



**YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
BENEFIT CHART
Fiscal Year 2016/2017**

BENEFITS	DISTRICT	EMPLOYEE		
Retirement (PERS) 2%@55 (Classic Member)				
Employer Paid Contribution	8.880%	n/a		
Employer Unfunded Liability for 2016/2017	4.240%	n/a		
Member Contribution	2.500%	4.500%		
Total contribution by District based on regular earnings:	15.620%			
Retirement (PERS) 2%@62 (New Member*)				
Employer Paid Contribution	6.555%	n/a		
Employer Unfunded Liability for 2016/2017	0.017%	n/a		
Member Contribution	0.000%	6.250%		
Total contribution by District based on regular earnings:	6.572%			
*PEPRA became effective 1/1/13. See PERS website for additional information at http://www.calpers.ca.gov/eip-docs/employer/program-services/summary-pension-act.pdf .				
Retirement Health Benefits				
The amount the District covers for post-retirement health benefits is governed by PERS resolution and/or state law. Currently it depends on your coverage when you retire. Each calendar year thereafter under the current resolution/law, the employer contribution increases by \$100 toward the monthly premium, until such time it equals active employees employer paid health benefits (see chart below). See HR for estimate. Cafeteria dollars do not apply to retiree health.				
Note: Dental and Vision is not a covered retirement benefit.				
Medical (CalPERS)				
Monthly Employer Paid Benefit Contribution for Active Employees	<u>2016/2017</u>	Employees portion varies depending on region and coverage level. See premium chart for comparison. Also, visit MyCalPERS at calpers.ca.gov for plan coverage options.		
Employee Only	\$550			
Employee + One	\$1,100			
Employee + Family	\$1,430			
Cafeteria Benefit				
The District provides employees working at least twenty (20) hours per week that have not opted out of the District's health insurance program with cafeteria benefit dollars.	Level of Coverage	Calendar Yrs.:	Cafeteria Dollars	
			<u>2016 & 2017</u>	<u>2016 & 2017</u>
	Employee Only		\$84.08	\$83.01
	Employee + One		\$167.15	\$165.02
	Employee + Family		\$216.40	\$213.63
	No change in 2017 benefit	^Sac Region	^Bay Area Region	
Opt Out Benefit (Medical): \$250/month				
Employees may opt out of the District's health insurance program upon providing written request and verification of equivalent health insurance to the District. Employees must provide proof of other health insurance coverage by the open enrollment period each year. If the District does not receive an employee's proof of other health insurance coverage by the second to the last day of the open enrollment period, the employee will be enrolled as "employee only" in the least expensive HMO plan offered through the District's health insurance coverage plan. If the employee opts out of the District's health insurance program, the employee will receive <u>two hundred fifty dollars (\$250.00)</u> per month in lieu of health premiums. If the employee's other health insurance coverage is lost, the employee will have the ability to re-enroll under the District's plan. Also, employees will be able to re-enroll in the District's health plan program during the annual open enrollment period.				
Dental (Delta Dental) and Vision (Medical Eye Services) - Mandatory				
Per month (FY 2016/17)	\$98		none	
Ask HR about benefit coverage and available upgrade plan paid for by employee.				
State Disability (SDI) and Paid Family Leave (PFL)				
	none		1%	
Employers withhold the percentage on the first \$100,880 (2016) in wages paid to employee. 2017 is not available.				

