

# **A G R E E M E N T**

between

**THE ATLANTIC COUNTY PROSECUTOR'S OFFICE  
PBA LOCAL NO. 77**

and the

**COUNTY OF ATLANTIC**



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January 1, 2018 through December 31, 2020

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## AGREEMENT

THIS AGREEMENT is entered into on by and between the COUNTY OF ATLANTIC (hereinafter referred to as the "County" or the "Employer") and the ATLANTIC COUNTY PROSECUTOR'S OFFICE, P.B.A. LOCAL #77 (hereinafter referred to as the "Local", representing the Detective Division of the Atlantic County Prosecutor's Office.

WITNESSETH:

WHEREAS, the Local represents the Detective I, and Detectives working for the Atlantic County Prosecutor's Office; and

WHEREAS, the parties hereto desire to assure sound and mutually beneficial economic relationships between the parties hereto; to provide an orderly and peaceful means of conducting negotiations and resolving any misunderstandings or grievances; and, to set forth herein the basic and full agreement between the parties covering rates of pay, hours of work and other conditions of employment;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties agree as follows.

**ARTICLE I**  
**RECOGNITION AND DEFINITION**

The Employer recognizes the Local as the sole and exclusive bargaining representative for Detectives and Detective I of the Atlantic County Prosecutor's Office. All positions above the Detective and Detective I rank, up to and including the Chief of County Detectives, shall be excluded from this unit. This recognition, however, shall not be interpreted as having the effect of, or in any way abrogating the rights of, the employees covered by this Agreement established under the Laws of 1968, Chapter 303, Article 2.



**ARTICLE II**  
**WORK HOURS AND OVERTIME**

- A. The normal work week schedule shall consist of forty (40) hours, Monday through Friday. A normal work schedule is defined as a period of five (5) consecutive days of work and two (2) consecutive days off.
- B. The normal shift shall be defined as and consist of eight (8) hours between 8:00AM and 5:30PM to be determined at the discretion of the Prosecutor or designee.
1. All employees shall be entitled to a one-half (1/2) hour *paid* meal period.
  2. Employees shall remain alert and at the ready to respond during the meal period.
- C. However, irrespective of paragraphs A and B above, the Prosecutor or designee, at his/her sole discretion, may assign personnel to shifts consisting of eight (8) hours between 8:00AM and 1:00AM within any seven (7) day period. Scheduling shall be done at the discretion of the Prosecutor and his/her designee and shall be done based on operational needs. Employees subject to work a shift other than as outlined in paragraph B of this Article shall be subject to the following conditions:
1. All employees shall be entitled to a one-half (1/2) hour paid meal period.
  2. Employees shall remain alert and at the ready to respond during the meal period.
  3. Employees shall be given ninety-six (96) hours advance notice of a work schedule change, except in emergent conditions. Work schedules may revert to the normal work schedule without the minimum advance notice requirement, except as restricted by Section J herein below.
  4. Employees shall be given forty-eight (48) hours advance notice of a shift change, except for emergent conditions. Work shifts consist of eight (8) hours consecutively worked during a scheduled work week. Work shifts may not be changed from the scheduled work week for more than two (2) consecutive work days. This provision does not prevent the Employer from changing the employee's work schedule for more than two (2) consecutive work days provided the employee is given ninety-six (96) hours advance notice as provided above.
- D. Employees are eligible to receive overtime payment of one and one-half (1 ½) times their regular rate of pay for all time actually worked in excess of forty (40) hours per week. For

the purpose of calculating the time eligible for overtime payment, if an employee is on authorized paid leave other than, sick leave as set forth under Article V of the contract, a leave of absence as established under Article VII of the contract, or personal leave under Article VIII of the contract, this leave time shall be considered as time worked. If an employee is on authorized paid sick leave (Article V), a leave of absence (Article VII), or personal leave (Article VIII) during the work week, he/she will receive straight time payment at their regular rate of pay for all hours worked until such time exceeds forty (40) hours during that work week, at which time he/she will receive overtime payment of one and one-half (1 ½) times the employee's regular rate of pay for all hours that exceed forty (40) hours.

- E. The assignment of overtime will be the exclusive responsibility of the County Prosecutor or his/her designee. No employee's shift will be split in order to avoid payment of overtime as defined above.
- F. Individuals assigned to attend job-related schools during normal work hours shall claim the hours in school as hours worked.
- G. Individuals who are assigned to extraditions or other assigned trips will claim only hours actually worked. There shall be no payment for sleep or recreation time. If travel time is required in excess of an employee's normal commuting time due to the employee's being required to report to or leave from a location different from his/her normal work station, the difference between the two shall be claimed as hours worked if it is a work assignment. If the excess travel time is due to mandated school attendance, the difference shall be claimed as hours worked. No travel shall be claimed if attendance at the school or conference is permissive.
- H. If an employee is given a work assignment that restricts freedom of movement between work and home (i.e. protective detail, extended surveillance, etc.), the employee shall claim all hours actually assigned to the project as hours worked. If, however, the employee is given a beeper or cellular phone, which allows a wide latitude of movement and activity, allowing the employee to use the "on-call" time for his own personal purposes, the time is not to be considered time worked.

- I. On-call compensation will be awarded to those individuals covered by this Agreement that are recognized by the Prosecutor as having to be at on-call status and must restrict their off-duty activities in order to provide rapid response to the scene of the crime. The days of compensation will be administered as follows:
1. A total of sixty-four (64) hours of compensatory time will be awarded to an employee who must be on call year round. An employee will receive a prorated amount of compensatory time proportional to the amount of time the employee is on call during the year. It is agreed that this time will be given off at the discretion of the unit supervisor and Chief of County Detectives.
  2. Any employee called into work at a time not contiguous to his/her regular shift shall be entitled to a minimum of four (4) hours worked except in the instance where the employee is called into work within one (1) hour prior to his/her regular shift. In those instances where the employee is called into work within one (1) hour prior to his/her regular shift, said employee shall receive pay only for the actual hours worked prior to his/her regular starting time. When not overlapping with their regular shift, call-in work hours begin at the time that the employee receives the telephone call/notification and ends when the employee arrives home. This assumes a direct travel from work location to home. Call-in pay shall be at one and one-half (1 ½) times the employee's regular rate of pay, irrespective of any overtime exclusions.
  3. If travel time is required in excess of employee's normal commuting time due to the employee's being required to report to or leave from a location different from the employee's normal work station, the employee shall receive overtime for the difference in commuting time.
- J. In the event the Employer determines to change the regularly assigned shift of an employee, he/she will have a minimum of ten (10) hours time off between his/her old and new shift.
- K. Any unit employee assigned duties in a higher rank shall be paid at the higher rate after six (6) months, without retroactive compensation.



