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Recruitment and Retention Tool for Counties: Student Loan Repayment

Published in County Line magazine, Spring 2022

By Jennifer Burnett, Director of Policy, Research and Communications, Kentucky Association of Counties

Recent changes at the federal level could help make you more competitive and attractive when hiring new employees or retaining existing employees — without significantly impacting payroll costs.

In the past, public sector employers could offer non-wage benefits that could help offset less competitive wages, including generous public pension packages. For example, an employee might be willing to trade a lower wage for a public sector position today for a more secure and healthy pension in the future.

But, as these non-wage benefits have become less robust (although, unfortunately, no less expensive for counties), it has become increasingly difficult for counties to compete with the private sector for workers. Couple that long-term trend with recent increases in inflation, and counties are under intense pressure to raise wages, stressing stretched county budgets even more.

Two programs that are currently available could be strong recruitment and retention tools for counties without any impact or a reduced impact on payroll costs: public service student loan forgiveness and pre-tax employer student loan assistance programs.

Currently, about 43 million Americans have outstanding student loan debt totaling $1.6 trillion. The amount of student loan debt has exploded in recent years, and the average loan amount for federal student loan borrowers is $36,510.

For graduates who want to enter public service, the level of student loan debt they are carrying could mean they have to take a private sector job instead which offers a higher wage to afford their loan payments. These two programs could take most or all of those concerns out of the equation for a new or existing employee, making a job offer from your county much more attractive.

Public Service Student Loan Forgiveness (PSLF)

In 2007, the Public Service Student Loan Forgiveness (PSLF) program was established. The program was designed to forgive the remaining federal student loan balances of public sector and nonprofit workers after they had made payments for 10 years.

While the rules of the program are pretty straight-forward, the program has been plagued with problems — borrowers were denied forgiveness for paperwork errors or because they were in the wrong type of repayment plan, even though they met all of the other requirements. Very few applicants to the program were actually approved. For example, from Nov. 9, 2020, to April 30, 2021, 98 percent of applicants were rejected.

To resolve some of these issues and due to the COVID-19 national emergency, on Oct. 6, 2021, the U.S. Department of Education announced temporary changes to the PSLF program. The temporary changes to the program mean that thousands of borrowers could now see their loans discharged immediately or in the near future.

Continued on page 5.

Spring AMC District Meetings Start Soon!

AMC member counties belong to one of 10 regional districts around the state. District meetings are held in the spring and fall to refine policy positions and provide valuable information on specific county issues.

Dates and general locations for the upcoming round of meetings are listed at right You can find more detail and agendas online at www.mncounties.org/meetings_and_education/district_meetings.

District 1 | Thursday, June 2 | St. Louis County

District 2 | Wednesday, June 15 | Beltrami County

District 3 | Thursday, June 16 | Kittson County

District 4 | Friday, June 17 | Otter Tail County

District 5 | Monday, June 13 | Wright County

District 6 | Friday, June 10 | Yellow Medicine County

District 7 | Wednesday, June 8 | Le Sueur County

District 8 | Thursday, June 9 | Pipestone County

District 9 | Monday, June 6 | Goodhue County

District 10 | Friday, June 3 | Location TBD ■

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Spring is Here! Right?

By Todd Patzer, Lac qui Parle Commissioner

2022 AMC President

You get enough government coverage every day and in the pages of this newspaper, so let's talk about something else! As I sit typing on this late April day, I can't help but wonder if it will ever warm up. I don't want to fall into the very "Minnesotan" trap of whining about the weather…but c'mon already, Mother Nature! I guess we were just destined to have six months of winter this time around.

There have been some unmistakable signs that winter is losing its grip on Minnesota. I have seen pictures of rivers and waterfalls, swollen with the spring snow melt, raging down the hill and dumping into Lake Superior—a magnificent annual event made all the more spectacular by this year's very heavy snowfall along the north shore. Lakes in the southern half of Minnesota have given up their sheets of ice and welcomed nesting pairs of Canada Geese. Green, red, and blue tractors have emerged from their winter hiding places and are sitting out in farm yards waiting for soil temps to rise, and fields to dry. It is testing the patience of farmers who know it's too cold to start, but are pressured by the calendar and that one overly anxious neighbor who always gets everyone stirred up by starting a bit too soon.

