

**Notice of Special Monthly Meeting of  
Marin County Law Library Board of Trustees  
Marin County Law Library  
20 North San Pedro Road, Suite 2007  
Conference Room  
San Rafael, CA 94903**

**Tuesday, October 1, 2024, at 5:15 P.M.**

**Agenda**

**Call to Order\***

1. Consent Calendar
  - 1.1 August 2024 Minutes
  - 1.2 August 2024 Warrants
2. Open Time for Public Expression
3. Financial Report
  - 4.1 Filing Fee Schedule – August 2024
  - 4.2 Actuals (Income and Expenses) – August 2024
  - 4.3 Journals and Reconciliation – August 2024
4. Librarian's Report
5. Committee Reports
  - 5.1 Civic Engagement

6. Old Business

**6.1 Discussion and Action:** Discussion and Action re Approval of Retirement Plan

**6.2 Discussion and Action:** Discussion and Action re Human Resources in Law Library

**6.3 Discussion and Action:** Discussion and Action re Committee Formation

**6.4 Discussion and Action:** Discussion and Action re Grant Opportunities for Law Library

**6.5 Discussion and Action:** Discussion and Action re IRS Organization Status

7. New Business

**7.1 Discussion and Action:** Discussion and Action re Copier Software Contract

**7.2 Discussion and Action:** Discussion and Action re Law Library Website Updating

**7.3 Discussion and Action:** Discussion and Action re Lawyers Professional Liability Insurance Renewal

8. Board Members' Suggestions for Next Regular Meeting Agenda

9. Adjournment

**Upcoming Events FYI:**

Lawyers in the Library Virtual Program – 10/10/2024

First Thursdays at the Law Library on Zoom – TBA

Deadline to Submit Reports for Board Meeting on 10/15/2024: 10/08/2024

\* This meeting may be recorded as authorized by the Government Code.

***If requested, pursuant to Government Code Section 54953.2, this agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132), and the federal rules and regulations adopted in implementation thereof. To make a request for disability-related modification or accommodation, please contact (415) 473-4381 (Voice/TTY) or 711 for the California Relay Service or e-mail [disabilityaccess@marincounty.org](mailto:disabilityaccess@marincounty.org) at least five working days in advance of the meeting.***

***A complete agenda packet is available at the front desk of the Marin County Law Library, on the Law Library's bulletin board, and on the Law Library website at [www.marincountylawlibrary.org](http://www.marincountylawlibrary.org). It is also available 24/7 outside the ground floor lobby of the middle archway entrance to the Civic Center (the one allowing access to the Courts floor) at 3501 Civic Center Drive, San Rafael, CA 94903 at least 72 hours prior to the meeting.***

Board of Trustees

PRESIDENT  
Denise Bashline  
*Judicially Appointed*

VICE PRESIDENT  
Alexander Johnson, Esq.  
*Judicially Appointed*

David J. Sutton, Esq.  
*Judicially Appointed*

Abby Frost Lucha, Esq.  
*Judicially Appointed*

Scott McDonald  
*Board of Supervisors Appointed*

Stephen Richards  
*Law Library Director*

20 North San Pedro Road  
Suite 2007  
San Rafael, CA 94903  
415-472-3733 T  
415-472-3729 F  
[www.marincountylawlibrary.org](http://www.marincountylawlibrary.org)

**Minutes of Regular Monthly Meeting of  
Marin County Law Library Board of Trustees  
Marin County Law Library  
20 North San Pedro Road, Suite 2007  
Conference Room  
San Rafael, CA 94903**

**Tuesday, August 20, 2024, at 5:15 P.M.**

**Present: Scott McDonald, Alex Johnson, Denise Bashline, Abby Lucha, Stephen Richards**

**Absent: David Sutton**

**Also Present: Bill Hale**

President Bashline called the meeting to order at 5:18 p.m.

1. Consent Calendar

a. July 2024 Minutes

- See Attached

- Vice President Johnson made the motion to approve the July 2024 minutes. Trustee McDonald seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald, and Trustee Lucha

ABSENT: Trustee Sutton

b. July 2024 Warrants

- See Attached
- Vice President Johnson made the motion to approve the July 2024 minutes. Trustee McDonald seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee Lucha, and Trustee McDonald

ABSENT: Trustee Sutton

2. Public Expression

- Public expression occurred regarding the role of the Homeless Policy Steering Committee of Marin Health and Human Services and how the Marin County Law Library could possibly help.

3. Financial Report

a. Filing Fee Schedule – July 2024

- See Attached

b. Actuals (Income and Expenses) – July 2024

- See Attached

c. Journals and Reconciliation – July 2024

- Payroll journals were behind by one pay period, but soon to be caught up.
- The previous bill for vendor was paid off after prior approval.

4. Librarian's Report

- Status update for the library was given by the librarian including librarian's vacation and trip to Chicago for the annual conference of AALL. Librarian mentioned that much of the push seemed to be towards legal AI systems.

5. Committee Reports

a. Civic Engagement

- The update for the civic engagement committee is that flyers regarding the Lawyers in the Library program are being distributed throughout the various civic agencies. Discussion also included how to use the data collected from registrants in the Lawyers in the Library program more effectively.

6. Old Business

a. Discussion and Action: Discussion and Action re Approval of Retirement Plan

- See Attached
- Trustee Lucha made the motion to table the review and approval of staff retirement plans until more plans and more information was available. Vice President Johnson seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald, and Trustee Lucha

ABSENT: Trustee Sutton

b. Discussion and Action: Discussion and Action re Discussion and Action re Human Resources in Law Library

- See Attached
- Discussion occurred regarding the approval of the staff employment manual including possible changes that may need to be made due to recent California Court developments.
- Trustee McDonald made the motion to table approval of the staff employment manual until a future meeting. Vice President Johnson seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald, and Trustee Lucha

ABSENT: Trustee Sutton



7. New Business

a. Discussion and Action: Discussion and Action re Committee Formation

- Discussion occurred about forming new committees on the board including a human resources committee and a fundraising committee.
- Trustee Lucha made the motion to table the formation of new committees until a future meeting. Trustee McDonald seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald, and Trustee Lucha

ABSENT: Trustee Sutton

b. Discussion and Action: Discussion and Action re Grant Opportunities for Law Library

- Vice President Johnson made the motion to table this topic until a future meeting for more information and research. Trustee McDonald seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald, and Trustee Lucha

ABSENT: Trustee Sutton

c. Discussion and Action: Discussion and Action re CEB OnLaw Contract

- Discussion occurred regarding the new CEB OnLaw contract including the increased price. It was noted that CEB OnLaw is still one of the most demanded resources for the law library.
- Vice President Johnson made the motion to approve the CEB OnLaw contract. Trustee Lucha seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald, and Trustee Lucha

ABSENT: Trustee Sutton

8. Board Members' Suggestions for Next Month's Agenda

- a. Board gave suggestions for next month's agenda.

DRAFT

9. Adjournment

- Trustee Lucha moved to adjourn the meeting. Trustee McDonald seconded the motion.

Vote: Motion carried 4-0

AYES: President Bashline, Vice President Johnson, Trustee McDonald, and Trustee Lucha

ABSENT: Trustee Sutton

- The meeting was adjourned at 6:12 PM.
- Next Regular Board Meeting: September 17, 2024

Respectfully submitted,

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Denise Bashline  
President, Board of Trustees

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Stephen Richards  
Ex-Officio Secretary

## Marin County Law Library September 2024 WARRANTS

Item No.	Vendor	Current Amount Due	Suggested Payment
1	U.S. Bank (Sonic.net, USPS,Microsoft, Quill)	\$ 301.20	\$ 301.20
2	Thomson Reuters (Print) Inv. 850769401	\$ 1,257.00	\$ 1,257.00
3	SPTJ Consulting Inc Inv. 11966	\$ 175.00	\$ 175.00
4	Kaiser Permenente Inv. 818530501748	\$ 815.99	\$ 815.99
5	AT&T CALNET Inv.	\$ 158.44	\$ 158.44
6	RELX, Inc. (LexisNexis) Inv. 3095301368	\$ 501.00	\$ 501.00
7	Matthew Bender	\$ 261.79	\$ 261.79
8	CEB OnLaw	\$ 384.33	\$ 384.33
9	Kyocera Copier 1055759968	\$ 415.87	\$ 415.87
10	Comcast Business	\$ 521.13	\$ 521.13
11	Thomson Reuters (Westlaw Patron) Inv. 850696617	\$ 1,153.00	\$ 1,153.00
	<b>Totals:</b>	<b>\$ 5,944.75</b>	<b>\$ 5,944.75</b>

**Salary Expenses: \$14,285**

**Total Expenses: \$20,229.75**

<b>Total Revenue Available:</b>	<b>\$ 208,077.00</b>
<b>Total Expenditures (proposed):</b>	<b>\$ 20,229.75</b>
<b>Remaining Cash Balance:</b>	<b>\$ 187,847.25</b>

## MCLL COURT FILING FEE REVENUE

FISCAL YEAR	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020-2021	2021/2022	2022/2023	2023/2024	2024/2025
MONTH													
JULY	18,553.72	17,112.03	15,325.97	13,394.41	14,436.61	15,423.76	15,732.59	15,504.68	382.26	9,382.59	14,900.57	13,861.08	17,069.87
AUGUST	18,993.11	15,217.06	16,919.18	15,889.49	15,213.24	16,073.88	14,722.11	14,041.18	16,001.89	22,888.81	12,847.78	17,627.93	15,859.90
SEPT.	17,773.96	15,432.17	16,074.18	14,699.61	12,609.37	14,326.47	14,633.61	17,124.24	10,247.04	13,414.73	13,630.59	14,287.00	15,859.90
OCTOBER	19,163.96	15,217.59	14,560.64	13,726.42	14,303.82	17,267.94	14,745.05	13,045.80	13,344.67	18,388.13	12,059.80	15,257.27	0.00
NOVEMBER	14,605.25	13,983.15	14,926.06	13,529.51	14,026.49	14,651.51	11,844.36	14,564.37	9,890.70	15,930.29	14,023.74	13,489.86	0.00
DECEMBER	17,096.40	16,688.32	13,698.16	14,161.61	14,087.85	13,988.55	13,697.15	14,025.18	9,502.63	14,865.21	14,003.50	13,575.19	0.00
JANUARY	16,072.57	14,588.83	12,812.89	12,802.25	12,149.23	13,808.54	13,949.41	14,580.66	9,573.31	14,193.66	11,628.35	13,217.12	0.00
FEBRUARY	15,160.56	14,836.86	13,448.58	12,273.72	13,625.45	12,072.28	12,332.59	14,227.45	15,886.80	10,942.59	11,673.64	12,816.28	0.00
MARCH	17,544.43	15,218.51	12,840.74	13,942.25	12,325.32	14,378.55	15,424.33	14,612.20	9,205.48	10,184.15	12,713.48	13,437.83	0.00
APRIL	15,398.28	14,144.44	13,292.85	13,097.15	14,099.42	13,045.95	13,634.85	14,828.26	11,416.60	10,927.55	11,817.58	13,719.30	0.00
MAY	17,385.67	15,321.18	14,594.61	15,925.91	14,977.96	13,800.05	13,546.55	8,031.24	16,402.85	15,609.32	12,599.17	15,561.77	0.00
JUNE	16,637.38	14,850.97	16,095.27	16,237.00	12,928.62	14,252.53	15,796.62	11.62	11,634.46	12,125.83	12,018.35	12,234.41	0.00
<b>ANNUAL TOTALS</b>	204,385.29	182,611.11	174,589.13	169,679.33	164,783.38	173,090.01	170,059.22	154,596.88	133,488.69	168,852.86	153,916.55	169,085.04	48,789.67

Each current month's filing fee revenue represents income generated from the Court filings of two months ago. January revenue comes from November filings, etc.

**MARIN COUNTY LAW LIBRARY**  
**CURRENT PERFORMANCE AND NEXT YEAR FISCAL BUDGET**

Prepared as of  
 9/27/2024

Munis Fund No: 3400  
 Program: 7960  
 Subprogram: 7961

	CURRENT - Fiscal Year Performance												NEXT - Fiscal Year Projected and/or Budget Expectation						
	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Full Year 2024-2025 Act/Fcst	Full Year 2024-2025 BUDGET	Full Year 2024-2025 Variance	Key Performance Notes	Full Year 2024 - 2025 Projected	Net Chg. From Prior Yr	Increase/Decrease Key Notes
<b>REVENUE</b>																			
Fillings	17,070	15,860	15,860	-	-	-	-	-	-	-	-	-	48,790	155,000	(106,210)		155,000	106,210	
Passports	350	840	700	-	-	-	-	-	-	-	-	-	1,890	13,000	(11,110)	Started program Feb '23	13,000	11,110	Started charging Feb '23
All Other	28	196	296	-	-	-	-	-	-	-	-	-	519	77,702	(77,183)		64,702	64,183	Assumes State Funding of \$62K
<b>TOTAL REVENUE</b>	<b>17,448</b>	<b>16,896</b>	<b>16,855</b>	-	-	-	-	-	-	-	-	-	<b>51,199</b>	<b>245,702</b>	<b>(194,503)</b>		<b>232,702</b>	<b>181,503</b>	
<b>EXPENSES</b>																			
Direct Staffing Expense	8,796	14,285	-	-	-	-	-	-	-	-	-	-	23,081	135,310	112,229		135,310	112,229	
Insurance	548	16	-	-	-	-	-	-	-	-	-	-	564	5,400	4,836		5,400	4,836	
Membership/Prof Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000		-	-	
Office Expense	173	161	-	-	-	-	-	-	-	-	-	-	333	3,200	2,867		3,200	2,867	
Postage	66	133	-	-	-	-	-	-	-	-	-	-	198	3,200	3,002		-	(198)	
Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Professional Svc/ (ADP)	163	244	163	-	-	-	-	-	-	-	-	-	570	3,000	2,430		1,852	1,282	
Copy Machines	416	416	416	-	-	-	-	-	-	-	-	-	1,248	4,992	3,744		3,200	1,952	
Telephone/Internet	514	873	-	-	-	-	-	-	-	-	-	-	1,386	20,000	18,614		20,000	18,614	Non-recurring network Upgrade Expense
Publications	4,820	3,557	2,410	-	-	-	-	-	-	-	-	-	10,787	52,600	41,813		-	(10,787)	
Bookings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
<b>TOTAL EXPENSE</b>	<b>15,495</b>	<b>19,684</b>	<b>2,989</b>	-	-	-	-	-	-	-	-	-	<b>38,168</b>	<b>232,702</b>	<b>194,534</b>		<b>168,962</b>	<b>130,794</b>	
<b>NET GAIN/(LOSS)</b>	<b>1,953</b>	<b>(2,789)</b>	<b>13,867</b>	-	-	-	-	-	-	-	-	-	<b>13,031</b>	<b>13,000</b>	<b>(31)</b>		<b>63,740</b>	<b>50,709</b>	
<b>FUND BALANCE</b>																			
Unrestricted Fund Balance	206,124	208,077	205,288	219,155	219,155	219,155	219,155	219,155	219,155	219,155	219,155	219,155	206,124				219,155		
Income/Loss (from above)	1,953	(2,789)	13,867	-	-	-	-	-	-	-	-	-	13,031				63,740		
Total Unrestricted Fund Bal	208,077	205,288	219,155	219,155	219,155	219,155	219,155	219,155	219,155	219,155	219,155	219,155	219,155				282,895		