**ARTICLE III**  
**WAGES AND LONGEVITY**

A. Officers shall move on the guide once per year as follows:

1. On May 1, 2018, officers shall move from their 12/31/17 step as set forth below:
  - a) If on step 1 of the 2017 “new guide” → Step 2 of 2018
  - b) If on step 2 of the 2017 “new guide” → Step 3 of 2018
  - c) If on step 3 of the 2017 “new guide” → Step 4 of 2018
  - d) If on step 4 of the 2017 “new guide” → Step 5 of 2018
  - e) If on step 4 of the 2017 “old guide” → Step 5 of 2018
  - f) If on step 5 of the 2017 “old guide” → Step 5 of 2018
  - g) If on step 6 of the 2017 “old guide” → Step 6 of 2018
  - h) If on step 7 of the 2017 “old guide” → Step 7 of 2018
  - i) If on step 8 of the 2017 “old guide” → Step 10 of 2018
  - j) If on step 9 of the 2017 “old guide” → Step 12 of 2018
  - k) If on step 10 of the 2017 “old guide” → Step 14 of 2018
2. On August 1, 2019, officers shall move one step from their 2018 step (i.e. Step 2 in 2018 → Step 3 in 2019)
3. On October 1, 2020, officers shall move one step from their 2019 step.

The salary guide shall be as follows:

| Step | 2017 “old” | 2017<br>“new” | 2018      | 2019      | 2020      |
|------|------------|---------------|-----------|-----------|-----------|
| 1    | \$49,677   | \$49,677      | \$50,000  | \$50,000  | \$50,000  |
| 2    | \$52,535   | \$53,684      | \$53,000  | \$53,000  | \$53,000  |
| 3    | \$55,187   | \$57,691      | \$56,000  | \$56,000  | \$56,000  |
| 4    | \$58,493   | \$61,698      | \$60,000  | \$60,000  | \$60,000  |
| 5    | \$61,799   | \$65,705      | \$64,000  | \$64,000  | \$64,000  |
| 6    | \$65,105   | \$69,712      | \$68,000  | \$68,000  | \$68,000  |
| 7    | \$68,411   | \$73,719      | \$72,000  | \$72,000  | \$72,000  |
| 8    | \$80,347   | \$77,726      | \$77,000  | \$77,000  | \$77,000  |
| 9    | \$92,076   | \$81,733      | \$82,000  | \$82,000  | \$82,000  |
| 10   | \$107,998  | \$85,740      | \$87,000  | \$87,000  | \$87,000  |
| 11   |            | \$89,747      | \$92,000  | \$92,000  | \$92,000  |
| 12   |            | \$93,754      | \$97,000  | \$97,000  | \$98,000  |
| 13   |            | \$97,761      | \$102,000 | \$103,000 | \$106,000 |
| 14   |            | \$107,998     | \$109,888 | \$111,536 | \$113,209 |

*Sections B and D below shall be suspended for each year of the agreement. Effective January 1, 2021 step movement procedures shall revert back to Paragraph B and D.*

B. Step Movement

All employees shall continue to receive anniversary increments in January, April, July or October.

C. Appointments to the promotional position of Detective I shall be made at the discretion of the Atlantic County Prosecutor for only those detectives who have over five (5) years of service.

D. After the initial calendar year of hire, each employee will be given an anniversary date for purposes of salary increase as follows:

| <u>Hire Date</u>          | <u>Anniversary Date</u> |
|---------------------------|-------------------------|
| January 1 – February 15   | 1/1                     |
| February 16 – May 15      | 4/1                     |
| May 16 – August 15        | 7/1                     |
| August 16 – November 15   | 10/1                    |
| November 16 – December 31 | 1/1(next)               |

E. All Covered employees who were on the payroll as of the execution date of this agreement shall be eligible for retroactive payments under this agreement for calendar year 2018. No retroactive payments shall be made to those employees who resigned or who were terminated from service with the employer. The preceding sentence does not apply to Officers who retire during the life of this Agreement.

ARTICLE IV  
INSURANCE

A. HEALTH INSURANCE AND WORKERS' COMPENSATION

1. Employees and their eligible dependents shall be entitled to comprehensive medical and hospital coverage in accordance with the provisions of New Jersey State Health Benefits Program.

2. Prescription drug coverage shall be offered to all employees and their dependents in accordance with the free standing prescription plan offered through the New Jersey State Health Benefits Program and in accordance thereof.

Employees shall contribute to the cost of their medical and prescription premium by paying their cost share in accordance with Appendix A provided herein. Employees shall not make plan contributions in addition to contributions noted above unless they are required to do so pursuant to Section 3 below. Such payments shall be withheld in equal installments throughout the year from an employee's pay check. The County has established a Section 125 Plan so that contributions would be "pre-tax" and shall continue the plan.

3. Beginning plan year 2019 (open enrollment 2018), all current and future employees shall have NJ Direct 2030 as their base plan. Employees will still be offered all plan options, may select any of these plans, and will still pay the percentage of the premium (cost share) for medical and prescription in accordance with Appendix A for the plan they enroll in.

Having NJ Direct 2030 as the base plan means that the employer will not be responsible for any additional cost above what the employer would pay for that employee to be enrolled in NJ Direct 2030 at the selected coverage level (Single, family, etc.). If an employee selects a plan that has a higher premium than the base plan (2030) the employee will pay their percentage of the premium as they normally would for that plan. However, because the employer's share of



the premium now exceeds what the employer would pay for that employee to be enrolled in the base plan, the employee is now responsible for, and has to pay back, that additional cost the employer has to pay for the employee to be enrolled in the higher premium plan.

Set forth below are examples to illustrate selecting the base plan vs. a higher cost plan.

The examples below utilize 2019 medical and prescription premiums.

Example:

NJ Direct 10 = \$33,720 total premium

NJ Direct 2030 = \$29,575.36 total premium

| Salary       | Appendix A % | Employee share for 2030 | Employee share for Direct 10 | Employer share for 2030 | Employer share for Direct 10 | Difference for employer |
|--------------|--------------|-------------------------|------------------------------|-------------------------|------------------------------|-------------------------|
| A. \$60,000  | 17%          | \$5,027.81              | \$5732.4                     | \$24,547.55             | \$27,987.60                  | \$3,440.05              |
| B. \$80,000  | 24%          | \$7,098.09              | \$8092.8                     | \$22,477.27             | \$25,627.20                  | \$3,149.93              |
| C. \$100,000 | 32%          | \$9,464.12              | \$10790.4                    | \$20110.88              | \$22,929.60                  | \$2,818.72              |

For Employee A: If the employee enrolls in NJ Direct 2030, the employee and the employer pay their share of the premium as they normally would and there is no cost in excess of the base plan because it is the base plan. Employee total is \$5,027.81. If the employee enrolls in NJ Direct 10, the employee and the employer pay their share of the premium as they normally would. However, because the employer's share is now \$3,440.05 more than it would be if the employee were enrolled in the base plan, the employee is now responsible for that additional cost. Employee total is \$9,172.45.

