Employees are paid semi-monthly. Questions about your paycheck should be directed to the Director of Finance and Administration.

The Director of Finance and Administration will announce the date that time cards are to be submitted in order for employees to receive timely payment

#### Pay Days

Paychecks or automatic deposit receipts will be issued on the 16th and final day of the month. If the payday falls on Saturday, Sunday, or a holiday observed by IIM, the paychecks will be distributed on the nearest preceding workday.

#### Change of Address and Telephone Number

IIM requires that any changes in the address or telephone number of an employee be immediately reported to the Director of Finance & Administration.

### Payroll Deductions Required by Federal and State

Legally required deductions will automatically be deducted from the employee's paycheck. This includes federal and state withholding taxes and social security taxes (FICA).

Employees shall fill out a W-4 form with the Director of Finance & Administration immediately after employment is confirmed to accommodate processing these deductions.

Any changes of the employee's income tax status should be reported to the Director of Finance & Administration. The appropriate forms necessary to change records will be supplied to the employee.

### Deductions Authorized by Employee

Payroll deductions may be authorized by the employee for benefits and programs, such as the following:

- United Way payroll deduction;
- 403(b) retirement program; and
- Section 125 salary reductions for the employee portion of qualified dental/vision expenses, and daycare costs. See page 30.

These deductions may be authorized during the first 30 days of employment with IIM or in December for a new calendar year.

### Direct Deposit

IIM employees are encouraged to participate in the direct deposit program, whereby payroll payments are directly deposited in a bank account of their choice. To participate, employees complete the direct deposit form and submit it to the Director of Finance and Administration with a voided check or deposit slip. To terminate participation in the program, written notification must be given to the Director of Finance and Administration two weeks before the end of the pay period in which it will become effective.

### **3.4 Expense Reimbursement**

Subject to a pre-approval process, IIM will reimburse employees for reasonable expenses incurred while carrying out the objectives of IIM. All expenses must be pre-approved in writing by a department supervisor, the Director of Finance and Administration or the Executive Director. See the Director of Finance & Administration for reimbursement forms and current mileage rates.

Expense reimbursements are paid with the payroll period when the expense report is submitted. Itemized receipts are required.

Abuse of this policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

### **3.5 Solicitation of United Way Employees**

The annual United Way campaign is the only campaign approved for solicitation of employees. Employees of IIM are strongly committed to the role and mission of the organization and are encouraged to contribute generously to the annual campaign. The decision of whether to give and the amount to give is a private choice; it is not a condition of employment.

### **EMPLOYEE BENEFITS**

This section is intended to briefly summarize the benefit programs provided to employees of IIM. This information is subject to the terms and conditions set forth in the contracts, policies, and summary plan descriptions issued to IIM or any modifications which are approved by the Board of Directors. In the case of any conflict of interpretation, the plan or the master benefit contract will govern. Employees scheduled for at least 25 hours per week are eligible for the following benefits.

#### **4.1 Health Insurance**

IIM does not have a group health plan. IIM, therefore, recommends Gravie, Inc. to help employees manage their health insurance needs, find the best plan possible, and determine government tax credit eligibility. Gravie offers personalized service both online and over the phone. Employees may contact Gravie by calling 1-800-501-2920. Employees may find their health insurance coverage from any organization, Gravie is only a recommendation.

#### **4.2 Monthly Stipend**

IIM provides a monthly \$175 taxable stipend to qualifying employees. Qualifying employees are those Regular Employees who are actively at work (i.e., not on a leave of absence) and scheduled to work at least 25 hours each week.

#### **4.3 Tax Deferred Annuity Programs**

IIM employees are eligible and strongly encouraged to participate in tax-deferred annuity programs available to employees of certain non-profit organizations as defined in Section 403B of the Internal Revenue Code. To participate, a salary reduction agreement between the employee and IIM must be made. To obtain information regarding the tax-deferred annuity programs, please contact the Director of Finance & Administration.

IIM has a practice, which it has not exercised every year, of making a matching contribution to employees participating in the 403B program for at 12 months.

#### **4.4 Section 125 - Reimbursement Account**

Employees are eligible to participate in the Section 125 Program to be reimbursed for out of pocket dental and vision care (no premiums or expenses covered by insurance plans) and dependent care expenses with pre-tax dollars (payments to the Section 125 plan will be exempt from state, federal, and FICA taxes). See page 30-36. Contact the Director of Finance and Administration for paperwork to receive this benefit.

## COMPANY PROPERTY AND SAFETY

### 5.1 Cellular Phone Use

#### Safety

Employees should know and follow all local and state laws related to cellular phone use while driving. IIM strongly discourages employees from using cellular phones while driving. IIM prohibits employees from composing, sending or reading text messages or emails while driving. If local law permits the use of cellular phones while driving, employees must use hands free equipment when operating such devices.

Even while using hands free equipment, employees should suspend conversations during hazardous driving conditions or situations. Let the person you are speaking with know you are driving; if necessary; suspend the call in heavy traffic or hazardous weather conditions. Rain, sleet, snow and ice can be hazardous, but so is heavy traffic. As a driver, your first responsibility is to pay attention to the road.

Do not take notes or look up phone numbers while driving. If you are reading an address book or business card, or writing a “to do” list while driving a car, you are not watching where you are going. Don’t get caught in a dangerous situation because you are reading or writing and not paying attention to the road or nearby vehicles.

#### Reimbursement

Some IIM employees may have the opportunity to use their personal electronic devices for work purposes. Personal electronic devices include personally owned cellphones, smartphones, tablets, laptops and computers.

IIM does not purchase personal electronic devices for employees. With prior written approval from an employee’s department supervisor, IIM will reimburse an employee for charges incurred for data plans on personal electronic devices if the supervisor has determined that the employee needs a personal electronic device to work productively. IIM provides three levels of reimbursement. See your supervisor or the Director of Finance and Administration for more details.

#### Confidentiality

Personal devices used for IIM business purposes must be encrypted and password protected. Employees are expected to protect personal devices used for work-related purposes from loss, damage or theft. If your mobile device is lost, stolen or missing, contact the Director of Finance and Administration immediately so the device can be secured remotely and features disabled.

IIM reserves the right to wipe all company data from personal devices as may be necessary. This wiping may affect other applications and data. IIM will not be responsible for loss or damage of personal applications or data resulting from the use of IIM applications or the wiping of IIM information.

## **5.2 Work Spaces**

All employees must maintain a clean, neat, clutter-free work space. Work areas should not contain papers with information like user ID's, passwords or account numbers, and should be free of non-essential documents. Loose papers and printed documents, which contain confidential data, should always be secured in a desk until they are needed.

Employees should put away nonessential items and documents whenever an extended absence is anticipated and secure documents and electronic media at the end of the work day.

Keys should be kept on employees at all times while items such as laptops should be secured to the desk. In the event that an item is lost or stolen, the department supervisor or the Director of Finance and Administration should be notified immediately.

## **5.3 Personal Phone Calls**

The telephones are provided to conduct IIM business. Personal calls, when necessary, should be kept brief and should not interfere with the work of an employee or any co-workers. Employees are encouraged to conduct personal business during breaks or lunch periods. Employees may not charge personal, long distance calls to IIM. IIM will require prompt reimbursement if any personal long distance calls are made on an IIM phone.

## **5.4 Personal Property**

IIM will not be responsible for the loss of, or damage to, employee's personal property on IIM premises.

## **5.5 Use of IIM Equipment and Resources**

You are expected to demonstrate proper care when using IIM's property and equipment. No property may be removed from the premises without the proper authorization of the department supervisor. If you lose, break or damage any property, report it to your supervisor at once.

You may not engage in activities, or use or cause to be used, IIM property, facilities, equipment, materials or supplies for your personal convenience or profit, or for any purpose unrelated to your work for IIM. Employees are also expressly prohibited from removing any IIM property, assets, equipment or resources from IIM premises without prior written approval from the Director of Finance and Administration.

## **5.6 E-Mail, Information Systems and Internet/Intranet Policy**

The purpose of this policy is to establish a consistent practice with regard to computer usage, including but not limited to the disclosure and access to electronic data and messages and information from the Internet/Intranet, which are viewed, created, sent, received, stored, or downloaded by employees. This policy includes all computer usage, and the right to monitor all computer usage, including but not limited to data, email, and internet/intranet activity. This policy also applies to IIM contractors, vendors, consultants, and any other individuals who utilize IIM's computers, electronic mail system or Internet/Intranet. IIM reserves the right to inspect, search, review, monitor, access, disclose and use computers, email and data transmitted by or stored on IIM's computer and/or other resources.

## **5.7 Remote connection and E-mail**

IIM maintains an electronic mail system and provides access to the Internet/Intranet to employees and others authorized by IIM to have access to these information systems. These information systems are business tools provided by IIM to assist in the conduct of its business.