**CURRENT YEAR - Key Messages**

- > Expected expense of \$233K, which assumes add'l State funding of \$62K. If not recieved a deficit will occur of \$62K
- > Yr-over-Yr remains flat, however there is a shift between of spend between Network

**NEXT YEAR - Key Messages**

**FY 2024-2025 Profit & Loss**

September 2024 Board Meeting

-----Input Actual and Forecasts in t  
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	Prev FY	FISCAL YE						
		Jul - Jun '23-'24	July 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
		Act	Act	Act	Act	Act	Act	Act
<b>REVENUE:</b>								
451970	Filings	\$ 169,085	\$ 17,070	\$ 15,860	\$ 15,860	\$ -	\$ -	\$ -
441115	Interest	\$ 5,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462650	Photocopies	\$ 1,587	\$ 28	\$ 148	\$ 111	\$ -	\$ -	\$ -
470410	Book Sales	\$ 1,874	\$ -	\$ 15	\$ 140	\$ -	\$ -	\$ -
470330	Donations	\$ 575	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -
470110	Fax/Paper Sales	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
441215	Conference Room	\$ 495	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
462610	Proctoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461810	Miscellaneous Receipts	\$ 11,224	\$ -	\$ 8	\$ 20	\$ -	\$ -	\$ -
461710	Classes/Workshops/MCLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462610	Passport Services	\$ 11,720	\$ 350	\$ 840	\$ 700	\$ -	\$ -	\$ -
480210	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Revenue Total:</b>	<b>\$ 201,658</b>	<b>\$ 17,448</b>	<b>\$ 16,896</b>	<b>\$ 16,855</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSE:</b>								
<b>Staff</b>								
511110	Librarian	\$ 59,246	\$ 4,774	\$ 7,450	\$ -	\$ -	\$ -	\$ -
511220	Extra Hire	\$ 36,362	\$ 3,419	\$ 5,053	\$ -	\$ -	\$ -	\$ -
515110	Social Security	\$ 5,997	\$ 471	\$ 775	\$ -	\$ -	\$ -	\$ -
515115	Medicare	\$ 1,403	\$ 110	\$ 181	\$ -	\$ -	\$ -	\$ -
513215	Health Benefits	\$ 4,709	\$ -	\$ 816	\$ -	\$ -	\$ -	\$ -
514110	Workers Compensation	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515120	Unemployment Insur.	\$ 630	\$ 23	\$ 9	\$ -	\$ -	\$ -	\$ -
	<b>Staff Subtotal:</b>	<b>\$ 108,886</b>	<b>\$ 8,796</b>	<b>\$ 14,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADMINISTRATIVE EXPENSE</b>								
<b>Insurance</b>								
	USLI	\$ 1,414	34% \$ 548	\$ 16	\$ -	\$ -	\$ -	\$ -
	Complete Equity Markets	\$ 1,589	38% \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Hartford	\$ 1,145	28% \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
521610	<b>Insurance Subtotal:</b>	<b>\$ 4,148</b>	<b>\$ 548</b>	<b>\$ 16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
522210	<b>Memberships/Prof Develop.</b>							
	Placeholder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CCCLL	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MCBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MLCPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NOCALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	AALL	\$ 3,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>MBRP/Prof Dev Subtotal:</b>	<b>\$ 3,601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
522410	Office Expenses	\$ 2,884	\$ 173	\$ 161	\$ -	\$ -	\$ -	\$ -
522440	Postage	\$ 1,714	\$ 66	\$ 133	\$ -	\$ -	\$ -	\$ -
522310	Projects	\$ 1,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522510	Professional Services (ADP Payroll)	\$ 2,580	\$ 163	\$ 244	\$ 163	\$ -	\$ -	\$ -
522930	Copy Machines							
	DeLage Landen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HiTech	\$ 3,402	\$ 416	\$ 416	\$ 416	\$ -	\$ -	\$ -
	Marin Copier	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Copy Machines Subtotal:</b>	<b>\$ 3,802</b>	<b>\$ 416</b>	<b>\$ 416</b>	<b>\$ 416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
521310	Tel/Internet							
	Sonic Email	\$ 231	1% \$ 18	\$ 18	\$ -	\$ -	\$ -	\$ -
	Comcast Internet	\$ 3,125	11% \$ 496	\$ 521	\$ -	\$ -	\$ -	\$ -
	AT&T Phone	\$ 1,586	6% \$ -	\$ 158	\$ -	\$ -	\$ -	\$ -
	SPTJ	\$ 22,761	82% \$ -	\$ 175	\$ -	\$ -	\$ -	\$ -
	<b>Tel/Internet Subtotal:</b>	<b>\$ 27,703</b>	<b>\$ 514</b>	<b>\$ 873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
522815	Publications Upkeep							
	Other (CEB OnLaw, etc.)	\$ 1,598	3% \$ 1,002	\$ 885	\$ -	\$ -	\$ -	\$ -
	CEB	\$ 12,744	21% \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lexis Nexis	\$ 6,263	10% \$ 1,408	\$ 262	\$ -	\$ -	\$ -	\$ -
	WestLaw	\$ 25,956	42% \$ 1,153	\$ 1,153	\$ 1,153	\$ -	\$ -	\$ -
	West Publishing	\$ 14,887	24% \$ 1,257	\$ 1,257	\$ 1,257	\$ -	\$ -	\$ -
	<b>Publications Subtotal:</b>	<b>\$ 61,448</b>	<b>\$ 4,820</b>	<b>\$ 3,557</b>	<b>\$ 2,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
522410	Book Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Expense Total:</b>	<b>\$ 218,261</b>	<b>\$ 15,495</b>	<b>\$ 19,684</b>	<b>\$ 2,989</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Gain/(Loss)</b>	<b>\$ (16,603)</b>	<b>\$ 1,953</b>	<b>\$ (2,789)</b>	<b>\$ 13,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Unrestricted Fund Balance	\$ 222,727	\$ 206,124	\$ 208,077	\$ 205,288	\$ 219,155	\$ 219,155	\$ 219,155



**FY 2024-2025 Profit & Loss**

September 2024 Board Meeting

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Act/Fcst

AR 7/01/2023 through 06/30/2024

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	TOTAL FY
	Act	Act	Act	Act	Act	Act	Act/Fcst
<b>REVENUE:</b>							
451970	Filings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,790
441115	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462650	Photocopies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286
470410	Book Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155
470330	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
470110	Fax/Paper Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
441215	Conference Room	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
462610	Proctoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461810	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28
461710	Classes/Workshops/MCLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462610	Passport Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,890
480210	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Revenue Total:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,199
<b>EXPENSE:</b>							
<b>Staff</b>							
511110	Librarian	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,224
511220	Extra Hire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,472
515110	Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,246
515115	Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291
513215	Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816
514110	Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515120	Unemployment Insur.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32
	Staff Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,081
<b>ADMINISTRATIVE EXPENSE</b>							
<b>Insurance</b>							
	USLI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564
	Complete Equity Markets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Hartford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
521610	Insurance Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564
522210	Memberships/Prof Develop.			\$ -	\$ -	\$ -	\$ -
	Placeholder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CCCLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MCBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MLCPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NOCALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	AALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	MBRP/Prof Dev Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522410	Office Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333
522440	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198
522310	Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522510	Professional Services (ADP Payr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570
522930	Copy Machines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DeLage Landen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HiTech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,248
	Marin Copier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Copy Machines Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,248
<b>Tel/Internet</b>							
521310	Sonic Email	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36
	Comcast Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,017
	AT&T Phone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158
	SPTJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
	Tel/Internet Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,386
522815	Publications Upkeep						
	Other (CEB OnLaw, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,887
	CEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lexis Nexis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,670
	WestLaw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,459
	West Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,771
	Publications Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,787
522410	Book Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Expense Total:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,168
	<b>Net Gain/(Loss)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,031

Unrestricted Fund Balance \$ 219,155 \$ 219,155 \$ 219,155 \$ 219,155 \$ 219,155 \$ 219,155

**FY 2024-2025 Profit & Loss**

September 2024 Board Meeting

		FY 2024-2025	
		Approved	(Over)/Under Plan
		Projected	
		Budget	
		Plan	Var
<b>REVENUE:</b>			
451970	Filings	\$ 155,000	\$ 106,210
441115	Interest	\$ 3,000	\$ 3,000
462650	Photocopies	\$ 1,100	\$ 814
470410	Book Sales	\$ 700	\$ 545
470330	Donations	\$ 3,000	\$ 2,975
470110	Fax/Paper Sales	\$ 50	\$ 50
441215	Conference Room	\$ 200	\$ 175
462610	Proctoring	\$ -	\$ -
461810	Miscellaneous Receipts	\$ 56,652	\$ 56,624
461710	Classes/Workshops/MCLE	\$ -	\$ -
462610	Passport Services	\$ 13,000	\$ 11,110
480210	Transfers In	\$ -	\$ -
<b>Revenue Total:</b>		<b>\$ 232,702</b>	<b>\$ 181,503</b>
<b>EXPENSE:</b>			
<b>Staff</b>			
511110	Librarian	\$ 66,150	\$ 53,926
511220	Extra Hire	\$ 51,450	\$ 42,978
515110	Social Security	\$ 7,300	\$ 6,054
515115	Medicare	\$ 1,710	\$ 1,419
513215	Health Benefits	\$ 6,600	\$ 5,784
514110	Workers Compensation	\$ 900	\$ 900
515120	Unemployment Insur.	\$ 1,200	\$ 1,168
<b>Staff Subtotal:</b>		<b>\$ 135,310</b>	<b>\$ 112,229</b>
<b>ADMINISTRATIVE EXPENSE</b>			
<b>Insurance</b>			
	USLI	\$ -	\$ (564)
	Complete Equity Markets	\$ -	\$ -
	Hartford	\$ -	\$ -
521610	<b>Insurance Subtotal:</b>	<b>\$ 5,400</b>	<b>\$ 4,836</b>
522210	<b>Memberships/Prof Develop.</b>		
	Placeholder	\$ -	\$ -
	CCCLL	\$ -	\$ -
	MCBA	\$ -	\$ -
	MLCPA	\$ -	\$ -
	NOCALL	\$ -	\$ -
	AALL	\$ -	\$ -
	<b>MBRP/Prof Dev Subtotal:</b>	<b>\$ 5,000</b>	<b>\$ -</b>
522410	Office Expenses	\$ 3,200	\$ 2,867
522440	Postage	\$ 3,200	\$ 3,002
522310	Projects	\$ -	\$ -
522510	Professional Services (ADP Payr	\$ 3,000	\$ 2,430
522930	<b>Copy Machines</b>		
	DeLage Landen	\$ -	\$ -
	HiTech	\$ -	\$ (1,248)
	Marin Copier	\$ -	\$ -
	<b>Copy Machines Subtotal:</b>	<b>\$ 4,992</b>	<b>\$ (1,248)</b>
	<b>Tel/Internet</b>		
521310	Sonic Email	\$ -	\$ (36)
	Comcast Internet	\$ -	\$ (1,017)
	AT&T Phone	\$ -	\$ (158)
	SPTJ	\$ (1)	\$ (175)
	<b>Tel/Internet Subtotal:</b>	<b>\$ 20,000</b>	<b>\$ 18,614</b>
522815	<b>Publications Upkeep</b>		
	Other (CEB OnLaw, etc.)	\$ -	\$ (1,887)
	CEB	\$ -	\$ -
	Lexis Nexis	\$ -	\$ (1,670)
	WestLaw	\$ -	\$ (3,459)
	West Publishing	\$ -	\$ (3,771)
	<b>Publications Subtotal:</b>	<b>\$ 52,600</b>	<b>\$ (10,787)</b>
522410	Book Binding	\$ -	\$ -
<b>Expense Total:</b>		<b>\$ 232,702</b>	<b>\$ 194,534</b>
<b>Net Gain/(Loss)</b>			

Unrestricted Fund Balance



Your Money. Your Future.  
employer.calsavers.com

## What is CalSavers?

CalSavers is California’s new retirement savings program for workers in the private sector who do not currently have a way to save at work. It’s simple and completely voluntary for employees.

- Funded by employee savings (no employer fees or contributions)
- Employee participation is completely voluntary and they can opt in or out at any time
- Administered by a private-sector financial services firm and overseen by a public board chaired by the State Treasurer

## Limited employer role

- Upload employee information to CalSavers
- Submit participating employee contributions to CalSavers via simple payroll deduction
- There are no fees for employers to facilitate the program and employers are not fiduciaries of the program



## Meeting the CalSavers mandate

Each spring, CalSavers determines the mandate status for employers based on employee data that employers submitted to the Employment Development Department (EDD)\* in the preceding year.

### Employers with 5 or more employees

Employers will be required to join CalSavers by December 31 if they employed an average of five or more employees during the preceding calendar year and do not sponsor a retirement plan. Employers will start receiving their official registration information by US mail and email in the spring.

**Registration Deadline: December 31 (of the year after reporting an average of five or more employees)**

### Employers with 1-4 employees

In 2022, California passed legislation (SB 1126) to expand the CalSavers mandate to employers with at least one employee. Employers are subject to the mandate if they employed an average of 1-4 employees and do not sponsor a retirement plan. Employers will receive official registration notifications by US mail and email.

**Registration Deadline: December 31, 2025**

\*Employer eligibility is based on an employer’s average number of employees throughout the previous year. This number is calculated by averaging the number of employees employers report to EDD on DE9/DE9C filings from the prior calendar year. Fractions are rounded to the nearest whole number.