Robins are fluttering around my yard, always a tell-tale sign. Tiny buds are emerging on the lilac bushes, undoubtedly driven by the unwavering hours of daylight more than warm temperatures. Like all good Minnesota snowbirds, both the Robins and the lilacs are probably wondering why they didn't wait a couple more weeks to appear.

Another dead giveaway that it is spring? The Twins are finally playing ball! Some days better than others and largely dependent, it would seem, on the health and well-being of Byron Buxton's limbs and joints. The NFL draft is upon us and by the time you read this, the Vikings fans among us will have had a chance to digest whether or not they chose wisely.

So there are lots and lots of indicators that spring is upon us. Countless more than the scant few I mentioned here. Spring is here! Right? So why do I still need my winter coat, gloves, and stocking hat? One thing is for certain with Minnesota weather, change will surely come, and probably with temps in the 90s by Memorial Day.

What are your favorite indicators? How do you decide when it is spring? As you wait for a nicer day, it can be fun to think about something a bit more mundane or trivial every once in a while.

Oh, and I guess there is a session charging towards a finish at the Capitol in St. Paul, yet another indicator of spring in Minnesota. There is critically important work to be done, decisions to be made and deals to be struck. We place trust in them to do things in our collective best interest, and we remind them when we think they missed the mark on something. With end of session nearing, election campaign season looming, and scarce agreement yet to be seen, there does seem to be agreement that a special session will not happen. We shall see…

As we fret about the various levels of government and how they impact our lives and communities be sure to stop and smell the spring flowers now and then. If they ever bloom, that is… Spring is here! Right? ■

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Tackling the Opioid Epidemic: Local Public Health and Our Communities Leading Together

By Sarah Grosshuesch, Wright County Public Health Director and LPHA Chair

In November 2021, the Minnesota Attorney General's Office convened a panel of public health experts to help form the backbone of the local-state agreement as part of the historic opioid settlement. Minnesota is already a trailblazer with the passage in 2019 of the Opiate Epidemic Response Bill into law, which raises funds from prescribers, drug manufacturers and distributors and created the Opioid Epidemic Response Advisory Council to oversee the funding. Now Minnesota counties and cities have agreed to a settlement that provides for 75% of the more than $300 million settlement dollars be distributed via local governments, with local public health departments given a specific charge to serve as our communities as lead agency and chief health strategist.

As chief health strategist, the role of public health departments has shifted in significant ways in the last 10 years. It is part of the movement to update public health where the work is centered around cross-sectorial environmental, policy and systems level actions that directly affect the social determinants of health. Departmental representatives will be more likely to develop policies than provide direct services; will be more likely to work in coalitions and partnerships than work alone; and be more likely to access and analyze real-time data than await annual reports. Additionally, chief health strategists lead their community's health promotion and prevention efforts in partnership with leaders in widely diverse sectors, from social services to education to transportation to public safety and community development.[1]

Local health departments must be ready to handle many different types of emergencies that threaten the health and safety of families and communities. A common saying in emergency response is 'every response is local.' This mindset applies to responding to other pressing community public health issues including the opioid epidemic. It is essential to look at the local context, environment, and populations to move forward on complex issues such as the opioid epidemic.

Our national struggle with opioids did not arise overnight and there are many different drivers that result in addiction, overdose, and death in our communities. Fixing one issue alone will not end the crisis. A siloed approach is inefficient and ineffective. We need health, social and economic interventions at both the community and individual levels. To be successful, work must intentionally engage multiple partners from across sectors to improve the health and wellbeing of individuals, families, and communities.

Our goal at local public health is to help the community be strategic in their approach to creating a healthy, vibrant community. When this approach is applied to the opioid epidemic, it means local public health as the chief health strategist will provide the infrastructure including facilitation, data analysis, and research to bring together local, regional, and state partners to develop an actionable local response to the opioid epidemic. ■

[1] RESOLVE. (2014). The High Achieving Governmental Health Department in 2020 as the Community Chief Health Strategist. Washington, DC: RESOLVE.

STUDENT LOAN REPAYMENT, continued from Page1.

Under the new temporary rules, any prior period of repayment will count as a qualifying payment, regardless of loan program, repayment plan or whether the payment was made in full or on time.

