



LINCOLN COUNTY COVID-19 PREMIUM PAY POLICY

1. Purpose. The purpose of this premium pay is to provide a one-time monetary payment to all Lincoln County employees, hired on or before December 31, 2021, for COVID-19 risk incurred from January 27, 2020 through current date. This time period covers the beginning of the COVID-19 pandemic in Lincoln County through the current time, where we are still experiencing a record numbers of cases. The payment has specific eligibility requirements from the federal government in accordance with the American Rescue Plan Act of 2021: Coronavirus State & Local Fiscal Recovery Funds Final Rule (ARP/CSLFRF) and is further defined by Lincoln County's specific requirements. Documentation of eligibility is required for all COVID premium pay payouts and is subject to federal audit.

2. Applicability. This policy applies to all Lincoln County departments and employees that meet eligibility requirements for the COVID premium payment by performing in-person work. Where there is conflict with any department-specific policy, this document will supersede.

3. Policy.

a. Eligibility Requirements. Lincoln County employees that are active at the time of COVID premium payout and also meet the following criteria may be eligible for COVID Premium Pay:

- i. Hired on or before December 31, 2021;
- ii. Performed essential in-person work during the COVID-19 pandemic which involves:
 1. Regular in-person interactions with patients, the public, or co-workers of the individual that is performing the work; or
 2. Regular physical handling of items that were handled by patients, the public, or co-workers of the individual that is performing the work;
- iii. Either non-exempt or exempt employee;
- iv. Full time or part time employee; and
- v. Employee earns less than 150% of the North Carolina state average annual wage for all occupations (\$76,515.00) after COVID Premium Pay is allocated

NOTE: Employees earning more than 150% of the North Carolina state average annual wage after COVID Premium Pay is allocated, those employees who are remote workers, and elected public officials will also be paid a premium payment as approved by the Lincoln County Board of Commissioners, but said payments will not be paid from ARPA Funds.

b. Reporting Requirements. Reporting of recipient counts and dollars allocated will be provided to the federal government per ARPA guidelines. COVID Premium Payments will also be subject to public records and relevant documents will be maintained for five (5) years.

c. Payout Calculation. Eligible employees that meet the criteria defined in Section 3(a) and are still employed by Lincoln County will receive the one-time lump sum payment amount listed below, based on the amount of time said employee has been employed by the County.

- i. Employees hired on or before December 31, 2020 will receive:
\$2,500.00 for full-time employees
\$1,250.00 for part-time employees
- ii. Employees hired after December 31, 2020 and on or before June 30, 2021 will receive:
\$1,500.00 for full-time employees
\$750.00 for part time employees
- iii. Employees hired after June 30, 2021 and on or before December 31, 2021 will receive:
\$750.00 for full-time employees
\$375.00 for part-time employees

Payment will be direct deposited in the account on record for each employee by end of March 2022 and will be treated as wages for tax, retirement, and withholding purposes.

4. Implementation of Program. It shall be the duty of the Lincoln County Finance Department to implement the premium pay program and to follow all reporting requirements per the ARPA guidelines.

5. Policy Non-Compliance. Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action.

6. Audit. All policies for Lincoln County may be subject to audit or review.

7. Approval and Revision History

- a. Policy Origination Date: February 21, 2022
- b. Requires Board Approval: ☒Yes ☐No
- c. Board Approval Date: February 21, 2022
- d. Revision History: _____