For more information

[employer.calsavers.com](http://employer.calsavers.com)

[clientservices@calsavers.com](mailto:clientservices@calsavers.com)

(855) 650-6916

Mon - Fri 8:00 a.m. - 8:00 p.m. PT

Follow us

@CalSavers

CalSavers

# A retirement savings program employees can trust

CalSavers is a simple, low-cost way for employees to save for retirement. Here's how:

- Employees save through payroll contributions
- Employee keeps their account even if they change jobs
- Easy, automated enrollment
- Roth Individual Retirement Account (IRA)

## Flexible employee participation and investment choice

- Standard investment options and savings rate of 5%
- Flexibility to choose savings rate<sup>1</sup> and investments
- Choice to opt out or back in at any time.<sup>2</sup>

## Cost to employee

CalSavers charges an administrative fee to pay for program operations and the underlying investments. This fee includes a Fixed Account Fee (\$4.50 assessed quarterly)<sup>3</sup> and an Asset-Based Fee ranging from 0.325% to 0.49% of the account balance, depending on investment choice. Fees are automatically deducted from the CalSavers account balance over the course of the year. CalSavers also assesses a quarterly \$1.25 Paper Delivery Fee<sup>3</sup> and a \$5 Paper Check Fee—both can be waived by signing up for e-delivery.

## Investment menu

CalSavers participants can stick with standard investment options or choose from a simple menu from conservative investment options that seek to protect the principal to aggressive investments seeking higher returns. When employees invest in CalSavers, they get access to high quality mutual funds and other investment options, the value of which will vary with market conditions.

Selections include:

- Money Market Fund<sup>4</sup>
- Target Retirement Date Funds<sup>4</sup>
- Bond Fund
- Global Equity Fund
- Environmentally and Socially Conscious Fund

Employees can access the full list of investment options at [saver.calsavers.com](http://saver.calsavers.com).

<sup>1</sup> Contributions may be made up to the the federal contribution limits set for a Roth IRA.

<sup>2</sup> By opting out, employee can leave any remaining balance in the account, transfer or roll it over to another Roth IRA, or request a distribution. Requesting a distribution may result in taxes and penalties.

<sup>3</sup> The first Fixed Account Fee and the Paper Delivery Fee are not assessed until at least 90 days after the saver's initial contribution and will not be assessed for the quarter in which the first contribution is made.

<sup>4</sup> Initial contributions will be invested in the Money Market Fund for a 30 day period. After this period, earnings in the Money Market Fund and future contributions will be invested in a Target Retirement Fund based on your age.

*The CalSavers Retirement Savings Program ("CalSavers" or the "Program") is an automatic enrollment payroll deduction IRA overseen by the CalSavers Retirement Savings Board ("Board"). Ascensus College Savings Recordkeeping Services, LLC ("ACSR") is the program administrator. ACSR and its affiliates are responsible for day-to-day program operations. Participants saving through CalSavers beneficially own and have control over their IRAs, as provided in the Program Disclosure Booklet available at [saver.calsavers.com](http://saver.calsavers.com). CalSavers is not sponsored by the employer, and therefore the employer is not responsible for the Program or liable as a Program sponsor. Employers are not permitted to endorse the Program or encourage or advise employees on whether to participate, how much (if any) to contribute or provide investment help.*

*CalSavers offers investment options selected by the Board. For more information on CalSavers' investment options go to [saver.calsavers.com](http://saver.calsavers.com). Account balances in CalSavers will vary with market conditions. Investments in CalSavers are not guaranteed or insured by the Board, the State of California, the Federal Deposit Insurance Corporation, or any other organization.*

*CalSavers is a completely voluntary retirement program. Savers may opt out at any time or reduce or increase the amount of payroll contributions. If a saver opts out they can later opt back into CalSavers.*

*Saving through an IRA may not be appropriate for all individuals. Employer facilitation of CalSavers should not be considered an endorsement or recommendation by a participating employer, IRAs, or the investment options offered through CalSavers. IRAs are not exclusive to CalSavers and can be obtained outside of the Program and contributed to outside of payroll deduction. Contributing to a CalSavers IRA through payroll deduction may offer some tax benefits and consequences. However, not everyone is eligible to contribute to a Roth IRA and savers should consult a tax or financial advisor if they have questions related to taxes or investments. Employers do not provide financial advice and employees should not contact an employer for financial advice. Employers should refer all questions about the Program to CalSavers. Employers are not liable for decisions employees make pursuant to Section 100034 of the California Government Code.*

# Choosing the right retirement plan



The retirement business can be very rewarding — and very challenging. ADP® is committed to helping create retirement plans that can work better. ADP's deep Human Capital Management (HCM) knowledge means we:

- Have the breadth of services to make retirement plan administration easy to manage
- Help you control administration risk
- Put your interests first

Helping you and your employees plan for the future is a big responsibility. ADP can provide the support, tools, and access you need for you to help your employees find their way to retirement plan success.

## Deciding Which Plan Is Right

The most popular types of small business retirement plans include SEP IRA, SIMPLE IRA, and 401(k) plans. When deciding which is right for your business, consider business size, self-employment income, and preferences regarding the plan's design and features, such as high contributions or simple administration. Below is a summary of each type of plan's features.

### **Simplified Employee Pension Individual Retirement Accounts (SEP IRA)**

Employers can set up a SEP IRA for themselves and each of their employees. With a SEP, only employers can contribute money to the plan, and it must be an equal percentage for each employee. SEP IRAs are flexible — the employer contribution can change each year, which is a plus if your business has inconsistent cash flow. A SEP IRA allows you to save substantially, and it's easy to set up and administer. But, for businesses with many employees, the employer contributions of a SEP can add up.

### **SIMPLE IRA Plan**

The Savings Incentive Match Plan for Employees — or SIMPLE IRA — is specifically designed for small businesses. While businesses with as many as 100 employees may use a SIMPLE IRA for their retirement plan solution, it is typically used by small businesses with less than 10 employees. It allows both employers and employees to put money in the plan (contributions). Employees can contribute a percentage of their salary to their accounts and choose how the money is invested, and the employer is required to make an annual matching or

non-elective contribution. SIMPLE plans are not subject to federal nondiscrimination testing requirements. These plans are typically low cost, and easy to set up and administer.

### **Small Business 401(k) Plan**

401(k) plans can offer greater choices in plan design. For example, employers can establish eligibility requirements based on an employee's age and service. With a 401(k) plan, employees fund their own retirement accounts, and employer contributions are optional. These plans can offer greater contribution potential, and employees can take loans from their plan savings. Employers can elect to match a percentage of the amount employees contribute to the plan — often called deferral percentage — for the employees participating in the plan. They can also establish a vesting schedule for contributions made by the employer. Two common vesting schedules permitted under the Internal Revenue Code for employer contribution accounts are 100% vesting after three years of service, or a graded vesting schedule — 20% after two years of service, and 20% after each additional year of service until the employer contribution account is fully vested after six years of service.

401(k) plans require more plan administration, and may require annual nondiscrimination testing. Many 401(k) plans offer a variety of plan features and services to help simplify these responsibilities through certain plan design. For example, plans that adopt and follow the rules of a Safe Harbor plan automatically pass certain nondiscrimination requirements, because they generally require broad-based, fully vested employer contributions. An employer can choose to provide matching contributions or non-elective contributions to satisfy the Safe Harbor.

For more details visit [www.irs.gov](http://www.irs.gov) for resources and information about SEP IRAs, SIMPLE IRAs, and 401(k) plans.



Let's take a look at how the different plans compare.<sup>1</sup>

	SEP IRA	SIMPLE IRA Plan	401(k) Plan
Business Size	Available to any size business	Available up to 100 employees	Any
Contribution Type(s)	Employer only	<ul style="list-style-type: none"> <li>▪ Employer</li> <li>▪ Employee (contributions optional)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Employer (optional)</li> <li>▪ Employee elective</li> </ul>
Compensation Limit <sup>2</sup>	\$345,000	\$345,000 applicable to 2% non-elective contribution	\$345,000
Eligibility	Every employee who is 21 or older, is employed by the employer for three of the last five years, and has compensation of at least \$750	Each employee who received compensation of at least \$5,000 in any two preceding years — even if they are not consecutive — and who is expected to receive compensation of at least \$5,000 in the year for which eligibility is being determined. May exclude non-resident aliens and collectively bargained employees.	Employers may choose eligibility requirements and may exclude classes of employees, but may not exclude employees in an included class who have attained age 21 and are employed by the employer for at least one year.
Annual Employer Contribution Limit	The lesser of 25% of total compensation, up to a maximum compensation limit, or \$69,000	Either match employee contributions dollar for dollar up to 3% of compensation (can be reduced to as low as 1% in any 2 out of 5 years) OR contribute 2% of each eligible employee's compensation (up to \$345,000)	Employee contributions plus employer-matching and/or profit-sharing contributions cannot exceed lesser of 100% of compensation limit or \$69,000
Annual Employee Deferral Limit	Not applicable	\$16,000	\$23,000
Age 50+ Catch Up Contributions <sup>3</sup>	Not applicable	\$3,500	\$7,500
Loans and Withdrawals	<ul style="list-style-type: none"> <li>▪ <b>Loans:</b> Not permitted</li> <li>▪ <b>Withdrawals:</b> Permitted<sup>4</sup></li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Loans:</b> Not permitted</li> <li>▪ <b>Withdrawals:</b> Permitted<sup>5</sup></li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Loans:</b> Permitted</li> <li>▪ <b>Withdrawals:</b> Not permitted<sup>6</sup></li> </ul>
Required Plan Testing	No	No	Yes

## Helping you and your employees save for the future.

A retirement plan is a smart benefit for your employees, and your business. If you would like more information about ADP's retirement plan offerings, please contact a licensed ADP Retirement Services District Manager. This information is provided courtesy of:

1 All limits in this chart are for 2024.

2 This is the maximum amount of compensation on which benefits may be calculated.

3 Eligible employees who have reached age 50 or older in a year may make additional contributions to the plan.

4 May be subject to 10% penalty if under age 59½.

5 May be subject to 25% penalty during the first two years of the SIMPLE IRA account and 10% penalty thereafter if under age 59½.

6 Except that the plan may permit the participant to withdraw certain money types under certain circumstances, such as attaining age 59 1/2 and incurring certain financial hardships.

For more information on retirement solutions provided by ADP please visit [www.adp.com/401k](http://www.adp.com/401k). Information regarding retirement plans is general and not intended as advice. Retirement plans are complex, and the federal and state laws or regulations on which they are based vary for each type of plan and are subject to change. In addition, some products, investment vehicles, and services may not be available or appropriate in all workplace savings plans. Investment options are available through the applicable entity(ies) for each retirement product. Investment options in the "ADP Direct Products" are available through either ADP Broker-Dealer, Inc. (ADPBD), Member FINRA, an affiliate of ADP, Inc., One ADP Blvd, Roseland, NJ or (in the case of certain investments) ADP, Inc. Only licensed representatives of ADP BD or, in the case of certain products, of a broker-dealer firm that has executed a marketing agreement with ADP, Inc. may offer and sell ADP retirement products and services or speak to retirement plan features and/or investment options available in any ADP retirement product.

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# **MARIN COUNTY LAW LIBRARY EMPLOYEE HANDBOOK**

## **INTRODUCTION**

This handbook is intended to provide employees with a general understanding of the Marin County Law Library policies. It is intended to familiarize employees with the Marin County Law Library as well as information regarding an employee's responsibilities. All employees are required to read, understand, and follow the provisions of the handbook. If you have questions about any of the policies, please feel free to contact the Marin County Law Library Director. This handbook cannot anticipate every situation or answer every question about employment. It is not an employment contract or a legal document. The Marin County Law Library reserves the right to change or revise its policies and benefits described in this handbook without notice whenever the Marin County Law Library determines that such action is warranted. This handbook replaces all earlier versions of the employee handbook. Except for the policy of at-will employment and policies compelled by law, the Marin County Law Library may change the policies described in this handbook at any time. The Marin County Law Library's policy of employment at will can only be modified in a writing signed by the Marin County Law Library Board of Trustees.

## **EQUAL OPPORTUNITY EMPLOYMENT**

Marin County Law Library is an Equal Opportunity Employer. The Marin County Law Library does not discriminate against qualified employees, volunteers, unpaid interns, or applicants, because of race, color, religion, sex, sexual preference, sexual identity, pregnancy, national origin, ancestry, citizenship, age (over 40), marital status, physical disability, mental disability, medical condition, military and veteran status, marital status, religion, or any other characteristic protected by federal or state law or local ordinance. When necessary, the Marin County Law Library will reasonably accommodate employees and applicants with disabilities if the person is otherwise qualified to safely perform all of the essential functions of the position to the extent required by law.

## **AT-WILL EMPLOYMENT**

Your employment with the Marin County Law Library is at will. This means that you are free to terminate your employment at any time, with or without cause. The Marin County Law Library has a right to terminate your employment at any time as well, with or without cause. No one in the Marin County Law Library other than the Marin County Board of Trustees has the authority to alter your at-will status or to enter into any agreement for employment for a specified period of time or to make any agreement contrary to this policy. Only the Marin County Law Library Board of Trustees may do so, and only in a written agreement signed by both the President of the Board of Trustees with approval from the Marin County Law Library Board of Trustees and you.

## **INTRODUCTORY PERIOD**

All new employees serve on an introductory basis for the first ninety (90) days of employment. During this period, employees will have the opportunity to learn about the position. The Marin County Law Library will also use this period to determine whether the employee is

## **MARIN COUNTY LAW LIBRARY EMPLOYEE HANDBOOK**

able to meet its expectations. Introductory periods may be extended for legitimate business reasons or because of approved absences taken by the employee during the introductory period. During the introductory period and during the entire course of your employment, you will be an at-will employee.

### **OVERTIME**

Nonexempt employees may be required to work overtime. Nonexempt employees are paid overtime for all hours worked over eight (8) hours in one (1) day or over forty (40) hours in a workweek. In order to work overtime, you must obtain prior advance approval from the Marin County Law Library Director. Working overtime without permission may result in discipline, up to and including termination of employment.

### **REST AND MEAL BREAKS**

#### Rest Breaks

Nonexempt employees are entitled to a paid fifteen (15) minute rest break for shifts from three and half to six (3-1/2 to 6) hours in length, a twenty (20) minute rest break for shifts of more than six (6) hours and up to ten (10) hours, and a thirty (30) minute rest break for shifts of more than ten (10) hours and up to fourteen (14) hours. Employees should take their rest breaks in the middle of the work period to the extent that it is practicable.