These changes apply to student loan borrowers with Direct Loans, those who have already consolidated into the Direct Loan Program, and those who consolidate into the Direct Loan Program by Oct. 31, 2022.

Additionally, the amount forgiven under PSLF isn't considered income for tax purposes. The bottom line: Make sure your long-time, new or prospective employees know about this program. It could sway an employee to stay or accept a position, bridging the gap between the wage you can offer and perhaps a more competitive wage offer from the private sector.

The best news for your county: It doesn't impact your bottom line. The forgiveness comes from the federal government, so there is no cost to your county.

The rules of PSLF include:

- Be employed by a qualifying organization — this includes counties, along with U.S. federal, state, local, or tribal governments or not-for-profit organizations;
- Work full-time for that agency or organization;
- Have Direct Loans (or consolidate other federal student loans into a Direct Loan);
- Repay your loans under an income-driven repayment plan; and
- Make 120 qualifying payments.

Qualifying payments include those made:

- After Oct. 1, 2007;
- Under a qualifying repayment plan;
- For the full amount due as shown on the bill;
- No later than 15 days after the due date; and
- While the borrower is employed full-time by a qualifying employer.

Visit www.studentaid.gov for more information.

Pre-tax Employer Student Loan Assistance Programs

In addition to PSLF, your county can also implement a program to help offset the cost of student loan payments for employees. A little-known provision of the CARES Act that was signed into law in March 2020 created a new temporary tax-free benefit for employer student loan assistance programs.

The law expands the definition of educational assistance to include certain employer payments of student loans, allowing an employer to make up to $5,250 in pre-tax student loan payments for an employee each year, either paid to the employee or directly to the student loan servicer.

While employers could always offer student loan repayment as a benefit, it was counted as regular income. The new law allows these payments to be considered tax-free, which means that the employee doesn't have to pay income taxes on the benefit and an employer receives a payroll tax exclusion for the amount paid.

This allows you, as an employer, to leverage the dollars you invest in your employee and make them go further.

Originally, the CARES Act allowed this provision to be used for student loan payments made after March 27, 2020, and before Jan. 1, 2021, but the Consolidated Appropriations Act signed into law in December 2020 extended the benefit through the end of 2025.

To learn more about implementing an employer student loan assistance program, reference the educational assistance section of IRS Publication 15-B (2021) — the Employer's Tax Guide to Fringe Benefits. ■

Editor's Note: Since the publication of this article, the federal government announced that the Public Service Loan Forgiveness Program will be temporarily counting even more payments/payment periods toward forgiveness. This announcement could mean that 40,000 borrowers will receive immediate student loan forgiveness and another 3.6 million borrowers will receive at least three years of additional credit toward forgiveness. This makes this is even more important for county officials and county employees to review the program and ensure they are properly enrolled before the deadline in October.

Nobles County Human Resources Director Sue Luing Named HR Professional of the Year

Each year, the Minnesota County Human Resource Management Association (MCHRMA) looks to identify a human resources professional that has distinguished themselves with the work they perform and the example they set in the area of public sector human resource management.

This year's **HR Professional of the Year** is **Sue Luing, Nobles County Human Resources Director**, who was presented the award on May 5 during the MCHRMA Spring Conference in St. Cloud. Luing has been a successful Nobles County Human Resources Director and County Deputy Director for over 30 years. She has mentored and provided valuable support for county leaders, including several County Administrators.

Luing's dedication to the employees in Nobles County is apparent, and she is noted as being, "knowledgeable and professional while making sure Nobles County has an outstanding workforce." Luing's experience with unions and negotiations strategies has proven invaluable to all of the HR professionals in Minnesota and she has guided many of her peers through tough union conversations. ■

Red Lake County SWCD Projects Save Topsoil, Improve River's Water Quality

Clean Water Funds from BWSR, backing from Red Lake Watershed District support agricultural practices that mend gullies, focus on Lower Clearwater River

With farmers eager to stop field erosion, a map of prioritized projects, and Clean Water Funds to support the work, the Red Lake County Soil & Water Conservation District is tackling gully fixes designed to improve water quality in the sediment-impaired Lower Clearwater River.

"They're really trying to save their own land," said SWCD Board Chairman David Miller, who also farms in the county. "They don't want to lose their topsoil. They don't want to lose their ability to drain their fields and lose acreage. They see these projects as a way to stop that erosion and improve the landscape."