For Employee B: If employee selects 2030, they will pay \$7,098.09. If employee selects 10, they will pay \$8,092.80 plus the amount of the employer's share that exceeds \$22,477.27 which is \$3,149.93. For a total of \$11,242.73.

For Employee C: If employee selects 2030, employee will pay \$9,464.12. If employee selects 10, employee will pay \$10,790.4 + \$2,818.72 for a total of \$13,609.12.

4. The employees and their dependents shall also be afforded optical and dental coverage through the County's own provider contracts.

5. Opt-Out: The County hereby offers an insurance health benefits opt-out which will be provided in accordance with the laws, rules and regulations of the State of New Jersey and the



provisions set forth in a document entitled Atlantic County Health Benefits Program Coverage Waiver/Reinstatement, available on Infoplease and from Human Resources.

6. EMPLOYEE, as used herein means a bargaining unit member who works twenty-five (25) hours or more per week. Eligible dependents, for comprehensive medical, hospital, and prescription drug coverage under the New Jersey State Health Benefits Program are the employee's spouse and/or children under age 26. Eligible dependents for optical and dental coverage shall remain pursuant to the County's provider contracts.

B. HEALTH BENEFITS AT RETIREMENT

1. All current employees who are in the bargaining unit as of October 25, 2001, who subsequently retire shall be eligible for **County paid** health benefits coverage for five (5) years after retirement commencing with the employee's retirement date. All employees who are in the bargaining unit on after October 26, 2001, who subsequently retire shall be eligible for County paid health benefits coverage for three (3) years after retirement, commencing with the employee's retirement date.

2. For purposes of these contractual provisions, employees hired on or before December 31, 2008, shall be eligible for the provisions of this Article upon retirement if they have twenty-five (25) years or more of service credit in the State Pension Plan, and at least fifteen (15) years or more of full time service with Atlantic County at the time of retirement.

3 Employee's hired on or after January 1, 2009 shall be eligible for provisions of this Article upon retirement if they have twenty-five (25) years or more service credit in the State Pension Plan and at least twenty-five (25) years or more of full time service with Atlantic County at the time of retirement.

4. Health benefits coverage is defined as the coverage currently in force at the time of retirement and any changes to such coverage as may occur during the three (3) or five (5) year period of employer paid coverage as may be applicable. Retirees receiving County post-retirement health benefits shall pay a health insurance co-share in accordance with Chapter 78 P.L. 2011 including, but limited to, exemptions for "grand-fathered" employees with twenty (20) years of service or more at the time the legislation passed. Employees will be responsible for providing to the County proof of their monthly pension payment so the County can calculate a full year of pension salary. If the employee does not provide the pension information, the County will bill on the employee's salary at the time of retirement. If the employee does not continue to pay the co-share, the County will stop the free benefits.

C. LEAVES OF ABSENCE

An employee's health benefits are protected when the employee is granted an unpaid leave of absence under any Family and Medical Leave Act. However, during this leave the employee is required to continue to pay their health benefits cost share pursuant to Chapter 78 P.L. 2011.

Any employee who is on an authorized medical leave without pay or non-paid status must continue to pay their cost share towards their health benefits in accordance with Chapter 78 P.L. 2011. After three (3) months of an approved unpaid medical leave of absence other than FMLA or FLA, employee will be responsible for paying the monthly premium costs. If payment is required, but coverage is declined by the employee, coverage will terminate effective the first day of the non-pay status after the first three (3) months. This will result in temporary suspension of benefits. Benefits are reinstated the day the employee returns to work.

D. DISABILITY POOL

The County shall maintain the current disability program with the following changes: 1. All claims shall be submitted to an independent M.D. mutually agreed upon for evaluation and approval. 2. Employees are eligible to use the program while maintaining up to one (1) year's sick and vacation time.

E. WORKERS' COMPENSATION

1. When an employee of the Detective Division of the Atlantic County Prosecutor's Office is injured on duty, he/she will be entitled to workers' compensation benefits as set forth by New Jersey Statute (N.J.S.A. 34:15).

2. Employees disabled or injured in the course of their employment receive the difference between their regular rates of pay and disability or workers' compensation payments that they receive for a period not to exceed one (1) year.

3. Any employees disabled or injured on the job will be required to be examined by the County physician, or have his/her disability monitored by the County physician along with the attending physician of the injured employee. This Article shall not be construed to abrogate any rights provided to said employees by law.

F. COBRA

The County will offer employees and their families the opportunity for a temporary extension of health coverage, called continuation coverage, at group rates, in certain instances

where coverage under the County plan would otherwise end. This is in accordance with federal law P.L. 99-272, Title X (COBRA).

G. MENTAL HEALTH COVERAGE

Mental Health coverage shall be in accordance with all applicable laws.



**ARTICLE V**  
**SICK LEAVE**

- A. Employees covered by this Agreement shall be granted the following sick leave with pay:  
One (1) working day sick leave with pay for each month of service with the County of Atlantic, commencing with the date of permanent appointment, up to and including December 31 next following such date of appointment, and then fifteen (15) days sick leave with pay for each calendar year thereafter.
- B. If any such employee requires none or a portion only of such allowable sick leave for any calendar year, the amount of such leave not taken shall accumulate to his/her credit from year to year, and he/she shall be entitled to such accumulated sick leave with pay if and when needed.
- C. Sick leave, for purposes herein, is defined to mean absence from duty of the employee because of personal illness for which the employee is unable to perform the usual duties of his/her position, the exposure to a contagious disease, or the short period of emergency attendance upon the member of his/her immediate family who is ill and requires the presence of such employee.
- D. If an employee is absent for five (5) consecutive working days for any of the reasons set forth above, or if the employee is notified that evidence exists that sick leave is being abused, the employee shall provide to the Prosecutor acceptable medical evidence of the illness on the prescribed form. The nature of the illness and the anticipated length of time that the employee will be absent from work should be stated on a doctor's certificate.
- E. An employee who does not expect to report for work because of illness, or for any of the other reasons acceptable for use of sick leave, will notify his/her immediate supervisor by telephone or personal message within one (1) hour of the start of his/her work day.

