

If you are leaving King County employment due to a layoff, resignation, or termination, use the following information to guide you through the separation process.

#### Tasks to complete before your last day

e the following checklist to guide you through the separation process and ensure all tasks are completed fore your last working day. If you have questions, please contact your supervisor.
Notify your supervisor and Benefits, Payroll & Retirement Operations of your plans for separation using the Leaving Employment Form at the end of this guide.
Make sure your mailing address is correct in PeopleSoft to ensure delivery of your final paycheck, which will be mailed 2–4 weeks after your last day. Your W-2 will also be mailed to this address. If you do not want your final paycheck mailed, please specify a preferred delivery method using the Leaving Employment Form.
Prior to your departure, review and manage records according to the <u>Records Retention Policy</u> .
Turn in your ORCA card/ID badge/keycard and all county property, including computers and phones, to your supervisor on your last day of employment.
Your employee benefits continue through the last day of the month in which you leave employment. Decide whether to continue your King County medical, dental, and vision coverage through COBRA, and whether to continue your King County life and disability insurance (see details on the following page).
Decide how to handle your Washington State Department of Retirement Systems (DRS) retirement plan. If you are not retiring, you have three options:
<ol> <li>Leave your contributions in your retirement plan. Accrued money continues to gain interest and will be available at retirement. If you return to an eligible position with a DRS-participating employer, you will resume your contributions and your service credits and the money you contributed will carry forward.</li> </ol>
2. Transfer or roll over the funds to a qualified tax-deferred retirement account, e.g., an IRA. Note: You will lose your service credits.
3. Withdraw your contributions, subject to penalties and taxes. Note: You will lose your service credits.
If you transfer or withdraw your funds, and you return to employment with King County or another DRS-participating employer, you may be eligible to restore your account by paying back your contributions, plus interest. This must be done within five years of your reinstatement or before retirement. For more information and resources, contact Washington State Department of Retirement Systems (DRS) at 800-547-6657 or <a href="mailto:recep@drs.wa.gov">recep@drs.wa.gov</a> or go to <a href="mailto:drs.wa.gov">drs.wa.gov</a> .
Decide how to handle your Deferred Compensation Plan. Learn about your options by contacting T. Rowe Price at 888-457-5770.
Decide how to handle the value of your unused vacation time up to 480 hours (sick leave is not cashed out):
1. The value is subject to normal taxes and a 22% federal supplemental wage tax. This will be automatically paid to you after you receive your final paycheck, via your normal pay election method.
2. If you want to avoid the supplemental wage tax, you can opt to contribute the funds to your King County

Deferred Compensation Plan (up to the annual maximum) using the Leave Contribution Form.

### Leaving Employment GUIDE



#### **Continuing your King County employee benefits**

Please review the following information for details about your benefit options when you leave King County.

#### Medical, dental, & vision

If you have King County health coverage on your last day of employment, your coverage continues through the last day of the month in which you leave.

When your active employee coverage ends, you can extend coverage for yourself and your family for up to 18 months by paying the premiums through COBRA, as long as your employment ends for reasons other than gross misconduct. Under COBRA, you may continue the medical, dental, and vision coverage you had at the time you left King County employment. You can also select a different King County employee medical plan.

For the COBRA rates associated with your benefit group, go to kingcounty.gov/benefit-costs.

Navia Benefit Solutions will notify you of your enrollment options. When COBRA coverage is elected within the required timeline (60 days) and all necessary payments are made, coverage is **retroactive** to your loss of coverage date. Any insurance claims incurred during the period between the date you lost coverage and your COBRA election date will be covered under your continuation coverage, as long as all required premiums are paid.

**Deadline:** You must elect continuation coverage within 60 days of the loss of coverage date or the date of Navia's notification letter, whichever is later. You will have an additional 45 days from the date of the COBRA election to pay the first premium payment. If you want to expedite your enrollment, you can make your first premium payment at the same time you enroll.

Contact: Navia Benefit Solutions, 425-452-3490 or cobra@naviabenefits.com.

For help finding other affordable health insurance and health care options, you may contact the Community Health Access Program at 800-756-5437 or <a href="mailto:chap@kingcounty.gov">chap@kingcounty.gov</a>.

#### Flexible Spending Accounts (FSAs)

If you were enrolled in a Flexible Spending Account (FSA) on your last day of employment, you have the following options for you and your covered family members.