The Minnesota Board of Water and Soil Resources awarded the SWCD a Clean Water Fund grant in 2015 to complete survey work, rank potential projects, meet with landowners and install the first round of best management practices. Implementation grants followed in 2020 and 2021. The three grants total $609,060 and support $761,330 in work estimated to keep 1,139 pounds of phosphorus and 1,587 tons of sediment — the equivalent of 122 dump truck loads — out of the Clearwater River each year. The work will keep an estimated 3,918 tons of topsoil in fields.

To date, the SWCD has worked with nine landowners to implement 33 projects tied to those grants. Two more are in the works; six more are planned.

Joe Ste. Marie, who grows 480 acres of wheat and soybeans, is among those who signed on. In September 2021, he stood at the edge of 60 acres in Terrebonne Township where a gully once sliced into his field and sent topsoil down a cliff to a Clearwater River tributary.

"The water comes down here and it just kept eroding and eroding, and I was getting a big washout. Towards the end it was getting 20 feet deep and 8, 10 feet wide," Ste. Marie said.

The Clean Water Fund-backed grade stabilization completed in October 2020 curbs erosion and treats runoff from a 100-acre watershed. A diversion and intake channel the runoff, slow it down and allow sediment and the pollutants it carries to settle out. A 130-foot-long, 30-inch-wide pipe carries the water, which is then filtered before it reaches the river.

Ste. Marie contacted SWCD Manager Tanya Waldo after he saw similar projects working in neighbors' fields. Visible results and available funds have prompted more landowners to visit the SWCD's three-person office.

"She's very good at working with landowners, and very successful at getting grants, too," Red Lake Watershed District Water Quality Coordinator Corey Hanson said of Waldo, who has worked for the SWCD for 25 years. "I'm sure a lot of them know her and trust her, and she's able to really get things done."

The Red Lake Watershed District includes seven soil and water conservation districts, which it can provide with matching funds. In 2021, the watershed district contributed nearly $22,000 to the Red Lake County SWCD for its sediment reduction work affecting the Clearwater and Red Lake rivers.

Since 2011, the SWCD has received $1.9 million in Clean Water Funds from BWSR to implement agricultural practices that reduce sediment, plus drainage ditch work and multipurpose drainage management.

"Without the Clean Water Funds, we wouldn't be able to do these projects. These projects have really brought awareness to the SWCD — probably brought more awareness to landowners as far as erosion that is occurring on their land," Waldo said, "giving them the desire to fix problems before they become worse."

Miller said Red Lake County farmland is especially susceptible to erosion because the primary crops — wheat and soybeans — leave little residue. Topography is another factor. Without grade checks, the steep slopes from the beach ridges to the valleys of the Red River and its tributaries are ripe for gully formation.

The lower reach of the Clearwater River, which joins the Red Lake River in Red Lake Falls, is impaired for total suspended solids. Hanson, whose duties include monitoring, said trend analysis in the Clearwater River Watershed Restoration and Protection Strategy report indicated that water quality conditions have been improving in the Clearwater River near Plummer and in Terrebonne Township.

"If we're reducing sediment, we're also reducing phosphorus, so we focus on the sediment," Hanson said.

Water quality projects affecting waters that drain north to Canada, including the Clearwater and Red Lake rivers, help with nutrient load reductions recommended by the International Joint Commission to address the chronic algal blooms in Lake Winnipeg.

The Clearwater River flows 147 miles from its headwaters near Bagley to the Red Lake River in Red Lake Falls. Within Red Lake County, part of the river was channelized for drainage, and commercial wild rice paddies drew water from the river and then drained it back into the river after harvest. The river also draws paddlers and anglers to the county.

"Red Lake County doesn't actually have any natural lakes, so we rely on the rivers that come through the county — the kayakers, the tubers, people that count on the rivers to expand their weekends and just enjoy nature," said Red Lake County SWCD technician Bob Bohland, who has since left the SWCD. "We're keeping phosphorus, we're keeping nitrate, we're keeping potassium out of the river system. It's creating cleaner water, less algae growth, just better habitat."

Since a Red Lake River dam removal near Crookston restored fish passage, anglers have been catching Red River species such as catfish in addition to walleye, smallmouth bass and Northern pike.