- F. *Sick leave claimed by reason of quarantine or exposure to contagious disease may be approved on the certificate of the local Department of Health.*
- G. The total years of service after permanent appointment of each employee in Civil Service and all unclassified permanent employees shall be considered in computing accumulated sick leave due and available.
- H. Once each year, on or before January 15, the Local shall be notified of the number of unused sick days and vacation days credited to each employee covered under this Agreement.
- I. Employees who transfer into the Atlantic County Prosecutor's Office from other law enforcement agencies located within Atlantic County shall be given credit for accumulated sick leave up to a maximum of twelve (12) days. Verification of the sick leave must be forwarded to the Personnel Director of Atlantic County by authorized letter from the previous employer.
- J. Any employee covered under the terms of this Agreement hired into the Agency before May 22, 2010 who retires pursuant to the provisions of the P.F.R.S. or other State retirement system, except for retiring under a "deferred retirement," shall be paid fifty percent (50%) of accrued sick leave up to a maximum of \$22,500 gross wages.

Any officers hired into the Agency on or after May 22, 2010 including anyone who is newly hired into the Agency as a Captain. Lieutenant or Sergeant) shall be paid fifty percent (50%) of accrued sick leave up to maximum of \$15,000 gross wages with eligibility for a terminal sick leave payout conditioned upon employee meeting either of the following scenarios:

- A. having at least 25 years of service credit in the State Pension Plan and at least twenty-five (25) years of full time service with Atlantic County, or
- B. being at least 62 years of age and having at least fifteen (15) years of full time service with Atlantic County.

The parties understand that an employee retiring under a "deferred retirement" shall not be eligible for such pay for his or her accumulated sick leave as provided for in this section.

- K. Members will be eligible for participation in the County Disability Pool. This pool has as its purpose the granting of wage continuation to employees who, because of non-job related illness, have exhausted all accrued sick and vacation time.
- L. Each member will supply two (2) sick days (to be matched by the County) so an appropriate bank of days can accumulate. Members may be required to contribute additional days to keep an appropriate amount of days in the pool.
- M. The disability pool, in essence, advances a member's annual leave days in the case of disability. Upon return to work, the member must pay back the days utilized under the disability pool. The County will reclaim these days by deducting one-half (1/2) of the member's sick and annual sick leave time each subsequent calendar year until all time has been repaid.

**ARTICLE VI**  
**WORKERS' COMPENSATION**

- A. When an employee of the Atlantic County Prosecutor's Office is injured on duty during working hours, he/she will be entitled to workers' compensation benefits as set forth by New Jersey Statute (N.J.S.A. 34:15-1 et. seq.)
- B. Employees disabled or injured in the course of their employment shall receive the difference between their regular rate of pay and disability or workers' compensation payments that they receive for a period not to exceed one (1) year.
- C. Any employee injured on the job will be required to be examined by the County physician, or have his/her disability monitored by the County physician along with the attending physician of the injured employee. This Article shall not be construed so as to abrogate any right provided to said employees by law.



**ARTICLE VII**  
**LEAVE OF ABSENCE**

- A. Leaves of absence for employees covered by this Agreement shall be granted as provided in the Civil Service Statutes and Rules and Regulations, except as otherwise expanded herein. Employees seeking leaves of absence shall submit sufficient documentation to the Prosecutor to substantiate the reason for the leave.
- B. Any employee who is a member of the National Guard or Reserves of the Armed Forces of the United States of America shall be granted a leave of absence in accordance with Federal and State laws.
- C. A permanent employee holding a position in the unclassified or classified service who is temporarily incapacitated (either physically or mentally) to perform his/her duties, or who desires to engage in a course of study that will increase his/her usefulness to the Atlantic County Prosecutor's Office on his/her return to service, or for any other reason considered valid by the Atlantic County Prosecutor, may be granted a special leave of absence without pay for a period not to exceed six (6) months. Any employee seeking such leave without pay shall submit his/her request in writing to the Prosecutor, stating the reasons for the request, the date that he/she desires to begin the leave, and the probable date that the leave will terminate.
- D. Family and Medical Leave. Family leave under the Federal Family and Medical Leave Act (FMLA) and the State Family Leave Act (FLA) shall be in accordance with the County's comprehensive written policy annexed hereto and made a part hereof as Exhibit A.
- E. Bereavement Leave
  - 1. An employee shall be permitted three (3) days of bereavement leave following the death of a spouse/civil union partner, parent, parent-in-law, sibling, spouse, child, step-child, or grandparent.
  - 2. In the event of the death of an employee's aunt, uncle, brother-in-law or sister-in-law, one (1) day's bereavement leave will be granted.

**ARTICLE VIII**  
**PERSONAL DAYS**

- A. Each employee covered by this Agreement shall be granted three (3) personal days per annum. Personal days must be used in the year earned and cannot be carried forward.
- B. Newly hired employees shall receive a pro-rata share of their personal leave days during their first year of employment as follows:

|              |          |
|--------------|----------|
| Before 4/1   | 3 days   |
| Before 7/1   | 2 days   |
| Before 10/1  | 1.5 days |
| Before 12/31 | 1 day    |

## ARTICLE IX

### HOLIDAYS

- A. All employees covered by this Agreement shall be entitled to all holidays proclaimed by the County of Atlantic for employees generally in the Civil Service of the County of Atlantic.
- B. If all other County employees are given the day after Thanksgiving or any other day off by declaration of the County Executive, for pay purposes, it shall be considered a holiday for employees covered by this Agreement.
- C. Employees shall receive their regular eight (8) hours of pay for all designated holidays. All holidays shall be deemed as days worked for the purpose of computing overtime.
- D. Employees who work on a holiday shall receive, in addition to their regular holiday pay of eight (8) hours, time and one-half (1 ½) their regular straight hourly rate of pay for all hours worked.
- E. If Christmas or New Year's Day falls on a weekend day, all hours worked will be at one and one-half (1 1/2), but will not count toward hours needed for overtime.
- F. The following days shall be recognized as holidays:
  - 1. New Year's Day
  - 2. Martin Luther King's Birthday
  - 3. Lincoln's Birthday
  - 4. Washington's Birthday
  - 5. Good Friday
  - 6. Memorial Day
  - 7. Fourth of July
  - 8. Labor Day
  - 9. Columbus Day
  - 10. General Election Day
  - 11. Veterans Day
  - 12. Thanksgiving Day
  - 13. Christmas Day

- G. A newly hired detective attending a police training commission required academy shall be entitled to holidays recognized by the academy staff. The employee shall receive County compensation time for those hours while attending class when a contract holiday is not recognized by the academy staff.



**ARTICLE X**  
**VACATIONS**

- A. Employees covered by this Agreement shall be entitled to the following annual vacation with pay during each calendar year.
1. Up to one (1) year of service with the Atlantic County Prosecutor's Office - one (1) working day vacation for each month of service.
  2. After (1) year and up to five (5) years of service with the Atlantic County Prosecutor's Office -fifteen (15) working days vacation.
  3. After five (5) years of service with the Atlantic County Prosecutor's Office - twenty (20) working days of vacation.
  4. Commencing in 1994, after twenty (20) years of service with the Atlantic County Prosecutor's Office - twenty-five (25) working days of vacation.
- B. Unused vacation days may be carried over into the following calendar year up to the amount earned during the previous year. In the event that the employee is unable to utilize his/her vacation time due to workload, he/she will be able to carry over up to two (2) years of vacation days into the next calendar year.

**ARTICLE XI**  
**MANAGEMENT RIGHTS**

The Atlantic County Prosecutor shall have the right to determine the standard of service to be offered to the citizens of Atlantic County and to determine the standard of selection for employment, subject to the rules and regulations of the Civil Service Commission, or as provided by law; to direct his employees; to maintain the efficiency of his operations; and, exercise control and discretion over the organization of the department and the technology of performance.

**ARTICLE XII**  
**GRIEVANCE PROCEDURE**

- A. A grievance is defined as anything concerning the interpretation, application, or violation of policies, agreements, and administrative decisions affecting employees covered by this Agreement.
- B. All grievances shall be filed and processed through PBA Local No. 77. The following steps shall be observed:

STEP 1 – The grievance shall be submitted in writing to the immediate supervisor of the grievant within ten (10) business days of the occurrence of the grievance. The immediate supervisor shall submit a written answer to the Local representative of the grievant within seven (7) business days of the submission date of the grievance.

STEP 2 – If the grievance is not satisfactorily adjusted at Step 1, the Local may appeal to the Chief of County Detectives within five (5) business days after receipt of the written answer in Step 1. The Chief of County Detectives will review the grievance and answer by submitting in writing his position within five (5) business days of the submission of the grievance to Step 2.

STEP 3 – If the grievance is not satisfactorily adjusted at Step 2, the Local may appeal to the County Prosecutor within five (5) business days after receipt of the written reply in Step 2. The County Prosecutor shall submit a written answer to the grievance within five (5) business days after submission to Step 3. Policy grievances affecting substantial numbers of employees covered by this Agreement may proceed directly to Step 3 grievance procedure.

C. Binding Arbitration

Upon PBA #77 finding the grievance to be meritorious, disputes concerning an interpretation, application or violation of a term or condition of the Agreement which affects the income, hours or economic fringe benefits of the employee may be submitted to an

arbitrator selected through the Public Employment Relations Commission, whose decision shall be binding upon the parties. The expense of such arbitration shall be borne equally by the parties. No other disputes may be submitted to such binding arbitration.

- D. All constitution and statutory authority of the Prosecutor is incorporated by reference into this Agreement. Nothing in this Agreement shall affect the right of the Prosecutor to discipline and discharge an employee. Procedures for resolving grievances are fully set forth herein.



**ARTICLE XIII**  
**PBA REPRESENTATION**

- A. The PBA Shop Steward shall be released from duty for such meetings as are mutually scheduled for the processing of grievances.
- B. The PBA shall be permitted to utilize not more than five (5) officers for such negotiation meetings as are mutually scheduled, with no loss of pay.
- C. The Employer will give release time with pay to duly authorized Union officials to attend special conferences/conventions, not to exceed five (5) days in the aggregate per annum.

**ARTICLE XIV**  
**MISCELLANEOUS ITEMS**

- A. The County will provide a petty cash fund in the amount of One Thousand Dollars (\$1,000.00) to be used at the discretion and under the administration of the Prosecutor. The fund will be replenished on a semi-monthly basis.
  
- B. The County will print, at no expense to the employee, two hundred fifty (250) business cards. Requests for additional cards will be forwarded to the Department of Administrative Services as needed.
  
- C. The employer and the Local agree that it is the best interest of the Office of the Prosecutor to maximize the professionalism of the staff. It is agreed, therefore, that both parties will cooperate in making available and participating in programs of education opportunity consisting of both in-service and outside schooling which will afford employees with opportunities to improve their job related skills. Such opportunity shall be posted.

**ARTICLE XV**  
**EMPLOYEE RIGHTS**

A. Legal Representation

It is agreed that the Employer will provide counsel at its expense for the defense of unit employees in criminal actions brought against them arising out of and directly related to the lawful exercise of police powers in furtherance of their official duties, to the extent the Employer is permitted by law to provide this representation.

Further, it is agreed that any unit employee charged with a criminal offense, including disorderly persons offenses, may retain counsel of his/her choice for the purpose of such representation. However, said counsel shall not enter an appearance on behalf of the employee without first obtaining written authorization from the County Counsel or his designee. The Employer shall not disapprove counsel for the employee for any reason other than lack of agreement on the cost of representation or legal conflict of interest. Written authorization shall not be required for counsel to represent employees in emergent or preliminary proceedings, including but not limited to custodial interrogations, initial court appearance, and bail hearings where it is impractical to obtain written authorization from the County Counsel or his/her designee.

As soon as practical, counsel shall provide the County Counsel or his designee with a detailed statement of anticipated services, the hourly billing rate to be applied, the total anticipated expenditure of time for the case, and the anticipated total charge. This statement shall be submitted in writing and shall be signed by the attorney. The County Counsel shall review this statement and, if acceptable, shall return an approved copy to counsel with authorization to provide representation. If events or circumstances of an unforeseen nature appear, counsel shall submit a revised statement of anticipated services and costs for approval by County Counsel.

Hourly rates of over Eighty-Five Dollars (\$85.00) per hour will not be approved unless, in the judgment of the County Counsel, special circumstances unique to the case exist which warrant a greater fee, including but not limited to the complexity of the issues and the need for specialized trial experience. Total billings in excess of Six Hundred Dollars (\$600.00)

will not be approved for municipal court matters (in the absence of special or unique circumstances attendant to the case). In the event an appeal is taken to Superior Court from a municipal court judgment of conviction, fees in excess of Eight Hundred Dollars (\$800.00) will not be approved (in the absence of special or unique circumstances attendant to the case).