**Health Care FSAs:** If you enrolled in a Health Care FSA this year, and you do not elect to continue participation under COBRA, your Health Care FSA participation ends on your last day of King County employment. You have 90 days following your termination date to submit reimbursement requests for eligible expenses incurred through the date you leave. Note: Your participation in the Health Care FSA ends on your last day of employment—this is usually different than the date your other benefits end.

You can elect to continue participation in the Health Care FSA under COBRA. Under COBRA, contributions are made on an after-tax basis plus a 2% administration fee. You have until March 31 of the following year to submit reimbursement requests for eligible expenses incurred during the calendar year while under COBRA. However, you cannot re-enroll or carry unused funds into the following year. FSA funds can't be used to pay health care premiums.

**Day Care FSAs:** If you elected a Day Care FSA this year, and you have a remaining balance on your last day of King County employment, you can seek reimbursement of eligible expenses incurred through the end of year. You have until March 31 of the following year to submit reimbursement requests for eligible expenses incurred during the calendar year in which termination occurs.

Contact: Navia Benefit Solutions at 877-502-6272 or Shannon Dorr at 206-263-2495 or Shannon.Dorr@kingcounty.gov.



#### Life insurance

If you have life insurance on your last day of employment, coverage continues through the last day of the month you leave. You have the following options to continue coverage for you and your covered family members.

**Portability:** If you leave employment and are not ill or injured and away from work on the date your coverage ends, your insurance is considered "portable." This means you may continue the basic and supplemental life insurance you had on your last day of employment, up to \$500,000, until age 99. You pay premiums for the continued coverage directly to Minnesota Life, an affiliate of the Securian Financial Group, and the age-specific group rates may differ from the rates paid by active employees.

If you continue coverage, you may also continue the supplemental group term life insurance you had on your last day of employment for your covered family members (up to \$100,000 until age 99 for your spouse or domestic partner, and up to \$5,000 until age 19 for dependent children).

**Conversion:** If you are not eligible for portability, you may convert your King County group life insurance to an individual policy.

**Deadline:** If you're interested in continuing life insurance coverage, it is your responsibility to contact Minnesota Life/Securian within 31 days after your King County coverage ends to request and submit a portability or conversion application.

Contact: Minnesota Life/Securian 866-365-2374

#### Accidental death and dismemberment (AD&D)

If you have accidental death and dismemberment (AD&D) insurance on your last day of employment, coverage continues through the last day of the month you leave. AD&D insurance is not portable. You may be eligible to purchase AD&D conversion insurance through Minnesota Life, an affiliate of the Securian Financial Group.

**Deadline:** If you're interested in converting your AD&D insurance coverage, it is your responsibility to contact Minnesota Life/Securian within 31 days after your King County coverage ends to request and submit a conversion application.

Contact: Minnesota Life/Securian 866-365-2374

#### Long-term disability insurance

If you have long-term disability (LTD) insurance on your last day of employment, coverage continues through the last day of the month you leave. LTD insurance is not portable. You may be eligible to purchase LTD conversion insurance without submitting evidence of insurability through The Standard.

**Deadline:** If you're interested in converting your LTD insurance coverage, it is your responsibility to contact The Standard within 62 days after your King County coverage ends to request and submit a conversion application.

Contact: The Standard 844-239-3567

#### If your spouse is a King County employee

If you're leaving King County employment and your spouse or eligible domestic partner is also a King County employee, your spouse or domestic partner may add you to their benefits.

**Deadline:** Your spouse or domestic partner must complete the Qualifying Life Event Form within 30 days of your benefit end date. The form is here: <a href="kingcounty.gov/audience/employees/benefits/enrollment-changes.aspx">kingcounty.gov/audience/employees/benefits/enrollment-changes.aspx</a>. 12182023



#### Other resources

**Making Life Easier:** This program is available to King County employees and their family members who are facing difficult situations. Services include counseling, financial advising, legal consultation, child care and elder care referrals, and more. The program is free for you and members of your household, and for anyone laid off from King County, the program is available for 90 days after your layoff goes into effect. Call 888-874-7290, available 24 hours a day, 7 days a week, or go to <a href="mailto:kcmakinglifeeasier.com/">kcmakinglifeeasier.com/</a> and use the username "King County."

**Career Support Services:** Career Support Services offers guidance, resources, and support to help King County employees transition to new opportunities. For information, go to <a href="mailto:kingcounty.gov/CSS">kingcounty.gov/CSS</a>, or contact them at <a href="mailto:CareerSupportServices@kingcounty.gov">CareerSupportServices@kingcounty.gov</a>.