Hanson fishes the river near Red Lake Falls, and said the stretch upstream to Plummer makes for a scenic paddle.

"It's a nice river, and I think the people that live in that area really appreciate it for recreation," Hanson said.

The Minnesota Board of Water and Soil Resources' mission is to improve and protect Minnesota's water and soil resources by working in partnership with local organizations and private landowners.

Continued on page 7.

RED LAKE SWCD, Continued from page 6.

Details

PARTNERS: In addition to landowners and the Red Lake Watershed District, project partners have included Red Lake County, which helped with technical and engineering costs; and Enbridge, which has awarded the SWCD two Ecofootprint grants — $78,905 in 2015 and $74,000 in 2016 — to support its work throughout the county.

TECHNICAL ASSISTANCE: Since the Red River Valley Conservation Service Area-Technical Service Area was under-staffed, the SWCD found other ways to accomplish survey, design and construction work — hiring a retired TSA engineer in 2020, and contracting with Houston Engineering in 2021.

From left: Red Lake County SWCD technician Bob Bohland, District Manager Tanya Waldo, landowner Joe Ste. Marie and SWCD Board Chairman David Miller visited the site of a Clean Water Fund-backed SWCD project on Sept. 9, 2021, in Terrebonne Township. The grade stabilization at the edge of Ste. Marie's field fixed a 20-foot-deep, 8-foot-wide gully. Construction finished in October 2020. The project curbs erosion and treats runoff from a 100-acre watershed before it enters a tributary of the Lower Clearwater River. Photo Credit: Ann Wessel, BWSR

SIGN OF IMPROVEMENT: Evidence of water quality improvements are surfacing elsewhere in the Red Lake watershed. Where the Red Lake River meets the Red River at East Grand Forks, the rate of exceedance of the total suspended solids' water quality standard dropped from 37.5% for the 2005-14 testing period to 25% for 2012-21. Hanson said contributing factors may include conservation work accomplished through One Watershed, One Plan; buffer law implementation; and lack of runoff during 2021 drought conditions.

"It's still very significantly impaired, but it's also improved several percentage points," Hanson said.

2022 GRANT AWARDS: In 2022 the Red Lake County SWCD received two Clean Water Fund grants from BWSR: $231,200 to install agricultural practices in the Hill River subwatershed, a Clearwater River tributary; and $95,000 for multipurpose drainage management work centered on County Ditch 57, which drains to the Clearwater. ■

New AMC Partner Offers Tool to Manage Liquidity

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Want to learn more about our services? Check out our FAQs at /threeplusone.us. ■

County Workforce Recruitment and Retention

By Julie Ring, AMC Executive Director

At AMC's Annual Conference last December, State Demographer Susan Brower shared a startling fact: There will be little to no growth in the working age population in Minnesota over the next 15 years.

The workforce challenges we are facing today are only going to intensify. Counties will need to retain the employees we have, get creative about how we accomplish our work with fewer people, and figure out how to compete with other sectors to recruit new workers. At AMC, we seek to assist counties with these challenges by seeking state and federal policy changes, researching and sharing best practices, providing training and development opportunities for current employees, facilitating professional network building, and more!

We recently began work to certify AMC as an eligible employer for the federal Public Service Loan Forgiveness Program as a method to recruit newer college graduates into our own AMC workforce. The good news is that all county employees are already eligible for this program! This program is unique to government and non-profit employees and can level the playing field with higher salaries offered by the private sector. If you are not familiar with the program, we have included an excellent article about it from our colleagues at the Kentucky Association of Counties in this issue. If you are familiar with the program and offering it to your current employees, I would encourage you to take another step and use this program in your job recruitment!

We are exploring a variety workforce recruitment and retention tools this year and we will continue to share ideas with our members through our meetings and publications. In the coming months, let us know if you have ideas for our work, or if you have a best practice to share with other counties.

AMC's Spring District Meetings are right around the corner, which will give us a chance to talk in person with you about workforce challenges along with a long list of other current topics. You can find a list of district meeting dates on page 1 of this issue– I look forward to seeing many of you then! ■

No FMLA If Not Within 75 Miles

DDA Human Resources, Inc. a David Drown Associates Company

By Melanie Ault, DDA Human Resources, Inc.

As a kid, the first song I learned on the guitar was "500 Miles," but if I were singing about the Family and Medical Leave Act (FMLA), I will have to change it to "75 Miles."

