

Memorandum of Understanding
Between
The County of Dane
and the
Dane County Deputy Sheriff's Association
Wisconsin Professional Police Association / LEER
Regarding Disability Insurance

This memorandum is to edit the following section:

13.06 Disability Insurance. County shall provide employees with Disability Insurance. No employee shall be eligible to participate in the disability plan during their first six (6) months of employment. For employees choosing to participate in the Disability Insurance Program, premiums shall be paid as follows (used sick hours refers to the prior year):

<u>Sick Hours Used</u>	<u>Employee Share</u>	<u>Employer Share</u>
0.0 – 32.0	0%	100%
32.1 – 40.0	40%	60%
40.1 – 48.0	60%	40%
48.1 – 56.0	80%	20%
56.1	100%	0%

Employees will be given the option of joining a Taxable Disability/Sick Leave Program or a Nontaxable Disability/Sick Leave Program. The ability to change options will be available to each employee in ~~November~~ **March or April** of each year.

(a) Taxable Disability/Sick Leave Program

The employee will not be charged FICA expense, the premiums paid by the County will not be taxable and the benefits, which are 65% of salary, will be taxed to the extent of any payment of premiums by the County. If the employee pays the entire disability insurance premium, the benefit will not be taxed.

(b) Nontaxable Disability/Sick Leave Program

The employee will be charged FICA expense (currently 7.65%) on any of the County paid premiums and the premium will be taxable income to the employee. By paying the FICA expense and income tax the employee will receive a tax-free benefit.

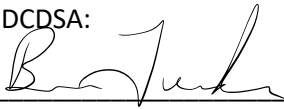
(c) Employees will be granted sixteen (16) wellness hours in the pay period in which ~~March~~ **May** premiums are withheld. Employees selecting only LTD insurance will be granted eight (8) wellness hours in the pay period in which ~~March~~ **May** premiums are withheld. Employees who used forty-eight (48) or less hours of sick leave during the preceding payroll year will be granted eight (8) additional wellness hours during the following year. The employee may use the wellness hours with the approval of the employee's supervisor. Employees pay the entire premium for disability insurance. Any disability insurance benefits paid to the employee will be tax-free.

If any of the other represented bargaining units voluntarily obtain an improved disability plan, the County will offer said plan to the Association.

This agreement shall expire December 13, 2025.

Date this 27th of March, 2025.

FOR THE DCDSA:



FOR DANE COUNTY:

