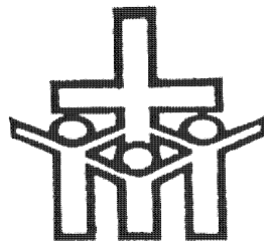


IMMANUEL LUTHERAN CHURCH AND SCHOOL

Palatine, Illinois



Personnel Policy Manual

¹⁹ “Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, ²⁰teaching them to observe all that I have commanded you. And behold, I am with you always, to the end of the age.” Matthew 28:19-20 (ESV)

A Member Congregation of
The Lutheran Church—Missouri Synod

As approved by the Immanuel Lutheran Church Voters Assembly on June 7, 2015

FOREWORD

"Finally, brothers, whatever is true, whatever is noble, whatever is right, whatever is pure, whatever is lovely, whatever is admirable--if anything is excellent or praiseworthy--think about such things. Whatever you have learned or received or heard from me, or seen in me--put it into practice. And the God of peace will be with you." Philippians 4:8-9

(A comment from Paul, in prison, encouraging excellence in ministry through his example.)

TO: ALL EMPLOYEES

This Personnel Policy Manual is issued to faculty and staff employees of Immanuel Lutheran Church and School and its controlled or affiliated entities (hereinafter collectively referred to as “Immanuel Lutheran Church” or the “ILCS”). It provides general information about Immanuel Lutheran Church and School employment practices, including the benefits provided to you and conduct expected from you as a faculty/staff member. It is your responsibility to become familiar with the information in this Manual. This Manual does not contain every policy or employment practice of the ILCS and the descriptions contained herein are only summaries. If you have questions or want more detail on a particular practice or benefit, please contact the Human Resources Coordinator. Aside from Immanuel’s Constitution and Bylaws, this Manual supersedes all other communications, handbooks, memoranda and notices you may have received regarding the topics covered herein. Changes to the Personnel Policy Manual can be ratified only by the Voters Assembly via a majority vote. If changes are made, you will be informed as soon as practical.

Please read this Manual carefully. Although this Manual does not constitute a contractual agreement, we hope it will provide guidance and answer your questions. Please talk with the Senior Pastor, Principal, Human Resources Coordinator, or any member of the Board of Directors if there are any questions or if additional information is needed.

May God bless you in all you do.

Sincerely,

THE CONGREGATION OF IMMANUEL EVANGELICAL LUTHERAN CHURCH

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IMMANUEL LUTHERAN CHURCH AND SCHOOL

PERSONNEL POLICY MANUAL

SECTION 1.000

INTRODUCTION

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1.100: WELCOME!

Welcome to Immanuel Evangelical Lutheran Church – Palatine, Illinois (“Immanuel” or “Immanuel Lutheran Church and School”)! We consider you to be a gift from God and look forward to working with you as a member of our ministry team. The gifts and talents which you bring to your position are most appreciated. We are committed to working together with you in service to our Lord through this ministry.

As an employee of Immanuel, you represent this ministry in both your work life and private life. Our hope is that you would always be sensitive to how others may see you as you live out your daily life. We encourage you to strive toward living a life that is an example to others of your relationship with God and your belief in Immanuel's Mission Statement.

We pray that you will look to your Lord daily as you go about your work in a way that is suggested in this portion of a prayer from “The Lutheran Book of Prayer.”

"Grant that I may day by day put forth efforts which are pleasing to Thee, helpful to my fellow men, and sufficient to provide for my daily needs. Keep me mindful that my service must be done not merely to men but to Thee. Help me to remember that in all things, my sufficiency is of Thee and that whatever I do is to be done to Thy glory. Give me joy in my labor; sincerity in my service, and unselfishness in all my striving. Help me to be faithful in all things, for the sake of Him who died for me." Amen

1.200: INTRODUCTORY STATEMENT

The following pages contain a general overview of procedures and policies established by the Immanuel congregation for its employees, as well as an explanation of benefits provided with this employment. Immanuel wants its employees to feel that, although there are policies and procedures to follow, employees will also sense participation in the servant role to the Immanuel community. Immanuel hopes its employees will find joy in their work and friendship among co-workers.

It is important that employees read, understand and become familiar with this Personnel Policy Manual and comply with the standards, which have been established. Please talk with the Senior Pastor, Principal, Human Resources Coordinator or any member of the Board of Directors if there are any questions or if additional information is needed.

It is obviously not possible to anticipate every situation that may arise in the workplace or to provide information that answers every possible question. As a result, Immanuel Lutheran Church and School reserves the right to modify, supplement, rescind or revise any policy, benefit or provision from time to time, with or without notice, as it deems necessary or appropriate. All modifications, deletions and additions must be approved by the Board of Directors and the Voters Assembly of Immanuel Lutheran Church. Immanuel will comply with all applicable local, State and Federal laws.

The Personnel Policy Manual is to comply with all of the articles of Immanuel's Constitution and Bylaws. Therefore, the said Constitution and Bylaws shall have precedence over any conflicting items contained in this Personnel Policy Manual or those set forth in the terms of an employee's call or contract.

1.300: CHURCH MISSION AND VISION STATEMENTS

1.305: CHURCH MISSION STATEMENT

"Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age."
Matthew 28: 19-20

1.310: CHURCH VISION STATEMENT

Through the guidance of the Holy Spirit, Immanuel will strive to:

provide a variety of excellent worship services so people will worship more;
provide excellent education so adults and youths will learn more;
equip people to spread the Good News so people will reach out more in fellowship and caring; and
inspire people to be like Christ so they will serve more in growing God's Kingdom.

1.400: SCHOOL MISSION AND VISION STATEMENTS

1.405: SCHOOL MISSION STATEMENT

The mission of Immanuel Lutheran School is to partner with parents to prepare their children for Christian learning and service, while pursuing a rigorous academic program in a disciplined, nurturing environment.

1.410: SCHOOL VISION STATEMENT

The vision of Immanuel Lutheran School is to nurture the child spiritually and academically, equipping each child to be a responsible, effective citizen for life.

IMMANUEL LUTHERAN CHURCH AND SCHOOL
PERSONNEL POLICY MANUAL

SECTION 2.000

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2.100: EMPLOYMENT AT WILL/EQUAL EMPLOYMENT OPPORTUNITY

This Personnel Policy Manual is not a contract, guarantee or assurance of employment or of any right to an employment-related benefit or procedure. Employment as a faculty/staff employee is at will. This means that employment may be terminated, with or without cause, at any time and without prior notice, by the employee or by Immanuel. This also means that Immanuel may assign additional or different job duties to its employees and/or alter their job duties at any time. Any employment position that is dependent upon external funding is also at will and may be terminated at any time. An employee's at-will employment status can only be modified by a written employment agreement signed by the President of the Board of Directors, the Senior Pastor and the employee. An employee's at-will employment status cannot be modified by an oral or implied agreement. Nor can an employee's at-will employment status be modified by any ILCS Manual, including this Personnel Policy Manual, or any course of conduct, practice, policy, performance evaluation, transfer or an employee's length of service.

Immanuel Lutheran Church and School does not discriminate in hiring or employment on the basis of race, color, national origin, disability, sex, age, marital status or other legally protected status required by law. Because Immanuel is an entity of The Lutheran Church-Missouri Synod ("LCMS" or "Synod"), Immanuel Lutheran Church and School, in compliance with Title VII of the Civil Rights Act of 1964, reserves the right to give preference in employment to persons based on religion.

Because Immanuel is a church body with a Christian school, and is a member congregation of the Lutheran Church-Missouri Synod, certain positions demand extensive understanding of and commitment to the doctrinal view of the Lutheran Church-Missouri Synod. For such positions, it is necessary for Immanuel to seek out individuals with specific religious training and/or synodical recognition. In addition to the extent allowed by State Law for all positions, Immanuel may give preference in hiring on the basis of religion, including persons who are members in good standing of a Lutheran Church-Missouri Synod congregation.

The position of Pastor at Immanuel Lutheran Church is required to be held by ordained ministers of the Lutheran Church-Missouri Synod. Based on religious belief, only males are ordained ministers in The Lutheran Church-Missouri Synod.

2.200: IMMIGRATION REFORM AND CONTROL ACT

Immanuel is committed to full compliance with the Federal immigration laws and will not knowingly hire or continue to employ anyone who does not have the legal right to work in the United States. As a condition of employment, an employee will be required to provide documentation verifying his or her identity and legal authority to work in the United States, which includes the completion of Form I-9, Employment Eligibility Verification.

2.250: NEW HIRE ACT

By Federal Law, all employers are required to report newly-hired employees to the designated State agency in the State where the employees are hired within twenty (20) days of the hire date. This requirement is the result of legislation designed to improve child-support enforcement by locating parents who have neglected to pay support.

2.300: EMPLOYEE BACKGROUND CHECKS AND FINGERPRINTING

Because fingerprinting and background checks are required in order to remain in compliance with Illinois Senate Bill 0143 for non-public schools, Immanuel Lutheran Church and School requires all employees to authorize an Illinois State Police and Federal Bureau of Investigation fingerprint-based criminal history records check to determine if an employee has been convicted of specific criminal or drug offenses. Additionally, the Bill requires Immanuel to perform a check of the State-wide Sex Offender Database for each employee to determine whether the employee has been adjudicated a sex offender. Both of these conditions of employment apply to all employees hired after July 1, 2007 and both conditions must be initiated no later than the first (1st) day of employment. Reports resulting from these checks will be received and reviewed by the Human Resources Coordinator or by the Senior Pastor if there is not a Human Resources Coordinator on staff.

2.350: ABUSED AND NEGLECTED CHILD ACT

Immanuel Lutheran Church and School requires all employees to successfully complete Illinois Department of Child and Family (DCFS) training for mandated reporters and become an acknowledged mandated reporter under the Abused and Neglected Child Reporting Act. This condition of employment must be initiated no later than the first (1st) day of employment. Information about this condition of employment is available from the Human Resource Coordinator or the Vice President of Human Resources.

2.355 CIVIL RIGHTS

As an institution participating in the *United States Department of Agriculture* funded *Child and Adult Care Food Program* (CACFP), Immanuel Lutheran Church & School must not discriminate in the operation of its programs and activities on the basis of race, color, national origin, sex, age, or disability. To ensure those involved in all levels of the CACFP understand its civil rights requirements, all workers who interact with our school students are required to annually complete the Illinois State Board of Education Civil rights training course. Information about this condition of employment is available through the Human Resources Coordinator or the Vice President of Human Resources.

2.360 HEALTH AND COMMUNICABLE DISEASE

In accordance with the Illinois School Code, ILCS requires that all new employees provide evidence of physical fitness with regard to performing the duties assigned to them as well as freedom from communicable disease. The Illinois School Code requires that such evidence consist of a physical examination. Information about this condition of employment is available through the Human Resources Coordinator or the Vice President of Human Resources.

2.400: EMPLOYMENT OF MINORS

For employees, fifteen to seventeen (15 -17) years of age, the hours of employment and working conditions strictly follow the regulations set forth by Federal and State laws. Regulation information is available through the Human Resources Coordinator or the Vice President of Human Resources.

2.500: EMPLOYMENT CLASSIFICATION

Upon employment, employees will be required to sign an *Employee Statement of Acknowledgement, paragraph 9.200* recognizing their employment classification and respective eligibility or ineligibility for benefits. Classifications of employees at Immanuel are as follows:

REGULAR FULL-TIME - Any employee employed to work more than thirty (30) hours per week and more than five (5) consecutive months per calendar year.

SPECIAL FULL-TIME - Any employee employed to work more than twenty (20) hours per week and more than five (5) consecutive months per calendar year.

PART-TIME - Any employee employed to work twenty (20) hours or less per week more than five (5) consecutive months per calendar year.

TEMPORARY - Any employee employed to work less than five (5) consecutive months per calendar year.

2.505: OVERTIME ELIGIBILITY

Non-Exempt staff are governed by the Fair Labor Standards Act, which requires that these positions keep track of all time worked on a daily basis with the provision that they are compensated on a time-and-a-half basis for overtime worked in excess of forty (40) hours worked during the defined work week.

The normal work day is eight (8) hours; the normal work week is forty (40) hours. There are times when overtime hours are required. Overtime hours are defined as only those hours worked over forty (40) hours within a given work week. Holiday hours, paid-benefit hours and miscellaneous paid-time are not counted as “worked” for determination of overtime applicability within a work week. Any non-exempt staff employee working more than forty (40) hours in any one (1) work week shall be paid at the rate of one and one-half (1.5) times their regular rate for hours actually worked in excess of forty (40) hours in one (1) work week.

All overtime work must be approved in advance by the supervisor. Voluntary overtime is not permitted. All overtime hours must be paid by inclusion in the employee’s work week period. (See *Time Records, paragraph 4.300; Overtime Compensation, paragraph 5.405*)

2.600: JOB DESCRIPTIONS

A job description is utilized in order to mutually understand what is expected of an employee and for what the employee will be held accountable.

Employees will be given a job description before they begin working. A job description summarizes the duties and responsibilities and provides important information about an employee’s position. An employee should read and study his/her job description carefully upon hire and discuss it with his/her supervisor if there are questions.

Immanuel reserves the right to revise and update job descriptions from time to time, as it deems necessary and appropriate. Immanuel will provide a revised or updated job description to the employee at the time of any revision.

2.605: TENURE STATEMENT – CHURCH/SCHOOL STAFF

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Tenure will be granted only to Pastors and the Principal according to Immanuel’s

Constitution and Bylaws. Tenure may also be granted by specific written indication in an employee's Call document.

2.700: PERFORMANCE REVIEW

It is understood that all who are employed at Immanuel will agree to support and work towards the fulfillment of Immanuel's Mission and Vision. All employees shall receive an annual written review. The purpose of the performance review is intended to provide support for the individual; to improve the performance of the individual by providing meaningful, constructive feedback on the adequacy of performance; and to assist in the development and fulfillment of professional and personal growth goals, as well as the ministry plan of Immanuel's congregation.

Written reviews will be completed on a Performance Evaluation Form by the supervising staff member seeking input from the appropriate Board and other knowledgeable sources. Written performance reviews will include comments for each section as well as a summary statement. The review will also include employee strengths, areas for improvement and goals for the coming year. All reviews will be shared with the employee. Discussion can take place during the review session of the employee's development plans and goals for the coming year. Performance evaluations help Immanuel make important decisions about job placement, training and development, and pay increases. A satisfactory performance evaluation does not guarantee a pay increase nor does it alter, modify or amend the employment-at-will relationship between the employee and Immanuel.

The performance evaluation will become a permanent part of the employee's personnel file. The reviewing staff member and the employee must sign and date the review. The employee's signature acknowledges that he or she has received the evaluation and not necessarily that he or she is in agreement with its contents. The employee may elect to include written comments which will be attached to the review.

The office of the Senior Pastor will be reviewed by a committee comprised of members of the Board of Elders and the Board of Directors.

The Senior Pastor is responsible for the performance review of employees working in the church and church office in positions of ministry, leadership or clerical who report directly to him, as defined by the employee's description. The Senior Pastor may delegate this responsibility to the immediate supervisor of the church employee as appropriate.

The Principal will be reviewed by the Board of the Christian School in conjunction with the Senior Pastor. The Principal is responsible for the performance review of the employees working in the school and school office who report directly to him as defined by the employee's job description. The Principal may delegate this responsibility to an immediate supervisor of the school employee as appropriate.

PERSONNEL POLICY MANUAL

SECTION 3.000

BENEFITS

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3.100: INTRODUCTION

Immanuel maintains a benefit program to help meet the needs of its employees. The following information outlines benefits for which employees of Immanuel may be eligible. See *paragraph 2.500* for *Employment Classification* details.

3.200: VACATION TIME

Called, twelve (12) month, Regular and Special Full-Time employees are eligible to accrue paid vacation time based on their seniority date and total number of years of continuous service as a rostered worker with the Lutheran Church-Missouri Synod (LCMS). A Called worker's seniority date corresponds to the month and day the employee was Called to ILCS as a full-time employee with the year being adjusted according to total number of years of continuous service as a rostered LCMS worker.

Non-called, twelve (12) month, Regular and Special Full-Time workers are eligible to accrue paid vacation time based their seniority date and total number of years of continuous full-time employment with ILCS. A non-called employee's seniority date corresponds to the month, day and year the employee was hired as a full-time employee at Immanuel.

Regular and Special Full-Time ten (10) month workers, Part-Time, and Temporary employees are not eligible to accrue vacation time; absence from work for vacation may be taken on an unpaid basis (See *Leaves of Absence and Other Time Off, paragraphs 3.700 - 3.750*).

Eligible employees will accrue vacation time after two (2) months of full-time continuous employment with Immanuel earning one-fourth (1/4) day vacation time at the end of each pay cycle for a maximum of five (5) days in the first (1st) year of employment.

After the first year of employment, eligible employees shall accrue one-twenty-fourth (1/24) of their annual vacation time at the end of each pay cycle. The table below details the vacation accrual schedule based on a 40-hour work week. Eligible employees scheduled to work an annual average of more or less than 40-hours per work week according to their job description shall accrue prorated Vacation Time according to their annual average work week hours.

Years of Continuous Service (Per Seniority Date)	Vacation Time Accrued (Based on a 40-hour work week)
Less than 1 (months 1-12)	One-fourth (1/4) day at the end of each pay cycle worked in excess of two (2) months for a maximum of five (5) days (40-hours).
1 through 4 (months 13-48)	2-weeks / 10-days / 80-hours
5 through 9 (months 49-108)	3-weeks / 15-days / 120-hours
10 and over (months 109+)	4-weeks / 20-days / 160-hours

Requests for vacation time must be made in writing and should be submitted to the appropriate supervisor for approval at least one (1) month in advance for vacations of at least five (5) days. Vacation time may not be requested in less than half-day increments. Vacation time may not be requested more than one (1) year in advance unless otherwise authorized by the Senior Pastor in the case of a Principal or by the Board of Elders in the case of a Pastor. The order in which requests are received will apply when more than one (1) person requests the same vacation day(s).

Vacation is a reward for faithful service and employees are encouraged to use their vacation time as a means of rest and recuperation. Unused vacation will not be carried-

over into the following year. In no case will pay be granted in lieu of vacation time.

Eligible employees completing a minimum of one (1) year of service with Immanuel will receive pay for unused accrued vacation time upon termination of employment.

3.300: HOLIDAY TIME

Regular and Special Full-Time twelve (12) month workers are eligible for and entitled to the following designated paid holidays each year:

New Year's Day
Good Friday
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Christmas Day

The following general provisions apply:

1. Holidays falling on Saturday will be observed on the Friday prior to the holiday, and holidays falling on Sunday will be observed on the following Monday. An alternate day may be taken in lieu of a holiday that falls on a normal day off or if an employee works on the holiday. An alternate day must be approved by the Principal or Senior Pastor, and by the Board of Elders in the case of the Senior Pastor.
2. A holiday that falls on a scheduled vacation day or during any other period of paid time off will be recorded as Holiday Time.
3. Eligible employees scheduled to work an annual average of more or less than 40-hours per work week according to their job description shall be paid prorated Holiday Time according to their annual average work week hours.

All twelve (12) month Part-Time and Temporary workers are not eligible for or entitled to receive paid Holiday Time; absence from work to observe a designated holiday may be taken on an unpaid basis.

All ten (10) month school workers are not eligible for or entitled to receive paid Holiday Time; these workers observe holidays according to the annual school calendar as approved by the Board of the Christian School.

3.400: SICK TIME

All Regular and Special Full-Time workers employed by Immanuel as of July 1st of each year are eligible to accrue Five (5) days of paid Sick Time per fiscal year (July 1 to June 30). Eligible employees hired after July 1st of a fiscal year will accrue Sick Time at a rate of one-third (1/3) of one sick day per pay cycle; this Sick Time will not be available for use until after thirty (30) days of employment.

All Part-Time and Temporary workers are not eligible for or entitled to accrue paid Sick Time; absence from work due to illness will be taken on an unpaid basis (*See Leaves of Absence and Other Time Off, paragraphs 3.700 – 3.750*).

Eligible employees scheduled to work an annual average of more or less than 40-hours per work week according to their job description shall accrue prorated Sick Time according to their annual average work week hours.

Unused Sick Time may be carried over to the subsequent fiscal year with a deferred accrual not to exceed nine (9) days. Carried over Sick Time plus current fiscal year Sick Time (five (5) days) shall total no more that seventeen (14) days. Departing employees will not be paid for unused Sick Time. 3-2

Notification must be given each day of absence due to illness to either the Senior

Pastor, Principal or the Early Childhood Director the morning of the absence unless, in the case of an on-going illness, the requirement is waived by the Senior Pastor, Principal or the Early Childhood Director.

All employees who are absent from work for more than five (5) consecutive days will require a written release from their physician stating that they may return to work.

In cases involving serious or extended illness, special consideration will be given by the Senior Pastor or Principal and the Vice President of Human Resources with regard to the approval of any exception to this policy.

3.500: ILLINOIS PAID LEAVE

Note, except for leaves or time off that qualifies and is elected under this Illinois Paid Leave Policy, we may require employees to provide advance notice of leave paid time off, or other time off, and/or compliance with call in procedures as set forth in those policies. For such leaves, we may also require a reason and documentation of the need for leave or absence.

Eligibility. All employees are eligible for Illinois Paid Leave.

Benefit.

- **Regularly Scheduled Employees.** Employees with regular work schedules of at least 1,600 hours worked in the 12-Month Period receive 40 hours of Illinois Paid Leave. Employees with regular work schedules of fewer than 1,600 hours worked in the 12-Month Period receive fewer paid leave hours pro rata based on a 40 hour maximum paid leave benefit per 12-month period
We will frontload paid leave hours on an employee's first day of employment, and on the first day of the 12-month period thereafter. For employees working fewer than 12 months in their initial 12-Month Period, we will frontload a lesser pro rata share for the balance of the 12-Month Period.

If an employee's schedule changes with an increase in hours, or if an employee works more hours than anticipated we will load additional leave at a rate of one hour of paid leave for every 40 hours worked, up to a total 40 paid leave hours for the calendar year. For employees working less than 12 months in their initial calendar year, we will frontload a lesser pro rata share for the balance of the year.

- **Variable Hours Employees.** Seasonal, temporary, minimal part-time, and other employees who are expected to work fewer than 1,600 hours a year and/or with great variations in hours worked each week, will be classified as "Variable Hours Employees." Variable Hours Employees will accrue one hour of Illinois Paid Leave for every 40 hours worked up to a maximum of 40 hours earned in the 12-Month Period.

12-Month Period. The Illinois Paid Leave benefit will be based on the "12-Month Period" which is the calendar year, January 1 – December 31.

Scheduling Leave. Requests for Illinois Paid Leave, if foreseeable, must be provided with seven calendar days' notice. If the need for leave is unforeseeable, requests for Illinois Paid Leave must be provided as soon as practicable.

Notice of the need for leave must be provided to the immediate supervisor either orally or in writing (including electronic means).

Illinois Paid Leave cannot be used during the first 90-days of employment. Employees may use no more than 40 hours of Illinois Paid Leave in the 12-Month Period.

In case of operational necessity, we may deny an employee's request for leave. An "operational necessity" is more than a mere temporary inconvenience. An operational necessity is an occurrence involving a threat: to the physical plant of the premises and/or its equipment or property (e.g., flood, fire, recovery from a natural disaster, or the need for protection of property and equipment); to the health, safety, or well-being of co-workers or clients due to significantly inadequate staffing; or to the ability to engage in on-going operations of the company, a division, or department due to significantly inadequate staffing. Exceptions may be made for employee leave requests due to illness, injury, family emergency, or similar reasons.

Reason for Leave. Illinois Paid Leave may be taken for any reason of the employee's choosing. We will not require you to provide a reason for such leave, or documentation or certification as proof of, or in support of the need for Illinois Paid Leave. So we can properly track Illinois Paid Leave use, however, we may ask you if you are using Illinois Paid Leave to cover an absence. You may request to use other types of leave provided by us or under State law before using Illinois Paid Leave. If you do not request that another type of leave be used, we will designate the time off as Illinois Paid Leave and the time will be deducted from your Illinois Paid Leave balance if such time is available.

Other Requirements.

- Frontloaded unused Illinois Paid Leave days do not carryover from 12-Month Period to 12-Month Period;
- For Variable Hours Employees, unused Illinois Paid Leave will carryover from 12-Month Period to 12-Month Period (however, employees may use no more than 40 hours of Illinois Paid Leave in the 12-Month Period);
- Illinois Paid Leave balances are not paid out upon termination of employment;
- Illinois Paid Leave is paid at an employee's hourly rate of pay, or the hourly equivalent for salaried employees; and
- Illinois Paid Leave must be used in a minimum increment of two hours per day.

3.600: BEREAVEMENT TIME

All Regular and Special Full-Time and Part-Time employees are eligible for four (4) paid days of absence due to the death of an immediate family member. Immediate family is defined as spouse, child, grandchild, parent, brother, sister or grandparent of either the employee or his or her spouse. Requests for additional time for extraordinary circumstances will be considered by the Senior Pastor or Principal on an individual basis.

Eligible employees scheduled to work an annual average of more or less than 40-hours per work week according to their job description shall accrue prorated Bereavement Time according to their annual average work week hours.

Temporary workers are not eligible for or entitled to paid Bereavement Time; absence from work for bereavement may be taken on an unpaid basis.

3.700: LEAVES OF ABSENCE AND OTHER TIME OFF

3.705: INTRODUCTION

Immanuel makes leaves of absence without pay available to employees who have completed at least one (1) year of continuous service at Immanuel, for any length of time up to a maximum number of days that is recommended by the appropriate board or committee and approved by the Board of Directors. Written requests must state the reason for the leave, as well as the beginning and ending dates. Requests for leaves will be granted at the sole discretion of the Board of Directors, based on the facts and circumstances surrounding each individual request. Employees who return to work at the end of a leave of absence will normally be returned to their former job classification if

an opening exists. If there is no such opening, they will be considered for a comparable position if one is available. Leaves of absence are also granted where State and/or Federal law mandates. In particular, Immanuel complies with leaves for jury duty and in situations where the State or Federal Family Medical Leave Act applies. In any situation regarding leaves of absence, the employee should notify the appropriate supervisor at the earliest possible date to discuss the leave.

3.710: GENERAL PROVISIONS

The following general provisions apply to all leaves of absence and other time off:

1. In cases where a salaried worker requires time off in excess of his/her available paid time off, an amount equal to the annual base salary of the employee divided by the number of annual scheduled work days of the employee will be deducted from the pay of the employee for each day absent.
2. A request for an extension of a leave of absence, when possible, must be made in writing prior to the expiration date of the original leave, and when appropriate, must be accompanied by a physician's written statement that certifies the need for the extension.
3. Failure to return to work on the first (1st) workday following the expiration of an approved leave of absence may be considered a voluntary termination by the employee of his/her employment.
4. Coverage under Immanuel's group employee benefit plans will be continued per the benefit provider policy.
5. Employees will not accrue length of continuous service for the portion of a leave of absence in excess of thirty (30) days, unless otherwise provided by law.
6. Employees on leave of absence will be subject to a Reduction-In-Force (RIF) on the same basis as employees who are actively at work.
7. Employees on leave of absence must communicate with their supervisor at Immanuel on a regular basis, at least once each month, regarding their status and anticipated return to work date.
8. Employees on leave of absence who seek or accept other employment without Immanuel's prior written approval may be subject to disciplinary action, up to and including termination.
9. Employees who falsify the reason for their leave of absence may be subject to disciplinary action, up to and including termination.
10. A leave of absence must be approved in advance, in writing, by the Senior Pastor, Principal or by the Board of Directors in the case of a Senior Pastor, except in situations where mandatory approval is required by law.

3.720: JURY DUTY

Employees will be granted leave with pay for jury duty service as required by law. Employees will provide a copy of their jury duty paycheck to the Human Resources Coordinator, Senior Pastor or Principal as confirmation of their jury service days. If an employee is called for jury service at a time that would unreasonably interfere with normal business operations, the Senior Pastor or Principal may ask any employee to request the court to postpone the employee's jury duty to a more convenient time due to scheduling necessities. However, an employee may not be refused time off if the court declines to postpone the jury duty.

3.730: MILITARY LEAVE

Military Leave is defined as a leave of absence required in order to participate in active or reserve military service or training. In accordance with applicable law, any faculty/staff employee who is in the Military Reserve or National Guard may request a leave of absence without pay or use their accumulated benefit time for the purpose of full-time active reserve duty. Supervisors are to be notified as far in advance as possible to allow for

the redistribution of work assignments.

3.740: WORKERS COMPENSATION

Immanuel complies with applicable State and Federal law concerning time off and leaves for work-related illness or injury. It is important that an employee report any work-related injury to his or her supervisor as soon as it happens. The status of employees on leave because of work-related illness or injury will be reviewed on an individual basis by the Senior Pastor or Principal and the Director of Human Resources.

3.750: FAMILY AND MEDICAL LEAVE

Immanuel Lutheran Church and School recognizes that a leave of absence may be necessary for family or medical reasons and is committed to complying with the provisions of the Family and Medical Leave Act (FMLA) of 1993 as applicable. The US Department of Labor's notice of *Employee Rights and Responsibilities under the Family and Medical Leave Act* (WHD Publication 1420) is posted in the employee workroom. An *FMLA Fact Sheet (#28)* is also available on the US Department of Labor's website and upon request from the ILCS Human Resources Coordinator.

An employee who anticipates the possibility of taking family or medical leave, or has any question regarding the application of this policy should be directed to the Human Resources Coordinator, Senior Pastor or the Principal.

Generally, eligible employees (as defined by the FMLA) are entitled to take up to twelve (12) weeks of unpaid, job-protected leave in a twelve (12) month period for specific family and/or medical reasons (as defined by the FMLA) or for any qualifying exigency arising out of the fact that a covered military member is on active duty, or has been notified of an impending order of active duty. Up to twenty-six (26) weeks of unpaid, job-protected leave in a twelve (12) month period are permitted to care for a family member with an illness or injury incurred in the line of military duty.

An employee who expects or anticipates taking family or medical leave is required to notify the Human Resources Coordinator, Senior Pastor or Principal of the expected date of commencement and expected duration of the leave at least thirty (30) days in advance of the leave, and preferably in writing. If the need for the leave is not foreseeable, notification should be made as soon as is practicable.

An employee can secure an FMLA resource packet from the Human Resources Coordinator. This packet contains information and the necessary materials to be completed and returned to Human Resources Office prior to starting the FMLA period (if applicable). Upon completion and receipt, all FMLA documents will reside in the employee's confidential benefits file in the Human Resources Office.

An employee requesting leave under this policy is required to complete any resulting certification requests and submit them to the Human Resources Coordinator, Senior Pastor or Principal within the FMLA certification guidelines. During the employee's leave, ILCS, through the Human Resources Coordinator, may periodically inquire as to the employee's status and intent to return to work.

An employee shall first exhaust all available paid Personal, Vacation, and Sick Time before continuing an FMLA leave on an unpaid basis.

Under the provisions of the FMLA, when the employee is approved for an FMLA leave, ILCS is required to hold his/her position (or an equivalent position), for twelve (12) weeks. If the employee is unable to return to work after the FMLA leave is exhausted, ILCS has no further obligation to hold the employee's position and the employee may be terminated. Additionally, if holding an employee's position will cause "substantial and grievous economic injury" to the operation of ILCS, an employee may be designated as "key" (as defined by the FMLA) and thus denied job restoration. "Key" status will be communicated by ILCS on the *Notice of*

Eligibility and Rights & Responsibilities Form WH-381.

During an employee’s FMLA, ILCS will continue to provide group health insurance coverage if such insurance was provided before the leave was taken and on the same terms as if the employee had continued to work. If applicable, arrangements will be made for an employee to pay their share of health insurance premiums while on leave (i.e. family coverage). If an employee fails to return from the FMLA leave, the employee will be required the employee to repay ILCS for any health plan or benefit payments paid to maintain the employee’s benefit coverage during the period of unpaid leave unless there is a recurrence or continuation of the serious health condition that entitled the employee to the leave. The employee is responsible for submitting justification that the failure to return from FMLA leave is based upon a recurrence or continuation of the serious health condition.

Before returning to work, an employee who is on a leave of absence as a result of his/her own serious health condition must submit a health care provider’s written certification that the employee is released to return to work. Failure to provide such certification may result in the delay or denial of job restoration.

3.800: GROUP EMPLOYEE BENEFIT PLANS

Because of its Christian concern for its employees, Immanuel provides benefit programs in order to help its employees with expenses related to illness, injury or death, as well as to provide retirement income. Employee eligibility for enrollment in worker benefits according to *Employee Classification* (see paragraph 2.500) is detailed below:

Concordia Health Plan (CHP)	Regular Full-Time	Special Full-Time	Part-Time & Temporary
	YES	NO	NO
Concordia Health Plan provides benefits for a wide range of healthcare needs including medical, prescription drug, mental health and substance abuse, and vision benefits; as well as health and wellness programs, employee assistance programs, and hearing care discounts. Completion of an annual enrollment form is required. Immanuel Lutheran Church pays no less than fifty-percent of the cost of each employee’s individual coverage. Each employee has the option of paying the additional cost of coverage for family members. Plan information is available at www.concordiaplans.org .			
Concordia Retirement Plan (CRP)	Regular Full-Time	Special Full-Time	Part-Time & Temporary
	YES	YES	NO
CRP is comprised of three benefit components: Primary Retirement Benefits, a Supplemental Retirement Account, and Retiree Medical Supplement Benefits. Completion of a one-time enrollment form is required. Immanuel Lutheran Church pays the cost for each employee’s Concordia Retirement Plan. Plan information is available at www.concordiaplans.org .			
Concordia Retirement Savings Plan (CRSP)	Regular Full-Time	Special Full-Time	Part-Time & Temporary
	YES	YES	NO
CRPS is a 403(b) tax-deferred savings plan that allows workers enrolled in the CRP to invest pre-tax dollars for retirement. Immanuel Lutheran Church offers an Optional Match of an employee’s contributions. Completion of a one-time enrollment form is required. This benefit is employee funded except for the Optional Match. Plan information is available at www.concordiaplans.org .			
Concordia Disability & Survivor Plan (CDSP)	Regular Full-Time	Special Full-Time	Part-Time & Temporary³⁻⁶
	YES	YES	NO
CDSP provides disability income benefits (for employees) and lump-sum death benefits (for employees and enrolled dependents). Completion of a one-time enrollment form and beneficiary			

form is required. Immanuel Lutheran Church pays the cost for each employee's Concordia Disability and Survivor Plan. Plan information is available at www.concordiaplans.org.

Concordia Accident Insurance Program (AIP)	Regular Full-Time	Special Full-Time	Part-Time & Temporary
	YES	YES	NO

AIP is an employee funded, voluntary, optional group insurance available to employees participating in at least one other Concordia Plan. It is designed to help employees meet their financial obligations in the event of an accidental death or disabling injury. Completion of a one-time enrollment form is required. Each employee is responsible for paying the cost of this voluntary and optional coverage. Plan information is available at www.concordiaplans.org.

Health Savings (HSA) and Health / Dependent Care Flexible Spending Account (FSA)	Regular Full-Time	Special Full-Time	Part-Time & Temporary
	YES	NO	NO

The **HSAs** and **FSAs** are tax-advantaged accounts. This allows an employee to set aside pre-tax dollars to use toward qualified health or dependent care expenses. Completion of an annual enrollment form is required. These accounts are employee funded. Plan information is available at www.concordiaplans.org.

The provisions established by the administrators and/or providers of each of these benefit plans supersede any information provided in this manual.

All employee and dependent plan coverage through the Concordia Plans will discontinue effective on the last day of the calendar month in which termination of full-time or part-time employment occurs. Benefit plan coverage will also be changed or discontinued in accordance with a change in an employee's Employment Classification. Information about extension of coverage on an individual basis can be obtained from each of the Concordia Benefit Plans' office if available.

3.805: WORKERS COMPENSATION INSURANCE

Immanuel maintains Workers Compensation coverage in compliance with applicable law. All work-related injuries/illnesses should be reported to the Human Resources Coordinator, Senior Pastor or Principal within forty-eight (48) hours of the incident or as soon as possible.

3.810: UNEMPLOYMENT COMPENSATION, FEDERAL AND STATE

Immanuel is exempt from, and does not contribute to, State or Federal unemployment tax programs. Therefore, employees, whether voluntarily or involuntarily separated from employment at Immanuel, are not eligible for either State or Federal unemployment benefits or claims.

3.900: CONTINUING EDUCATION ASSISTANCE & PROFESSIONAL MEMBERSHIPS

Where it can be demonstrated that Immanuel will benefit from an employee's participation in a job-related program or professional organization, the related expenses may be reimbursed by the Board of Directors. Requests for reimbursement of authorized expenses related to the educational program or professional organization must be approved in writing in advance by the Senior Pastor or Principal or by the Board of

Directors when the requests for reimbursement are from the Senior Pastor or the Principal.

3.905: PROFESSIONAL GROWTH

In an effort to maintain high standards at Immanuel, the following program has been established to encourage the professional growth of all professional staff members as well as to maintain school accreditation requirements and State of Illinois requirements for teacher certification. Professional staff members at Immanuel include teachers, Principal, Pastors and other staff as defined by the job description.

All professional school staff including teachers and the principal must complete the professional growth requirements needed to maintain any professional certification required according to his/her job description and the Illinois State Board of Education.

All professional church staff must earn a minimum of four (4) quarter hours or three (3) semester hours of credit from an accredited institution of higher learning every three (3) calendar years. Participation in educational workshops or seminars, or the teaching or conducting of such workshops or seminars, totaling four (4) Continuing Education Units (CEUs) may be substituted for one-half (1/2) of this professional- growth credit during the three (3)-year period. Eligible professional staff serving part-time must acquire a minimum of two (2) quarter hours every three (3) calendar years.

The total registration and tuition cost for the professional growth requirement will be paid by Immanuel based on the availability of specific budget funds. Approved and funded courses will be reimbursed upon successful completion of the course. Successful completion is defined as earning a "B" or higher. Courses, workshops and seminars must be approved by one of the Senior Pastor or Principal and also by the Chair of the Board of Elders or by the Chair of the Board of the Christian School. All requests must be submitted to the Human Resources Coordinator on a *Professional Growth Form, paragraph 9.100*. Immanuel will strive to maintain adequate funds in the budget to honor approved requests of the professional staff.

3.910: TUITION AND FEE ASSISTANCE

Christian Day School tuition and fee assistance is available to ILCS employees as follows:

1. **Eligibility.** The following workers are eligible to have the Early Childhood and Christian Day School tuition for their children waived at the Church Member rate:
 - All Regular Full-Time, Special Full-Time and Part-Time **school faculty members**.
 - All Regular Full-Time and Special Full-Time **church ministry leaders**.
 - Other church workers may be considered for Early Childhood and Christian Day School tuition and fee assistance at the recommendation of the Senior Pastor and with the approval of the Board of Directors.
 - Other school workers may be considered for Early Childhood and Christian Day School tuition and fee assistance at the recommendation of the School Principal and with the approval of the Board of Christian School.
2. **General Provisions.** The following general provisions apply to Early Childhood and Christian Day School tuition and fee assistance: 3-8
 - Eligible workers scheduled to work an annual average of less than 40-hours per work week according to their job description, will have the tuition for their children waived on a prorated basis according to their annual average work week hours. Application for additional financial assistance to cover this difference is permissible.
 - Eligible workers are responsible for paying school registration fees, late fees, and all other school fees accessed outside the Church Member tuition schedule. Application

for additional financial assistance to cover these fees is permissible.

- Eligible workers who are not members of Immanuel Lutheran Church will be responsible for paying the full difference between the Church Member tuition rate and the Community tuition rate. Application for additional financial assistance to cover this difference is permissible.

Extended School Supervision (ESS) and Discovery Camp program fee assistance is available to ILCS employees as follows:

1. **Eligibility.** All Regular Full-Time, Special Full-Time and Part-Time workers are eligible to have the ESS and Discovery Camp program fees for their children waived during their scheduled work hours and for any additional work related time approved by their supervisor.

Temporary employees working in the ESS and/or Discovery Camp departments are eligible to have the ESS and Discovery Camp program fees for their children waived during their scheduled work hours and for any additional work related time approved by their supervisor.

2. **General Provisions.** All eligible workers are responsible for paying registration fees, late fees, and all other fees associated with the ESS and Discovery Camp programs (i.e. special activity and field trip fees). Application for additional financial assistance to cover these expenses is permissible. See *Group Employee Benefits, paragraph 3.800* for information on *Dependent Care Flexible Spending Account* benefits.

IMMANUEL LUTHERAN CHURCH AND SCHOOL ³⁻⁹

PERSONNEL POLICY MANUAL

SECTION 4.000

PERSONNEL STATUS

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4.100: TARDINESS AND ABSENCE

4.105: INTRODUCTION

It is important that employees are present at the start of their day to promptly begin work. Other employees and congregation members of Immanuel rely on workers being at their assigned tasks at scheduled times so that the work of ministry can be carried out smoothly.

4.110: WORK WEEK

The work week for each employee of ILCS is defined in the employee's job description.

4.115: ABSENCES

Employees should contact their supervisor as soon as it is determined that they will be unable to report to work as scheduled. In the case of an absence due to illness, calling the supervisor at home the night before or prior to the scheduled start of the workday allows adequate time to arrange a replacement. (See *Sick Time, paragraph 3.400*)

4.120: TARDINESS

Tardiness or absence is considered "excused" only when the employee calls ahead of time and the tardiness or absence is for a compelling reason. If contact or a call cannot be made ahead of time due to physical limitations, earliest contact is required. Immanuel shall determine what constitutes a compelling reason for an absence or tardiness. Tardiness or absence for a non-compelling reason, and failing to call the supervisor according to Immanuel policy, will be considered "unexcused".

A consistent pattern of absence or tardiness, whether excused or unexcused, may lead to disciplinary action, up to and including termination.

An employee who fails to call in or report to work for three (3) consecutive days may be considered to have abandoned his/her job and may be terminated. (See *Job Abandonment, paragraph 4.205*)

4.200: TERMINATION

The employment relationship between Immanuel and its employees is of an at-will nature. This means that, unless this relationship is modified by a written employment agreement signed by the President of the Board of Directors, the Senior Pastor and the employee, the employee is hired for an indefinite period of time. Thus, the employee is free to leave at any time that he or she believes it is in his/her best interest. Similarly, Immanuel may terminate the employment relationship whenever it deems appropriate.

4.205: JOB ABANDONMENT

Employees who fail to call in or report to work for three (3) consecutive days may be considered to have abandoned their job and may be terminated. For school staff, the Vice President of Human Resources, the Board of Directors and the Board of Christian School are to be notified of any such cases. If the job abandonment involves church staff, the Vice President of Human Resources, the Board of Directors and the Board of Elders are to be notified of any such cases. No action is to be taken until the situation has been reviewed and approved by the appropriate governing boards.

4.210: VOLUNTARY RESIGNATION

When an employee initiates a separation from Immanuel, it is considered a “voluntary resignation.” A two (2)-week notice submitted in writing to the employee’s supervisor notifying him/her of the employee’s intent to resign is desired. Once notice is given of an employee’s intent to resign, and if continued employment is not desired by Immanuel, the employee may be terminated earlier and paid throughout the requested date of termination (up to a maximum of two (2) weeks). Written notice should include the reason for leaving, the last day of work, and an address where the employee can be reached in the future; it should be signed and dated by the employee.

Called workers who accept a Call into another ministry not at Immanuel should request and be granted a peaceful release from Immanuel, and if necessary, a transfer to the district where the calling entity is located.

4.215: INVOLUNTARY TERMINATION

Any employee may be involuntarily terminated when the supervising board determines that continued employment will not be to the benefit of the employee or Immanuel. Since the employment relationship between employees and Immanuel is of an at-will nature, unless this relationship is modified by a written employment agreement signed by the President of the Board of Directors, the Senior Pastor and the employee, an employee can be dismissed without notice. An employee may also be dismissed by following the procedures under disciplinary action or when the number of personnel exceeds that which is required for the ministries at Immanuel.

4.220: REDUCTION IN FORCE (RIF)

When conditions dictate that Immanuel must reduce staff, Immanuel, in its sole discretion, will determine which employees shall no longer be employed. Reduction-In- Force (RIF) will be communicated to affected employee(s) at the earliest reasonable time to allow for a productive transition.

4.225: EXIT INTERVIEW

A voluntary exit interview with the employee conducted by a member of the appropriate Immanuel board or committee may be held shortly after resignation or termination. This opportunity will be used to clarify, if necessary, the circumstances for leaving. Also, the employee’s supervisor, together with the Human Resources Coordinator, will review with the employee any accrued benefits to be paid, final pay details, check out procedures, return of keys and security badge, and return of any other Immanuel property in the employee’s possession.

4.300: TIME RECORDS: SCANNING IN AND OUT FOR HOURLY EMPLOYEES

Non-exempt, hourly employees are required to use either Immanuel’s hand scan or computer based labor management system to record their hours each work day. All other time recording options (i.e. paper timesheets) are to be used only on a limited and temporary basis, such as an employee’s first day of work prior to being registered in the hand scan or computer system. Employee time records are used to determine payment to employees for services performed; non-exempt, hourly employees should:

CLOCK/SCAN IN when starting to work at the beginning of the day;
CLOCK/SCAN OUT when stopping work for any unpaid meal or break period;
CLOCK/SCAN IN when returning to work after any unpaid meal or break period;
CLOCK/SCAN OUT when stopping work at the end of the day.
(See *Breaks and Meal Periods*, paragraph 4.400)

An employee should not clock/scan in until they are ready to begin work. Employees should not scan, input, mark or sign the time record of another employee or knowingly allow someone else to scan, input, mark or sign their time record.

Employees may not clock/scan in or begin work early or clock/scan out of work late unless the immediate supervisor has approved this extra time for purposes of pay. (See *Overtime Eligibility, paragraph 2.505; Overtime Compensation, paragraph 5.405*)

Any change or correction made in or on a time record should be approved by both the employee and his/her supervisor.

Violations of this policy may result in disciplinary action, up to and including termination.

4.400: BREAKS AND MEAL PERIODS

Non-exempt, hourly employees who work at least four (4) consecutive hours in a day are authorized to take one (1) paid break of fifteen (15) minutes. The break should be taken as close to the middle of the work period as possible. Non-exempt, hourly employees may voluntarily waive their right to a break period.

Non-exempt, hourly employees who work at least five (5) hours a day will receive an unpaid meal period of forty (40) minutes. Non-exempt, hourly employees who do not work more than six (6) hours a day may voluntarily waive their right to a meal period.

Non-exempt, hourly employees who work seven (7) consecutive hours in a day will receive a paid lunch period of forty (40) minutes.

All breaks and meal periods will be scheduled in consultation with the employee's supervisor.

4.500: PERSONNEL RECORDS

4.505: INTRODUCTION

The congregation needs to have complete and accurate information on each of its workers. This includes all full-time, part-time, and temporary; exempt and non-exempt; Called, contracted, and non-called workers.

Personnel may review their records upon request. The contents of personnel records are maintained in the office of the Human Resources Coordinator; these records are confidential and access to them is limited to those directly involved in the supervision and/or retention of the individual employee. If any employee wishes to inspect eligible personnel documents, she/he must first submit a request in writing to the Coordinator of Human Resources. The request will normally be answered within twenty-one (21) days. The employee is not permitted to remove any part of such personnel records from the Human Resources Office. If the employee wishes copies of such records they will be made available.

It is important that Immanuel always have current information about its employees. Employees should immediately notify Immanuel of changes in name, address, phone number, marital status or beneficiary information, etc. If for some reason there is a need to change a name and/or Social Security number, original documentation authorizing the change should be reviewed.

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4.600: PROMOTION AND TRANSFER

Immanuel's intent is to give qualified employees preference over others when filling job openings within Immanuel. Openings should be announced to existing staff and sufficient

time should be allowed for existing staff to respond prior to advertising the opening to the church or school-at-large or the general public. However, because of the experience, skills and educational requirements of many jobs, promotions from within Immanuel are not always possible.

An employee's past performance, experience, qualifications and potential are factors that will be considered in making promotion and transfer decisions. The individual's personnel records shall be the official source of information.

IMMANUEL LUTHERAN CHURCH AND SCHOOL

PERSONNEL POLICY MANUAL

SECTION 5.000

COMPENSATION

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5.100: PAYDAY

Immanuel has adopted the following pay schedule:

Checks may be distributed during the workday or electronically transferred on the fifteenth (15th) and last work day of the month.

Non-exempt, hourly employees are responsible for completing their electronic time cards or hand scans. The employee's supervisor will approve hours worked. (See *Time Records, paragraph 4.300; Overtime Eligibility, paragraph 2.505; Overtime Compensation, paragraph 5.405*)

5.105: ADVANCES

Salary advances will not be routinely permitted. Salary advances will be considered on a case-by-case basis and will be permitted only with the approval of the Senior Pastor and the Vice President of Finance.

5.110: TERMINATION PAYCHECKS

Termination checks shall be released upon the return of all building keys and other Immanuel property which may have been entrusted to the care of the employee. (See *Exit Interview, paragraph 4.225*)

5.200: SALARY INCREASES

Salary budget increases must be approved by the Voters Assembly as part of the annual budget or the Board of Directors upon recommendation of the appropriate Board.

A written review shall be completed in the prior twelve (12) months prior to a salary increase.

5.300: PAYROLL DEDUCTIONS

Employees who are not Ministers of the Gospel must have various deductions taken from their pay for tax purposes. These deductions include Federal and State Income taxes and Social Security and Medicare taxes. The Internal Revenue Service and each State Department of Revenue publish withholding tables annually based on personal earnings and the number of exemptions claimed by each worker to satisfy income tax withholding requirements. The worker, by use of the W-4 Form, states the number of exemptions claimed and any additional dollars wished withheld beyond the amount indicated in the tax withholding tables. The amounts withheld for Social Security and Medicare taxes are at a fixed percentage of earnings or a specific amount requested.

5.305: GARNISHMENT

If any employee does not pay her/his debts, through legal means a creditor can order Immanuel Lutheran Church and School to withhold a certain amount from his/her paycheck (a "garnishment"). While Immanuel Lutheran Church and School has no desire to be involved in the employee's personal financial affairs, it must obey the order of a court. Upon the receipt of a garnishment, the Coordinator of Human Resources will notify the employee.

5.310: OTHER PAYROLL DEDUCTIONS

Other payroll deductions that may be offered by Immanuel are strictly voluntary and must be requested in writing by the employee. By offering these deductions, Immanuel provides their employees with the opportunity to save dollars for their future and possibly to experience current tax savings not permitted through non-payroll deducted savings plans.

5.400: HOUSING ALLOWANCE

Pastors, certified teachers, Directors of Christian Education, Directors of Christian Outreach, deaconesses, parish assistants, certified lay ministers, Directors of Parish Music and Directors of Family Life ministry who are listed on the Lutheran Church Missouri Synod's rosters and are in ministry are eligible to be compensated with a housing allowance. The designation of the housing allowance must be pursuant to official action taken in advance of payment of the allowance. The designation cannot be made retroactively. On an annual basis, the Human Resources Coordinator will request a housing allowance designation form be completed by each eligible worker. These annual designations will be presented to the Board of Directors for approval. The Board's official action will be recorded in their meeting minutes. A worker's housing allowance designation may be amended as necessary, but each amendment must be formally approved by the Board of Directors and can only be effective for compensation made after the approval.

5.500: OVERTIME

5.505: OVERTIME COMPENSATION

Overtime compensation will be paid to non-exempt, hourly employees for all hours worked in excess of forty (40) hours in a seven (7)-day workweek. The overtime rate of pay is one and one-half (1.5) times the regular hourly rate of pay. Overtime is to be worked only when specifically authorized by the Senior Pastor or the Principal. Overtime pay will not be routinely authorized. (See *Overtime Eligibility, paragraph 2.505; Time Records, paragraph 4.300*)

Exempt employees (salaried employees) are not eligible for overtime pay.

IMMANUEL LUTHERAN CHURCH AND SCHOOL

PERSONNEL POLICY MANUAL

SECTION 6.000

DISCIPLINE AND GRIEVANCE

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6.100: DISCIPLINE AND GRIEVANCE PROCEDURES

Immanuel's discipline and grievance procedures are frameworks which provide clear steps and methods for dealing with difficulties which may arise as part of the working relationship from either the employee's or employer's perspective. They are necessary to ensure that everyone is treated in the same way in similar circumstances and to ensure issues are dealt with fairly and reasonably.

6.105: DISCIPLINARY PROCEDURES

If an employee fails to follow Immanuel's policies regarding job performance and conduct, the employee may be subject to disciplinary action, including termination of employment. For other than major infractions, which can result in immediate termination, an employee will normally first be verbally counseled about the problem by his/her supervisor with the intent of clearing up any misunderstanding and establishing what behavior is expected in the future. All disciplinary action, including verbal counsel, will be documented in writing by the supervisor noting the type of disciplinary action taken, the date of the incident and the subject matter addressed. This documentation will be kept in the employee's confidential personnel file in the Human Resources Coordinator's office. Violation of policies can result in ineligibility for salary increases, probation, suspension or termination of employment.

In all cases where any employee's performance has reached an unsatisfactory level, these procedures must be followed. This action will be taken by the Senior Pastor for the church staff, by the Principal for the school staff, by the Senior Pastor and the Board of the Christian School in the case of the Principal, and by the Board of Elders in the case of the Senior Pastor. In all cases, the Vice President of Human Resources must be consulted before any action is initiated, and in all cases involving moral or religious issues, the Senior Pastor and the Board of Elders will be involved.

- A. The first action to be taken is to give the employee a verbal warning in which the areas needing improvement are clearly defined. The employee should also be told that if his/her performance does not improve within a reasonable mutually agreed upon time frame a written warning will follow. A written record should be made of the date and content of the discussion and placed in the personnel file by the Senior Pastor or the Principal, with a copy given to the employee. In the discussion, and stated in the written record, should be a clear definition of the action needed to be taken by the employee to improve his/her performance; a specified time frame for improvement should also be included.
- B. If the performance discussed with the employee has not improved within the reasonable, specified time frame, a written warning must be given to the employee and signed by the supervisor and the employee. The employee must sign the written warning acknowledging its receipt and acknowledging he/she has been given the opportunity to respond to the warning in writing. The written warning must include the following:
 1. Specifics as to the area of performance needing improvement;
 2. A specific time frame during which the performance problem must be corrected and the employee must show sustained performance during and beyond the specified time frame.
 3. Course of action which will be taken if performance does not improve, such as reassignment, suspension with/without pay or termination;
 4. A time for follow-up review throughout the warning period, such as every two (2) weeks or monthly.
- C. If performance has not improved by the end of the warning period, termination procedures may be implemented. No termination is to take place without the

involvement of the Vice President of Human Resources, the appropriate governing board and the Board of Directors. For release or removal of a called worker, see the provisions outlined in the Congregation Constitution and Bylaws.

- D. In the case of flagrant violation of civil law or gross moral misconduct by a staff person, he or she may be immediately suspended with pay by the supervisor or appropriate Board, and termination proceedings may be instituted, in consultation with the Senior Pastor and the Vice-President of Human Resources. For release or removal of a called worker, see the provisions outlined in the Congregation Constitution and Bylaws.

6.110: EXCEPTIONS

It is important to note that the severity of the offense may warrant not following a sequence of reminder-warning-reprimand-penalty, and that the disciplinary action taken may begin at any level. A reprimand, for example, could be given for a serious first offense, and the employee's immediate dismissal could result without prior warning or suspension in the case of significant acts of misconduct or serious dereliction of duty as determined by Immanuel in its sole discretion.

6.115: NON-RENEWAL OF CONTRACT

Immanuel may choose not to renew an employee's contract or to terminate an employee's contract in accordance with its terms for any reason in its sole discretion, including fiscal changes or changes in staffing needs.

6.200: GRIEVANCE PROCEDURES

Immanuel recognizes that occasionally employees may become dissatisfied with its practices, policies or other work situations. Immanuel encourages the quick and reasonable resolution of any such situations, difficulties or complaints. When conflict relative to terms and conditions of employment arises, the following steps are suggested guidelines for an employee to follow to ensure that situations, difficulties and complaints are handled in an effective, efficient and God-pleasing manner. The goal of these steps is always to restore relationships following the Lord's direction as found in Matthew 18:15-20.

1. The employee shall meet with his/her supervisor to inform the supervisor of the problem and request a resolution. A full discussion and understanding of the matter by both the employee and supervisor is essential at this step. The matter should be put in writing by the supervisor at this time with a copy given to the employee and a copy placed in the employee's personnel file in the Human Resources Coordinator's office. The supervisor, in conjunction with Immanuel's Vice-President of Human Resources, will be responsible for solving the problem. The supervisor will keep the employee informed of his/her decision in a timely manner.
2. Should the employee feel that a satisfactory resolution has not been achieved between the employee and the immediate supervisor, or if an employee wishes to bypass a discussion with the immediate supervisor, the employee should then discuss the matter with the Human Resources Coordinator, appropriate board chairperson, or Vice-President of Human Resources.
3. If the grievance is still not resolved, the employee will send the grievance in written form to the Congregation President of Immanuel Lutheran Church, who will convene a meeting with the employee, the employee's supervisor, and the appropriate board chairperson and the Vice President of Human Resources to discuss the grievance. The

Vice President of Human Resources will inform the employee of the decision of the governing board in a timely manner.

4. If the grievance is still not resolved, the next steps will be to review the complaint with the Board of Directors, and finally the Voters Assembly. The decision of the Voters Assembly is the final step in the procedure for non-called employees.

In all instances, Called employees are eligible to take full advantage of their rights in accordance with the Synod's Bylaws, including the Synodical Dispute Resolution.

IMMANUEL LUTHERAN CHURCH AND SCHOOL

PERSONNEL POLICY MANUAL

SECTION 7.000

WORKING TOGETHER

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7.100: INTRODUCTION

It is important at Immanuel that all employees work together as a team so that the rights and interests of both Immanuel and its employees are assured. Common sense, good judgment and acceptable personal behavior on the part of all employees will make Immanuel a desirable place to work.

7.105: CODE OF CONDUCT POLICY

The command of Christ is that His mission for the Church should be carried out according to His will, and that in doing so, a Scriptural standard of decency and order in an employee's personal and professional life should be maintained. No practice or behavior inconsistent with or in conflict with individual moral and ethical conduct required by Scripture shall be tolerated from employees. Any failure to maintain these ethical and moral standards may be grounds for counseling and/or immediate dismissal from employment.

Employees who hold positions of responsibility or positions that put them and Immanuel in the public eye are often regarded as role models and exemplars of Christian leadership. These persons may be held to a stricter standard of behavior and practice than other employees in both their work and their personal lives. Counseling may be required and these employees may face dismissal for behavior and practices deemed by Immanuel to be inappropriate to fulfilling their function as role model and leader in carrying out Christ's mission on earth.

7.200: HARASSMENT/SEXUAL HARASSMENT

Following is the Immanuel Lutheran Church and School (ILCS) policy pertaining to harassment for all employees.

Immanuel Lutheran Church and School is committed to providing a work atmosphere that is free from all forms of illegal discrimination or harassment based upon race, color, religion, sex, sexual harassment, national origin, ancestry, age, marital status, disability, parental status, source of income, military discharge status, unfavorable military discharge, military status, retaliation, aiding and abetting discrimination, willful interference with protected rights, coercion, arrest record or citizenship status.

Any form of harassment by an employee is contrary to Immanuel Lutheran Church and School policy and is subject to appropriate disciplinary action, up to and including termination of employment. Because the full scope of prohibited sexual harassment is frequently not understood, the following is a clarification of the prohibition against any form of sexual harassment. Also discussed below is the procedure for handling any complaints that this policy is being violated.

Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal, visual or physical conduct of a sexual nature. No employee shall indicate in any manner, either explicitly or implicitly, that an employee's, or an applicant's, refusal to submit to sexual advances will adversely affect that person's employment or any term or condition of employment. Similarly, no supervisor, or employee shall promise, imply, or grant any preferential treatment in return for an employee or applicant engaging in any sexual conduct.

Sexual harassment also includes unwelcome sexual flirtations, advances or propositions, verbal abuse of a sexual nature, unnecessary touching of an individual,

graphic or verbal comments about an individual's body, sexually degrading words used to describe an individual, a display of sexually suggestive objects or pictures, sexually explicit or offensive jokes, sexual physical assault, or any other conduct where the conduct has the purpose or effect of unreasonably interfering with an individual's work performance or study or creating an intimidating, hostile, or offensive work environment.

Immanuel Lutheran Church and School expects the cooperation of all employees with respect to avoiding such harassment. Immanuel Lutheran Church and School will investigate all complaints. If it is determined after an investigation that an employee has violated this policy, he/she will be subject to appropriate disciplinary action, up to and including suspension or termination of employment.

Any report of harassment will be treated seriously, and a thorough investigation will be conducted immediately. An employee or volunteer who files a complaint will be treated fairly and courteously at all times, and will not be retaliated against for making such report. Confidentiality will be honored for all parties involved to the degree possible.

7.205: TITLE IX POLICY

Title IX of the Education Amendments of 1972 is a federal law that prohibits discrimination on the basis of sex in any federally funded education program or activity. Since ILCS supports the prohibition of discrimination based on sex including sexual harassment and employment discrimination and because ILCS may seek to obtain federal funding for its educational institution, Immanuel is committed to adhering to all Title IX regulations as applicable. Additionally, ILCS requires that each employee receive Sexual Harassment Prevention Training within thirty (30) days of employment.

While it is often thought of as a law that applies to athletics programs, Title IX is much broader than athletics and applies to many programs at Immanuel including math, science, standardized testing and technology. While compliance with the law is the responsibility of every Immanuel employee, the staff members listed below have been identified as Immanuel's Title IX Coordinators and have primary responsibility for Title IX compliance at Immanuel.

- Title IX Coordinator: Human Resources Coordinator
- Title IX Deputy Coordinator: Senior Pastor
- Title IX Deputy Coordinator: School Principal

If you have a complaint against any Immanuel Lutheran Church or School employee, for sexual harassment, sex discrimination, or sexual assault, please contact one of the above personnel. This information is also posted in the employee work room. (See *Whistleblower Policy, paragraph 7.500* and *Harassment/Sexual Harassment, paragraph 7.200*)

7.210: ALCOHOL, DRUGS, AND CONTROLLED SUBSTANCES

Immanuel believes that a quality working environment is free of alcohol and abuse of drugs and controlled substances. The use, sale, transfer, possession or being "*under the influence*" of alcohol, illegal drugs or illegal controlled substances when on duty, on Immanuel property, or in Immanuel vehicles is strictly prohibited (exceptions include the sacrament of Holy Communion.) In addition, off-duty conduct that may adversely affect the reputation or interests of Immanuel is prohibited. "*Under the influence*" for the purpose of this policy is defined as being unable to perform work in a safe or productive manner, and/or being in a physical or mental condition which creates a risk to the safety or well-being of the affected employee, other co-workers, students, the public or Immanuel property. Violation of this policy may result in disciplinary action, up to and including termination of employment.

7.300: WORKPLACE SAFETY

Immanuel is committed to providing a safe environment for employees and visitors and will

remain in compliance with the Occupational Health and Safety Administration (OSHA) guidelines at all times. In order to provide a safe work place, access to ILCS facilities and work area may be limited to those with a legitimate business interest.

In accordance with OSHA standards, ILCS requires all employees to complete blood borne pathogens training on an annual basis. Information about this condition of employment is available from the Human Resources Coordinator or the Vice President of Human Resources.

7.305: PROHIBITION OF VIOLENCE

It is the policy of Immanuel that there will be zero tolerance for violence. This includes joking and talking of violence. If violence in the workplace is displayed or threatened, the person responsible for such conduct will be subject to immediate disciplinary action. In addition to the appropriate disciplinary action, the employee and/or other parties involved may be subject to criminal proceedings as appropriate.

For the purpose of this policy, violence includes physically harming another, shoving, pushing, intimidation or coercion; however, Immanuel reserves the right to review incidents and expand on what may be considered violence. No weapons are allowed on Immanuel property and no threats or talk of violence will be tolerated.

All employees are to assist in preventing violence at Immanuel and should report incidents that could indicate a co-worker is in trouble to their supervisor, Senior Pastor, Principal or to the Board of Elders for incidents involving the Senior Pastor. All reports will be investigated by the employee's supervisor, Senior Pastor, Principal or by the Board of Elders for incidents involving the Senior Pastor. For any situation indicating immediate danger, an employee should call 911 for emergency assistance.

7.400: OUTSIDE ACTIVITIES

Immanuel encourages outside volunteer involvement in community, non-profit, and charitable activities and organizations, as long as they do not cause conflicts of interest or create demands that interfere with an employee's work performance at Immanuel.

Additionally, outside employment is permissible as long as it does not interfere, compete or conflict with Immanuel's interests; does not hinder the employee's ability to meet the responsibilities and demands of his or her position at Immanuel; and is performed outside the employee's Immanuel work schedule and off Immanuel's premises.

7.405: CONFLICT OF INTEREST

Immanuel Lutheran Church & School is fully committed to conducting its responsibilities in a manner reflecting the highest degree of integrity and honesty. The success of ILCS in conducting its affairs is the sum of the efforts of each employee executing his or her responsibilities with good judgment and in an ethical manner. In exercising these responsibilities each worker should strive to always:

1. Exercise honesty, objectivity and diligence in their performance duties and responsibilities.
2. Exhibit loyalty in all matters pertaining to the affairs of Immanuel Lutheran Church & School and not knowingly be a party to any illegal or improper activity.
3. Refrain from entering into any activity which may be in conflict with the interest of ILCS and its components or which could prejudice the ability of any ministry to objectively carry out its duties and responsibilities.
4. Avoid the use of information acquired in the course of carrying out one's duties for any personal gain or in any manner which knowingly would be detrimental to the welfare of ILCS.
5. Account for the use of all ILCS funds and assets in a full and accurate manner.

6. Avoid acceptance by the individual or any close relative (spouse, parents, children or in-laws) of any gifts of more than a nominal value, loans other than from established financial institutions, excessive entertainment or substantial favors from any individual or outside concern which does or is seeking to do business with ILCS.
7. Report to the Human Resources Coordinator ownership, either individually or by any close relative (spouse, parents, children or in-laws), of a substantial financial interest in any outside concern which does business with ILCS, except for securities listed on a national exchange. A substantial financial interest is presumed if the holding is either:
 - A. Five percent (5%) or more of the stock, assets, or other interests of a supplier, customer or competitor, or
 - B. Ten percent (10%) or more of the employee's net assets and the employee is in a position to affect ILCS's business decisions with respect to such entity.
8. Refrain from acting as an officer, director, partner, consultant, representative, agent, advisor or employee of a supplier, customer, partner or competitor of ILCS.

Any activity by an employee that may constitute a conflict of interest must be submitted for review to the Director of Human Resources via the Human Resources Coordinator. Any inappropriate activity shall be addressed according to the *Disciplinary Procedures policy, paragraph 6.105*.

All ILCS employees will annually sign a *Conflict of Interest Questionnaire, paragraph 9.300* acknowledging that they understand and will abide by the Conflict of Interest Policy. Employees must promptly inform the Director of Human Resources via the Human Resources Coordinator should any future activity which may constitute a conflict of interest arise after the annual questionnaire has been signed.

7.500: WHISTLEBLOWER POLICY

The Immanuel Lutheran Church and School *Code of Conduct policy, paragraph 7.200* requires employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. In doing so, all employees must practice honesty and integrity in fulfilling their responsibilities and comply with the Code of Conduct, the policies established in this Manual and all applicable laws and regulations. It is also the responsibility of all employees to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No employee who in good faith reports a violation of the Code of Conduct, or any other law, regulation or policy established in this Manual shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

Reporting Violations

The Grievance Procedures established in this Manual address the Immanuel's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if the employee is not comfortable speaking with his/her supervisor or is not satisfied with his/her supervisor's response, the employee is encouraged to speak with the Human Resources Coordinator, the Vice President of Human Resources or anyone on the Board of Directors whom the employee is comfortable in approaching. Supervisors are required to report suspected violations of the Code of Conduct or any other law, regulation or policy established in this Manual to the Senior Pastor, or the Vice President of Human Resources,

who is responsible to report all such violations to the Board of Directors. The Board of Directors has specific responsibility to ensure that all reported violations are investigated in an independent and thorough manner. For suspected fraud, or when the employee is not uncomfortable with following Immanuel's open door policy, individuals should contact the Senior Pastor directly.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code of Conduct, or any other law, regulation or policy established in this Manual, must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

All reports will be promptly investigated and appropriate corrective action will be taken according to the discipline and grievance procedures established in Section 6 of this Manual. The Vice President of Finance of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Title IX Coordinators shall address all reported concerns or complaints regarding sexual harassment, sex discrimination, or sexual assault. (See *Title IX Policy, paragraph 7.205*)

7.505: ELECTRONIC COMMUNICATION POLICY

Ownership of Messages

The electronic communications systems, which include, but are not limited to, the telephone, electronic mail, voice mail, facsimiles, computers, the Internet, the World Wide Web and all information stored on them are the sole property of Immanuel and are provided at Immanuel's expense. All information and messages that are created, sent, received, accessed or stored on these systems constitute Immanuel records.

Business Use

Immanuel's electronic communications systems are to be used primarily to conduct Immanuel business. Employees may not use the electronic communications systems for political causes; football pools or other sorts of gambling; illegal activities; seeking/inquiring about job opportunities outside of Immanuel; list serves and social networks for non-work purposes; solicitations or advertisements for unrelated work purposes; or creating, possessing, uploading, downloading, accessing, transmitting or distributing materials of a sexual nature. Employees may not use Immanuel's electronic communications systems to post non-work related information, opinions or comments to internet-discussion groups and other such forums. Employees are prohibited from passing off their views as representing those of Immanuel.

No Presumption of Privacy

Although employees are expected to use passwords to access some of the electronic communications systems, such communications are not private and security cannot be guaranteed. In surfing the Internet/World Wide Web, employees should remember that all connections and sites visited may be monitored and recorded. Employees should assume that any communications – whether business-related or personal - that they create, send, receive or store on Immanuel's electronic communications systems may be read or heard by someone other than the intended recipient. In particular, highly confidential or sensitive information should not be sent through email, the Internet/World Wide Web. Immanuel reserves the right to keep an employee's email address

active for a reasonable period of time following an employee's departure to ensure that important business communications reach Immanuel and authorized Immanuel personnel will review such communications.

Immanuel's Right to Monitor Messages

Immanuel reserves the right to monitor, access, retrieve, read and disclose to law enforcement officials or other third parties all messages created, sent, received or stored on the electronic communications systems without prior notice to the originators and recipients of such messages. Authorized personnel may monitor the electronic communications of employees to determine whether there have been any violations of law, breaches of confidentiality or security, or any violations of this policy and any other Immanuel policy.

Message Restrictions

Electronic communications may not contain sexual comments or images, racial or ethnic slurs, or other comments or images that would offend someone on the basis of race, gender, national origin, political beliefs or disability.

Employees may not upload, download or otherwise transmit copyrighted, trademarked or patented material, trade secrets or other confidential, private or proprietary information or materials in violation of any legal constraints. Employees may not upload, download or otherwise transmit any illegal information or materials.

Employees may not use Immanuel electronic communications systems to gain unauthorized access to remote computers or other systems or to damage, alter or disrupt such computers or systems in any way, nor may employees – without written authorization – use someone else's code or password or disclose someone else's code or password, including their own. Employees may not enable unauthorized third parties to have access to or use the electronic communications systems, nor may employees otherwise jeopardize the security of Immanuel electronic communications systems.

Message Creation

Employees must use the utmost care in creating electronic communications. Even when a message has been deleted, it may still exist on a back-up system, be recreated, be printed out, or may have been forwarded to someone else without the creator's knowledge. As with paper records, proper care should be taken in creating electronic records which may someday have to be produced in connection with legal and/or business needs.

Record Retention

As with paper documents created and received by an employee, it is each employee's responsibility to ensure that those electronic messages that should be retained are in fact saved. All employee-related documents will be retained in perpetuity. Those messages that need not be retained should be deleted.

Viruses and Tampering

Any files downloaded from the Internet and any computer disks received from non-Immanuel sources must be scanned by the Technology Staff with virus detection software before installation and execution. The intentional introduction of viruses, attempts to breach system security or other malicious tampering with any of Immanuel's electronic systems are expressly prohibited. Employees must immediately report any tampering or other system breaches to their supervisor.

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Selling and Purchasing

The standard purchase and sales policies apply to all purchase and sales-related activities conducted via the electronic communications systems.

Violations

Violations of this policy, including breaches of confidentiality or security, may result in

suspension of some or all electronic communication privileges, disciplinary action and termination. Immanuel reserves the right to hold the employee personally liable for any violations of this policy.

7.600: PERSONAL APPEARANCE

An employee's appearance reflects not only on the employee as an individual, but on Immanuel as well. Immanuel expects employees to take pride in their appearance and strive to achieve a positive professional image when representing Immanuel.

7.605: LOST AND FOUND

Employees should not bring large sums of money, jewelry or other valuables to work. Immanuel will not be responsible for personal property that is lost, damaged, stolen or destroyed.

If an employee finds items of value that have been lost by another person, the employee should turn the item(s) in to his/her supervisor who will try to locate its owner and store the item in a secure location until such time that the item may be returned to its rightful owner. Lost items other than jewelry or valuables will be placed in designated lost and found areas.

7.700: SMOKING

Immanuel is a smoke-free campus. Smoking is prohibited in the buildings and on the property and grounds of Immanuel.

7.705: ACCESS TO IMMANUEL PROPERTY

It is important that the Immanuel congregation have access at all times to Immanuel property, as well as other records, documents and files. As a result, the Senior Pastor, Principal and officers of Immanuel reserve the right, but always respecting that such information may be deemed to be of confidential nature (i.e., Pastor's confidential files, personnel files), to access employee offices, work stations, filing cabinets, desks, and any other Immanuel property in their discretion, with or without advance notice or consent.

7.800: USE OF IMMANUEL TELEPHONES

From time to time it may be necessary for employees to make and receive personal calls using Immanuel's telephones or personal cellular phones. However, these calls should be limited to no more than five (5) minutes in length, and should be made, whenever possible, during a scheduled break or meal period. Employees are expected

to use good judgment and common sense when it comes to personal phone calls. Telephone bills will periodically be reviewed by the Vice President of Finance, Principal, Senior Pastor or Immanuel's bookkeeper for unauthorized and excessive use. Placing long distance calls or any other call for which Immanuel incurs an additional expense using Immanuel's telephones is strictly prohibited. Employees who violate this policy may be subject to disciplinary action.

7.805: EMPLOYEE PARKING

Employees park at their own risk. Immanuel will not be responsible for theft or damage to any vehicle parked on or near Immanuel property. Additionally, Immanuel will not be responsible for personal property left in vehicles that is lost, damaged, stolen or destroyed.

7.900: IMMANUEL BULLETIN BOARDS

Posted information on employee bulletin boards is for the benefit of all employees. Immanuel reserves the right to monitor and limit posted information on the bulletin boards. The Senior Pastor, Principal or their designated representative is responsible for this monitoring. Posters that explain State and Federal law, as well as updated information about Immanuel policy and procedures will be posted on the Immanuel employee bulletin board in the workroom. Employees are responsible for checking Immanuel's bulletin boards on a regular basis and for reading all posted materials.

7.905: REFERENCES

It is against the policy of Immanuel to provide letters of recommendation for any employee. A neutral reference providing date of employment and position title may be provided to a potential employer. Employees will follow Illinois State regulations for providing references.

7.910: CHILDREN IN THE WORKPLACE

Immanuel Lutheran Church and School strives to be a family-friendly environment and encourages children and their parents to participate in various worship, discipleship, school, and recreational and athletic family-oriented programs offered at Immanuel. In addition, all members of the Immanuel work community are encouraged to remain sensitive to the needs of working parents and supervisors should be flexible in granting accrued time off to employees who need to make emergency child care arrangements.

As an employer, ILCS cannot permit employees to provide child care in the workplace, office, or classroom during regular business hours. Work space is not designed with the safety of children in mind. Employees and supervisors must consider issues of safety, confidentiality, disruption of operations and services, disruption to other employees, appropriateness, and the liability posed by children in the workplace.

The following guidelines are established to minimize potential liability, risk of harm and decreased productivity due to distractions and disruptions:

- While children may be brought to the workplace for brief visits or during the brief transition period (15-minutes) between the end of the Immanuel Lutheran School day and the end of an employee's work day, as a general rule, it is not appropriate to bring children to work as a substitute for making arrangements for regular child care during regular business hours.
- *Regular business hours* are defined as the hours during which Extended School Supervision or Discovery Camp is available.
- Employees who are responsible for the care of minor children are expected to arrange childcare either through Immanuel's onsite Extended School Supervision/Discovery Camp program(s) or away from the work site. Employees may be eligible for tuition assistance and/or child care flexible spending benefits to help cover these costs. See *Group Employee Benefits, paragraph 3.800* and *Tuition Assistance, paragraph 3.910*.
- These guidelines do not prohibit children and family members from being in the workplace during church-school sponsored events, camps, and programs intended for children and/or families or intended for community participation.
- This policy does not apply to minors age fifteen (15) years and older working or volunteering at Immanuel. See *Employment of Minors, paragraph 2.400*.

- These guidelines do not prohibit children enrolled and participating in Immanuel's Christian Day School and/or Extended School Supervision/Discovery Camp program(s) from being in authorized areas with proper staff supervision.
- Exceptions to these guidelines will be considered only in the case of a rare emergency or other exigent circumstance and only for a limited, short term situation. In these cases, the employee must receive advance, written permission from his or her supervisor. These exceptions will only be authorized if the supervisor is assured that arrangements for the safety and supervision of the child are satisfactory and if the supervisor is confident that distractions for the parent and for other employees are minimal.

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IMMANUEL LUTHERAN CHURCH AND SCHOOL

PERSONNEL POLICY MANUAL

SECTION 8.000

EMPLOYEE EXPENSES & REIMBURSEMENTS

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8.100: BUSINESS EXPENSE REPORTING

Employees may be reimbursed for any ordinary and necessary business and/or professional expense incurred on behalf of ILCS only if the following conditions are satisfied:

1. The expense is reasonable in amount and authorized prior to being incurred.
2. The employee documents the expense with the same documentary evidence as would be required to support a deduction of the expense on a federal income tax return. For each expense the documentation must include the amount, date, place, business purpose, and business relationship (for entertainment expenses).
3. The employee provides the ILCS Bookkeeper with an accounting of such expenses in the form of an approved Expense/Purchase Requisition Form with the supporting documentary evidence attached in a timely manner. In no event will an expense be reimbursed if submitted more than sixty (60) days after the expense is paid or incurred by the employee.

8.200: TRAVEL AND USE OF PERSONAL AUTO FOR IMMANUEL BUSINESS

Employees not having an automobile allowance or a church-owned vehicle and who use their personal auto for Immanuel purposes will be reimbursed according to Internal Revenue Service (IRS) guidelines. Claims for such expenses must be in writing and should state the nature of the Immanuel activity, city driven to and mileage. The Senior Pastor or Principal must approve all mileage expenses. The Vice President of Finance will approve mileage expenses for the Senior Pastor.

8.300: LODGING REIMBURSEMENT

Immanuel will reimburse staff for overnight lodging when road conditions are hazardous or when, due to schedule, there is inadequate time for proper rest and sleep. Reimbursement will be based upon the following conditions:

1. Reimbursement will be based upon an actual invoice submitted with a maximum limit to \$100 per night or as location dictates.
2. In addition to the invoice, a written explanation must be provided as to the reason for this request.
3. The Senior Pastor will approve all requests for overnight lodging reimbursement.
4. The Vice President of Finance will approve all requests for overnight lodging made by the Senior Pastor.
5. The Senior Pastor may establish any additional guideline he believes is needed for the proper implementation of this policy.

8.400: CELLULAR TELEPHONE REIMBURSEMENT

Employees who need to use their personal cellular telephones for Immanuel purposes will be reimbursed according to guidelines as authorized by the Board of Directors. Claims for such expenses must be in writing with a copy of the cellular telephone bill, and should show the nature of the Immanuel business. Claims should be submitted within sixty (60) days of the due date of the cellular telephone bill. The Senior Pastor or Principal must approve all cellular telephone expenses as authorized by the Board of Directors. The Vice President of Finance will approve expenses for the Senior Pastor.

8.500: INTERVIEWING TRIPS

Persons brought to Immanuel for an employment interview will be reimbursed for transportation expenses. Automobile mileage will be reimbursed according to Internal Revenue Service (IRS) guidelines. The use of public transportation, if more expensive than automobile mileage, must have the approval of the Board of Directors prior to travel. Reasonable expenses for lodging and meals will be reimbursed by the Board of Directors.

~~8.600: MOVING EXPENSES~~

All Regular Full-Time employees extended an offer of employment by Immanuel may be reimbursed for moving expenses at the time the position is accepted by the candidate. Such expenses must be approved by the Board of Directors in advance of any terms being presented to the candidate. Internal Revenue Service (IRS) requirements for eligibility:

1. Immanuel must be at least fifty (50) miles farther from employee's former home than employee's previous job was from their former home. Move must occur within one (1) year of the first day of work at Immanuel.
- ~~2. Expenses (with original receipts) must be submitted within thirty (30) days of the employee's move. Only expenses that are considered reasonable and necessary will be reimbursed. The employee is expected to take actions to minimize the expenses to the extent reasonably possible. Original receipts, as required by the IRS, for all costs are required to be eligible for reimbursement. Immanuel maintains the unilateral right to deny reimbursement of any expense that it considers unreasonable or that could have been avoided by the candidate taking reasonable measures.~~
3. The maximum reimbursement allowed is \$5,000. Only the following expenses, as defined by the IRS, will be eligible for reimbursement:
 - The cost of one (1) trip by the employee and spouse to find housing. Expenses covered include transportation as approved by the Board of Directors, housing and meals for a maximum of three (3) days. Return trips will not be covered, as they are not deductible per IRS regulations.
 - All transportation costs (other than the use of a professional moving company) should be by the shortest, most direct route available by conventional means. Side trips for sightseeing should be noted and excluded from reimbursable costs.
 - The cost of physically moving household furnishings and goods by common carrier or rental van. At least two (2) carries are to submit estimated costs for such moves with final approval by the Chairman of the Board of Directors. Insurance will be provided by the carrier at full replacement value.
 - Mileage for transporting up to two (2) vehicles will be provided according to IRS guidelines. Mileage will be determined based on Rand McNally mileage charts.
 - Additional reasonable expenses such as housing, meals and tolls while in transit, may be reimbursed by Immanuel as per agreement with the Board of Directors prior to travel.

The payment of any amounts over and above what is allowed by this policy must be approved in advance by the Board of Directors. The excess payments may be required to be reported as taxable income to the recipient if required under IRS regulations.

IMMANUEL LUTHERAN CHURCH AND SCHOOL

PERSONNEL POLICY MANUAL

SECTION 9.000

EMPLOYEE POLICY FORMS

	<u>Paragraph</u>	<u>Page</u>
Professional Growth Form	9.100	9-1
Employment Statement of Acknowledgement	9.200	9-2
Conflict of Interest Questionnaire.....	9.300	9-3

9.100: PROFESSIONAL GROWTH FORM

In an effort to maintain high standards at Immanuel Lutheran Church and School, a program has been established to encourage the professional growth of all professional church and school staff members as well as to maintain school accreditation requirements

and State of Illinois requirements for teacher certification.

In accordance with my understanding of Immanuel's *Professional Growth policy, paragraph 3.905* of Immanuel's *Personnel Policy Manual*, I am requesting the approval of funding for the registration and tuition costs I incur for attending the following course(s), convention(s), conference(s), seminar(s) and/or workshop(s). I understand I must provide a receipt detailing these expenses as well as proof of my successful completion of each course and attendance at each convention, conference, seminar and/or workshop to the Human Resources Coordinator prior to being reimbursed. I further understand that reimbursement will be made within all Federal and State limits and will be prioritized according to the order in which requests are received and the availability of funds.

Employee Name: _____

Job Title: _____

- Professional Growth Goal: Completion of a Colloquy Program
 Earn a Teaching Certificate (Early Childhood, Elementary, or Secondary)
 Maintain a Teaching Certificate
 Earn a Master's Degree (Degree Title _____)
 Other (Please Specify _____)

College Level Course Title★	School / Institution Name	Semester / Year	Credit Hours	Registration & Tuition Cost(s)
1.				
2.				
3.				

Conference, Convention, Seminar or Workshop Title★	School / Institution Name	Event Date(s)	Event Fee / Cost
1.			
2.			
3.			

★ Please attach a copy of course, conference, convention, seminar or workshop catalog descriptions or flyers if available.

Employee Signature

Date

Office Use Only	
Received by the Human Resources Coordinator _____	_____
Signature	Date
Approved by the Senior Pastor or Principal _____	_____
Signature	Date
Approved by the Elder Chair or School Board Chair _____	_____
Signature	Date

9.200: EMPLOYEE STATEMENT OF ACKNOWLEDGEMENT

The Acknowledgement below must be signed by the employee and returned to the Human Resources Coordinator no later than one (1) week following receipt of the Personnel Policy Manual. The signed document will be placed in the employee's personnel file by the Human Resources Coordinator.

ACKNOWLEDGMENT

This is to certify that I have received a copy of the Personnel Policy Manual of Immanuel Evangelical Lutheran Church - Palatine, Illinois ("Immanuel Lutheran Church and School") and understand the importance of reading it or having it read to me carefully. I further understand the importance of all matters set forth in the Personnel Policy Manual and agree to abide by and adhere to Immanuel Lutheran Church and School policies during my employment with Immanuel Lutheran Church and School, as they may be modified from time to time. I further understand and agree that any provision of the Personnel Policy Manual may be amended, revised or eliminated at any time by Immanuel Lutheran Church and School with the approval of the Voters Assembly with or without notice.

I understand that my employment with Immanuel Lutheran Church and School is *not* for a specified length of time. Rather, I understand and agree that my employment is terminable at will so that both Immanuel Lutheran Church and School and I remain free to choose to end our work relationship at any time, with or without cause. I understand that my at-will employment status can only be modified by a written employment agreement signed by myself, the President of the Board of Directors, and the Senior Pastor. My at-will employment status cannot be modified by an oral or implied agreement. Likewise, I understand and acknowledge that nothing in the Personnel Policy Manual of Immanuel Lutheran Church and School in any way creates an express or implied contract of employment between Immanuel Lutheran Church and School on the one part, and me, on the other part.

I understand that it is my responsibility to maintain and keep my Personnel Policy Manual updated as new policies are created and distributed and/or policies are deleted or changed.

I further understand that my Employee Classification is (see page 2-3) (check one):
 Regular Full-Time, Special Full-Time, Part-Time, or Temporary and that I am eligible or ineligible for certain benefits according to my Employee Classification as indicated in the Personnel Policy Manual of Immanuel Lutheran Church and School.

Employee's Name (Please Print) _____

Employee's Signature _____

Date _____

Witness's Name (Please Print) _____

Witness's Signature _____

Date _____

9.300: CONFLICT OF INTEREST QUESTIONNAIRE

CONFLICT OF INTEREST POLICY 7.405:

Immanuel Lutheran Church & School is fully committed to conducting its responsibilities in a manner reflecting the highest degree of integrity and honesty. The success of ILCS in conducting its affairs is the sum of the efforts of each employee executing his or her responsibilities with good judgment and in an ethical manner. In exercising these responsibilities each worker should strive to always:

1. Exercise honesty, objectivity and diligence in their performance duties and responsibilities.
2. Exhibit loyalty in all matters pertaining to the affairs of Immanuel Lutheran Church & School and not knowingly be a party to any illegal or improper activity.
3. Refrain from entering into any activity which may be in conflict with the interest of ILCS and its components or which could prejudice the ability of any ministry to objectively carry out its duties and responsibilities.
4. Avoid the use of information acquired in the course of carrying out one's duties for any personal gain or in any manner which knowingly would be detrimental to the welfare of ILCS.
5. Account for the use of all ILCS funds and assets in a full and accurate manner.
6. Avoid acceptance by the individual or any close relative (spouse, parents, children or in-laws) of any gifts of more than a nominal value, loans other than from established financial institutions, excessive entertainment or substantial favors from any individual or outside concern which does or is seeking to do business with ILCS.
7. Report to the Human Resources Coordinator ownership, either individually or by any close relative (spouse, parents, children or in-laws), of a substantial financial interest in any outside concern which does business with ILCS, except for securities listed on a national exchange. A substantial financial interest is presumed if the holding is either:
 - A. Five percent (5%) or more of the stock, assets, or other interests of a supplier, customer or competitor, or
 - B. Ten percent (10%) or more of the employee's net assets and the employee is in a position to affect ILCS's business decisions with respect to such entity.
8. Refrain from acting as an officer, director, partner, consultant, representative, agent, advisor or employee of a supplier, customer, partner or competitor of ILCS.

Any activity by an employee that may constitute a conflict of interest must be submitted for review to the Director of Human Resources via the Human Resources Coordinator. Any inappropriate activity shall be addressed according to the *Disciplinary Procedures policy, paragraph 6.105*.

All ILCS employees will sign an annual Conflict of Interest Questionnaire (below) acknowledging that they understand and will abide by the Conflict of Interest Policy 7.405. Employees must promptly inform the Director of Human Resources via the Human Resources Coordinator should any future activity which may constitute a conflict of interest arise after the annual questionnaire has been signed.

CONFLICT OF INTEREST QUESTIONNAIRE

During the past twelve months, or since the time you last completed a questionnaire, have you or any member of your immediate family (spouse, parents, children, in-laws):

- A) Owned any interest in or been associated with any business or organization which does business with ILCS? Yes No If yes, please provide the business name: _____
- B) Received or been a party to any agreement providing for gratuities, commissions, or other remuneration in any form in connection with sales made to or by ILCS? Yes No
- C) Been engaged in any non-ILCS business (with or without compensation) which may have some relation to the interests of ILCS? Yes No
- D) Been Engaged in or currently contemplating entering into any transaction or relationship which could conceivably cause a conflict of interest with ILCS? Yes No
- E) Been a member of a board of directors of any unaffiliated business entity? Yes No

My signature ensures that I have read and understand the provisions of the Conflict of Interest of Policy of ILCS.

LAST NAME, FIRST (printed)

JOB TITLE

Employee Signature

Date