#### Meal Breaks

Nonexempt employees who work five (5) hours or more are entitled to an uninterrupted unpaid thirty (30) minute meal break every five (5) hours. The meal break must be taken no later than the end of the fifth (5<sup>th</sup>) hour. An employee is entitled to a second meal period only if he or she works more than ten (10) hours per day. The second meal period must be taken no later than the employee's tenth (10<sup>th</sup>) hour of work.

### **PAYROLL DEDUCTIONS**

In accordance with federal and state laws, the following maybe withheld from your wages:

1. Federal income tax;
2. California income tax;
3. Federal Insurance Contributions Act (FICA) payroll tax (for Social Security and Medicare); and
4. Disability insurance contributions (SDI).

If you want to change the number of your exemptions or your marital status for tax withholding purposes, complete the appropriate form available from the Marin County Law Library Director.



# MARIN COUNTY LAW LIBRARY EMPLOYEE HANDBOOK

## MEDICAL BENEFITS

All full-time employees are eligible to participate in the Marin County Law Library's group medical plan. During your orientation period, Human Resources will provide you with all necessary documents if you elect to participate in the group medical plan. The Marin County Law Library reserves the right to change, amend, or discontinue the benefits it offers to its employees at any time.

## VACATION LEAVE

All full-time employees are eligible for up to four (4) weeks of paid vacation. Vacation hours accrue at thirteen and a third (13.33) hours per month, and vacation may only be utilized after vacation hours have accrued. Employees may not accrue more than two hundred forty (240) hours of vacation time. After two hundred forty (240) hours, no more vacation hours will be accrued until an employee's unused accrued vacation time is below two hundred forty (240) hours.

## SICK LEAVE

As of July 1, 2015, California law provides for mandatory sick leave under [AB 1522](#), the Healthy Workplaces, Healthy Families Act.

Eligible employees can earn sick leave at the rate of 1 hour of paid sick time for every thirty (30) hours worked. You will need to meet the ninety (90) day employment requirement before taking any paid sick leave. If you are an exempt employee, you are presumed to work forty (40) hours per workweek for purposes of sick time accrual. However, if your normal workweek is less than forty (40) hours, your accrual will be based on your normal workweek. The Marin County Law Library does not pay employees for unused paid sick leave. If you are rehired within 1 year of separation from employment, you may be eligible for reinstatement of previously accrued paid sick time.

You may earn a maximum of six (6) days or forty-eight (48) hours of paid sick time. After you have reached this maximum amount, no further additional paid sick time will be earned until some, or all of the accrued paid sick time is used.

The maximum amount of paid sick time you can use in each year of employment is three (3) days or twenty-four (24) hours, regardless of how much paid sick time you have earned.

### Qualifying Reasons for Paid Sick Leave

You may use paid sick time for any of the following reasons:

- **Diagnosis, care, or treatment of an existing health condition for yourself or a covered family member;**
- **Preventive care for yourself or a covered family member;**

## MARIN COUNTY LAW LIBRARY EMPLOYEE HANDBOOK

- **For certain, specified purposes when you are a victim of domestic violence, sexual assault, or stalking.**

For purposes of this policy, a covered family member includes the following:

- **A child, defined as a biological, foster, or adopted child; a stepchild; or a legal ward, regardless of the age or dependency status of the child. A child may also be someone for whom you have accepted the duties and responsibilities of raising, even if he or she is not your legal child.**
- **A parent, defined as a biological, foster, or adoptive parent; a stepparent; or a legal guardian of yourself, your spouse, or your registered domestic partner. A parent may also be someone who accepted the duties and responsibilities of raising you when you were a minor child, even if he or she is not your legal parent.**
- **A spouse.**
- **A registered domestic partner.**
- **A grandparent.**
- **A grandchild.**
- **A sibling.**
- **A designated person (*i.e.*, a person identified by you at the time you request paid sick time). Note that you are limited to one designated person per twelve (12) month period.**

### Use of Paid Sick Leave

If the need for paid sick leave is foreseeable, you are to provide advance notice to the Marin County Law Library Director.

If the need is not foreseeable, you are to provide notice to the Marin County Law Library Director as soon as practicable.

Your use of paid sick time may run concurrently with other leaves under federal, state, or local law.

### FAMILY CARE AND MEDICAL LEAVE

The Marin County Law Library will provide family and medical care leave for eligible employees, as required by state and federal law, including leaves under the federal [Family and Medical Leave Act of 1993 \(FMLA\)](#), the [California Family Rights Act \(CFRA\)](#), and the [Paid Family Care Leave Act \(PFCLA\)](#). An individual who is entitled to leave under the [FMLA](#) and

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the [CFRA](#) must take Family Temporary Disability Insurance (FTDI) leave concurrently with leave taken under the [FMLA](#) and the [CFRA](#).

### DEFINITIONS

In implementing this policy, the following definitions will apply.

“12-Month Period” means a rolling twelve (12) month period measured backward from the date leave is taken and continuous with each additional leave day taken.

“Child” means a child under eighteen (18) years of age, or eighteen (18) years of age or older who is incapable of self-care because of a mental or physical disability. An employee’s child is one for whom the employee has actual day-to-day responsibility for care and includes a biological, adopted, or foster child, a stepchild, a legal ward, a son or daughter of a domestic partner, or a son or daughter to whom the employee stands in loco parentis (in place of a parent).

“Parent” means the biological parent, foster parent, adoptive parent, stepparent, or parent-in-law of an employee or an individual who stands or stood in loco parentis (in place of a parent) to an employee when the employee was a child.

“Spouse” means a husband or wife as defined or recognized under California state law for purposes of marriage.

“Domestic Partner” means a partner as defined in [Section 297 of the Family Code](#). “Designated Person” means any individual related by blood or whose association with the employee is the equivalent of a family relationship. (Note that the Marin County Law Library limits an employee to one designated person per 12-month period.)

“Family Member” means a Child, Parent, Parent-in-Law, Grandparent, Grandchild, Sibling, Spouse, Domestic Partner, or Designated Person.

“Serious Health Condition” means an illness, injury impairment, or physical or mental condition that involves:

(1) Inpatient care (*i.e.*, an overnight stay) in a hospital, hospice, or residential medical care facility, including any period of incapacity (*i.e.*, inability to work or perform other regular daily activities because of the serious health condition, treatment involved, or recovery therefrom); or

(2) Continuing treatment by a health care provider (*i.e.*, a serious health condition involving continuing treatment by a Health Care Provider as defined under federal or state law).

“Health Care Provider” has the same meaning as defined under the [FMLA](#) and [CFRA](#).

### REASONS FOR LEAVE

Leave is only permitted for the following reasons:

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- (1) The birth of a child or to care for a newborn of an employee or the employee's domestic partner within one (1) year of birth;
- (2) The placement of a child with an employee in connection with the adoption or foster care of the child by the employee or the employee's domestic partner within one (1) year of placement;
- (3) To care for a Family Member who has a serious health condition; or
- (4) Because of the employee's serious health condition that makes the employee unable to perform the essential functions of his or her position.

### **EMPLOYEES ELIGIBLE FOR LEAVE**

An employee is eligible for leave if the employee:

- (1) Has been employed for at least twelve (12) months; and
- (2) Has been employed for at least one thousand two hundred fifty (1250) hours during the twelve (12) month period immediately preceding the commencement of the leave.

The Marin County Law Library counts **FMLA-CFRA** leave using a "looking back" method, meaning that if an employee requests **FMLA-CFRA** leave, the Marin County Law Library looks back over the preceding twelve (12) months to determine if the employee has taken **FMLA-CFRA** leave during that time period. If the employee did take **FMLA-CFRA** leave, then that time would be deducted from the amount of leave for which the employee is now eligible. If the employee has not taken any **FMLA-CFRA** leave, then the employee would be eligible for all twelve (12) weeks of **FMLA-CFRA** leave.

### **AMOUNT OF LEAVE**

Eligible employees are entitled to a total of twelve (12) workweeks of leave during any twelve (12) month period.

### **MINIMUM DURATION OF LEAVE**

If leave is requested for the birth, adoption, or foster care placement of a child of the employee or domestic partner, leave must be concluded within one (1) year of the birth or placement of the child. In addition, the basic minimum duration of such leave is two (2) weeks. However, an employee is entitled to leave for one of these purposes (*e.g.*, bonding with a newborn) for at least one (1) day, but less than two (2) weeks' duration on any two (2) occasions.

If leave is requested to care for a Family Member or for the employee himself or herself with a serious health condition, there is no minimum amount of leave that must be taken. However, the notice and medical certification provisions of this policy must be complied with.

### **SPOUSES BOTH EMPLOYED BY MARIN COUNTY LAW LIBRARY**

In any case in which domestic partners or a husband and wife are both employed by the Marin County Law Library and both are entitled to leave, the aggregate number of workweeks of leave to which both may be entitled may be limited to twelve (12) workweeks during any twelve

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(12) month period if leave is taken for the birth or placement for adoption or foster care of the employees' child (*i.e.*, bonding leave). This limitation does not apply to any other type of leave under this policy.

### EMPLOYEE BENEFITS WHILE ON LEAVE

Leave under this policy is unpaid. However, an employee may be able to use accrued paid leave. While on leave, the employee will continue to be covered by the Marin County Law Library's group health insurance to the same extent that coverage is provided while the employee is on the job.

The employee may be entitled to other, non-Marin County Law Library-provided benefits under any other federal or state programs such as state disability insurance benefits. The Marin County Law Library is not responsible for administering any such benefits.

Employees may make the appropriate contributions for continued coverage under the preceding non-health benefit plans by payroll deductions or direct payments made to these plans. Depending on the particular plan, the Marin County Law Library will inform the employee whether the premiums should be paid to the carrier or to the Marin County Law Library. The coverage on a particular plan may be dropped if the employee is more than thirty (30) days late in making a premium payment. However, the employee will receive a notice at least fifteen (15) days before coverage is to cease, advising him or her that he or she will be dropped if the premium payment is not paid by a certain date. Employee contribution rates are subject to any change in rates that occurs while the employee is on leave.

If the employee fails to return to work after his or her leave entitlement has been exhausted or expires, the Marin County Law Library shall have the right to recover its share of health plan premiums for the entire leave period, unless the employee does not return because of the continuation, recurrence, or onset of a serious health condition of the employee or his or her family member that would entitle the employee to leave or because of circumstances beyond the employee's control. The Marin County Law Library shall have the right to recover premiums (or other sums due the Marin County Law Library) from an employee against his or her wages, paid time off, vacation, or holiday pay.

### SUBSTITUTION OF PAID ACCRUED LEAVES

While on leave under this policy, an employee may elect to concurrently use paid accrued leaves. Similarly, the Marin County Law Library may require an employee to concurrently use paid accrued leaves after requesting [FMLA-CFRA](#) leave and Paid Family Care Leave and may also require an employee to use family and medical care leave concurrently with a non-[FMLA-CFRA](#) leave that is [FMLA-CFRA](#)-qualifying.

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### **EMPLOYER'S RIGHT TO REQUIRE EMPLOYEE TO USE PAID ACCRUED LEAVES CONCURRENTLY WITH FAMILY LEAVE**

When an employee has earned or accrued paid vacation or administrative leave, that paid leave must be substituted for all or part of any (otherwise) unpaid leave under this policy.

An employee is entitled to and may use sick leave concurrently with leave under this policy if:

- (1) The leave is for the employee's own serious health condition; or
- (2) The leave is needed to care for a Family Member with a serious health condition and would be permitted as sick leave under the Marin County Law Library's sick leave policy.

An employee may use vacation or sick time concurrently with leave under this policy.

As a condition of an employee's initial receipt of family temporary disability insurance benefits during any twelve (12) month period in which an employee is eligible for these benefits, the Marin County Law Library may require an employee to take up to two (2) weeks of earned but unused vacation or sick leave (or both) before the employee's initial receipt of these benefits. If the Marin County Law Library requires the employee to take vacation or sick leave, that portion of the leave that does not exceed one (1) week shall be applied to any applicable waiting period for receipt of family temporary disability insurance benefits.

### **MEDICAL CERTIFICATION**

Employees who request leave for their own serious health condition or to care for a Family Member who has a serious health condition must provide written certification from the health care provider of the individual requiring care if requested by the Marin County Law Library.

#### **Time to Provide Medical Certification**

When an employee's leave is foreseeable and at least thirty (30) days' notice has been provided, if a medical certification is requested, the employee must provide it before the leave begins. When this is not possible, the employee must provide the requested certification to the Marin County Law Library within the time frame requested by the Marin County Law Library (which must allow at least fifteen (15) calendar days after the employer's request), unless it is not practicable under the particular circumstances to do so despite the employee's diligent good faith efforts.

#### **Consequences of Failure to Provide Adequate or Timely Certification**

The Marin County Law Library will advise the employee in writing what additional information is necessary to make the certification complete and sufficient. The employee will have seven (7) calendar days, unless not practicable under the circumstances despite the

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employee's diligent good faith efforts, to cure any deficiency. If the deficiency is not cured, the Marin County Law Library may deny the taking of [FMLA-CFRA](#) leave.

### Recertification

If the Marin County Law Library doubts the validity of a certification, the Marin County Law Library may require a medical opinion of a second health care provider chosen and paid for by the Marin County Law Library. If the second opinion is different from the first, the Marin County Law Library may require the opinion of a third provider jointly approved by the Marin County Law Library and the employee but paid for by the Marin County Law Library. The opinion of the third provider will be binding. An employee may request a copy of the health care provider's opinions when there is a recertification.

### INTERMITTENT LEAVE OR REDUCED SCHEDULE LEAVE

If an employee requests leave intermittently (*e.g.*, a few days or hours at a time) or on a reduced leave schedule to care for a Family Member with a serious health condition, the employee must provide medical certification that such leave is medically necessary. "Medically necessary" means there must be a medical need for the leave and that the leave can best be accomplished through an intermittent or reduced leave schedule.

### EMPLOYEE NOTICE OF LEAVE

Although the Marin County Law Library recognizes that emergencies arise that may require employees to request immediate leave, employees are required to give as much notice as possible of their need for leave. If leave is foreseeable, at least thirty (30) days' notice is required. In addition, if an employee knows that he or she will need leave in the future but does not know the exact date(s) (*e.g.*, for the birth of a child or to take care of a newborn), the employee shall inform his or her supervisor as soon as possible that such leave will be needed. Absent unusual circumstances, such notice may be given in accordance with the Marin County Law Library's usual and customary call-in procedures for reporting an absence. The employee must provide notice sufficient to make the Marin County Law Library aware that the employee needs [FMLA-CFRA](#)-qualifying leave and of the anticipated timing and duration of the leave. If the Marin County Law Library determines that an employee's notice is inadequate, the Marin County Law Library may delay the granting of [FMLA-CFRA](#) leave.