Payment for services rendered will be made at the conclusion of the litigation upon submission of a copy of the judgment of the court and an itemized bill, broken down in segments not greater than quarter-hours, for all services rendered. The Employer reserves the right to decline payment for any services which are not sufficiently documented or deemed to be unreasonable in relation to the filed statement of anticipated services. In the event that a unit employee is convicted, payment will not be made to counsel unless and until that conviction is reversed on appeal. In the event that a unit employee is convicted of a criminal offense, and that conviction is either not appealed or is affirmed, the Employer shall not be responsible for any costs of defense.

In the event a dispute should arise concerning the appropriate hourly rate or fee in a particular case, either party may submit the dispute to the appropriate bar association fee arbitration committee, whose decision shall be final and binding.

- B. Civil Representation - The County will defend and indemnify all members of PBA Local No. 77 for civil claims arising from their employment, including professional liability claims, to the extent permitted by law. Members of PBA Local No. 77 agree to cooperate in the defense of any such claims.
- C. Personnel Files - Any employee, upon written request, shall have the right to review his/her own personnel file, including the psychological evaluation, in the presence of a representative of the Employer. Such review will be scheduled at the mutual convenience of the employee and management.
- D. Employees shall be accorded all rights set forth in statute.



**ARTICLE XVI**  
**SEPARABILITY AND SAVINGS**

If any provision of this Agreement is subsequently declared by proper legislative and/or judicial authority to not be in accordance with applicable statutes, all other provision of this Agreement shall remain in full force and effect. In the event that the improper provision is one which confers an economic benefit, the contract shall be reopened for the purpose of negotiations regarding a substitute benefit.

**ARTICLE XVII**  
**SAFETY COMMITTEE**

- A. A Health and Safety Advisory Committee shall be established for the purpose of reviewing health and safety matters as they relate to the Detectives of the Prosecutor's Office.
- B. The Committee shall consist of two (2) representatives of the Prosecutor and two (2) representatives of PBA Local No. 77.
- C. The Committee shall meet, if so requested by either party, once every quarter at a mutually agreed upon time and place.
- D. All requests of the Safety Committee shall be forwarded in writing to the Prosecutor for his review.

**ARTICLE XVIII**  
**OFF DUTY ACTION**

All personnel covered by this Agreement who take any lawful police action during his/her off duty hours which action should have been taken by said Employee on active duty will be entitled to the rights and benefits protections concerning such action as if on active duty. In regard to the compensation of time for said action, an elapsed amount of at least two (2) hours must take place before any eligibility for compensation accrues. Additionally, said Employee must make every effort at the earliest possible time to notify a superior officer of his/her action.

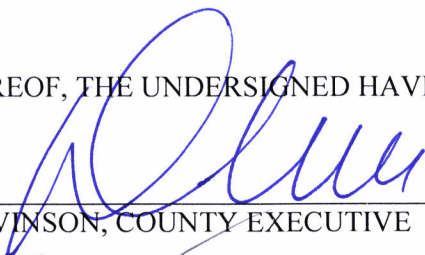
**ARTICLE XIX**  
**DURATION AND TERMINATION**

- A. This Agreement between the County of Atlantic and PBA Local No. 77 shall commence January 1, 2018 and terminate on December 31, 2020.
- B. Negotiations for a successor Agreement shall be in compliance with N.J.A.C. 19:16-2.1.
- C. All provisions of this Agreement will continue in effect until a successor Agreement is negotiated.



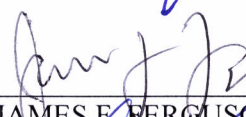
IN WITNESS WHEREOF, THE UNDERSIGNED HAVE AFFIXED THEIR SIGNATURES,

BY:

  
DENNIS LEVINSON, COUNTY EXECUTIVE

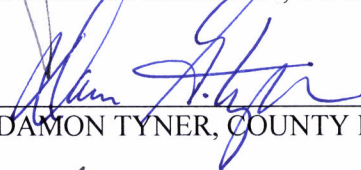
3/21/19  
Date

BY:

  
JAMES E. FERGUSON, COUNTY COUNSEL

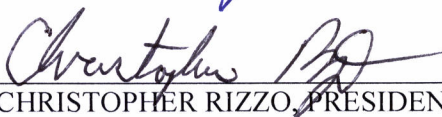
3/20/19  
Date

BY:

  
DAMON TYNER, COUNTY PROSECUTOR

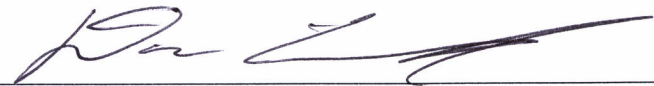
\_\_\_\_\_  
Date

BY:

  
CHRISTOPHER RIZZO, PRESIDENT

3/18/19  
Date

BY:

  
DAN CUMMINGS, SHOP STEWARD

3/18/19  
Date

*PBA NEGOTIATIONS COMMITTEE:*

*Det. Ryan Hutton*

*Det Deborah Specht*

*Det Danielle Rosiello*

*Det Clemente Martinez*

## **EXHIBIT A**

### **Family and Medical Leave.**

A. It is the policy of Atlantic County Government, as a covered employer, to comply with the Family and Medical Leave Act (FMLA) and the Family Leave Act (FLA). Applicability of FMLA/FLA leave will be determined with reference to the statutes and their accompanying regulations. Employees should contact Human Resources for assistance and information on specific situations. This policy summarizes applicable regulations. The Complete FMLA regulations appear at 29 C.F.R. §825 [www.dol.gov](http://www.dol.gov) and the complete FLA regulations appear at N.J.A.C. 13:14-1. Although this contract may add to your rights under the FMLA and the FLA, in instances where the FMLA and FLA and their regulations are more generous, they will be controlling.

### **B. Definitions**

1. Child. Child means a biological, adopted or foster child, a stepchild, a legal ward or a child of a person standing *in loco parentis*, who is either under age 18, or age 18 or older and incapable of self-care because of a mental or physical disability.
2. Chronic Serious Health Condition. A condition which: (i) Requires periodic visits for treatment by a health care provider, or by a nurse or physician's assistant under direct supervision of a health care provider; (ii) Continues over an extended period of time (including recurring episodes of a single underlying condition); and (iii) May cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.).
3. Immediate Family. Parent, child, or spouse as defined in 29 C.F.R. §825.200(9); N.J.A.C. 4A:6-1.21(b)(7).
4. Key Employee. An employee who is among the highest paid ten percent (10%) of all County employees whose base salary is within the highest five percent (5%) or whose base salary is one (1) of the seven (7) highest.
5. Parent. Parent means a person who is the biological parent, adoptive parent, foster parent, stepparent, parent-in-law (not included under FMLA), or legal guardian, having a "parent-child relationship" with a child as defined by law or having sole or joint custody, care, guardianship, or visitation with a child.