The computers, electronic mail system and the Internet/Intranet access are considered IIM property. Additionally, all messages composed, sent, received or downloaded on the electronic mail system or Internet/Intranet are and remain the property of IIM. They are not private or personal property of any employee or any other individual authorized to access such IIM information systems. Personal use of the systems, which interferes with an employee's work performance, the information systems, or violates IIM policy or the law, will not be tolerated.

The creation, display or transmission of sexually explicit images, messages, or cartoons, any use of ethnic slurs, racial epithets, or any conduct which violates IIM policies, including but not limited to policies prohibiting discrimination and/or harassment, is strictly prohibited. This prohibition also extends, for example, to the creation, display, or transmission of images that may be offensive to another and are based on or refer to protected class status.

IIM reserves the right to inspect, investigate, search, review, monitor, audit, access, disclose, and use any messages or data created, received, retained or sent over the electronic mail system, IIM's computers, or the Internet/Intranet, without employee consent. Accordingly, none of our employees, or any other individual authorized to access IIM's information systems, should have any expectation of privacy in IIM-provided computer systems, the electronic mail system or the Internet/Intranet. IIM may override any applicable passwords or codes in accordance with the best interests of IIM.

Unauthorized review, duplication, dissemination, removal, damage or alteration of files, passwords, electronic mail messages, computer systems or programs, or other confidential material or any improper use of such information obtained by unauthorized means, may result in disciplinary action up to and including immediate termination of employment.

Notwithstanding management's rights under this policy, unauthorized employees should not access another employee's email. Employees should not use another employee's password, access a file, or retrieve any stored information of another employee unless first authorized to do so by the Director of Finance and Administration. Nor should employees attempt to gain access to another employee's computer, data or messages without obtaining IIM's or the employee's permission.

Violations of this policy in any manner will result in disciplinary action, up to and including immediate termination of employment.

## **5.8 Safety**

IIM is committed to providing all employees a safe work environment. All employees are responsible for working safely and maintaining a general safety awareness of their surroundings, to use good judgment and common sense, to follow proper procedures and to comply with safety rules. All employees are expected to maintain good housekeeping on our premises and work sites. No matter how minor a potential or suspected safety hazard might be, employees must immediately report it to their supervisor and the Director of Finance and Administration.

All staff, students and volunteers are issued nametags, which must be worn at all times. All others—clients and visitors—must sign in at the front desk where they will also receive a badge to wear while in the building. Visitors must be accompanied by a staff member at all times.

## **5.9 Personal Safety/Security**

All employees are responsible for ensuring the security of the facility. Proper procedures for opening and closing the building/office must be followed. Building keys will be distributed to those employees needing access to the building. Unsafe or security concerns must be brought immediately to management's attention.

## **5.10 Confidentiality of Business Information**

During the course of employment at IIM, employees may have access to IIM's confidential, trade secret and proprietary information. The protection of confidential business information and trade secrets is vital to the interests and the success of IIM. Employees should maintain such information in confidence, avoid disclosure even to other employees without a need-to-know, and use such information only in the interest of IIM. Such confidential information includes, but is not limited to, the following examples:

- computer processes
- computer programs and codes
- client lists
- client information
- personal health information
- client preferences
- financial information
- marketing strategies
- new materials research
- pending projects and proposals
- proprietary production processes
- research and development strategies
- Curriculum created for IIM programs and classes

Particular care must be taken to keep confidential any information that is:

- Confidential to our clients.
- Received under an express or implied secrecy obligation.
- Received from third parties outside IIM.

When in doubt, the employee should treat information acquired in the course of employment at IIM in the strictest confidence and consult the Executive Director for clarification.

Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment.

Nothing herein limits, nor is intended to limit, employees' rights to discuss the terms and conditions of their employment or any other right provided under the National Labor Relations Act or other applicable state or federal law.

### **5.11 Confidentiality and Ethics Policy**

All IIM employees must abide by the Confidentiality and Ethics Policy. Violation of this policy may lead to discipline, up to and including termination. See page 37.

### **5.12 Personnel Records**

IIM maintains a personnel file on each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary changes, and other employment records.

Personnel files are the property of IIM, and access to the information they contain is restricted. Generally, only supervisors and management personnel of IIM who have a legitimate reason to review information in a file are allowed to do so.

Employees have a right to review their personnel file once every six (6) months while they are employed with IIM. If an employee chooses to exercise this right, he or she must submit a written request to the Director of Finance and Administration.

Within seven (7) working days of receiving an employee's request, IIM will make available for the employee's review either the employee's original file or an accurate copy of the file. The employee will have access to the file during normal operating hours either at the employee's job site or at a nearby location. This review will take place in the presence of a manager.

After an employee has had an opportunity to review his or her file, the employee may make a written request for a copy of the record. If an employee makes such a request, IIM will provide the employee a copy of his or her personnel file at no charge.

After an employee's separation from employment, the employee may review his or her file once annually for as long as IIM maintains the record. If the employee makes a good faith, written request to review the file after employment has ended; IIM will provide a copy of the file at no cost to the employee.

If, after reviewing the file, an employee disputes specific information contained within the file, IIM may agree to remove or revise the disputed information. If no such agreement is reached, the employee is entitled to submit a written statement of no more than five (5) pages explaining his or her position. This position statement will be included in the employee's file, along with the disputed information, for as long as IIM maintains the record.



### **5.13 Alcohol and Drug Use**

It is IIM's desire to provide a drug and alcohol-free, healthful, and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

While on IIM premises and while conducting business-related activities off premises, no employee may use, possess, distribute, sell, or be under the influence of alcohol or engage in the unlawful manufacture, distribution, dispensation, possession, or use of illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively, safely, and does not endanger other individuals in the workplace.

Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment. Such violations may also have legal consequences.

Employees with questions or concerns about substance dependency or abuse are encouraged to discuss these matters with their department supervisor and with their doctor to receive assistance or referrals to appropriate resources in the community. Employees with questions on this policy or issues related to drug or alcohol use in the workplace should raise their concerns with the Director of Finance and Administration without fear of reprisal.

Occasional exceptions to this policy against the consumption of alcohol may be made at the Executive Director's or designee's discretion for small quantities of such beverages, which may be available at office celebrations and social events that employees are required to attend as part of their job responsibilities. Our expectation in these situations is that employees exercise moderation and good judgment. Employees should not return to work if they have been drinking and all employees are expected to comply fully with all laws (including laws prohibiting the operation of motor vehicles while under the influence of alcohol).

### **5.14 Smoking**

IIM is committed to maintaining and improving the health and well-being of all employees and visitors. To protect the health of all, the use of any tobacco products, including e-cigarettes, and the use of oral tobacco ("spit"/"chew") is prohibited on IIM property at all times. Clients and students must be at least 25' from the building in the designated smoking area.

### **5.15 Work-Related Injury or Illness**

Employees must promptly and immediately report all injuries or illnesses to a department supervisor as soon as possible. An "Employee Injury Report" will need to be completed by the employee as soon as possible and returned to the Director of Finance and Administration.

Compensation for work-related injury or illness shall be made in accordance with the provisions of our workers' compensation program. Proper notification must be given to your supervisor of the expected duration of all such absences. A release to return to work from a physician may be required.

## **5.16 Severe Weather Procedure Policy**

Emergency conditions, such as severe weather (large snowfall, ice and/or extreme cold), may disrupt IIM operations, as well as possibly endanger the employees' well-being. The IIM building may occasionally be closed due to emergency conditions. If this happens, the following procedures will be followed.

### Work Closing Procedure

If an emergency occurs during normal business hours, the Executive Director, or appointee will notify all department supervisors of the decision to close the office. The department supervisors will then notify the staff in their department of the decision to close the building.

Alternately, if either the Minneapolis or St. Paul Public School system closes schools due to severe weather, IIM may be closed and may cancel regularly scheduled classes and activities. Program Managers and Instructors will contact students if IIM will be closed. Staff should assume IIM will be open unless contacted by the Executive Director or by another staff person.

During Monday through Friday business days, regular staff members who are unable to come to work because the office is closed will be paid at their regular rate of pay during the period of the closure.

### Discretionary Leave Due to Weather

Employees may take leave due to severe weather conditions at their discretion even though the office is open. If an employee takes a leave because of these circumstances, it will be considered vacation leave and will be recorded as such on the employee's attendance report. As with all attendance matters, employees must inform their supervisor and the reception desk of their intended absence.

## **5.16 Fire/Tornado**

If a fire or similar emergency occurs the following steps will be taken: The fire alarm will ring; all employees should proceed in a disciplined and orderly manner to the emergency exit. The elevator should not be used due to the chance of power failure, and Employees should proceed out of the building and remain at a safe distance until further instructions are given.

If a tornado or severe weather is a threat to the people in the building the following steps will be taken: An announcement will be made and everyone will be instructed to go to the lower level and remain there until they are informed that the threat is over.

