

SUMMARY OF BENEFITS

This benefit summary will briefly outline the benefits that are provided by the Nebraska Alliance of Child Advocacy Centers (Nebraska Alliance). Please read this information carefully. If there is a specific benefit that you would like to discuss in detail, please do not hesitate to contact the Executive Director.

Retirement Savings Plan – 403(b):

The 403(b) plan is a long-term savings program. The Nebraska Alliance will match your employee contribution up to 3% of your annual salary. Eligible employees can contribute an amount of their choice. Employees who are at least 21 years of age and who work a minimum of 20 hours per week are eligible to participate and receive employer matching contributions on the first date of the next payroll. Catch up contributions are permitted yet will not be employer matched.

Vesting:

Your years of service determine the amount you are vested in your matching and employer contributions.

Years of Service	Percentage Vested
1 year	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

Paid Time Off:

Employees working a minimum of 30 hours per week qualify for time away from work. Paid time off (PTO) may be used for vacation, sick days, or other personal business. PTO days will be earned at the following rate (prorated for those working less than 40 hours per week):

Years of Service	РТО
1 st year of continuous employment	1.5 days per month
1 st year through 5 th year of employment	2 days per month
6 th year through 9 th year of employment	2.5 days per month
10 th year through 14 th year of employment	3 days per month
15 th year through 19 th year of employment	3.5 days per month
20 th year through 24 th year of employment	4 days per month
25 th year of employment and beyond	4.5 days per month

Holidays:

The Nebraska Alliance will observe the holidays and holiday schedule that are observed by the State of Nebraska. These include: New Year's Day; Martin Luther King Jr. Day; President's Day; Arbor Day; Memorial Day; Independence Day; Labor Day; Columbus Day; Veterans' Day; Thanksgiving Day and the day after; Christmas Day; As well as any holidays declared by the State or Federal government.

All employees may trade no more than two of the above holidays for another day off due to personal beliefs or other appropriate reason. Days traded need to be approved by the Executive Director. Employees who trade holidays are expected to be at the Nebraska Alliance office performing work related duties on the days traded. Work related travel and/or meetings scheduled on holidays will also qualify for holiday trade.

If a holiday falls on a Sunday, the office will be closed on the following Monday. If a holiday falls on a Saturday, the office will be closed on the preceding Friday. Regular and part-time employees working a minimum of 19 hours per week qualify for paid holidays.

Qualified Small Employer Health Reimbursement Account:

For employees working a minimum of 30 hours per week, the Nebraska Alliance funds a Health Reimbursement Account at the pro-rated amount of \$300/month (plan participation assessed annually and in subsequent years may fluctuate per Board of Director's discretion).

The following are eligible expenses:

- Health insurance premiums
- Out of pocket medical expenses
- Dental insurance premiums
- Term Life Insurance
- Disability Insurance
- Over the Counter Medical Expenses are NOT included UNLESS you have a prescription or prescription order form.

Additional items may be covered. Please see plan for details.

Minimum Essential Coverage as defined by the Affordable Care Act is required otherwise the employee may be subject to the Individual Mandate Tax under Section 5000A of the Affordable Care Act, and any reimbursement received under this Plan for that month will be taxable income.

DISCLAIMER: THE SUMMARY OF BENEFITS is merely an overview of the benefits available to the Nebraska Alliance of Child Advocacy Centers employees and does not guarantee any employee or applicant employment, benefits or eligibility for benefits. Each and every employee must meet the eligibility and election requirements of each benefit before participation in the benefit can commence. The terms and conditions of each benefit, including but not limited to eligibility requirements, are located in the Plan Documents and/or policy manuals. Should a conflict arise between the SUMMARY OF BENEFITS and the Plan Documents or policy manuals, the Plan Documents or policy manuals will govern. The Nebraska Alliance reserves the right to amend, modify or eliminate any benefit program with or without prior notice. Nothing in this benefits summary is intended to create any express or implied contract of employment or guarantee of any benefits.