6. Serious Health Condition. Serious Health Condition means an illness, injury, impairment, or physical or mental condition which requires:
  - (i). inpatient care in a hospital, hospice, or residential care facility; or,
  - (ii). continuing medical treatment; or,
  - (iii). continuing supervision by a health care provider.
7. Spouse. A husband or wife as recognized by State law.
8. Hours Worked. For purposes of determining eligibility, hours worked means the actual hours worked as determined under the principles of the Fair Labor Standards Act.

C. Eligibility.

1. FLA leave.

- (a) The employee has worked for the county for a total of twelve (12) months; and,
- (b) The employee has worked a minimum of one thousand (1000) hours in the past twelve (12) months.

2. FMLA leave.

- (a) The employee has worked for the county for a total of twelve (12) months which need not have been consecutive; and,
- (b) The employee has worked a minimum of one-thousand two hundred fifty (1,250) hours in the past twelve (12) months.
- (c) Special rules shall apply to Key Employees. Contact Human Resources for details.

D. Leave Entitlement.

1. FMLA leave. An employee is entitled to a total of twelve (12) work weeks of unpaid leave during the twelve (12) month period measured forward from the date the employee's first FMLA leave begins, for any of the following reasons:
  - (a) birth, adoption or placement for foster care of a child;
  - (b) to care for an immediate family member (spouse, parent or child) with a serious health condition;
  - (c) the employee's own serious health condition;
  - (d) a chronic serious health condition.



2. FLA leave. An employee is entitled to a total of twelve (12) work weeks of unpaid leave during a twenty-four (24) month period measured forward from the commencement of the FLA leave, for any of the following reasons:

- (a) birth, adoption or placement for foster care of a child;
- (b) to care for an immediate family member (spouse, parent or child) with a serious or chronic serious health condition.

NOTE: Because of the interaction of the FMLA and FLA there are some situations in which the length of leave entitlement will be more than twelve (12) weeks. Also, leave for the birth, adoption or placement of a well child must be commenced within one (1) year of the date of birth, adoption or placement and may be spread over a maximum period of twenty-four (24) months. Consult Human Resources for specific leave determination.

3. Intermittent and Reduced Leave.

- (a) Intermittent and reduced leave are available under both the FMLA and FLA.
- (b) For FMLA/FLA leave taken for the birth or placement of a child, use of reduced or intermittent leave requires the consent of the county unless a serious or chronic serious health condition is involved.
- (c) Employees must make a reasonable effort to schedule reduced or intermittent leave so as not to disrupt the operations of the county.
- (d) Spouses. In conformance with New Jersey law, where a husband and wife both work for Atlantic County, they will not be required to share leave time.

4. Paid or Unpaid/Relation to Other Leave Provisions.

- (a) The County will designate all qualifying absences as FMLA/FLA leave. The leave will run concurrent with absences including, but not limited to, Workers' Compensation, State Disability, a Medical Leave, a Personal Leave, the Disability Pool Program, Vacation, Administrative Leave and Sick Leave.
- (b) However, an employee may choose to use paid leave during an absence for an FMLA/FLA qualifying reason so that paid leave would be used concurrently with the unpaid FMA/FLA entitlement. The County will not require employees to use paid leave time while out on FMLA/FLA leave. The parties further recognize that the County's obligation to provide FMLA leave in no way limits the County's legal obligation to provide reasonable accommodation to employees under the ADA or the NJLAD, their regulations and the administrative and decisional law interpreting those laws.

5. Health Benefits. An employee who is absent under FMLA/FLA leave will have his/her health benefits maintained.
6. Other Benefits. It is the County's policy to maintain the following benefits under the indicated circumstances:
7. Life Insurance. For unpaid leaves, pension life insurance will continue for a period of up to two (2) years.
8. Accrual of Pension Benefits. An employee does not earn service credits while on an unpaid leave of absence. Pension credit accrues as usual for paid leaves. For unpaid leaves, pension credit will not accrue. However, employees may have the opportunity to purchase the time, up to two (2) years, by contacting the Division of Pensions within one (1) year of returning to active employment.
9. Recovery of Costs of Maintaining Benefits. If you do not return to work following FMLA leave for at least thirty (30) days for a reason other than: (a) the continuation, recurrence, or onset of a serious or chronic serious health condition which would entitle you to FMLA leave; or, (b) other circumstances beyond your control, as defined by 29 C.F.R. 825.213(a) you may be required to reimburse the County for the County's share of health insurance premiums paid on your behalf during your FMLA leave.

E. Reinstatement Rights. At the expiration of an employee's FMLA/FLA leave the employee is entitled to be restored to the position held by the employee when the leave commenced or to an equivalent position of like seniority, status, employment benefits, pay, and other terms and conditions of employment, unless the employee would have lost his or her position without regard to the leave, such as in a reduction in force. Special rules may apply to Key Employees.

Employees who use leave beyond their FMLA/FLA entitlement are not covered by the FMLA/FLA protections, such as reinstatement, continuation or medical coverage, etc. once their FMLA/FLA leave entitlement is exhausted.

F. Notification by Employee.

1. Foreseeable Circumstances. The employee is required to provide written notice to the county of the need to take FMLA/FLA leave thirty (30) days in advance or as soon as practicable for birth, placement, or adoption of a child, and at least fifteen (15) days



in advance or as soon as practicable for the serious or chronic serious health condition of the employee or an immediate family member. Failure to provide advance notice may delay the granting of FMLA/FLA leave until thirty (30) or fifteen (15) days, as applicable, after notice is given.

2. Unforeseen Circumstances. We leave is not foreseeable, the employee is required to provide notice of the need to take FMLA/FLA leave as soon as practicable. Except in extraordinary circumstances, that would be no later than one (1) or two (2) working days. Initial notification may be oral to the department designee. The County may require written confirmation.
3. An employee must provide sufficient information to the County to establish an FMLA/FLA qualifying reason for the requested leave.
4. Requesting Leave. An employee who is requesting FMLA/FLA leave shall complete the County Request for Leave and submit it to their supervisor within the required time frame for notice.
5. Certification. The County requires the need for leave for the serious or chronic serious health condition of an employee or the employee's immediate family member be supported by a certification issued by a health care provider. The WH-380 Form is to be used for this purpose. Although an employee is required to provide the County with "medical facts" supporting the leave request, the employee need not provide the County with a diagnosis. The County also requires an employee to provide reasonable documentation or a statement of family relationship if the leave is to care for a family member.
6. Initial Certification. An employee must return the Form WH-380 as soon as possible, but no later than fifteen (15) calendar days after being informed of the need to provide certification. Failure to provide the certification in a timely manner may result in delay of the leave until the certification is received for foreseeable leave, and for unforeseeable leave, result in the delay of the continuation of the employee's leave until the certification is received. If the Form WH-380 is never presented by the employee, the leave will not be FMLA/FLA leave.
7. Confirmation of Certification. A health care provider representing the County may contact the employee's health care provider, with the employee's permission, for purposes of clarification and authenticity of the medical certification. If the County has reason to doubt the validity of a medical certification, the County may, at its own

expense, require an employee to obtain a certification from a third health care provider at the County's expense. This third opinion, by a health care provider jointly approved by the County and the employee, shall be final and binding. The County will provide the employee with a copy of the second and third medical opinions, where applicable, upon request by the employee. Absent extenuating circumstances, the requested copies are to be provided within two business days.

8. **Recertification.** The County may require an employee to submit subsequent recertifications on a periodic basis as provided under applicable law. The employee is responsible for the cost of the recertification. Failure to provide the recertification may result in the delay of the employee's continuation of FMLA/FLA leave.
  9. **Certification of Fitness to Return to Work.** The County will require a certification of fitness to return to work under the same conditions as set forth in the paid sick leave policy. Failure to provide a return to work certification may result in delay of restoration to employment until the certification is submitted.
- G. **Period Within Which Leave Can Be Taken.** The period within which leave can be taken will be measured forward from the date the employee's first FMLA/FLA leave begins.
- H. **Outside Employment.** Both the FMLA and the FLA have regulations which may permit outside employment during qualifying leave. An employee should contact Human Resources for information on the ability to work another job while on FMLA/FLA leave.
- I. **Return to Work.** The County requires an employee to report periodically on the employee's status and intention to return to work. The employee may return to work earlier than originally anticipated provided the employee gives the county two business days notice and a new medical note.
- J. **Determination of Leave Eligibility.** The determination of whether an employee is entitled to FMLA/FLA leave and the amount of FMLA/FLA leave entitlement is to be made by the Division of Human Resources. Each department is responsible for notifying the Division of Human Resources of the following:
1. any employee requests for FMLA/FLA;

2. employee requests to use sick or other leave for reasons that qualify as a serious or chronic serious health condition;
3. the name of any employee who has been out sick for six consecutive work days;
4. the name of any employee who has no paid leave time available but needs to be absent from work due to a qualifying FMLA/FLA reason.

K. Notification of Leave Designation. The Division of Human Resources shall review all requests for time off which may qualify as FMLA/FLA leave and notify the requesting employee of the designation of the leave in accordance with the regulations through the use of the County notification form. If the County is unable to immediately obtain sufficient information to confirm eligibility as FMLA/FLA leave, the leave may be provisionally designated as FMLA/LA leave pending confirmation. If further investigation fails to confirm a qualifying reason, the FMLA/FLA designation may be withdrawn on written notice to the employee.

L. Exercise of Rights. The County shall not take any adverse action against an employee who exercises his or her rights under the FMLA or FLA.



## APPENDIX A

### PERCENTAGE OF PREMIUM CONTRIBUTION

#### HEALTH BENEFITS CONTRIBUTION FOR SINGLE COVERAGE

| Salary Range       | Percentage of Premium |
|--------------------|-----------------------|
| Less than 20,000   | 4.50%                 |
| 20,000 - 24,999.99 | 5.50%                 |
| 25,000 - 29,999.99 | 7.50%                 |
| 30,000 - 34,999.99 | 10.00%                |
| 35,000 - 39,999.99 | 11.00%                |
| 40,000 - 44,999.99 | 12.00%                |
| 45,000 - 49,999.99 | 14.00%                |
| 50,000 - 54,999.99 | 20.00%                |
| 55,000 - 59,999.99 | 23.00%                |
| 60,000 - 64,999.99 | 27.00%                |
| 65,000 - 69,999.99 | 29.00%                |
| 70,000 - 74,999.99 | 32.00%                |
| 75,000 - 79,999.99 | 33.00%                |
| 80,000 - 94,999.99 | 34.00%                |
| 95,000 and over    | 35%                   |



### HEALTH BENEFITS CONTRIBUTION FOR FAMILY COVERAGE

| Salary Range         | Percentage of Premium |
|----------------------|-----------------------|
| Less than 25,000     | 3.00%                 |
| 25,000 - 29,999.99   | 4.00%                 |
| 30,000 - 34,999.99   | 5.00%                 |
| 35,000 - 39,999.99   | 6.00%                 |
| 40,000 - 44,999.99   | 7.00%                 |
| 45,000 - 49,999.99   | 9.00%                 |
| 50,000 - 54,999.99   | 12.00%                |
| 55,000 - 59,999.99   | 14.00%                |
| 60,000 - 64,999.99   | 17.00%                |
| 65,000 - 69,999.99   | 19.00%                |
| 70,000 - 74,999.99   | 22.00%                |
| 75,000 - 79,999.99   | 23.00%                |
| 80,000 - 84,999.99   | 24.00%                |
| 85,000 - 89,999.99   | 26.00%                |
| 90,000 - 94,999.99   | 28.00%                |
| 95,000 - 99,999.99   | 29.00%                |
| 100,000 - 109,999.99 | 32.00%                |
| 110,000 and over     | 35.00%                |

### HEALTH BENEFITS CONTRIBUTION FOR MEMBER/SPOUSE/PARTNER; PARENT/CHILD COVERAGE

| Salary Range       | Percentage of Premium |
|--------------------|-----------------------|
| Less than 25,000   | 3.50%                 |
| 25,000 - 29,999.99 | 4.50%                 |
| 30,000 - 34,999.99 | 6.00%                 |
| 35,000 - 39,999.99 | 7.00%                 |
| 40,000 - 44,999.99 | 8.00%                 |
| 45,000 - 49,999.99 | 10.00%                |
| 50,000 - 54,999.99 | 15.00%                |
| 55,000 - 59,999.99 | 17.00%                |
| 60,000 - 64,999.99 | 21.00%                |
| 65,000 - 69,999.99 | 23.00%                |
| 70,000 - 74,999.99 | 26.00%                |
| 75,000 - 79,999.99 | 27.00%                |
| 80,000 - 84,999.99 | 28.00%                |
| 85,000 - 99,999.99 | 30.00%                |
| 100,000 and over   | 35.00%                |