



DODGE COUNTY PERSONNEL POLICIES AND PROCEDURES

Policy #	214.1	Approval Date:
Policy Title	POST-EMPLOYMENT HEALTH PLAN	Effective Date: 1/1/12
		Revision Date(s): 8/15/14; 2/3/20

Employees who terminate employment and are eligible to receive a retirement annuity under the provisions of the Wisconsin State Retirement Plan, will have 80% of their accumulated regular sick leave converted into a post-employment health plan (PEHP) account as authorized by Internal Revenue Code Section 501(c)(9). Sick leave which is in an employee's "emergency sick leave bank" at the time of retirement is not eligible for conversion to the PEHP Plan. The conversion is calculated using the employee's most recent rate of pay prior to retirement.

Retired employees can use monies from their PEHP account to pay for health, vision, dental and COBRA premiums for plans under which they are covered.

If the retired employee dies prior to the depletion of the account, then the surviving spouse and/or dependents who are participating in the retiree's insurance plan must use the remaining monies in the account for insurance premiums. There can be no exceptions to this policy for persons eligible to retire during the period during which this policy is in effect, or the tax-exempt status of any and all funds set aside in such deposit accounts will be negated. If the retired employee and his or her eligible dependent(s) should die prior to the depletion of the account, the remaining monies in the account will be divided equally among other retirees who have monies in deposit accounts created under the provisions of this section.