

**2026 Non-Represented Employees (2023-2025 Resolution #23041108)**

1. Paid Vacation – Full-time regularly scheduled employees accrue 4.615 hours per pay period for 0-4 years of service (4.327 hours per pay period for 75 hour employees) based on paid regular hours.
2. Paid Sick Time – Full-time regularly scheduled employees first year of employment accrue one (1) day per calendar month to a maximum of 170 days based on paid regular hours.
3. Paid Holidays – Twelve (12) each calendar year for full-time regularly scheduled employees.
4. Paid Personal Leave – Three (3) days to be used within the calendar year. The first year of employment is prorated.
5. Health Insurance – Employees working a minimum of 30 hours per week are eligible first of the month following date of hire. Lake County pays the amount equal to 80% of VEBA 823 premium for Single or Family coverage. VEBA account remains with employee.

VEBA 823 (Medica)	Single	Family
2026 Monthly Employee Premium	\$213.90	\$513.57
Annual Deductible	\$2,600	\$5,200
Annual Out-of-Pocket Maximum	\$3,500	\$6,500
Annual County Contribution	\$1,690	\$3,250

6. Dental Insurance – County paid coverage on limited dental care benefits for employees and family members. Annual benefit of \$1,000 per person. Employees must work a minimum of 30 hours per week and are eligible first of the month following date of hire.
7. Life Insurance – Employee annual base salary up to \$40,000 receives \$30,000 basic life and AD&D insurance (over \$40,000 annual base salary receives \$40,000 basic life and AD&D insurance) working a minimum of 30 hours per week effective the first of the month following date of hire.  
Optional life insurance: Employee pays 100% of all premiums:
  - a. MN Life – Additional coverage on employee and/or coverage on family members.
  - b. P.E.R.A. Life – Coverage on employee and family. Monthly premium of \$16.00.
8. Long Term Disability Insurance – Voluntary participation in group long term disability insurance. Premiums are 100% employee paid plus a 2% administration fee.
9. 125 Flex Plan – Tax-free account for medical, childcare and other eligible reimbursements. Eligible at date of hire and during open enrollment each year.
10. Deferred Compensation – Choice of two plans. Eligible on date of hire. Minimum employee contribution is \$300 per year. Maximum employee contribution is \$24,500 or \$32,500 for employees over age 50. No employer match.
11. Employee Assistance Program – Confidential counseling services to employees and their families. Six free sessions per year per episode.
12. Retirement:
  - a. Public Employee Retirement Association - Mandatory employee contribution with employer match: Coordinated: Employer: 7.50%; Employee: 6.50%. Police & Fire: Employer: 17.70%; Employee: 11.80%. Administered according to State Statute.
  - b. Post-Retirement Health Care Savings Plan – Retirement package as described in Board Resolution. In addition, active employees contribute \$20.00 per pay period through payroll deduction with no employer match.
  - c. Health and Dental - Retiree and dependents may stay on indefinitely as long as premiums are paid. Medicare supplemental available for retiree and spouse when retiree attains age 65.

*This is only a Summary. Please refer to the Board Resolution.*