At an HR gathering recently, the question came up of whether there are instances when an employee might not have FMLA benefits. It's worth going down that lane: When doesn't the employer offer FMLA benefits?

Eligibility Requirements

The FMLA requires covered employers to offer up to 12 weeks of job protected leave when eligible employees meet the FMLA requirements. Although all public employers are covered by the FMLA, not all of its employees are "eligible employees." Employees must still meet all of the technical requirements (29 CFR 825.108(d)). In addition to eligible employees working at least 12 months (not necessarily consecutively) and at least 1,250 hours in the previous 12 months, there is a qualification regarding the number of employees working geographically close to the employee's worksite.

The geographical requirement in 29 CFR 825.111 determines whether otherwise-eligible employees are included for FMLA purposes. The employee needs to be employed at a worksite where, within 75 miles, 50 or more employees are employed by the employer. The employee is considered one of the 50 employees.

What About Teleworkers?

Especially during the pandemic, many employers transitioned their on-site employees to become teleworkers who were then working remotely, whether from their homes, remote cabins, or elsewhere. Some employees have always teleworked, even from very distant locations. With teleworkers scattered all over, is the employer expected to then analyze the 75 miles around each teleworker's home to determine whether there are at least 49 other employees working? Thankfully, no! Employers do not look at the locations of teleworkers' homes or count how many coworkers are within 75 miles of the teleworker. The FMLA regulation directly addresses this situation.

Whether as a relief or a surprise - the regulation does not recognize the teleworker's home as a "worksite." The regulation specifically recognizes "… employees who work at home, as under the concept of flexiplace or telecommuting." It then specifies that it is not their homes the employer should consider as the teleworkers' worksites, "[r]ather, their worksite is the office to which they report and from which assignments are made." Even if the teleworkers' homes are more than 75 miles away from their regular worksite, a teleworker's home does not become a new worksite that is counted for FMLA eligibility purposes.

Measuring Distance

The FMLA provides instructions for determining whether at least 50 employees are employed within 75 miles. We will already know that all Minnesota counties have at least 50 employees.

A snapshot is taken when the employee gives notice of the need for FMLA leave, even if the leave won't start until months later or will be taken intermittently. In the snapshot, we check for the 50-employee threshold within the employee's worksite's 75-mile area. If the number of employees later dips below 50, it will not affect the employee's eligibility (29 CFR 825.110(e)).

It sounds simple, and for employers spanning a small geographical area, it is a simple answer – yes, the employees work within 75 miles of the worksite. But for employers whose worksites are spread over a large area, it can be more complicated.

If none of the worksites is more than 75 miles away from its farthest worksite, then all the employees are likely covered by the FMLA. If at least one worksite is more than 75 miles away from another worksite, then focus on the employee's worksite, or the place from which the employee's work is assigned or to which they report. Are there 49 other employees within 75 miles of the employee's worksite?

If unsure of the distance between worksites, or perhaps the roads between them meander around a large tangle of lakes and such, then measure their distances. Using a driving maps "app" is fine. The regulation at 29 CFR 825.111(b) instructs employers to use "surface miles," which isn't as the crow flies but uses "surface transportation over public streets, roads, highways and waterways, by using the shortest route from the facility where the employee needing leave is employed." If the employer employs fewer than 50 people within the requesting employee's worksite, then the employee is not eligible for FMLA benefits.

I'll have to re-tune my guitar. ■

Find helpful materials on leave benefits and other compliance topics in our Knowledge Base at www.amcddahrsupport.com.

Nationwide is Helping NACo Participants Protect Savings and Retirement Income with Full Suite of In-Plan Guarantees

The SECURE Act (Setting Every Community up for Retirement Enhancement Act) signed into law on December 20, 2019, opened a new era of opportunity for retirement plan participants by expanding the ability for plan sponsors to help participants not only plan for retirement, but also live in retirement. One way the Act will help is by making in-plan guarantees within defined contribution plans such 457(b)s and 401(a)s more accessible and portable than before.

This comes at an opportune time as American savers weather a perfect retirement storm. Given the pandemic's impact on market volatility, consumers are much more interested than ever before1 in solutions that can provide a level of certainty and protection. Retirees are living longer and facing greater pressure to fund their own retirement, as costs for healthcare and long-term care continue to rise. Employers (plan sponsors) are looking for accessible, portable and affordable solutions to help their employees protect their savings and ensure income in retirement.