## LEAVE PROGRAMS

### 6.1 Holidays

IIM observes and will provide paid time off for the following Holidays:

New Year's Day	Labor Day
Martin Luther King Day	Thanksgiving Day
President's Day	Day After Thanksgiving
Memorial Day	Christmas Day
Independence Day	One Floating Holiday (designated by IIM)

The Executive Director will establish the exact dates of the holiday schedule each year and will circulate the schedule to employees.

All qualifying employees (employees scheduled for at least 25 hours per week) are eligible to receive holiday pay. Holiday pay for non-exempt employees will be for a maximum of 7.5 hours and will be calculated based on their straight-time pay rate (as of the date of the holiday). Paid holidays are not included when calculating overtime in any week. Employees who are on any type of leave of absence will not receive holiday compensation.

### 6.2 Vacation Leaves

IIM considers vacation leave as mutually beneficial to the employees and the organization. A vacation period is one calendar year (January through December).

Paid vacation leave accrues monthly, at the end of each month worked, and is based on the employee's length of service according to the following schedule:

First partial year of employment: in the first year of employment, employees will accrue 1 day of vacation leave at the end of each month worked.

Second Year	=	13 work days
Third Year	=	14 work days
Fourth Year	=	15 work days
Fifth Year	=	16 work days
Sixth Year	=	18 work days
Seventh Year	=	19 work days
Eighth Year	=	20 work days
Ninth Year	=	21 work days
Tenth Year	=	22 work days
Eleventh year	=	24 work days
Twelfth year	=	25 work days (maximum)

For eligible part-time employees, vacation leave accrues on a pro rata basis determined by the above schedule and the number of hours worked.

Any deviations from this schedule must be approved in writing by the Executive Director.

Vacation leave must be approved in writing by the employee's department supervisor before the leave is taken.

### Vacation Usage

From one calendar year to the next, employees may carry over a maximum of 5 vacation days, but any carried-over vacation leave must be used by March 31 of the following year. If any carried-over vacation leave is not used by March 31 of the following year, it will be forfeited. Any deviations from this rule must be approved in writing by the Executive Director.

### Vacation Pay upon Termination

Upon termination, an employee will be paid at the current salary rate for accrued but unused vacation.

Vacation leave does not accrue while an employee is on a leave of absence.

## **6.3 Sick and Safety Leave**

Eligible employees accrue paid sick and safety leave at the rate of 2/3 day for each month of service up to a maximum of 8 days.

Sick leave may be taken for the employee's own illness or injury, or for the employee's appointments for medical, dental, or health-related services which cannot be scheduled outside of normal work hours, or the illness, medical appointment, or injury of a family member (child, adult child, spouse, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent). IIM reserves the right to require medical documentation for paid sick time. Full or partial days of sick leave may be taken.

Safety leave may be taken for the employee, or the employee's family member (as outlined above), to provide or receive assistance because of sexual assault, domestic abuse or stalking as those terms are defined by Minnesota law.

For employees who have exhausted their accrued sick leave, additional paid days of absence due to illness or injury must be charged to accrued vacation leave, then STD, if available. It may also be taken as leave without pay to the extent authorized in writing by the Executive Director.

At the end of the year, unused sick time will be transferred to a short-term disability (STD) account. You may use STD for your own serious health condition when you are unable to perform the essential functions of your job. You may also use it to care for a family member with a serious health condition. Serious health conditions resulting from pregnancy and childbirth are covered by this policy to the same extent and under the same eligibility requirements as other serious health conditions.

Note the following about STD:

- You must first use your accrued sick and vacation hours before using STD.
- Medical Documentation from an attending health care provider is required.
- STD may be accumulated to a maximum of 20 working days.
- No additional sick leave hours will accrue until the STD bank falls below 20 days

Current employees will be grandfathered in to this sick leave policy on January 1, 2012. A maximum of 20 sick days will be transferred to their STD bank and the remaining sick time will be considered regular eligible sick leave until exhausted.

Sick leave is not earned while an employee is on a leave of absence.

Upon termination of employment, for any reason, employees will not be paid for accrued or unused sick leave.

#### **6.4 Unpaid Leave Of Absence**

Regular employees who have completed one year of service may request an additional leave of absence when the leave would not be covered by vacation, sick, medical, or another leave program. The employee must get written authorization from his or her department supervisor and the Executive Director prior to the commencement of the leave; this approval will be based on the needs of the department. The written authorization will specify the purpose of the leave of absence, the last day of work, and the expected date of return to work.

#### **6.5 Family and Medical Leave**

##### **A. General Provisions**

It is the policy of IIM to grant up to 12 weeks (or 26 weeks, if leave is taken to provide care for qualifying family member injured during active military service) of family and medical leave during any 12-month period to eligible employees, in accordance with the Family and Medical Leave Act (FMLA).

##### **B. Eligibility**

To qualify to take family and medical leave under this policy, the employee must meet all of the following conditions:

1. The employee must have worked for IIM at least 12 months (these 12 months need not have been consecutive); and
2. The employee must have worked at least 1,250 hours during the 12-month period immediately before the date when the leave would begin; and
  - This calculation includes only actual hours worked, and will not include any holiday, vacation, or other forms of paid leave that may occur during the relevant 12-month review period, regardless of whether such time is counted as hours worked for overtime purposes
  - This calculation includes all periods of absence from work due to or necessitated by military service (active duty and reserve) under IIM's Military Leave policy.
3. The employee must work in an office or worksite where 50 or more employees are employed within 75 miles of that office or worksite.

##### **C. Reasons for Leave**

To qualify as FMLA leave under this policy, the employee must be taking the leave for one of the reasons listed below:

1. The birth of a child;
2. The adoption of a child, or the placement of a child with the employee for foster care;

Continued on next page

3. The employee's own serious health condition (a "serious health condition" is a condition that requires inpatient care at a hospital, hospice, or residential medical care facility, or a condition that requires continuing care by a licensed health care provider as defined in applicable Department of Labor regulations, and in the case of an employee, makes the employee unable to perform the functions of the employee's position.);
4. To care for a spouse, child or parent with a serious health condition;
5. Due to a "qualifying exigency" for the spouse, children, or parents of individuals who are on, or are about to be on, "covered active duty";
  - (A "qualifying exigency" includes attending certain military events, arranging for alternative child care, addressing certain financial and legal arrangements, attending certain counseling sessions, attending post-deployment reintegration briefings, and care for a military member's parent who is incapable of self-care when the care is necessitated by the member's covered active duty, as defined in applicable Department of Labor regulations)
  - ("Covered active duty" means members of either the regular or reserve components of the Armed Forces and National Guard who have been deployed to a foreign country)
6. To provide care for a "covered service member" with a serious injury or illness incurred or aggravated in the line of duty while on active duty (employees eligible to take military caregiver leave include the spouse, children, parents and next of kin of military personnel).
- 7.

Leave that qualifies for vacation, workers' compensation, short-term disability, or other wage replacement benefits may also qualify as FMLA leave and, if so, the time off will also be counted as FMLA leave. Employees with questions about whether their leave needs may be covered under this FMLA policy are encouraged to consult with the Director of Finance and Administration.

#### D. Duration of Leave

##### *12 Weeks*

For all FMLA covered leaves other than leave taken to provide care for wounded military personnel, eligible employees can take up to 12 weeks of leave under this policy during any 12-month period. IIM will use a rolling 12 month period measured backward from the date an employee uses any leave under this policy to determine whether an employee has exhausted his or her 12 weeks of leave. Each time an employee takes leave, IIM will compute the amount of leave the employee has taken under this policy for any form of FMLA leave in the last 12 months and subtract that amount from the employee's 12 weeks of available leave; the balance remaining is the amount the employee is entitled to take at that time.

##### *26 Weeks*

For all FMLA covered leaves taken to provide care for wounded military personnel, eligible employees can take up to 26 weeks of leave under this policy during any single 12-month period. This single 12-month period begins on the first day the employee takes FMLA leave to provide care for wounded military personnel. Any FMLA time taken for any other reason listed in paragraph C (Reasons for Leave) during this single 12-month period shall count against the 26 weeks of leave available to care for wounded military personnel. Similarly, any FMLA time taken to care for wounded military personnel shall count against the 12 weeks of leave available to the employee for any other reason under paragraph C Reasons for Leave).

### *Spouses*

Spouses who both work for IIM are limited to a combined total of 12 weeks of leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent with a serious health condition. Similarly, spouses who both work for IIM are limited to a combined total of 26 weeks of leave to care for a covered member of the military who is injured in the line of duty.

#### E. Use and Accrual of Paid and Unpaid Leave

FMLA leave is unpaid. However, IIM requires that employees use all available vacation and sick leave during any FMLA leave, except where the employee is receiving worker's compensation or a similar wage replacement benefit. Notwithstanding any other policy to the contrary, during periods of intermittent FMLA leave, vacation and sick leave can be used in the same increment as the amount of FMLA leave taken.