### REINSTATEMENT ON RETURN FROM LEAVE

#### Right to Reinstatement

On expiration of leave, an employee is entitled to be reinstated to the position of employment held when the leave commenced, or to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment. Employees have no greater rights to reinstatement, benefits, and other conditions of employment than if the employee had been continuously employed during the [FMLA-CFRA](#)-Paid Family Care Leave period.

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If a definite date of reinstatement has been agreed on at the beginning of the leave, the employee will be reinstated on the date agreed on. If the reinstatement date differs from the original agreement date between the employee and the Marin County Law Library, the employee will be reinstated within two (2) business days, when feasible, after the employee notifies the Marin County Law Library of his or her readiness to return.

### **Employee's Obligation to Periodically Report on His or Her Condition**

An employee may be required to periodically report on his or her status and intent to return to work. This will avoid any delays to reinstatement when the employee is ready to return.

### **Fitness-for-Duty Certification**

As a condition of reinstatement of an employee whose leave was based on the employee's own serious health condition that made the employee unable to perform his or her job, the employee must obtain and present a fitness-for-duty certification from the health care provider stating that the employee is able to perform the essential functions of the employee's job. When reasonable job safety concerns exist, the Marin County Law Library may require a fitness-for-duty certification before an employee may return to work when the employee takes intermittent or reduced leave. Failure to provide such certification will result in denial of reinstatement.

### **MILITARY CAREGIVER LEAVE**

Under the FMLA, an eligible employee who is a spouse, child, parent, or next of kin of a covered servicemember with a serious injury or illness may take up to a total of twenty-six (26) workweeks of unpaid leave during a single twelve (12) month period to care for the servicemember. A covered servicemember is a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise on outpatient status, or is otherwise on the temporary disability retired list, in each case for a serious injury or illness. A serious injury or illness is one that was incurred by a servicemember in the line of duty on active duty that may render the servicemember medically unfit to perform the duties of his or her office, grade, rank, or rating. The single twelve (12) month period for leave to care for a covered servicemember with a serious injury or illness begins on the first day the employee takes leave for this reason and ends 12 months later, regardless of a twelve (12) month period established by the employer for other types of FMLA leave. An eligible employee is limited to a combined total of 26 workweeks of leave for any FMLA-qualifying reason during the single twelve (12) month period. Only twelve (12) of the twenty-six (26) weeks total may be for an FMLA-qualifying reason other than to care for a covered servicemember.

### **QUALIFYING EXIGENCY LEAVE**

Under the FMLA and CFRA, an eligible employee may take up to a total of twelve (12) workweeks of unpaid leave during the normal twelve (12) month period established by the employer for FMLA-CFRA leave for qualifying exigencies arising out of the fact that the



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employee's spouse, domestic partner, child, or parent is on active duty, or has been notified of an impending call or order to active duty, in support of a contingency operation.

Qualifying exigencies include:

(1) Issues arising from a covered military member's short-term deployment (*i.e.*, deployment on seven (7) or fewer days of notice) for a period of 7 days from the date of notification;

(2) Military events and related activities such as official ceremonies, programs, or events sponsored by the military or family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations, or the American Red Cross that are related to the active duty or call to active-duty status of a covered military member;

(3) Certain child care and related activities arising from the active duty or call to active duty status of a covered military member, such as arranging for alternative child care, providing child care on a non-routine, urgent, immediate-need basis, enrolling or transferring a child in or to a new school or day care facility, or attending certain meetings at a school or day care facility, in each case if necessary because of circumstances arising from the active duty or call to active duty of a covered military member;

(4) Certain activities arising from the military member's covered active duty related to the care of the military member's parent who is incapable of self-care, such as arranging for alternative care, providing for care on a non-routine, urgent, immediate-need basis, admitting or transferring a parent to a new care facility, and attending certain meetings with staff at a care facility, such as hospice or social service providers;

(5) Making or updating financial and legal arrangements to address a covered military member's absence;

(6) Attending counseling provided by someone other than a health care provider for oneself, the covered military member, or a child of the covered military member, the need for which arises from the active duty or call to active-duty status of a covered military member;

(7) Taking up to five (5) days of leave to spend time with a covered military member who is on short-term temporary rest and recuperation leave during deployment.

(8) Attending to certain post-deployment activities, including attending arrival ceremonies, reintegration briefings and events, and other official ceremonies or programs sponsored by the military, for a period of ninety (90) days following the termination of the covered military member's active duty status;

(9) Addressing issues arising from the death of a covered military member; and

(10) Any other event that the employee and employer agree is a qualifying exigency.

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### **LEAVE TO CARE FOR COVERED SERVICEMEMBER WITH SERIOUS ILLNESS OR INJURY INCURRED IN THE LINE OF DUTY ON ACTIVE DUTY**

Under the FMLA, eligible employees who have family members who are covered servicemembers may take up to twenty-six (26) workweeks of leave in a single twelve (12) month period to care for a covered servicemember with a serious illness or injury incurred in the line of duty on active duty. The leave may be taken intermittently whenever medically necessary to care for a covered servicemember with a serious injury or illness. Leave may also be taken intermittently for a qualifying exigency arising out of the active-duty status or call to active duty of a covered military member. When leave is needed for planned medical treatment, the employee must make a reasonable effort to schedule the treatments so as not to unduly disrupt the Marin County Law Library's operation.

Spouses employed by the same employer are limited to a combined total of twenty-six (26) workweeks of leave in a single twelve (12) month period if the leave is to care for a covered servicemember with a serious injury or illness; for the birth and care of a newborn child; for placement of a child for adoption or foster care; or for care of a parent who has a serious health condition.

#### **EMPLOYEE NOTICE**

Employees seeking to use Military Caregiver Leave must provide thirty (30) days' advance notice of a need to take FMLA leave for planned medical treatment for a serious injury or illness of a covered servicemember. If leave is foreseeable but thirty (30) days' advance notice is not practicable, the employee must provide notice as soon as practicable—generally, either the same or next business day. The employee must provide notice of the need for foreseeable leave based on a qualifying exigency as soon as practicable. When the need for military family leave is not foreseeable, the employee must provide notice to the employer as soon as practicable under the facts and circumstances of the particular case. Generally, it should be practicable to provide notice for unforeseeable leave within the time prescribed by the Marin County Law Library's usual and customary notice requirements.

The employee must provide sufficient information to make the Marin County Law Library aware of the need for FMLA leave for these reasons and the anticipated timing and duration of the leave. Such information may include, as applicable, information to the effect that:

- (1) The requested leave is for a particular qualifying exigency related to the active-duty status or call to active duty of a covered military member, along with the anticipated duration of the leave; and
- (2) The leave is for a qualifying family member who is a covered servicemember with a serious injury or illness, along with the anticipated duration of the leave.

#### **EMPLOYER NOTICE**

When the employee requests FMLA leave under this policy, the Marin County Law Library will notify the employee of his or her eligibility to take leave, including a reason for non-

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eligibility if the employee is determined not to be eligible. Such eligibility notice may be oral or written and should generally be given within five (5) business days of the employee's request for leave. Subsequent eligibility notice in the same twelve (12) month leave period may be required when an employee's eligibility status changes. The Marin County Law Library will inform employees of their rights and responsibilities under this leave, including giving specific written information on what is required of the employee.

When the Marin County Law Library has enough information to determine that the leave is being taken for an FMLA-qualifying reason, the Marin County Law Library will notify the employee that the leave is designated and will be counted as FMLA leave. The Marin County Law Library will designate leave that qualifies as both leave to care for a covered servicemember with a serious injury or illness and leave to care for a qualifying family member with a serious health condition as leave to care for a covered servicemember in the first instance. This designation notice will be in writing and generally will be given within five (5) business days of the determination. The Marin County Law Library will notify the employee of the number of hours, days, or weeks that will be counted against the employee's FMLA entitlement.

### **CERTIFICATION REQUIREMENTS**

The Marin County Law Library will require the employee who requests military family leave to produce a certification and may require the employee certification to be supported by:

(1) For leave for a qualifying exigency, a copy of the covered military member's active-duty orders and certification providing the appropriate facts related to the particular qualifying exigency for which leave is sought, including contact information if the leave involves meeting with a third party; and

(2) For leave to care for a covered servicemember with a serious injury or illness, certification completed by an authorized health care provider or a copy of an Invitational Travel Order (ITO) or Invitational Travel Authorization (ITA) issued to any member of a covered servicemember's family.

### **PREGNANCY DISABILITY LEAVE (PDL)**

An employee may take pregnancy disability leave (PDL) if she is disabled because of pregnancy, childbirth, or a related medical condition, including prenatal care and severe morning sickness. The length of leave will be up to seventeen and a third (17-1/3) weeks or the equivalent number of days the employee would normally work within the seventeen and a third (17-1/3) week period. Intermittent leave or a reduced work schedule may be taken.

To better accommodate this type of leave, the Marin County Law Library reserves the right to temporarily transfer the employee to an available alternative position with equivalent pay and benefits. The Marin County Law Library will also consider a temporary transfer if medically advisable. The Marin County Law Library is not required to create a position; to discharge another employee or transfer another employee with more seniority; or to promote or transfer an employee if she is not qualified for the position. PDL will run concurrently with other applicable leaves, such as FMLA leave. The twelve (12) month look-back period will apply to all leaves

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granted concurrently. PDL may be unpaid, provided that an employee may exhaust accrued benefits such as accrued sick or vacation leave.

### **PAY AND BENEFITS DURING LEAVE OF ABSENCE**

Employees will be expected to exhaust their vacation or sick leave (if applicable) before going into an unpaid status. This requirement will be applied consistent with state and federal law.

Employees will continue to receive the same level of benefit coverage they were eligible to receive before their leave, in accordance with applicable state and federal law. If the Marin County Law Library approves a request made by an employee for a continuation of a leave that extends beyond the leave period provided by applicable federal or state law, the employee will be eligible to continue his or her benefits through the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

### **WORKERS' COMPENSATION**

Notify the Marin County Law Library Director immediately if you are involved in an on-the-job injury. The supervisor will assist you in seeking medical care and filling out a workers' compensation claim. The Marin County Law Library is legally obligated to report work-related injuries to its workers' compensation carrier within certain time frames, even if medical care is not needed. It is mandatory for all employees to report work-related injuries.

If you are injured, the Marin County Law Library may send you to a physician for medical treatment unless you notify the Marin County Law Library in writing that you wish to see your own physician.

### **MEDICAL EXAMINATIONS**

Employees may be required to take medical examinations as a condition of employment or for continued employment in certain circumstances. A medical exam may be required after a conditional offer of employment has been made to an applicant in certain job positions. In addition, the Marin County Law Library may require a medical examination to determine whether or not the employee is able to perform the essential functions of a job or in certain situations to assess the employee's fitness for duty in accordance with federal and state laws.

### **PERSONNEL RECORDS**

The Marin County Law Library keeps a personnel file on each employee. The contents of your file are confidential to the extent permitted by law. You or your representative may inspect your personnel file and obtain a copy of all documents in your file. Please inform Human Resources of any changes in your personal information such as your address, phone number, marital status, or number of dependents in order to keep your file up to date.

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## **CONFIDENTIAL INFORMATION**

As part of your employment, you may have access to trade secrets or confidential information that belongs to the Marin County Law Library. Such information may include financial information, customer lists, preferences, sales data, business plans, vendor information, and other proprietary information. All employees with access to confidential or trade secret information must keep all such information confidential. The requirement to keep all such information confidential continues even after the employee is no longer working for the Marin County Law Library. Violation of this policy may subject the employee to discipline, up to and including termination.

## **OUTSIDE EMPLOYMENT**

Employees may engage in outside employment to the degree that it does not conflict with the interests of the Marin County Law Library. No employee is permitted to accept employment, whether for pay or otherwise, if the additional outside employment leads to a conflict or potential conflict of interest for the employee, if the nature of the outside employment will reflect negatively on the Marin County Law Library, or if the outside employment conflicts with the duties of the employee.

## **DRUGS AND ALCOHOL**

The Marin County Law Library is a drug-free, alcohol-free environment. Employees may not report to work under the influence of drugs or alcohol, including recreational cannabis. The Marin County Law Library reserves the right to search, without the employee's consent, all areas and property in which the Marin County Law Library maintains control or joint control with the employee for drugs and alcohol. Refusal to allow for search when requested may be grounds for discipline, up to and including termination.

Employees reasonably believed to be under the influence of alcohol or drugs may be required to submit to drug and alcohol testing.

The legal use of controlled substances, such as prescription drugs prescribed by a licensed physician or over-the-counter medications, is not prohibited by this policy.

## **INSPECTION OF WORKSTATIONS AND PERSONAL BELONGINGS**

The Marin County Law Library reserves the right to search any and all Marin County Law Library vehicles, workstations, work areas, desks, file cabinets, lockers, and other personal property of employees and their contents for illegal drugs, alcohol, weapons, and stolen property (collectively referred to as "Contraband"). The Marin County Law Library will conduct searches when there is reasonable cause to believe that you have Contraband in your possession. The Marin County Law Library may confiscate such Contraband and take any other appropriate action. "Reasonable Cause" is defined as those facts that would lead a reasonably prudent person to believe that the employee has Contraband or that Contraband is in the area to be searched. Employees should have no reasonable expectation of privacy in Marin County Law Library-supplied property such as vehicles, workstations, desks, lockers, and cabinets.

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## **E-MAIL, VOICEMAIL, AND COMPUTER POLICIES**

Employees are expected to use e-mail, voicemail, and computer systems for Marin County Law Library business and not for personal use. Employees may access the Internet for personal reasons as long as such access is reasonable and does not interfere with the employee's work duties.

Employees may not use any e-mail, voicemail, or Internet website that may be disruptive or offend others, including but not limited to the transmission, receipt, or viewing of sexually explicit messages, cartoons, images, sounds, ethnic or racial slurs, or anything that may be construed as unlawful harassment or disparagement of others. Any such inappropriate use may result in disciplinary action, up to and including termination.