**Priority Placement Program:** If you are a career-service employee, you are eligible for Priority Placement Consideration into career service and temporary positions if one of the following occurs:

- You receive formal written notification that your position is being eliminated due to a layoff.
- You receive formal written notification that your full-time position is being reduced to part-time.

Priority Placement means your candidacy for a vacant position for which you qualify is evaluated before the rest of the candidate pool. The Priority Placement Consideration process cannot result in a promotion. You are eligible for priority placement for up to two years from your layoff.

For additional information and resources about this program, go to kingcounty.gov/CSS.

**State unemployment benefits:** If you leave employment with King County for reasons other than retirement, you may qualify for unemployment benefits through the Washington State Employment Security Office. In addition, the federal CARES Act expands unemployment benefits to people affected by COVID-19—learn more about Pandemic Unemployment Assistance at <a href="mailto:esc.was.gov/unemployment/cares-act">esc.was.gov/unemployment/cares-act</a>.

To learn more and apply, contact Washington State Employment Security at 855-829-9243. For more information and to apply online, go to <a href="mailto:esd.wa.gov/unemployment">esd.wa.gov/unemployment</a>. For information by phone, call 833-572-8400, 7 a.m.–4 p.m. To apply by phone, call 800-318-6022, 7 a.m.–4 p.m. Mon.–Sat.

**WorkSource services for dislocated workers:** WorkSource Washington offers resources and referrals to help you find other employment. Program services include assessment, referral, training, career counseling, and job search assistance.

WorkSource offices statewide are currently closed for in-person services due to the COVID-19 outbreak. You can get help from WorkSource staff by calling your local WorkSource office or through the Live Chat on their website, <a href="mailto:seeker.worksourcewa.com">seeker.worksourcewa.com</a>, 8 a.m. – 5 p.m., or by calling 833-572-8400 7 a.m. – 4 p.m. All other features on the WorkSource website are available 24/7.

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**FORM** 

☐ Your supervisor	☐ Your HR representative	☐ Benefits,	Payroll and Retirement Operatio
To ensure delivery of your	W-2, make sure your mailing add	lress is correct in	PeopleSoft.
Last	First _		MI
PeopleSoft ID	Dept/	Division	
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### **Deferred Compensation Plan**



**Cashout PPE** 

Final paycheck PPE

### **LEAVE CONTRIBUTION FORM**

Return to:

Office use

only 04032023 YTD contribution

**Gross Payout** 

If you're retiring from King County or separating for other reasons, you may be eligible to contribute the value of your unused vacation, comp time, and up to 35% of your sick leave balance (only if retiring) to your Deferred Compensation Plan account. Also, if you participate in the Voluntary Separation Program (VSP), you can contribute all or a portion of your VSP payment. By making a pre-tax deferral, you can reduce taxes withheld from your final paycheck and boost your retirement savings.

Keep in mind, the IRS limits the amount you can contribute to retirement plans each calendar year. For details about contribution limits, go to kingcounty.gov/employees/benefits/deferred-comp.aspx.

**Important:** Some collective bargaining agreements require that leave balances go into an HRA VEBA account. For more information and a list of participating groups, go to kingcounty.gov/audience/employees/benefits/retirement/VEBA.aspx.

Complete, sign, date, and return this form at least two weeks before your last day of work to the address below. Your leave contribution will be processed after your final paycheck.

**King County Deferred Compensation Plan Administrator** 

Email: <a href="mailto:kcdeferredcomp@kingcounty.gov">kcdeferredcomp@kingcounty.gov</a> Phone: 206-263-9250									
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Employee ID	L	Last paid day							
Home Email	Н	Home Phone							
Retiring at this time?		□ No							
Age 50 or over?			□ No						
Acknowledgement an	d Authorizat	tion							
I acknowledge, attest to, ar	nd authorize th	e following:							
<ul> <li>If I am retiring from King County: I am eligible to contribute the value of my accrued vacation and up to 35% of my sick leave balance to my Deferred Compensation Plan account, according to my collective bargaining unit. If the value exceeds the amount I can contribute, the balance will be issued in a final paycheck.</li> <li>If I am separating from King County for other reasons: I may receive the value of my accrued vacation in the form of a taxable paycheck or as a contribution to my Deferred Compensation Plan account.</li> <li>Medicare and Social Security withholding, and payroll taxes will be withheld at applicable rates.</li> </ul>									
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**Amount Contributed**