#### F. Intermittent Leave or a Reduced Work Schedule

In addition to taking leave in consecutive blocks of time, eligible employees may be allowed to take time off intermittently (i.e., reduced workweeks or reduced workdays) if needing leave for one of the following reasons:

1. The employee's serious health condition;
2. The serious health condition of a spouse, parent or child;
3. To provide care for a "covered service member" with a serious injury or illness incurred or aggravated in the line of duty while on active duty; or
4. Due to a "qualifying exigency" for the spouses, children, or parents of individuals who are on, or are about to be on, covered active duty.

To qualify for intermittent leave, the employee must show that the intermittent leave is medically necessary or related to a "qualifying exigency." If leave is taken on an intermittent or reduced leave schedule due to foreseeable leave needs (other than qualifying exigencies), IIM may temporarily transfer an employee to an alternative position with equivalent pay and benefits.

#### G. Certification of the Need for Leave

IIM may ask for certification to verify the need for leave for the reason requested by the employee. The employee must respond to such a request within 15 days of the request, or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of the leave. IIM may also require recertification during the leave to verify the status of the need for leave.

IIM may directly contact the health care provider or other third-party to verify and clarify information contained in the certification. Employees are responsible for signing or obtaining any authorization necessary to permit the health care provider or other third party to provide IIM with the required information.

IIM has the right to ask for a second opinion of a certification of a serious health condition. Should we choose to do so, we will pay for the employee to get a certification from a second health care provider, which we will select. If it is necessary to resolve a conflict between the original certification and the second opinion, we will require the opinion of a third health care provider. IIM and the employee will jointly select the third doctor, and we will pay for the opinion. This third opinion will be considered final.

#### H. Returning From Leave

Employees taking leave under this policy will be returned to the same jobs they held when their leaves began. If this is not feasible, employees will be returned to a position that entails substantially equivalent skill, effort, responsibility and authority as the position they had previously held. The only exceptions to this rule will be in circumstances of layoffs or reorganizations, where the employees' positions would have been eliminated even if they had not been on leave. Employees returning from a leave of absence for their own serious health condition may be required to provide a fitness for duty assessment.

#### I. Procedure for Requesting Leave

When an employee plans to take leave under this policy, the employee must give IIM 30 days' notice. If it is not possible to give 30 days' notice, the employee must give as much notice as is practicable. An employee undergoing planned medical treatment is required to make a reasonable effort to schedule the treatment to minimize disruptions to IIM's operations. If an employee fails to provide 30 days' notice of foreseeable leave, the leave request may be denied until at least 30 days from the date we received notice.

All employees requesting leave under this policy must submit the request in writing to their immediate supervisors, with a copy to the Director of Finance and Administration. Where the need for leave is not foreseeable, employees must verbally notify their supervisors of the need for leave as soon as possible, and follow IIM's normal call-in procedures for unexpected absences. Failure to follow our normal call-in procedures under such circumstances will be treated like any other violation of our call-in procedures, and may result in discipline or termination, even though the leave itself may be covered by the FMLA. Employees may be required to confirm their need for FMLA leave in writing after giving verbal notice.

While on leave, employees may be required to periodically report to IIM regarding the status of their intent to return to work.

#### J. Additional Information

Any employee who has questions regarding this policy is encouraged to contact the Director of Finance and Administration or the Executive Director.

### **6.6 Pregnancy and Parenting Leave**

In accordance with the Minnesota Parental Leave Act, IIM provides unpaid leaves of absence for Minnesota employees for:

1. Time off in conjunction with the birth or adoption of a child; or
2. Eligible female employees for prenatal care, incapacity due to pregnancy, childbirth, or related health conditions.

Employees who work an average of 18 hours per week in the 12 months preceding the request and who have been employed by IIM for 12 months (need not be consecutive) are eligible to request leave as described in this policy.

Eligible employees may request up to twelve (12) weeks of leave. Both mothers and fathers are eligible to request leave.



Employees should request a leave from their supervisors at least 30 days before the start of the leave or as soon as they become aware of the need for a leave and are required to notify IIM of the anticipated start and duration of leave. Leave must begin within 12 months of the birth or adoption of a child, except that, in the case where the child must remain in the hospital longer than the mother, the leave may not begin more than 12 months after the child leaves the hospital. In no case will employees be permitted to take more than 12 total weeks of leave under this policy.

Leave under this policy is unpaid. However, employees are required to use any available vacation or other paid time off benefits during leave, unless the employee is entitled to compensation from some other source. Note that paid time off is taken as part of the 12 weeks of parental leave, not in addition to it.

Employees taking leave under this policy will be returned to the same jobs they held when their leaves began. If this is not feasible, employees will be returned to a position that entails substantially equivalent skill, effort, responsibility and authority as the position they had previously held. The only exceptions to this rule will be in circumstances of layoffs or reorganizations, where the employees' positions would have been eliminated even if they had not been on leave.

### **6.7 School Conferences and Activities Leave**

Employees may take up to 16 hours of leave within a rolling 12-month period to attend school conferences or school-related activities related to the employee's child, provided the conferences or school-related activities cannot be scheduled during non-work hours. If the employee's child receives child care services, attends a prekindergarten, or special education program, the employee may use the leave time to attend a conference or activity related to the employee's child or to observe and monitor the services or program, provided the conference, activity or observation cannot be scheduled during non-work hours. When the leave cannot be scheduled during non-work hours and the need for the leave is foreseeable, the employee must provide the supervisor with reasonable prior notice of the leave and make a reasonable effort to schedule the leave so as not to disrupt unduly the operations of IIM. This leave is not paid; however, an employee may substitute any accrued vacation in accordance with the vacation leave policy.

### **6.8 Funeral Leave**

IIM recognizes that an employee will normally request absence from work in the event of a death in the family. In the case of a death in the immediate family, the employee will be granted up to three days leave with pay. Immediate family is defined as spouse, domestic partner, children, parents, grandparents, siblings, mothers and fathers-in-law, sisters and brothers-in-law, step parents, and step children.

In the case of the death of a close relative, other than in the immediate family, one-day special leave with pay is granted.

## **6.9 Military Leave**

A military leave of absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA). Two weeks of this leave will be paid, but any pay received from the military will be deducted from the employee's pay from IIM. The employee must provide IIM with a copy of the military pay voucher. Alternatively, the employee may use earned vacation time while fulfilling military commitments.

Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable.

Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

Contact the Director of Finance and Administration for more information or questions about military leave.

## **6.10 Voting Leave**

IIM encourages employees to fulfill their civic responsibilities by participating in elections. Generally, employees are able to find time to vote either before or after their regular work schedules, and should make every reasonable effort to do so. However, employees may be eligible to take the time off from work that may be necessary to appear at the employee's polling place, cast a ballot, and return to the workplace.

Employees are encouraged to request time off to vote from their supervisors at least 48 hours prior to the Election Day, so that proper staffing levels can be maintained, and so that voting time can be scheduled at a time that is least disruptive to the normal work schedule.

The voting leave applies to voting in local, Minnesota or U.S. federal elections.

## **6.11 Jury Duty**

IIM encourages employees to fulfill their civic responsibilities by serving jury duty when required. All employees are eligible for jury duty leave.

Employees must show the jury duty summons to their supervisor as soon as possible so that the supervisor may make arrangements to accommodate their absence. Of course, employees are expected to report for work whenever the court schedule permits.

## **STAFF DEVELOPMENT**

### **7.1 Tuition Assistance**

Regular status employees may request tuition expense reimbursement for courses that are directly related to their job responsibilities. Reimbursement for tuition, books, and required supplies will be made upon successful completion of the course. A request for tuition assistance must be approved in writing by the Executive Director.

### **7.2 Professional and Interest Group Activities**

Employees are encouraged to participate in professional and interest group activities appropriate to their professional responsibilities. Before incurring any expense for such activities, an employee must receive written approval from the department supervisor or the Executive Director.

## **WORKING CONDITIONS, POLICIES AND PROCEDURES**

### **8.1 Working Hours**

IIM offices will normally be open and appropriately staffed between the hours of 8:45 a.m. and 5:00 p.m. Monday through Friday.

### **8.2 Punctuality and Absence without Leave**

Employees are expected to be punctual. If any employee will unexpectedly be absent or tardy, he or she must call his or her supervisor and the front desk prior to the scheduled starting time and no later than 30 minutes after the starting time. A poor punctuality record will impact the employee's performance appraisal and may result in disciplinary action up to and including termination. Employees who miss two workdays in a row without notifying IIM are considered to have abandoned their jobs and will be terminated.

### **8.3 Relief Periods and Lunch Breaks**

Each workday (8:45-5:00), regular full-time and part-time nonexempt employees are provided with 1 unpaid meal period of 30-45 minutes in length, and 2 paid rest periods of 10-15 minutes in length (rest period – one for each 4 hours worked). To the extent possible, rest periods will be provided in the middle of work periods.

Paid rest period is provided to utilize IIM restrooms.

Employees are generally required to take an unpaid 30-45 minute meal period, and are not permitted to perform work during this time (unless specifically authorized by a supervisor). Similarly, employees are strongly encouraged to take their breaks, and not to perform work while on break. Typically, employees are not allowed to combine their breaks, take them with their meal periods, or use them to leave early with pay without prior authorization from their supervisor. Since break time is counted and paid as time worked, employees must not be absent from their work stations beyond the allotted rest period time.

Unpaid meal period is required where employees are not afforded necessary breaks and/or permitted to eat lunch while working. 30-45 minutes, after **5 hours**, except when the workday will be completed in **6 hours** or less and there is mutual employer/employee consent to waive meal period.

## **8.4 Proper Business Attire and Hygiene**

IIM employees may wear business casual attire. Employees are NOT permitted to wear the following:

- Worn out or patched clothing
- Athletic shoes with the exception of maintenance staff and NAR staff on clinical days
- Rubber/plastic flip-flops, ‘cros’
- Sweatshirts/workout/exercise clothing
- T-shirts with words, slogans or advertising
- Caps/hats
- Denim, white or colored jeans with the exception for maintenance staff
- Exceptions may be allowed for casual dress days.

Employees must show up to work neat, clean and maintaining a professional appearance. When in doubt as to whether an outfit is acceptable attire, employees should err towards a professional appearance.

## **8.5 Wage Disclosure**

IIM considers employees’ wages to be confidential. Under Minnesota law, however, employees have the right to disclose their own wages to others if they choose to do so. IIM does not, and will not, require employees to sign a waiver or any other document purporting to deny that right. IIM also will not take any adverse employment action against employees for disclosing their own wages or discussing other employees’ wages that have been disclosed voluntarily.

However, there is no obligation for any employee to disclose their wages. Also, IIM does not permit any employee, without written consent from the Director of Finance and Administration, to disclose proprietary or trade secret information of IIM, or any information that is otherwise subject to a legal privilege or protected by law. Also, employees are not permitted to disclose wage information of other employees to a competitor of IIM.

Nothing in this policy is intended to diminish any existing employee rights under the National Labor Relations Act or other applicable law. IIM will not retaliate against any employee for asserting their rights or remedies under Minnesota law.

## **8.6 Responsibility for Media Relations**

An employee may not speak or represent personal views to the news media as an official spokesperson of IIM without prior written clearance from the Executive Director. For all media contacts, the employee must notify the Executive Director immediately to discuss topics of the interview.

Should an employee receive a media inquiry, he or she should respond: *“I’m sorry. I cannot address your questions at this time, but I can discuss your request for information with our Executive Director and either I or they will get back to you.”*

It is extremely important that any requests for information from the media be referred immediately to the Executive Director so that they can be addressed in a timely manner.

## **8.7 Conflict of Interest**

A company's reputation for integrity is one of its most valuable assets and is directly related to the conduct of its leadership and other employees. Therefore, employees must never use their positions with IIM, or any of its clients, for private gain, to advance personal interest or to obtain favors or benefits for themselves, members of their families or any other individuals, corporations or business entities.

IIM strives to adhere to the highest legal and ethical standards applicable in our business. IIM aims to conduct business in strict observance of both the letter and spirit of all applicable laws, and the integrity of each employee is of utmost importance.

## **8.8 Social Networking and Blogging**

Employees may not post on a blog or social networking site during their working time or at any time using IIM equipment or property. IIM electronic communication systems are for business use only. All rules regarding confidential business information apply in full to blogs and social networking sites. Any information that may not be disclosed through a conversation, a note or an e-mail also may not be disclosed on a blog or social networking site. The transmission of confidential or proprietary information without the permission of IIM is prohibited.

If you mention IIM in a blog or elsewhere in online social media, or it is reasonably clear you are referring to IIM or a position taken by IIM, and also express a political opinion or an opinion regarding IIM's positions, actions, or services, the post must note that the opinion expressed is your personal opinion and not IIM's position. You may not use the trademarks or logos of IIM on personal social media without IIM's express written consent.

Any conduct which is impermissible under the law if expressed in any other form or forum is impermissible if expressed through a social networking site. For example, posted material that is discriminatory, defamatory, libelous or malicious is forbidden. IIM's policies, including but not limited to the Equal Employment Opportunity, Harassment and Bullying policies, apply equally to employee comments on social networking sites even if done on nonworking time. Staff are encouraged to review those sections of the Handbook for further guidance. This policy is not intended to interfere with employee-protected activity as defined by federal law or to infringe upon any employee rights.

## **8.9 Verification of Employment Inquiries**

All requests for employment verification should be directed to the Director of Finance and Administration.

Telephone requests for verification of employment status, job title, and dates of employment may be answered only by the Director of Finance and Administration.

## **8.10 Sexual and other Unlawful Harassment**

### **Sexual Harassment**

IIM will not tolerate sexual harassment. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when submission to or rejection of this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment.

Depending on the circumstances, sexual harassment may include, but is not limited to, unwanted sexual advances or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body; leering, catcalls, name-calling or inappropriate touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through e-mail or other electronic means); and other physical, verbal or visual conduct of a sexual nature. Harassment directed at employees because of their sex need not be motivated by sexual interest to constitute unlawful harassment.

### **Other Harassment**

Harassment on the basis of any other protected characteristic is also strictly prohibited. Harassment includes any verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her race, color, creed, religion, national origin, ancestry, sex (including pregnancy, childbirth, breastfeeding or related medical conditions), marital status, status with regard to public assistance, familial status, membership or activity in a local commission, disability (physical or mental), sexual orientation, gender, gender identity, gender expression, genetic information, age, military or veteran status, which (i) has the purpose or effect of creating an intimidating, hostile or offensive work environment; (ii) has the purpose or effect of unreasonably interfering with an individual's work performance; or (iii) otherwise adversely affects an individual's employment opportunities.

Under the circumstances at issue, harassing conduct may include, but is not limited to, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes; name-calling; and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail or other electronic means).

IIM's prohibition on harassing conduct extends to harassment of or by co-workers, supervisors, managers, and individuals with whom the employee comes into contact through the course and scope of his or her employment, such as vendors, independent contractors, and others doing business with IIM.

### **Retaliation Prohibited**

IIM prohibits retaliation against any individual who in good faith reports harassment or participates in an investigation of such reports. Retaliation against an individual for reporting harassment or for participating in an investigation of a claim of harassment is a serious violation of this policy and, like harassment itself, may be subject to disciplinary action up to and including termination.

### Reporting Procedure

IIM asks employees to make a timely complaint of any policy violations to enable IIM to investigate and correct any behavior that may be in violation of this policy. Additionally, IIM requires management employees to immediately report any incident or action they believe may be in violation of this policy, and any complaints they receive regarding a violation of this policy, to the Director of Finance and Administration.. If you believe there has been a violation of this policy, please use the following complaint procedure.

Report the incident to the Director of Finance and Administration, who will investigate the matter and take appropriate corrective action. Any reported allegations of harassment or retaliation will be investigated. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. Upon completion of the investigation, IIM will notify the reporting employee of the general conclusions and remedial actions and resolutions, if any.

As stated above, IIM prohibits retaliation against an employee for filing a good faith complaint under this policy or for assisting in a complaint investigation. If an employee perceives they have been retaliated against for making a complaint or for their participation in the investigation, they are encouraged to follow the complaint procedure outlined above. The situation will be investigated. Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation procedures.

If after investigation, IIM determines that a violation of this policy has occurred, appropriate remedial action will be taken, which may include discipline up to an including termination of employment.

### **8.11 Bullying**

Bullying refers to repeated, unreasonable actions of individuals (or a group) directed towards an employee (or a group of employees), which are intended to intimidate, degrade, humiliate, or undermine; or which create a risk to the health or safety of employee(s).

IIM's prohibition on bullying conduct extends to bullying of or by co-workers, supervisors, managers, and individuals with whom the employee comes into contact through the course and scope of his or her employment, such as vendors, independent contractors, clients and others doing business with IIM.

#### **If you are being bullied:**

- Recognize this behavior is bullying and that it is inappropriate.
- Realize it is about power, not your personal worth.
- Avoid the urge to retaliate with inappropriate behavior.
- Express to the bully that the behavior is unacceptable.
- Record specific behavior.
- Seek help. If you feel intimidated by the bully, speak to your supervisor and the Director of Finance and Administration prior to confronting the bully.