To meet this need, Nationwide announced a suite of new in-plan guarantee solutions to meet the needs of plan sponsors and participants.

"We're confident that a suite of solutions will give plan sponsors the flexibility to select the option that's best for their participants," said Eric Stevenson, President of Nationwide Retirement Solutions. "Our approach is unique, by going beyond retirees' well-established need for guaranteed income, to also address their growing need to protect principal."

Nationwide is excited to be able to offer solutions built to help participants plan for the future and reach their retirement goals. For a closer look at the SECURE Act, read the white paper here: https://nationwidefinancial.com/media/pdf/PNM-15911M1.pdf

To learn more about Nationwide's suite of in-plan guarantees, contact your Nationwide representative. ■

MACO Names Denise Anderson to Honor Roll, Presents Awards to Outstanding Members

The Minnesota Association of County Officers (MACO) named Denise Anderson, Rice County Property Tax Administrator and Elections Director, to its Honor Roll at the MACO 2022 Annual Conference held February 15-17, 2022. The Honor Roll is the highest honor awarded each year by the MACO organization. MACO presented the Honor Roll award to Anderson to recognize her outstanding service as the Past President of both MACO & MACATFO and her many contributions to the Minnesota Association of County Officers. The Honor Roll has been given annually since 1996.

In addition to the Honor Roll, MACO presented awards to two outstanding members for their service in 2021, one to a MACATFO member and one to a member from MCRA. Individuals receiving awards are voted on by their peers. MACATFO presented its Member of the Year to Michael Stalberger, Blue Earth County Property and Environmental Resources Director. MCRA presented its Member of the Year to Betti Kamolz, Brown County Recorder.

At its annual meeting and conference, Sharon Budin, Le Sueur County Recorder, was sworn in as its 2022 president. She succeeds Chad Struss, Isanti County Auditor-Treasurer. Other newly elected members to the MACO Board of Directors representing regions of the state were Doug Hansen, Crow Wing County Recording Supervisor and Donna Torkelson, Cottonwood County Auditor-Treasurer. Vicki Doehling, Douglas County Auditor-Treasurer, was re-elected to the board, and Kathy Dietz, Sibley County Recorder, was appointed to fill a one-year vacancy. ■

MACO President Chad Struss presented the 2021 Honor Roll Award to Denise Anderson at the 2022 MACO Annual Conference Awards Gala in February.

2022 MACO Board of Directors sworn in by Michelle Ashe, Sherburne County Recorder & Registrar of Titles.

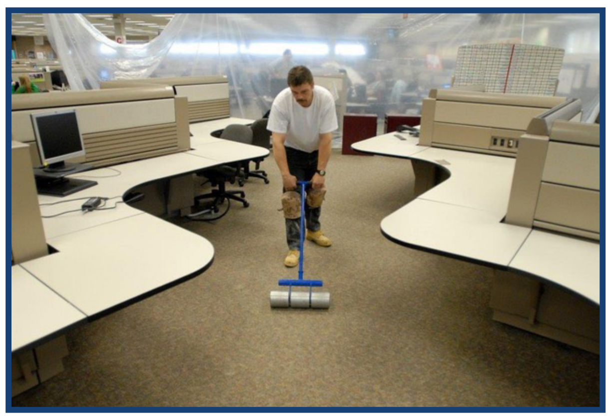
New carpet. After hours.
No furniture moving required.

Furniture lifting is a revolutionary system to enable the installation of flooring without removing furniture from your commercial space or you having to close your business. We use specialized equipment to replace your flooring quickly after hours without you having to lift a finger, let alone your desk.

We gently pry up the partitions to facilitate old carpet removal.

Mini-lift equipment is inserted under work stations, and we slide new carpet tile underneath.

The field carpet is installed.



Roll the new carpet to ensure adhesion, and we are done!

We are proud members and supporters of the Association of Minnesota Counties, State Engineers Guild, Minnesota Park and Recreation Association, Minnesota Library Association, Aging Services, Minnesota Association of School Maintenance Supervisors, Minnesota Association of School Administrators, Minnesota Association of School Business Officials, and Minnesota School Boards Association.

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