## **VIOLENCE PREVENTION**

The Marin County Law Library is committed to providing a violence-free and safe work environment. All employees are prohibited from engaging in any violent behavior in the workplace. Such behavior includes but is not limited to brandishing a weapon, knife, or other dangerous object that could potentially harm others; physical violence or threats of violence; fighting; horseplay; verbal threats of violence; and any intimidating behavior.

Employees are required to report all threats of violence as soon as possible to their supervisor or to any other supervisor. Report all suspicious individuals or activities to the Marin County Law Library Director or to any other supervisor as soon as possible. On receiving a report of any suspected violence, the Marin County Law Library will undertake a prompt investigation and take appropriate corrective action.

## **ANTI-HARASSMENT POLICY**

The Marin County Law Library is committed to providing a work environment free of discriminatory harassment. The Marin County Law Library's anti-harassment policy defines discriminatory harassment and sets forth a procedure for the investigation and resolution of complaints of such harassment by or against any employee, volunteer, applicant, or person providing services to the Marin County Law Library under a contract.

Discriminatory harassment violates this policy and will not be tolerated. Discriminatory harassment of an applicant, volunteer, employee, or person providing services to the Marin County Law Library under a contract includes harassment based on actual or perceived race, color, religious creed, religious dress and grooming, sex, national origin, ancestry, disability, medical condition, marital status, age (over 40), sexual orientation, genetic information, gender identity, gender expression, military or veteran status, volunteer status, unpaid intern status, or other category protected by federal or state law. Discriminatory harassment also violates the Marin County Law Library's policy not to retaliate against any individual for making a complaint of discriminatory harassment or for participating in a harassment investigation.

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You will receive a copy of the Marin County Law Library's anti-harassment policy when you join the Marin County Law Library. It is your responsibility to read and understand the policy.

### IMPERMISSIBLE CONDUCT

Employees are expected to abide by all work rules and standards and to avoid conduct that is detrimental to the Marin County Law Library, other employees or patrons. Following is a list of examples of conduct that is not permitted in the workplace. The examples set forth below represent the type of conduct that you must avoid, but this is not an exhaustive list of all impermissible conduct in the workplace. Any conduct that adversely affects the Marin County Law Library or the employee's job performance or is otherwise detrimental to the Marin County Law Library, other employees or patrons may also result in disciplinary action including, but not limited to, termination. Impermissible conduct includes, but is not limited to,

- Creating conflict with co-workers, supervisors, patrons, or visitors, except to the extent permitted by law.
- Excessive absenteeism or tardiness.
- Being absent for more than three (3) days without notification or permission, except to the extent permitted by law.
- Failure to follow safety regulations.
- Using Marin County Law Library property, equipment, and resources for unauthorized purposes.
- Failing to report injuries or damage to, or an accident involving Marin County Law Library property and/or equipment.
- Incompetence or inefficiency in performing job duties.
- Horseplay that results in personal injury or property damage.
- Spreading malicious rumors.
- Engaging in vulgar or abusive language or conduct toward others.
- Using communication systems inappropriately.
- Treating supervisors, co-workers, or patrons in a discourteous, inattentive, or unprofessional manner.
- Exhibiting behaviors that would violate the drug and alcohol policy.

## **MARIN COUNTY LAW LIBRARY EMPLOYEE HANDBOOK**

- Dishonesty, including but not limited to deception, fraud, lying, cheating, embezzlement, or theft.
- Insubordination.
- Violating conflict-of-interest rules.
- Disclosing or using confidential proprietary information or trade secrets without authorization.
- Violation of the anti-harassment policy.
- Gambling on Marin County Law Library premises or while conducting Marin County Law Library business.
- Violation of safety or health rules or engaging in conduct that creates a safety or health hazard.
- Violating the anti-violence policy.
- Falsifying Marin County Law Library records.
- Conviction of a criminal offense involving moral turpitude.
- Any conduct on or off duty that negatively impacts the reputation of the Marin County Law Library.
- Violating any Marin County Law Library policy, including but not limited to any of the policies described in this Handbook.

### **DISCIPLINARY PROCEDURES**

The Marin County Law Library may, in its sole discretion, impose different forms of discipline depending on the nature and severity of the misconduct. The discipline may take the form of oral and written warnings, reprimands, suspensions, or termination.

### **PERFORMANCE EVALUATIONS**

The Marin County Law Library recognizes the value of performance feedback between you and the Marin County Law Library Director. The Marin County Law Library Director may review your job performance at least once a year. The performance evaluation will evaluate the strengths and weaknesses of your performance and determine what areas of improvement, if any, are needed. This is also a time in which the employee may set future performance goals with the supervisor. A good performance evaluation does not guarantee a pay raise, nor is it a promise of continued employment.



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**SEPARATION PROCEDURES**

On separation of employment, you must return all supplies, keys, and other Marin County Law Library property immediately. You may also be requested to participate in an exit interview, although the interview is completely voluntary. At termination, the Marin County Law Library will provide you with your final paycheck, including all accrued and unused vacation time if applicable. You and your dependents may also have a right to continue your group medical benefits temporarily under COBRA at your expense.

**ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK**

I acknowledge that I have received a copy of the Marin County Law Library’s employee handbook, have read it, and understand its provisions. I further understand that if I have a question, I am obligated to ask my supervisor for any clarification of any provisions in the employee handbook.

I further understand that the statements contained in the handbook do not create any contractual or other legal obligations of employment. I also understand that the Marin County Law Library may at any time modify, rescind, or revise any policy, benefit, or practice described in the handbook, except for its policy of at-will employment.

I understand and agree that my employment with the Marin County Law Library is at will and can be terminated by either me or the Marin County Law Library without cause or notice and that nothing in the handbook should be interpreted to the contrary. This is the entire agreement between me and the Marin County Law Library on this subject; it supersedes any prior inconsistent representations or agreements and may only be modified in a writing signed by me and the Marin County Law Library President.

I acknowledge that it is my responsibility to read and become familiar with the contents of the handbook.

Date: \_\_\_\_\_

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Printed Name

# ORGANIZATIONS CLOSELY AFFILIATED WITH STATE OR INDIAN TRIBAL GOVERNMENTS REFERENCE GUIDE

By Richard A. McCray, Sr. and Marvin Friedlander

## Overview

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**Purpose** The purpose of this article with the accompanying reference guide sheet is to give an overview of and aid in the processing of applications submitted by organizations that are requesting recognition of tax-exempt status under IRC 501(c)(3) that are closely affiliated with state or local governments (including federally recognized Indian tribal governments).

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**In This Article** This article contains the following topics:

Topic	See Page
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Prohibitions	9
Alternatives to Exemption	11
Exceptions From Filing Form 990 (or Form 990-EZ)	13
Exhibit: <i>Reference Guide Sheet</i>	17

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*Continued on next page*

## Overview, Continued

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### **Introduction**

A municipal hospital or municipal hospital district, fire department, public library, park district, state college or university, Indian tribal economic development organization, and port authority are examples of organizations that are closely affiliated with state or local governments. This article and the accompanying guide sheet will help determine whether this type of organization qualifies for IRC 501(c)(3) exemption. They will also help in determining whether the organization is excepted from filing Form 990 under Rev. Proc. 95-48, 1995-2 C.B. 418. The suggested guide sheet is available as the Exhibit at the end of this article.

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### **IRC 501(c)(3) Exemption**

An organization affiliated with government may qualify for IRC 501(c)(3) exemption if it is separately incorporated or formed to accomplish one or more exempt purposes. However, it may not have governmental regulatory or enforcement powers that would, generally, be beyond those permitted by an organization described in IRC 501(c)(3).

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### **Example: Municipal Hospital**

A municipal hospital is an example of an organization affiliated with government that could qualify for exemption as an organization described in IRC 501(c)(3) by promoting health consistent with the community benefit standard set forth in Rev. Rul. 69-545, 1969-2 C.B. 117.

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## Overview, Continued

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**Example:  
Lessening  
Governmental  
Burdens**

Many organizations affiliated with government meet the standard described in IRC 501(c)(3) by accomplishing a “lessening of the burdens of government” purpose under Reg. 1.501(c)(3)-1(d)(2). An organization that provides legal assistance to guardians *ad litem* who represent abused and neglected children before a juvenile court that requires their appointment was held to qualify for exemption under IRC 501(c)(3) because it lessens the burdens of government. See Rev. Rul. 85-2, 1985-1 C.B. 178.

Note: A determination of whether an organization is lessening the burdens of government requires consideration of whether the organization's activities are activities that a governmental unit considers to be its burdens, and whether such activities actually 'lessen' such governmental burdens.

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**IRC 115**

Organizations closely affiliated with a state or local governmental unit may be eligible to have their income excluded from federal income tax under IRC 115 if the income is derived from an essential governmental function and accrues to a State or political subdivision. Income of a separately formed municipal hospital district is often excluded from federal income tax under IRC 115. Even though an organization's income may be excluded from taxation under IRC 115, it may also qualify for exemption as an organization described in IRC 501(c)(3).

Some of the requirements for the IRC 115 exclusion are similar, but not identical, to the requirements for exemption under IRC 501(c)(3). For a discussion of appropriate dissolution provisions involving organizations that may be described in IRC 501(c)(3) and whose income is excluded under IRC 115, see Rev. Proc. 2003-12, 2003-4 I.R.B. 316. The determination of whether an entity may exclude its income from tax under IRC 115 is within the jurisdiction of the Associate Chief Counsel (Tax Exempt and Government Entities). A private letter ruling concerning whether income is excluded from federal tax under IRC 115 may be requested by following the procedures outlined in Rev. Proc. 2004-1, 2004-1 I.R.B. 1 (updated annually).

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## Separately Organized

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### Entity Requirement

IRC 501(c)(3) requires the existence of a separately organized entity: a corporation, trust, or association. A corporation, trust or association, even owned by a State or municipality, may qualify under IRC 501(c)(3). Rev. Rul. 60-384, 1960-2 C.B. 172, amplifying Rev. Rul. 55-319, 1955-1 C.B. 119, describes such entities as a “clear counterpart” of an IRC 501(c)(3) organization.

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### Type of Organization

Corporation: The separately organized entity requirement is generally met if the organization is incorporated as a not-for-profit entity under state corporation law or under Indian tribal law.

Trust: Likewise, if the organization is established as a trust, it is regarded as a separately organized entity.

Association: Generally, an association (unincorporated organization) with at least two members is treated as a separately organized entity.

Note: An eligible entity, such as a limited liability company, that has been determined to be, or claims to be, exempt from federal income taxation under IRC 501(a) is treated as having made an election to be classified as an association. See the check-the-box regulations in Reg. 301.7701-3(c)(1)(v).

Note: A limited liability company with a single owner can elect to be classified as an association or be disregarded as an entity separate from its owner. See Reg. 301.7701-3(a).

For a further discussion of limited liability companies qualifying as exempt organizations, see the following Continuing Professional Education articles:

- CPE 2000, Article H, *Limited Liability Companies As Exempt Organizations*, and
  - CPE 2001, Article B, *Limited Liability Companies As Exempt Organizations – Update*.
- 

*Continued on next page*

## Separately Organized, Continued

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**Created by  
Legislation**

Many times an entity is created by legislation, such as by state statute, tribal council resolution, a local ordinance or an act of the state legislature. The legislation and any other documents under which the organization was established must be analyzed to determine whether a separate organization was created.

For example, a hospital district may be authorized by an act of the state legislature. The legislation may authorize the creation of an organization as a “public body corporate and politic” pursuant to a resolution filed by a local governmental legislative body, such as a city or county council, or ratified by an elected official, or approved by the voters. Sometimes the legislation requires that the approved organizational documents must be filed with the secretary of state. Other times, the legislation requires that an appropriate court must certify the approved organizational documents. Examination of the legislation and all the relevant documents will determine whether an entity is separately organized.

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**Example:  
Fact Scenario**

State statute authorizes the formation of an Older Persons’ Commission (Commission) established by an Interlocal Agreement between local townships. The state statute provided that a Commission may operate an older persons’ activity center for purpose of improving the social, legal, health, housing, educational, emotional, nutritional, recreational, and mobility status of older persons. The Interlocal Agreement established the Commission as an independent entity, separate and distinct from the townships. The Interlocal Agreement was signed by the townships. Generally, these facts and circumstances would be sufficient to establish the Commission as an entity that was separately organized.

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## Separately Organized, Continued

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### **Indian Tribal Governments**

A federally recognized Indian tribal government and its political subdivisions, including Alaska Native governments, are treated like states for certain federal tax purposes. (See IRC 7871) Rev. Proc. 2002-64, 2002-2 C.B. 717, provides a list of federally recognized Indian tribes for federal tax purposes. Rev. Proc. 86-17, 1986-1 C.B. 550 and Rev. Proc. 84-36, 1984-1 C.B. 510 provide a list of entities that are treated as political subdivisions of Indian tribal governments for federal tax purposes.

Note: Rev. Proc. 86-17, 1986-1 C.B. 550, Rev. Proc. 84-37, 1984-1 C.B. 513, and Rev. Proc. 2003-1, 2003-1 I.R.B. 1 (updated annually) also provide guidance as to how federally recognized tribal governments and their enterprises can qualify for treatment as a state or a political subdivision.

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### **Organization Formed by Indian Tribal Governments**

Exemption applications under IRC 501(c)(3) related to Indian tribes will generally fall into one of three categories.

First, a separate organization may be formed under state law by a federally recognized Indian tribe or by tribal members to address such issues as relief of the poor and distressed, eliminating prejudice and discrimination, combating community deterioration and juvenile delinquency, or defending human and civil rights secured by law, establishing health clinics, schools, rehabilitation centers, cultural and historic societies, and similar organizations.

Second, a federally recognized Indian tribal government may form a separate corporation under tribal law to accomplish the activities described in the preceding paragraph. These corporations are treated as separate entities for purposes of qualifying for exemption.

Third, a corporation organized under section 17 of the Indian Reorganization Act of 1934, as amended, 25 U.S.C. 477, or under section 3 of the Oklahoma Indian Welfare Act, as amended, 25 U.S.C. 503, shares the same tax status as a tribal government and, accordingly, it is not eligible for IRC 501(c)(3) exemption. See Reg. 301.7701-1(a)(3); Rev. Rul. 94-16, 1994-1 C.B. 19; Rev. Rul. 94-65, 1994-2 C.B. 14.

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# Organizational Test

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## **Organizational Test General Requirements**

As previously noted, an organization closely affiliated with a state or local government (including federally recognized Indian tribal governments) must meet the organizational test of Reg. 1.501(c)(3)-1(b) to qualify for exemption under IRC 501(c)(3). Therefore, an organization's creating document must contain language specifying an appropriate exempt purpose.