All employees, and particularly managers and supervisors, have a responsibility to keep our work environment free from harassment and bullying. Any employee, who becomes aware of an incident of harassment or bullying, whether by witnessing the incident or being told of it, has a duty to report it to their department supervisor or the Director of Finance and Administration (whomever is more comfortable for the employee).

When a supervisor becomes aware that bullying might exist, they should take prompt and appropriate action. All employees are responsible for respecting the rights of their coworkers.

### **8.12 Sexual Exploitation and Abuse**

All IIM employees and volunteers must abide by the Six Core Principles of the Inter-Agency Standing Committee Task Force on Protection from Sexual Exploitation and Abuse. Violation of this policy may lead to discipline, up to and including termination. See page 37.

### **8.13 Workplace Violence**

It is the policy of IIM and the responsibility of its supervisors and all of its employees to maintain a workplace free from threats and acts of violence. IIM will work to provide a safe workplace for employees, volunteers and visitors to the workplace.

IIM does not tolerate any type of workplace violence committed by or against employees. Employees are prohibited from making threats or engaging in violent activities. The following list of behaviors, while not exhaustive, provides examples of conduct that is prohibited:

- Causing physical injury to another person.
- Making threatening remarks.
- Acting in an aggressive or hostile manner that creates a reasonable fear of injury to another person or subjects another individual to emotional distress.
- Intentionally damaging employer property or property of another employee.
- Committing acts motivated by, or related to, harassment.

Any potentially dangerous situations must be reported immediately to your department supervisor.

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Any employee determined to have committed such acts will be subject to disciplinary action, up to and including termination.

### **8.14 Open Communication**

IIM is committed to providing the best possible working conditions for its employees. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from IIM, supervisors and management. Employees are encouraged to discuss any work-related issue, problem, or concern with management at any time. In most cases, employees should first talk to their immediate supervisor before contacting one of the individuals below. However, if you are uncomfortable going to your supervisor with your issue, problem, or concern, then discuss the situation with either the Director of Finance and Administration or the Executive Director. No employee will be retaliated against for voicing a good faith complaint with IIM.

### **8.15 Festival of Nations**

The Festival of Nations is a major part of IIM. IIM believes all employees, exempt and non-exempt, should have the opportunity to participate and be compensated appropriately.



## **DISCIPLINE POLICY**

### **9.1 Standards of Conduct**

Each employee has an obligation to observe and follow IIM's policies and to maintain proper standards of conduct at all times. If an individual's behavior interferes with the orderly and efficient operation of a department, disciplinary measures may be taken.

At-will employees can be terminated with or without cause. IIM reserves the right to discipline and/or terminate employees who violate its policies, practices or rules of conduct. IIM can also discipline employees, up to and including termination, for poor performance and/or misconduct.

The following actions are unacceptable and considered grounds for disciplinary action. This list is not comprehensive; rather, it provides example of the types of conduct that IIM does not tolerate. These actions include, but are not limited to:

- Any act which threatens the safety, health, or well-being of another person
- Bribery
- Bringing weapons in to IIM facilities
- Carelessness or negligence when performing duties
- Conflicts of Interest
- Dishonesty
- Disloyalty
- Disregarding IIM policies
- Divulging confidential information
- Excessive absenteeism
- Excessive tardiness
- Falsifying time cards
- Fighting
- Insubordination
- Job abandonment
- Mistreatment of clients, volunteers or co-workers
- Misuse of Company equipment or materials
- Neglecting to perform the duties of the job
- Possession of controlled substances or alcohol on the job
- Use of alcohol or drugs on the job
- Reporting to work under the influence of drugs or alcohol
- Substandard job performance
- Theft or sabotage
- Unexcused absence
- Harassment, including sexual harassment, of other employees, volunteers or clients
- Violation of safety regulations
- Violations of established work rules
- Wasting time or engaging in personal matters during work hours
- Damage to IIM property or equipment
- Misuse of keys

Nothing in this policy is designed to modify our employment-at-will policy. IIM reserves the right to determine the severity and extent of any disciplinary action based on the circumstances of each case. Further, IIM reserves the right to take whatever disciplinary action it determines appropriate under the circumstances.

## **9.2 Employee Discipline**

Depending on the severity of the problem and the number of occurrences, disciplinary action may include any of the four following steps: verbal warning, written warning, probation, or termination of employment. There may be circumstances when one or more steps are bypassed.

If progressive discipline is not appropriate, or if an employee's actions seriously disrupt or impair the conduct of our business, involuntary termination may result.

## **TERMINATION OF EMPLOYMENT**

### **10.1 Termination of Employment**

Employment with IIM is at-will, meaning either the employee or IIM may choose to end the employment relationship at any time and for any or no reason, with or without notice. Voluntary terminations are initiated by the employee. Involuntary terminations are initiated by IIM.

All employees are expected to provide at least two weeks' written notice of their intent to voluntarily resign. Employees in a management role are expected to provide at least four weeks' written notice of their intent to voluntarily resign. Failure to meet this expectation may result in ineligibility for rehire. Upon notice, an employee is expected to continue to work until the last scheduled day of employment. PTO cannot be used during notice time. All employees voluntarily terminating are requested to complete a written Exit Evaluation form prior to their last date of work.

### **10.2 Final Payment to Employees**

Employees will receive their final paycheck as soon after termination as required by State law. The final paycheck will include all hours worked through the last day of actual employment.

### **10.3 Return of IIM Property**

Employees are responsible for all IIM property, materials, or written information issued to them or in their possession or control. Employees must return all IIM property immediately upon request or upon termination of employment including files, documents, equipment, keys, passwords, software or other property belonging to IIM that are in the employee's possession, custody, or control.

### Internal Grievance Policy

It is IIM's policy to resolve an employee's job-related problems in an equitable manner consistent with the Personnel Policies. IIM has established a process to handle complaints about personnel policies, disciplinary or other job-related problems, or seemingly unfair or discriminatory treatment without jeopardizing the employee's employment status. There are four steps to formally expressing concerns:

- The employee will discuss the situation with the Supervisor.
- If the situation is not resolved with the Supervisor, the employee will talk to the Director of Finance & Administration within 5 days. The Director of Finance & Administration will provide a written response within ten days.
- If a satisfactory solution is not reached with the Director of Finance & Administration, the employee will submit the complaint within 5 days to the Executive Director. The Executive Director will work with the employee and Supervisor to obtain resolution.
- Finally, if the employee feels that there is still a problem, he or she may request a hearing before the Fiscal & Administration Committee of the Board of Directors. The decision of the Fiscal & Administration Committee will be final.

### GRIEVANCE PROCEDURE FORM

If you have a grievance toward a staff members and/or our agency as a whole, regarding the services you are receiving, we encourage you to discuss this with us. We welcome comments and feedback as a way to improve the quality of our services.

#### Filing a grievance shall proceed in this manner:

- The client and/or the client's family may present the matter directly to any staff member either in writing, by telephone, or face-to-face. However, if possible, the client should discuss his/her concerns directly with the staff member involved in the grievance.
- Upon receipt of the grievance, a face-to-face meeting with the client, the staff person involved in the grievance, and his/her immediate supervisor will be arranged within five (5) working days to discuss and resolve the grievance. If the client refuses to meet with the staff member involved in the grievance, a meeting will be arranged between the client and the immediate staff supervisor only. The supervisor will have five (5) working days to reach and to communicate a decision to the client following the meeting.
- If the grievance cannot be resolved as outlined above, the client will be assisted in filling out a formal written grievance to submit to the executive director. The executive director may at his/her discretion hold a face-to-face meeting with the client. The director will have five (5) working days to reach and to communicate a decision to the client following receipt of the complaint. The executive director's decision is FINAL. At this point, the client may appeal to outside sources as he/she wishes.
- At any time during the grievance process or after the above steps have been taken, if the client is still not satisfied, the client may mail a complaint to: Board of Directors, c/o International Institute of MN 1694 Como Avenue St Paul MN 55108
- ***By signing this form, you certify that the procedures above were explained to you and that you understand them. A translated version in your native language will be provided and explained to you if you are not fluent in English.***

_____	_____	_____
Client Name	Client Signature	Date
_____	_____	_____
Staff/Interpreter Name	Staff/Interpreter Signature	Date

*If this information was provided in a language other than English complete the following:*  
Client was informed of the above procedures in the following language:

\_\_\_\_\_  
Interpreters Initials: \_\_\_\_\_

## **Whistleblower Policy**

A whistleblower as defined by this policy is an employee of the International Institute of Minnesota (IIM) who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; violation of personnel policies; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact his/her immediate supervisor and/or the Executive Director. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The organization will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Executive Director or Board President immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of illegal and dishonest activities will be promptly submitted to the Board President and the Executive Director who is responsible for investigating and coordinating corrective action.

