



VIRGINIA BEACH POLICE FOUNDATION, INC.

P.O. BOX 56385, VIRGINIA BEACH, VA 23456

Payments for Non-Job Related Illness and Accident Disability

The Virginia Beach Police Foundation will make available, subject to the availability of funds as from time to time determined by the Board of Directors, the following payments to full time employees of the Virginia Beach Police Department when the employee is unable to work in any capacity as a result of a non-job related disability and the employee has exhausted all available personal, vacation and sick leave, including any donated sick leave from the Sick Leave Bank, to which he or she is entitled and who is suffering a severe financial hardship as a result of the loss of pay. Payments will begin on the 31st calendar day following the last day the employee received his or her full or partial payment from the City and will continue for the time specified for the employee's length of service or until the employee returns to work, whichever first occurs. If, after payments under this plan begin the employee receives a partial pay check, the payments under this plan will be adjusted by subtracting any partial pay received from the City of Virginia Beach.

Employees of the Virginia Beach Police Department who desire to receive payments under this plan shall submit a request for payment on a form provided by the Foundation and that is approved by the employee's supervisor at the level of Captain or above (Lieutenant if no Captain in chain of command). To be eligible to receive payments under this plan, an employee must include in the application a statement of need for financial support in order to satisfy IRS requirements and allow the payments to be tax-free. The application is subject to approval by the Foundation's Board of Directors.

Payments will be made based on the employee's base rate of pay for the number of exemptions claimed on the employee's most recent Federal Income Tax Return (line 6d, IRS Form 1040 or 1040A) as shown in the table below. If the number of exemptions which the employee will be able to claim on his or her next Federal Income Tax return will change, then the higher or lower number will apply. Payments will be made for the number of days shown in the Length of Service Table.

| Number of Exemptions | Amount of Daily Payment |
|----------------------|-------------------------|
| 1 | 10% of Daily Base Pay |
| 2 | 12.5% of Daily Base Pay |
| 3 | 15% of Daily Base Pay |
| 4 or more | 17.5% of Daily Base Pay |

| Length of Service in Years | Maximum Number of Days |
|------------------------------|------------------------|
| At least 1 but less than 5 | 90 |
| At least 5 but less than 10 | 120 |
| At least 10 but less than 15 | 180 |
| At least 15 but less than 20 | 270 |
| 20 or more | 360 |

Adopted: October 21, 2013
Revised : April 28, 2014