In addition, the organization's assets must be permanently dedicated to exempt purposes on dissolution either by specific provision in its creating document or by operation of state law. Assets dedicated to a State, local government, or federally recognized Indian tribe for a public purpose upon dissolution will meet the dissolution clause requirements. See Reg. 1.501(c)(3)-1(b).

Where the organization's creating document does not satisfy the organizational test, it would have to amend its creating document to meet the organizational test.

For a further discussion of the organizational test, see the Continuing Professional Education article, CPE 2004, *Organizational Test – IRC 501(c)(3)*. In particular, Exhibit 1 of this CPE article provides guidance on the dissolution provision for an organization described in IRC 501(c)(3) whose income is also exempt under IRC 115(1).

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## **State Legislation and the Organizational Test**

The organizational test often poses a problem when an organization is created pursuant to a state statute, a local ordinance, an act of the state legislature, or a tribal council resolution. The problem arises because the "organizational document" is often contained in the statute, ordinance, act, or resolution and it may contain neither the exempt purpose language nor a standard dissolution clause. This type of organization may face difficulty in having its organizational document amended. In this circumstance, if a careful reading of the creating provision shows that the organization will operate exclusively for exempt purposes and that upon dissolution its assets will be distributed for exempt purposes, it may be deemed to have met the organizational test.

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## Organizational Test, Continued

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**State  
Legislation and  
the  
Organizational  
Test (continued)**

Furthermore, if the creating provision of an organization created pursuant to a state statute, a local ordinance, an act of the state legislature, or a tribal council resolution provides that upon dissolution all of its assets will be distributed to a state, a federally recognized Indian tribal government, or a political subdivision of a state or federally recognized Indian tribal government, it may be deemed to have met the dedication of assets portion of the organizational test provided there is no indication of private use. The assumption is that the assets will be used for a public purpose as is required by Reg. 1.501(c)(3)-1(b)(4).

In some circumstances, it may be more efficient for the organization to establish a separately incorporated entity as the applicant that can be established to satisfy the organizational test requirements than to seek to amend a state statute, a local ordinance, or an act of the state legislature.

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## Prohibitions

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**Integral Part of Government** A state or local government or political subdivision of a state or local government is not eligible for exemption under IRC 501(c)(3). As stated in Rev. Rul. 60-384, 1960-2 C.B. 172, a state or municipality itself would not qualify since its purposes are not exclusively those described in 501(c)(3). See for example, Estate of John C. F. Slayton v. Commissioner, 3 B.T.A. 1343. It follows, therefore, that where the particular activity in question is being conducted as an integral part of a state or municipal government, exemption under IRC 501(c)(3) would not be permitted.

Note: An organization wholly owned by a state is not recognized as a separate entity for federal tax purposes if it is an integral part of a state. Reg. 301.7701-1(a)(3).

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**Tribal Government** A federally recognized Indian tribal government or political subdivision of a tribe is not eligible for exemption under IRC 501(c)(3) consistent with Rev. Rul. 60-384, *supra*. See Reg. 305.7701-1 for a definition of Indian Tribal government.

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**Regulatory or Enforcement Powers** Rev. Rul. 60-384, 1960-2 C.B. 172, provides that even though a wholly owned state or municipal organization may be separately organized, it is not eligible for IRC 501(c)(3) exemption if it has substantial regulatory or enforcement powers in the public interest. These powers traditionally are referred to as sovereign powers.

The three generally acknowledged sovereign powers are:

- Power to levy and collect tax on its behalf
- Power of eminent domain
- Police power

However not all sovereign powers are necessarily disqualifying regulatory or enforcement powers. Thus, the fact that an organization has one of the sovereign powers listed above does not automatically preclude the organization from qualifying under IRC 501(c)(3).

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## Prohibitions, Continued

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**Example:  
Determining a  
Tax Rate**

A limited power to determine a tax rate necessary to support an organization's operations that is more related to the disposition of tax revenues than to the exercise of the taxing power of the political unit involved does not constitute a disqualifying regulatory or enforcement power. Rev. Rul. 74-15, 1974-1 C.B. 126, provides that an exempt organization is permitted to certify or determine a tax rate. For purposes of qualification under IRC 501(c)(3), solely, there is no distinction between the power to recommend or certify a tax rate, the power to determine a tax rate, and the power to levy, assess or impose a tax. The disqualifying regulatory or enforcement power is the power to collect tax levied on its behalf. Thus, if an organization has the power to collect tax levied on its behalf, it will not qualify under IRC 501(c)(3).

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**Example:  
Campus  
Policing**

Rev. Rul. 77-165, 1977-1 C.B. 21, provides that a public university with governmental power limited to policing and traffic control on the campus to preserve order and provide for public safety within the confines of its own property is not, thereby, disqualified under IRC 501(c)(3) because the powers are insufficient to constitute the exercise of the state's police power. Therefore, a limited power equivalent to a university or college campus police force would not disqualify an otherwise qualified organization.

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**Example:  
Investigation  
Authority**

In Rev. Rul. 74-14, 1974-1 C.B. 125, a public housing authority that is authorized to investigate whether unsanitary or unsafe housing conditions exist does not qualify for exemption under IRC 501(c)(3) because it has the power to conduct investigations by entering property and issuing subpoenas. The power to investigate and subpoena involves the power to compel testimony under threat of imprisonment if the testimony is not forthcoming. Therefore, the housing authority possesses disqualifying regulatory or enforcement powers.

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**Example:  
Sovereign  
Powers**

In Texas Learning Technology Group v. Commissioner, 958 F.2d 122 (5<sup>th</sup> Cir. 1992) the court upheld the judgment of the Tax Court stating that the subject organization did not qualify as a political subdivision under IRC 509(a)(1) and 170(b)(1)(A)(v) because it was not authorized to exercise sovereign powers.

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## Alternatives to Exemption

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### **Political Subdivision of a State**

Sometimes an organization that does not qualify for exemption because it is a political subdivision of a state or it is wholly owned as an integral part of a state, may apply for exemption from federal income tax under IRC 501(c)(3) in order to qualify as a recipient of tax-deductible contributions, to obtain grants from private foundations, or to qualify under a government program. In this circumstance, the organization may be interested in alternatives to exemption.

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### **IRC 170(c)(1) Contributions**

An organization does not have to qualify under IRC 501(c)(3) to be qualified to receive charitable contributions. For example, Publication 78, *Cumulative List of Organization described in section 170(c) of the Internal Revenue Code of 1986*, states that a contribution is deductible if it is made to, or for the use of:

1. Organizations that otherwise are qualified under IRC 170(c)(1), including a State, a U.S. possession, or political subdivision thereof, of the United States, or the District of Columbia, if made exclusively for public purposes, a community chest, corporation, trust, fund, or foundation, organized or created in the United States or its possessions, or under the laws of the United States, any State, the District of Columbia or any possession of the United States, and organized and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals.
2. Indian tribal governments because they are treated as states for purposes of deductibility of contributions under IRC 170(c)(1), pursuant to IRC 7871(a)(1)(A). See Rev. Proc. 2002-64, 2002-2 C. B. 717.
3. A subdivision of an Indian tribal government if the IRS has determined that the entity qualifies as a political subdivision of an Indian tribal government under the requirements of IRC 7871(d).

A private letter ruling may be requested concerning whether an organization qualifies as an eligible recipient under IRC 170(c)(1) from the Associate Chief Counsel (Tax Exempt and Government Entities) by following the procedures outlined in Rev. Proc. 2004-1, 2004-1 I.R.B. 1 (updated annually).

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## Alternatives to Exemption, Continued

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**Private  
Foundation  
Grants**

Grants may be made by private foundations to governmental units described in IRC 170(c)(1) without the need for private foundations to exercise expenditure responsibility under IRC 4945 since there is a specific exception for grants to organizations described in IRC 509(a)(1), which includes a governmental unit referred to in 170(c)(1).

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**Create a  
Separate  
Organization**

Finally, if the organization does not itself qualify, it could create a separate organization that would qualify for IRC 501(c)(3) exemption.

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## Exception From Filing Form 990 (or Form 990-EZ)

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### Exceptions to Filing Requirement

Rev. Proc. 95-48, 1995-2 C.B. 418, (which supplements Rev. Proc. 83-23, 1983-1 C.B. 687), exercises the Commissioner's discretionary authority under IRC 6033(a)(2)(B) by specifying that two additional classifications, governmental units and affiliates of governmental units, which are exempt from federal income tax under IRC section 501(a), are not required to file annual information returns on Form 990, *Return of Organization Exempt From Income Tax*.

As noted, this revenue procedure specifies two classes of organizations that are not required to file the annual information return:

1. Governmental units described in section 4.01 of Rev. Proc. 95-48 and
2. Affiliates of governmental units described in section 4.02(a) or (b) of Rev. Proc. 95-48.

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### Section 4.01 of Rev. Proc. 95-48

The section 4.01 governmental unit filing exception requires that the organization qualify as a governmental unit. An organization that comes within this exception is:

- A state or local governmental unit as defined in Treas. Reg. 1.103-1(b), which includes a "State, territory, a possession of the United States, the District of Columbia, or any political subdivision thereof,"
- An organization entitled to receive deductible charitable contributions as an organization described in IRC 170(c)(1), which is a "State, territory, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes,"
- An "Indian tribal government or a political subdivision thereof" under IRC 7701(a)(40) and 7871.

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## Exception From Filing Form 990 (or Form 990-EZ), Continued

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**Section 4.02(a)  
of Rev. Proc.  
95-48**

The section 4.02(a) affiliate of a governmental unit filing exception requires that the organization have a ruling from the Service or determination letter stating that:

- Its income is excluded from gross income under IRC 115,
  - It is entitled to receive deductible contributions under IRC 170(c)(1), or
  - It is a wholly owned instrumentality of a state or political subdivision of a state for employment tax purposes (IRC 3121(b)(7) and 3306(c)(7))
- 

**Section 4.02(b)  
of Rev. Proc.  
95-48**

The majority of cases will involve the section 4.02(b) “affiliate of a governmental unit” filing exception. The following two requirements must be satisfied for treatment as a section 4.02(b) affiliate of a governmental unit:

1. First, the organization is "operated, supervised, or controlled by" governmental units, or by organizations that are affiliates of governmental units, within the meaning of Treas. Reg. 1.509(a)-4(g)(1)(i). This means that a governmental unit, an organization that is an affiliate of a governmental unit, or a public official acting in an official capacity, must appoint the majority of the members of the organization’s governing body. A governing body elected by the public pursuant to local statute or ordinance also satisfies this requirement.
  2. Second, the organization must satisfy two of the five affiliation factors listed in the revenue procedure indicating actual oversight of its financial affairs and activities by the governmental unit. Those five affiliation factors are listed below.
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## Exception From Filing Form 990 (or Form 990-EZ), Continued

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### **Affiliation Factors**

The five affiliation factors are:

1. One or more governmental units, organizations that are affiliates of governmental units, or public officials acting in their official capacity, created the organization.
2. The organization receives its support principally from taxes, tolls, fines, government appropriations, or fees collected pursuant to statutory authority. Amounts received as government grants or other contract payments are not qualifying support.
3. The organization is financially accountable to one or more governmental units. This factor is present if the organization is (1) required to report to governmental unit(s), at least annually, information comparable to that required by Form 990, and (2) is subject to financial audit by the governmental unit(s) to which it reports. A report submitted voluntarily by the organization does not satisfy this provision. Also, reports and audits pursuant to government grants or other contracts do not satisfy this provision.
4. One or more governmental units, or organizations that are affiliates of governmental units, exercise control over, or oversee, some or all of the organization's expenditures (although it is not financially accountable to governmental units).
5. If the organization is dissolved, its assets will (by reason of a provision in its articles of organization or by operation of law) be distributed to one or more governmental units, or organizations that are affiliates of governmental units.

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## Exception From Filing Form 990 (or Form 990-EZ), Continued

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### Approval of Filing Exception

Approval of the filing exception described under section 4.02(b) of Rev. Proc. 95-48 will not be granted if the organization's filing of Form 990 is otherwise necessary to the efficient administration of the internal revenue laws. Each situation would depend on the interest of the Service and the public in securing access to the information provided through an annual information return.

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### Other Form 990 Exceptions

There are other classes of organizations that are not required to file Form 990.

An exempt organization (other than a private foundation) having gross receipts each year that normally are not more than \$25,000 is not required to file Form 990. See Rev. Proc. 83-23, 1983-1 C.B. 687.

"A state institution, the income of which is excluded from gross income under IRC 115(a)," is not required to file Form 990. See Reg. 1.6033-2(g)(v).

**Note:** The exception contained in Reg. 1.6033-2(g)(v) is dependent on the organization having no income within the scope of unrelated business income tax, such as a state college or university. See GCM 37657 (8/31/78).

Additional classes of organizations that are not required to file Form 990 are enumerated in Publication 557, *Tax-Exempt Status for Your Organization*.

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**GUIDE SHEET FOR SECTION 501(C)(3) ORGANIZATIONS CLOSELY  
AFFILIATED WITH STATE OR INDIAN TRIBAL GOVERNMENTS**

**INSTRUCTIONS** – This guide sheet is designed to assist in the processing of an IRC 501(c)(3) exemption application submitted by an organization that is closely affiliated with state government (including federally recognized Indian tribal governments). See the Reference Guide for assistance in completing this guide sheet. Contact EO Technical for additional help.