Social Security Tax	none	none
Employees do not currently pay into Social Security. For informational purposes only, current social security tax is set at Employer Contribution 6.2% and Employee Contribution is 6.2% on earnings up to \$118,500 in 2016.		
Medicare Tax (no maximum wage limit)		
% of Regular & OT income	1.45%	1.45%
Unemployment Insurance Tax for 2016		
% of Regular & OT income	4.50%	none
Taxed at a maximum salary of \$7000		
Workers Compensation Insurance Annual Cost (FY 2016/17)	\$16,105	none
Family Medical Leave and Pregnancy Disability Leave	n/a	n/a
Per current federal and state laws.		
Life Insurance (Standard Life) (\$25,000 policy until age 65, then \$15,000)		
Monthly Contribution	\$8.75	none
AD&D Insurance (Standard Life) (\$25,000 maximum)		
Monthly Contribution	\$1.25	none
Long Term Disability (Standard Life) (Capped up to \$8,333 of monthly earnings)		
Member's insured pre-disability earnings.	0.48%	none
VOLUNTARY BENEFIT OPTIONS	DISTRICT	EMPLOYEE
Deferred Compensation Program	Match up to	Minimum per month
Per 24 pay periods	\$80 per month	\$10.00
Flexible Spending Accounts		
Pursuant to Internal Revenue Code Section 125, which allows employers to set aside money on a pre-tax basis to pay for qualifying medical and dependent care expenses, the District agrees to provide medical and child-care Flexible Spending Accounts (FSA) to regular employees starting January 1, 2010. For each employee participating, the maximum limits are as follows: 1. Medical Expenses: Calendar year limit of \$2,500; and 2. Dependent Care Expenses: Calendar year limit of \$5,000.		
Tuition Reimbursement		
Maximum Yearly Allowance	\$1,000	none
Up to \$400 can be used to join a professional organization directly related to the employees position at the Dist.		
Transportation Incentive		
At least 25% of commute or 25% of commute miles	\$45.00	none
At least 50% of commute or 50% of commute miles	\$65.00	none
At least 80% of commute or 80% of commute miles	\$85.00	none
Employee must use an alternate method of transportation other than driving alone (walk, bicycle, train, bus, carpool or vanpool or electric vehicle).		
Leave Donation Program		
This program provides a mechanism for assisting employees who have exhausted paid leave due to a serious or catastrophic illness or injury. Allows an employee to donate accrued vacation or floating holiday hours to a specific employee who has exhausted their own available leave balances.		
Sick Leave Incentive (to receive this benefit, employee must be employed the entire FY.		
Eligible employees have the choice of choosing one of the following options:		
Dollar Incentive		
Use 30 hrs. or less of sick leave per FY and receive \$300 incentive.		
Use 40 hrs. or less of sick leave per FY and receive \$240 incentive.		
Use 45 hrs. or less of sick leave per FY and receive \$180 incentive.		
Use 50 hrs. or less of sick leave per FY and receive \$120 incentive.		
Convert Sick Leave to Vacation Leave		
Use 30 hrs. or less of sick leave per FY, and be eligible to convert 10 hrs. of s/l to vacation leave.		
Use 40 hrs. or less of sick leave per FY, and be eligible to convert 8 hrs. of s/l to vacation leave.		
Use 45 hrs. or less of sick leave per FY, and be eligible to convert 6 hrs. of s/l to vacation leave.		
Use 50 hrs. or less of sick leave per FY, and be eligible to convert 4 hrs. of s/l to vacation leave.		

OTHER BENEFITS

Holidays: 10 (8 hr.) days paid; and **Floating Holidays (FH):** 32 hrs. for full year of continuous service

Vacation , based on years of service:	Hrs. Accrued/Hour Worked
Year 1 - Year 3	0.0385
Year 4 - Year 7	0.0577
Year 8 - Year 12	0.0616
Year 13	0.0654
Year 14	0.0692
Year 15	0.0731
Year 16	0.0769
Year 17 and after	0.0808

Annual Leave Cash-Out Option:

Employees may cash-out vacation accrual leave based on the following:

1. Any employee with a minimum of five (5) years of continuous service and a minimum of 200 hours of annual leave on the books shall have the ability to cash out ten (10) hours of vacation time per fiscal year. The employee’s accrued annual leave will be reduced by the amount of hours cashed out. Employees must have used forty (40) hours of annual leave in the prior year in order to cash out the annual leave hours.
2. Any employee with a minimum of ten (10) years of continuous service and a minimum of 200 hours of annual leave on the books shall have the ability to cash out twenty (20) hours of vacation time per fiscal year. The employee’s accrued annual leave will be reduced by the amount of hours cashed out. Employees must have used eighty (80) hours of annual leave in the prior year in order to cash out the annual leave hours.

Sick Leave 0.04615

An employee can be paid for 1/2 of any accumulated sick leave in excess of (200) hrs. upon retirement, layoff or death; or in the event of retirement, the employee has the option to convert any unused sick leave accumulated at the time of retirement, to additional service credits, at the calculated rate allowed under the District's retirement benefit plan.

Bereavement Leave

An employee shall be entitled to paid bereavement leave, who suffer the death of a family member, of a period not to exceed (5) working days for each death.

Employee Wellness Program (Employee Assistance Program, Exercise Incentive and Health & Safety Presentations)

Additional Benefit Package for Exempt and Executive Director

Administrative Leave: Exempt employees and the Executive Director shall receive eighty (80) hours of Administrative Leave per fiscal year. Any unused administrative leave remaining at the end of the fiscal year, shall not carry forward to the next fiscal year. Employees hired, under the supervisory management classification, and not employed at the exempt position at the start of the fiscal year, shall be credited with a prorated amount of administrative leave, based on the amount of pay periods remaining in fiscal year, at date of hire.

Vacation Buy-Back: Exempt employees accruing vacation at the rate of fifteen (15) working days or more per year, may receive an equivalent cash payment for up to forty (40) vacation hours per fiscal year. Concurrent with this cash payment, the employee's accumulated total vacation leave shall be reduced by the corresponding amount, up to a maximum of forty (40) hours. The Executive Director has the option to cash in seventy-five (75) hours per fiscal year. Concurrent with this cash payment the Executive Director's accumulative vacation leave shall be reduced by the corresponding amount, up to a maximum of seventy-five (75) hours.