## International Institute of Minnesota Section 125 – Flexible Spending Account

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Regularly scheduled or salaried employees of IIM are eligible to participate in Health Care and Dependent Care flexible spending accounts (FSA) as defined by Section 125 of the Internal Revenue Code. Participation in this program allows you to pay dental, expenses and dependent care expenses with dollars which are not subject to state, federal, or FICA taxes.

### **What are FSAs?**

A Health Care FSA (HCFSA) pays for the uncovered or unreimbursed portions of qualified medical costs. A Dependent Care FSA (DCFSA) allows you to pay eligible expenses for dependent care with pre-tax dollars. All employee contributions to FSAs are made from pre-tax earnings, thereby increasing disposable income. There are no IIM contributions to an FSA.

### **Types of FSAs**

A Health Care Flexible Spending Account pays for the qualified medical expenses **not** covered or reimbursed by health insurance. The other FSA, a Dependent Care Flexible Spending Account, pays for childcare or adult dependent care expenses that are necessary to allow you or your spouse to work, look for work, or attend school full-time.

Despite the differences between each account, both accounts allow you to pay for these qualified expenses with pre-tax dollars, money that is deducted from your paycheck before taxes are taken out by your employer - saving you 20% to 40% or more.

The Benefit Period begins January 1 and ends December 31 of the same year. Any money that you elect to set aside in a flexible spending account for a given Benefit Period may be used only for eligible expenses you incur for services received during that Benefit Period.

The following table gives an example of your tax savings based on 25% Federal, 7.05% state and 7.65% FICA taxes.

<b>Annual Tax Savings Example*</b>	<b>FSA</b>	<b>No FSA</b>
If your taxable income with no deductions is:	\$40,000	\$40,000
Pre-tax FSA contribution:	(2,000)	0
Taxable income:	38,000	40,000
Federal income and Social Security taxes:	(15,086)	(15,880)
After-tax dollars spent on eligible expenses:	0	(2,000)
Available after tax income:	22,914	22,120
<b>More available cash with FSA:</b>	<b>\$794</b>	

### **Employee Enrollment**

**If you would like to establish a DCFSA or HCFSA you must do so during December on an annual basis. Account elections will not automatically roll over to future years. An FSA election is 100% voluntary. Eligible employees may elect up to \$5,000 (2016) per household for a DCFSA and \$2,550 (2016) for a HCFSA.**

If you are a new employee enrolling in one or both FSAs, your account becomes effective on the day following acceptance of the election form, generally the day after you enroll.

Allotments to an HCFSA or DCFSA may not be changed during the benefit period unless there is a Qualified Life Event.

### **Qualified Life Events (QLEs)**

QLEs are events that allow you to change your FSA election outside of the regular enrollment period and include:

- Change in your legal marital status (i.e., marriage, legal separation, divorce, death of a spouse)
- Change in your number of dependents
- Birth or adoption of a child, or placement for adoption
- Death of your dependent
- Change in your dependent's eligibility (e.g., at age 13 your child is no longer eligible for coverage under a DCFSA)
- Change in cost or coverage, for example
  - you've changed your daycare provider, or your current provider changes the amount that he or she charges
  - your child begins attending school full-time, and you only need after-school care, rather than full-time care
  - you've had to change your FEHB plan mid-year, and your new plan has different benefits and cost-sharing
- Change in employment status (for employee, spouse, or employee's dependent) that affects your health insurance eligibility

- Change in residence affecting your eligibility for health care benefits. (e.g., a move to an area that would require you to elect a new FEHB or other insurance plan).
- Change in the number of your tax dependents (e.g., birth of child, parent now resides with you, etc.)

If you, your spouse or dependent(s) experience a QLE, you may change your FSA election(s). The change you request must be consistent with the event that prompted the election change. For example, if you get married, you may want to increase the amount of your HCFSA to cover the additional out-of-pocket medical, dental, and/or prescription drug costs incurred by your spouse. Likewise, if you adopt a baby you may want to increase your HCFSA and/or DCFSA elections to cover the added medical expenses and/or daycare costs you might incur for your new child. On the other hand, if you were to divorce and lose a dependent, you would not be able to increase your election amount, as that action would be inconsistent with your status change.

If you have experienced a QLE and wish to make a change, you must notify the Director of Finance and Administration anytime from 31 days before to 60 days after the date of the event. Plan ahead! Your election changes are effective with the first pay date following approval of the Qualified Life Event. If you have an upcoming QLE that will change your annual election – upward or downward -- we suggest you submit your request 30 days in advance (making sure to include the actual date of your event!). If your requested change is due to the birth or adoption of a child, the change will be retroactive to the child's date of birth, date of adoption, or placement for adoption, consistent with the requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

IIM follows IRS guidelines for what types of expenses may be reimbursed under a Health Care FSA (HCFSA) and a Dependent Care FSA (DCFSA).

### **HCFSA**

An HCFSA allows you to be reimbursed for most types of health care expenses incurred by you, your spouse and/or any of your dependents that you can claim on your tax return. **However, the IIM HCFSA is a special type of HCFSA, known as a Limited Purpose HCFSA.** In the case of a Limited Purpose HCFSA, the only types of health care expenses that qualify for reimbursement are **vision and dental expenses.**

#### **Eligible Limited Purpose HCFSA Expenses:**

- Dental and vision expenses for products or services actually provided/incurred
- Include co-payments and deductibles; be sure you save your receipts!
- Cannot be taken as a deduction from your Federal Income Tax return in any tax year even though they qualify as eligible expenses that could be deducted. You may not take both options. You must either declare them on your tax return OR get reimbursed for those expenses through your FSA
- are not covered, paid, or reimbursable from any other source
- do not exceed the amount allotted for your HCFSA for the Benefit Period
- do not include reimbursements for premiums for health insurance
- do not include health maintenance fees for physician practices and
- while not limited to the dollar amount in your HCFSA at the time a claim is reimbursed, are limited to the total amount you elected (minus any amounts you have been reimbursed for claims submitted earlier in the Benefit Period)

Insurance premiums, including those for Long-Term Care and Temporary Continuation of Coverage, are not eligible for reimbursement.

## **Orthodontia**

You incur the expense for braces when you pay, so save your receipts. You'll be able to submit a claim for expenses you pay during the current Benefit Period, even if the actual braces were put on before the current Benefit Period. Initial payments for orthodontia expenses can be reimbursed with a paid receipt. However, down payments for orthodontia expenses cannot be reimbursed and you cannot be reimbursed for any work completed prior to your effective date in the plan.

## **DCFSA**

A DCFSA allows you to be reimbursed on a pre-tax basis for childcare or adult dependent care expenses for qualified dependents that are necessary to allow you or your spouse to work, look for work, or attend school full-time. You (and your spouse if married) must have earned income during the year. Under Internal Revenue Code section 129 (see sections 129(a)(2)(A) and 129(b)(1)), the maximum amount that can be elected for a DCFSA is limited to the lesser of:

- \$5,000 for single individuals or married couples filing joint returns;
- \$2,500 for married couples filing separate returns,
- the employee's earned income (if less than \$5,000/\$2,500) or the spouse's earned income (if less than \$5,000/\$2,500).

It can be used to reimburse you with pre-tax dollars if the expenses for dependents meet the IRS definition of dependent for income tax purposes. An adult (e.g., parent, grandparent, adult disabled child) may qualify as a dependent if the employee is providing more than half of that person's maintenance for the year.

The annual maximum allotment by law is limited to \$5,000 per year, \$2,500, if married filing a separate return. If you are married, the \$5,000 limit must be observed by you and your spouse where both individuals have access to an FSA. The IRS allows an income tax credit of up to \$6,000 of dependent care expenses if you have two or more dependents (up to \$3,000 for one dependent). The amount of the credit is based on your adjusted gross income and applies only to your Federal taxes. So, while the maximum allowed under a DCFSA is \$5,000, you may be able to apply the incremental difference between the DCFSA maximum and the Child and Dependent Care Tax Credit depending on your tax situation. **Depending upon your particular tax situation, it may be more advantageous to you to use the tax credit rather than a DCFSA exclusively.** The amount of the DCFSA exclusion is limited to \$5,000 per tax year (\$2,500 for married individuals filing separate returns). If the applicable limitation is exceeded, the excess is included in income and taxable. You may also wish to consult a tax professional if you are unsure of which option is more beneficial for your particular tax situation.

## **Who is a qualifying dependent for a DCFSA?**

A qualifying dependent is a:

- Dependent of the enrolled employee who is under age 13; or
- Dependent or spouse of the enrolled employee who is mentally or physically incapable of caring for himself or herself, and who the employee claims as a dependent on his or her Federal Income Tax return.