	Yes	No
1. <b>Is the applicant a corporation, association, or trust?</b> (A “Yes” response is favorable. A “No” response indicates that a problem exists.)		
2. <b>Does the organization meet the organizational test?</b> (A “Yes” response is favorable. A “No” response indicates that a problem exists.)		
3. <b>Is the organization a wholly owned integral part of a State or local government?</b> (A “Yes” response indicates that a problem exists. A “No” response is favorable.)		
4. <b>Is the organization a federally recognized Indian tribal government or a political subdivision of a federally recognized Indian tribal government?</b> (A “Yes” response indicates that a problem exists. A “No” response is favorable.)		
5. <b>Does the organization have substantial regulatory or enforcement powers (sovereign powers)?</b> (A “Yes” response indicates that a problem exists. A “No” response is favorable.)		
If “Yes,” are they regulatory or enforcement powers that are specifically excepted from disqualifying an organization under IRC 501(c)(3)?		
<ul style="list-style-type: none"> <li>• Determining a tax rate (Rev. Rul. 74-15)</li> <li>• Conducting campus policing (Rev. Rul. 1 77-165)</li> </ul> <p>(A “Yes” response is favorable. A “No” response indicates that a problem exists.)</p>		
6. <b>Has the organization requested an exception from the Form 990 filing requirement under Rev. Proc. 98-45?</b> If “Yes,” continue.		
7. <b>Has the organization requested an exception from filing Form 990 because it is a governmental unit under Section 4.01 of Rev. Proc. 95-48, or because it is an affiliate of a governmental unit under either Section 4.02(a) or Section 4.02(b) of Rev. Proc. 95-48?</b> (If “Yes,” must meet a, b or c below.)		
a. Does the organization meet Section 4.01 because it a governmental unit (1) as defined in Reg. 1.103-1(b), (2) an organization described in IRC 170(c)(1), or (3) an Indian tribal government or a political subdivision of an Indian tribal government under IRC 7701(a)(40) and 7871?		
b. Does the organization meet Section 4.02(a) because it possesses a ruling or determination from the Service that (1) its income is excluded from gross income under IRC 115, (2) it is entitled to receive deductible contributions under IRC 170(c)(1), or (3) it is a wholly owned instrumentality of a State or political subdivision of a State for employment tax purposes under sections 3121(b)(7) and 3306(c)(7)?		
c. Does the organization meet Section 4.02(b) because (1) the organization is controlled by a governmental unit, (2) it satisfies at least two of the five affiliation factors listed in Section 4.03, and (3) its filing of Form 990 is not otherwise necessary for efficient tax administration.		



Kyocera Integration Services

**ACDI Papercut Renewal 2024**

Work Order

QUOTE #013380 V1

PREPARED FOR

**Marin County Law Library**

PREPARED BY

**Don Navaro**



# ACDI Papercut Renewal 2024



Prepared by:  
**Kyocera Document Solutions America, Inc.**

Don Navaro  
 214-938-7274

Prepared for:  
**Marin County Law Library**

20 N San Pedro Rd  
 San Rafael, CA 94903  
 Stephen Richards  
 (415) 472-3733  
 lawlibmc@sonic.net

Quote Information:

**Quote #: 013380**

Version: 1  
 Delivery Date:  
 09/04/2024  
 Expiration Date:  
 11/29/2024

This is a preliminary estimate.

This is an approximation and is not guaranteed. This preliminary estimate is based on the information provided or through a discovery meeting for the project requirements. Actual cost may change once all project elements are finalized or negotiated. Prior to any changes of cost, the client will be notified.

Preliminary estimate is valid for 30 days.

## 1-Year Support Renewal

Description	Price	Qty	Ext. Price
<b>ACDI annual software M&amp;S, first year required</b> ACDI annual software maintenance and support - Current Support Expiration: 2024-11-30	\$0.25	1737	\$434.25
Subtotal:			<b>\$434.25</b>

## 3-Year Support Renewal

Description	Price	Qty	Ext. Price
<b>ACDI annual software maintenance and support - 3 Years</b> ACDI annual software maintenance and support - 3 Years Current Support Expiration: 2024-11-30	\$0.56	1737	\$972.72
Subtotal:			<b>\$972.72</b>

## 5-Year Support Renewal

Description	Price	Qty	Ext. Price
<b>ACDI annual software maintenance and support - 5 years</b> ACDI annual software maintenance and support - 5 years Current Support Expiration: 2024-11-30	\$0.93	1737	\$1,615.41
Subtotal:			<b>\$1,615.41</b>

PREMIUM QUOTATIONS  
National Specialty Insurance Company  
National Association of Salaried Professionals Purchasing Group, Inc.

DATE: August 14, 2024

CERTIFICATE NO. CEM 1906

DATE OF EXPIRATION: October 12, 2024 12:01 A.M.

ENDORSEMENT NO. 932572

ATTENTION:

Mr. Stephen Richards  
Lawyers in the Library  
20 North San Pedro Road Suite 2007  
San Rafael, CA 94903

RE: LAWYERS PROFESSIONAL LIABILITY INSURANCE  
INSURED: LAWYERS IN THE LIBRARY

Dear Mr. Richards

Based upon the information provided in your insurance application, the following are premium quotations for various limit options. Please indicate the limits desired by checking off the appropriate sections, signing this form where requested, and returning this form with your PREMIUM PAYMENT. If you are purchasing new coverage(s), please be sure to complete the PRIOR ACTS COVERAGE section. **If you require quotes for limits or deductibles other than those indicated, please contact us with your requests.**

**PLEASE NOTE:** COVERAGE A - LAWYERS PROFESSIONAL LIABILITY COVERAGE  
also includes the following coverages at these standard limits/deductibles:

- A1. Professional Liability: (Limits at option chosen)
- A2. Personal Injury Liability: (\$100,000/\$300,000)  
(\$1,000 deductible each claim\*)
- A3. Social Engineering (Limits at 25% of A1. – max \$250,000)
- A4. Disciplinary Proceedings Costs (costs of defense only)  
(\$10,000 each claim - \$500 deductible each claim\*)
- A5. Contempt Defense Coverage (costs of defense only)  
(\$10,000 each claim - \$100 deductible each claim\*)

\*If the no deductible option is chosen below, these become "no deductible"

Column A premiums are for a "costs inclusive" policy. This means that all costs of defense are deducted from the limits of liability first and the remainder, if any, is left to pay any judgments/settlements.

Column B premiums have an added "Supplemental Costs of Defense Coverage". You will receive an additional limit of 20% of the applicable limits which will apply solely to any costs of defense. (This does not apply to Coverage A3 or A4 above.)

**COVERAGE A. LAWYERS PROFESSIONAL LIABILITY COVERAGE**

	PREMIUM	
	<u>A</u>	<u>B</u>
<b>\$250,000/\$500,000</b>		
No deductible:	\$1,646 [ ]	\$1,728 [ ]
\$500 deductible each claim:	\$1,572 [ ]	\$1,651 [ ]
\$1,000 deductible each claim:	\$1,483 [ ]	\$1,557 [ ]
<b>\$1,000,000/\$1,000,000</b>		
No deductible:	\$2,138 [ ]	\$2,245 [ ]
\$500 deductible each claim:	\$2,042 [ ]	\$2,144 [ ]
\$1,000 deductible each claim:	\$1,926 [ ]	\$2,022 [ ]
<b>\$2,000,000/\$2,000,000</b>		
No deductible:	\$3,504 [ ]	\$3,679 [ ]
\$500 deductible each claim:	\$3,346 [ ]	\$3,514 [ ]
\$1,000 deductible each claim:	\$3,157 [ ]	\$3,315 [ ]
<b>\$3,000,000/\$3,000,000</b>		
No deductible:	\$4,418 [ ]	
\$500 deductible each claim:	\$4,219 [ ]	
\$1,000 deductible each claim:	\$3,980 [ ]	

## LAWYERS IN THE LIBRARY

**COVERAGE A.4 (Optional Higher Limits) DISCIPLINARY PROCEEDINGS COSTS COVERAGE**

Included in the basic Lawyers Professional Liability Insurance policy is Disciplinary Proceedings Costs coverage of \$10,000 each claim. The following increased limits are available:

**\$25,000/\$25,000**

No deductible:	\$366 [ ]
\$500 deductible each claim:	\$330 [ ]

**COVERAGE A.6 CRIMINAL DEFENSE COVERAGE (COSTS OF DEFENSE ONLY)****\$50,000/\$50,000 limits**

No deductible:	\$143 [ ]
\$500 deductible each claim:	\$129 [ ]

**COVERAGE A.7 INJUNCTIVE RELIEF DEFENSE COVERAGE (COSTS OF DEFENSE ONLY)****\$10,000/\$10,000 limits**

No deductible:	\$167 [ ]
\$500 deductible each claim:	\$150 [ ]

Costs of defense arising out of suits or proceedings seeking Injunctive Relief. [An order requiring that an Assured perform, or refrain from performing, an act. Includes an injunction as well as functionally similar orders, including but not limited to a restraining order, writ of mandamus, writ of prohibition or order to compel prosecution (does not include a declaratory judgment).

Underwriters' obligation is 80% of the costs of defense in excess of the deductible and up to the stated limits of liability.

**COVERAGE A.8 DISCOVERY DEMAND DEFENSE COSTS COVERAGE (COSTS OF DEFENSE ONLY)**

Costs of defense arising out of suits or proceedings resulting from a demand made upon the Assured for oral, written or documentary testimony or evidence in any suit or proceeding first initiated during the policy period and in which the Assured is not named as a party defendant.

This coverage is included in the policy at limits of \$5,000/\$5,000 with a \$1,000 each claim deductible. Higher limits are available as quoted below.

Retroactive Date: Inception (no prior acts coverage) for first time purchasers

Limit of Liability per claim/aggregate	Deductible each claim	Annual Premium
\$10,000/\$10,000	\$ 1,000	\$100 [ ]

**COVERAGE A.9 PUNITIVE DAMAGES COVERAGE****\$50,000/\$50,000 limits**

No deductible:	\$149 [ ]
\$500 deductible each claim:	\$134 [ ]

\*If claim seeks punitive **or** exemplary damages only. If claim seeks compensatory **and** punitive or exemplary damages, then the applicable deductible amount as stated in the declarations page of the policy for the coverage under which the claim for compensatory damages is made shall apply.

**COVERAGE B.1 MANAGEMENT ERRORS AND OMISSIONS COVERAGE**

**Please note:** the limits chosen for Coverage B **must match** those chosen for Coverage A, and Supplemental Costs of Defense Coverage for Coverage B is available **only** if it is **also purchased** for Coverage A.

**\$250,000/\$500,000**

No deductible:	\$658 [ ]	\$691 [ ]
\$500 deductible each claim:	\$629 [ ]	\$660 [ ]
\$1,000 deductible each claim:	\$593 [ ]	\$623 [ ]

**\$1,000,000/\$1,000,000**

No deductible:	\$855 [ ]	\$897 [ ]
\$500 deductible each claim:	\$816 [ ]	\$857 [ ]
\$1,000 deductible each claim:	\$770 [ ]	\$809 [ ]

**\$2,000,000/\$2,000,000\***

No deductible:	\$1,402 [ ]	\$1,472 [ ]
\$500 deductible each claim:	\$1,339 [ ]	\$1,406 [ ]
\$1,000 deductible each claim:	\$1,263 [ ]	\$1,326 [ ]

**\$3,000,000/\$3,000,000\***

No deductible:	\$1,767 [ ]
\$500 deductible each claim:	\$1,688 [ ]
\$1,000 deductible each claim:	\$1,592 [ ]

\*If purchased, combined single limits apply to both Coverage A. Lawyers Professional Liability AND Coverage B. Management Errors and Omissions.

**COVERAGE B.2 EMPLOYMENT PRACTICES COVERAGE**

(Optional **only** if Management Errors & Omissions Coverage is also purchased)  
[This includes coverage for indemnification (judgments/awards/settlements)].

**\$25,000/\$75,000**

No deductible:	\$216 [ ]
\$500 deductible each claim:	\$195 [ ]

**\$50,000/\$150,000**

No deductible:	\$433 [ ]
\$500 deductible each claim:	\$390 [ ]

**\$100,000/\$300,000**

No deductible:	\$866 [ ]
\$500 deductible each claim:	\$780 [ ]

**COVERAGE C. CYBER LIABILITY COVERAGE**

C1. Privacy Law Violations and C2. Security Breach Violations

C3. Privacy Notification Expense, C4. Network Extortion Threat Expense and C5. Governmental and Regulatory Proceedings  
(at the specified limits below marked by asterisk\*)

<b>Limit of Liability</b> per claim/aggregate	<b>Annual Premium</b>	<b>Select</b>
		Not Quoted

The deductible for Cyber Liability Coverage will be the same as the deductible chosen for Coverage A.1. Professional Liability. C1. Privacy Law Violations and C2. Security Breach Violations with limits of \$50,000 each claim/\$50,000 in the aggregate is included in the policy.

**PRIOR ACTS COVERAGE:** Your organization would be purchasing the following Coverage(s) for the first time:

**Management Errors and Omissions, Employment Practices Coverage, Injunctive Relief Defense Coverage, Criminal Defense Coverage, Punitive Damages Coverage**

The premium quotations provided for these new coverages are for RETROACTIVE DATE INCEPTION (coverage would not apply to any claims arising from acts, errors or omissions committed or alleged to have been committed prior to the effective date of the coverage). Coverage for prior acts is available on the following basis depending upon the number of years such coverage is sought.

		Total New Coverage	Prior Acts Amount
___ 1.	One year            25% of applicable new coverage premium	\$ _____ x 25% =	\$ _____ *
___ 2.	Two years            35% of applicable new coverage premium	\$ _____ x 35% =	\$ _____ *
___ 3.	Three years            50% of applicable new coverage premium	\$ _____ x 50% =	\$ _____ *
___ 4.	Four years            75% of applicable new coverage premium	\$ _____ x 75% =	\$ _____ *
___ 5.	Five or more years    100% of applicable new coverage premium	\$ _____ x 100% =	\$ _____ *
	* Minimum charge is \$20.00 and please round to the nearest dollar.		
___ 6.	Do not want coverage for prior acts. I/We understand any new coverage chosen will be retroactive date inception.		
___ 7.	If your organization has maintained prior continuous "claims made" coverage up to the date of inception of the policy, <u>proof</u> of such coverage would be required to enable Underwriters to determine if the same retroactive date can be provided without an additional charge. A copy of the policy of insurance showing prior continuous coverage should be provided.		

The above outlined charge is a one-time-only payment if the coverage(s) is/are continuously renewed and not allowed to lapse.

**Please circle the new coverage being purchased, check the appropriate selection above and include the additional premium or provide proof of prior continuous coverage. Please note: One selection must be made if any new coverage is being purchased.**

**Coverage for prior acts, if procured, will not apply to any existing or pending claims nor to any claims arising from any acts, errors or omissions which you/your Organization may have knowledge of when applying for the new coverage(s). The enclosed Certification Form must be completed and returned with the quote letter if any new coverage is being purchased.**





**DECLARATION/CERTIFICATION**

*I/We hereby declare that, after inquiry, there have been no changes, modifications, alterations or additions to any of the facts or information as set out in the Applicant's answers in the proposal form dated: **July 13, 2024***

*Furthermore, I declare that I am unaware of any pending claims and/or circumstance which may give rise to a claim against myself or my firm at this time.*

By: \_\_\_\_\_  
Organization  
\_\_\_\_\_  
Signature  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Date