To claim dependent care expenses, you must meet the following conditions:

- You must have incurred the expenses in order for you and your spouse to work or look for work unless your spouse was either a full-time student or was physically or mentally incapable of self-care.
- The payments for care cannot be paid to someone you can claim as your dependent on your return or to your child who is under age 19.
- Your filing status must be single, qualifying widow(er) with a dependent child, married filing jointly, or married filing separately.
- The care must have been provided for one or more qualifying persons identified on the form you use to claim the credit.
- You (and, if you're married, your spouse) must maintain a home that you live in for more than half of the year with your qualifying child or dependent.

**Eligible DCFSA Expenses:**

- amounts paid for services--rendered in or outside of your home--for the care of a qualified dependent necessary to allow you and your spouse to work, look for work, or attend school full-time
- limited to amounts paid for services rendered in your home or amounts paid for services rendered outside of your home for the care of a qualified dependent. The services rendered must be necessary to allow you and your spouse to work, look for work, or attend school full-time
- limited to the amount in your DCFSA at the time a claim is reimbursed
- not covered, paid, reimbursed, or reimbursable from any other source

**Examples of eligible expenses:**

- expenses paid to a babysitter if the services are necessary in order for you and your spouse, if married, to work, look for work, or for your spouse to attend school full-time.
- summer day camp if attendance at that camp allows you and your spouse to work, look for work, or for your spouse to attend school full-time.
- before/after school care is a qualified expense; school tuition is not childcare your provider may be required to itemize the costs between tuition and before/after school care.
- the portion of the period during which your child was under age 13.

**Submitting a claim**

You must submit a claim every time you wish to request reimbursement of an expense. There is no automated process. Many individuals file claims monthly to eliminate weekly claim submission. However, it truly depends on your specific needs and whether you can wait until the end of the month for reimbursement or if you need to receive funds weekly. Regardless of the amount on your claim you will only be reimbursed up to the amount in your account at that time.

Eligible Dependent Care expenses are reimbursable when they are actually incurred. Expenses are treated as incurred when you are provided with the service, not when you are billed or pay for the service.

Example: On March 1 you pay for the entire month's dependent daycare expenses. You can be reimbursed once the services have been provided, not on March 1 when you paid for it. You can submit claims after each week, every two weeks, or wait until the end of the month.

If your babysitter does not have a Tax Identification Number (TIN), you must submit his/her nine-digit Social Security Number with your claim form. If your provider does not have a Social Security Number, you will be required to submit a letter indicating that you have attempted to obtain a SSN or TIN from the provider and you are unable to do so, as the provider does not have one or will not provide it to you.

The up front fee for an au pair may qualify as a child care expense if it is an expense you must pay in order to obtain care. However, you can only count it toward the credit proportionately over the duration of the agreement to employ the au pair. For example, for an annual agreement with an au pair who is paid weekly, 1/52nd of the placement fee would be reimbursable each week. The fee of \$150 per week as well as other work related expenses may qualify as a child and dependent care expense, depending on your tax situation.

### **What supporting documentation do I need to submit with a claim form?**

Claims are paid out of funds in your account in the Benefit Period during which you incur the expense, not the year you submitted your claim or paid for your service. An exception would be if you had a prescription filled on December 31 but did not pick up and pay for the medications until January 1. If you provide a receipt showing when you picked up the prescription, you will be reimbursed from the current year account.

- You submit claims for expenses you incur on or after the first day of the Benefit Period during which you're enrolled.
- You have until March 31 of the following Benefit Period to submit claims for expenses incurred during the previous Benefit Period.
- You have 30 days from the date your claim was denied to resubmit it with the appropriate documentation. You will forfeit the funds if you do not resubmit the claim with the appropriate documentation within those 30 days. Your resubmitted claim must contain the exact same expenses that were submitted on the original claim. You cannot substitute or add new expenses to the resubmitted claim.

### **Dental and Vision Health Care Expenses:**

In addition to completing the claim form, the documentation under one of the two items below must be attached:

- *Explanation of Benefits Statement (EOB)*: This is the statement you receive each time you, or a health care provider, submit dental, or vision claims for payment to your dental, or vision care plan. The EOB will show the amount of expenses paid by the plan and the amount you must pay. For expenses that are partially covered by your (or your dependent's) dental or vision plans, you must attach the EOB.
- *All Other Expenses Not Covered or Reimbursed by your Health Plan*: For expenses not covered or reimbursed at all by your (or your dependent's) dental or vision plans, claims will require acceptable evidence of your expenses. A cancelled check alone is not acceptable evidence. Acceptable evidence includes detailed receipts, which contain the following information:
  - Type of service or product provided (the name of the prescription is not required, as long as the receipt indicates that the product was a prescription drug)
  - Date expense was incurred
  - Yours, your spouse's or dependent's name for whom the service/product was provided, unless it is an over-the-counter medication
  - Person or organization providing the service
  - Amount of expense

For the Limited Purpose Health Care FSA, you can receive reimbursement for claims that exceed the current amount in your account, as long as the total doesn't exceed the total amount of your annual election.

**Dependent Care Expenses:**

For allowable Dependent Care expenses, attach a copy of the bill or signed receipt, or have the provider complete the "Dependent Care Affidavit and Reimbursement Request" on the claim form.

- Requests cannot be processed without the Tax ID or SSN for all providers. You must provide this number each time you submit a claim.

For the Dependent Care FSA, you can only receive reimbursement up to the current amount in your account at the time your claim is processed.

**When will I be reimbursed?**

Reimbursements will be included on bi-monthly payroll from completed forms presented to the Director of Finance and Administration.

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**Confidentiality Statement**

Due to the nature of our business, much of the information we handle is confidential. Any information received during our business hours should be kept in strictest confidence. Business/client information should not be discussed with outsiders, or even co-workers, unless required for business purposes. Inappropriate communication of confidential information may be grounds for discipline or termination of the staff position. If you have a question about what may be communicated, and to whom, you should contact your supervisor.

## **Six Core Principles Relating to Sexual Exploitation and Abuse**

IIM staff must read and understand the following Six Core Principles Relating to Sexual Exploitation and Abuse for the protection of our staff and clients.

1. Sexual exploitation and abuse by IIM staff or volunteers constitute acts of gross misconduct and are therefore grounds for termination of employment/position.
2. Sexual activity with children (persons under the age of 18) is prohibited regardless of the age of majority or age of consent locally. Mistaken belief regarding the age of a child is not a defense.
3. Exchange of money, employment, goods, or services for sex, including sexual favors or other forms of humiliating, degrading or exploitative behavior is prohibited. This includes exchange of assistance that is due to beneficiaries.
4. Sexual relationships between IIM staff or volunteers and beneficiaries are strongly discouraged since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of humanitarian aid work.
5. Where an IIM staff or volunteer develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker, whether in the same agency or not, he or she must report such concerns via established agency reporting mechanisms.
6. IIM staff and volunteers are obliged to create and maintain an environment which prevents sexual exploitation and abuse and promotes the implementation of their code of conduct. Managers at all levels have particular responsibilities to support and develop systems which maintain this environment.



## **Employee Acknowledgment Form**

I have received a copy of the IIM Employee Handbook, and I understand that I am responsible for reading the personnel policies and practices described within.

I understand that confidentiality is a major principle governing IIM's work environment and that all information which is not generally known or readily ascertainable by the general public through proper means which relates to IIM's products, services, clients or existing or reasonably foreseeable business must be treated confidentially at all times. I am aware that, during the course of my employment, confidential information will be made available to me, i.e., financial and accounting information, accounts payable and accounts receivable information, sales and client information, personal health information, internal correspondence, software information, and other related information. I understand that this information is critical to the success of IIM and to IIM's clients and must not be disseminated or used outside of my employment with IIM. In the event of the termination of my employment, whether voluntary or involuntary, I agree not to use this information or disseminate it to any other individual or entity. In the event of my termination of employment, I agree to return all IIM documents, data, disks, software manuals, memoranda, forms and other information made available to me during my employment.

I understand that only the Executive Director of IIM has the authority to enter an agreement of employment for any specified period of time or provide any particular terms of employment or agreements. To be enforceable, such agreement must be in writing and signed by the Executive Director and me.

I understand that IIM may change, revoke, interpret or add to any of the policies or guidelines described in this handbook at any time and in its sole discretion, with or without prior notice.

This handbook supersedes and voids any prior oral or written policies, practices or promises made by IIM concerning its employees' terms and conditions of employment, except express written individual employment agreements in place signed by the Executive Director and the employee.

I agree to abide by the policies and procedures contained herein. I understand that neither this manual nor any other written or verbal communication by a management representative is intended to, in any way, create a contract of employment for any specified period of time and that this handbook is for informational purposes only. I also understand that IIM abides by employment-at-will, which permits IIM or the employee to terminate the employment relationship at any time, for any reason, with or without notice.

If I have questions regarding the content or interpretation of this handbook, I will bring them to the attention of my supervisor or the Director of Finance and Administration.

By signing below, I am agreeing that I have read and understand the policies herein including, but not limited to, the policies regarding discrimination and harassment.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date