



## YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT BENEFIT CHART July 1, 2023 to June 30, 2024

### Retirement/Pension Plan

CalPERS Retirement – Classic Member 2% @ 55

- Employer Paid Contribution
- Employee Member Contribution

Total contribution based on regular earnings

<u>District Contribution</u>	<u>Employee Contribution</u>
12.47%	0.00%
<u>0.00%</u>	<u>6.92%</u>
18.76%	

CalPERS Retirement – \*PEPRA Member 2% @ 62

- Employer Paid Contribution
- Employee Member Contribution

Total contribution based on regular earnings

7.68%	0.00%
<u>0.00%</u>	<u>7.75%</u>
15.43%	

**\*New CalPERS members employed on or after 1/1/13.**

The retirement benefit is based on service credit, final compensation (**Classic** – highest average pay rate over a 1-year period / **PEPRA** – highest average pay rate over a 3-year period), and benefit factor (percentage of final compensation based on age and benefits formula).

### Post-Retirement Health Benefits

The amount that the District contributes towards post-retirement health benefits is governed by CalPERS resolution and/or state law. Cafeteria dollars do not apply to retiree health. Dental and vision are not covered by retirement benefits.

### Medical (Pre-Tax)

Monthly Employer Paid Benefit Contribution for Active Employees

See the premium chart for comparison. You may also visit [www.mycalpers.ca.gov](http://www.mycalpers.ca.gov) for plan coverage options.

<u>Single</u>	<u>2-Party</u>	<u>Family</u>
\$550	\$1100	\$1430

### Dental & Vision (Pre-Tax)

The District provides mandatory basic dental and vision coverage at no cost to employees and eligible dependents who qualify for the District's benefit plans. Buy-Up plans are available with minimal costs to the employee.

	<u>Monthly District Contribution</u>	<u>Monthly Employee Contribution</u>
Basic Dental	\$88.00	\$ 0.00
Basic Vision	\$ 9.92	\$ 0.00
Buy-Up Dental	\$88.00	\$24.00
Buy-Up Vision	\$ 9.92	\$ 9.28

### Cafeteria Dollars/Benefit Credit (Taxable)

Monthly employer-paid taxable benefit credit provided to employees working a minimum of 20 hours per week, who have not opted out of the District's health insurance program.

<u>Coverage Level</u>	<u>*Benefit Credit</u>
Single	\$135.93
2-Party	\$270.85
Family	\$351.21

**\*Updates annually on a calendar basis**

### Opt-Out Benefit-Health (Taxable)

Employees may opt out of the District's health insurance program upon providing to the District, verification of equivalent health insurance coverage. Employees must provide proof of other coverage by the second to the last day of the open enrollment period, otherwise, the employee will be enrolled as SINGLE 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 \$400 per month in taxable earnings. If other health insurance coverage is lost, the employee will have the ability to enroll as a qualifying event under the District's plan.

### State Disability (SDI) and Paid Family Leave (PFL)

Employers withhold the percentage on the first \$118,371 in wages paid to the employee

<u>District Contribution</u>	<u>Employee Contribution</u>	<u>0%</u>
1%		

### Social Security Tax

Employees do not contribute to Social Security

<u>District Contribution</u>	<u>Employee Contribution</u>
0%	0%

<b>Medicare Tax (No Minimum Wage Limit)</b> Percent of regular and overtime income	<u>District Contribution</u> 1.45%	<u>Employee Contribution</u> 1.45%
<b>Unemployment Insurance Tax</b> Percent of regular and overtime income taxed at a maximum annual salary of \$7000	<u>District Contribution</u> 3.80%	<u>Employee Contribution</u> 0%
<b>Workers Compensation Insurance</b>	<u>District Contribution</u> \$44,998	<u>Employee Contribution</u> \$0.00
<b>Family Medical Leave (FMLA) and Pregnancy Disability Leave (PDL)</b> Per current Federal and State Law	<u>District Contribution</u> N/A	<u>Employee Contribution</u> N/A
<b>Life Insurance (Standard Life)</b> \$25,000 policy until age 65, then \$15,000 (Executive Director - \$50,000)	<u>District Contribution</u> \$8.75	<u>Employee Contribution</u> \$0.00
<b>Accidental Death and Dismemberment (Standard Life)</b> \$25,000 Maximum - Monthly Contribution	<u>District Contribution</u> \$1.25	<u>Employee Contribution</u> \$0.00
<b>Long-Term Disability (Standard Life)</b> Capped up to \$8,333 of monthly earnings Members Insured pre-disability earnings	<u>District Contribution</u> 0.48%	<u>Employee Contribution</u> 0%
<b>Deferred Compensation - 457b (Pre-Tax)</b> Per 24 pay periods <i>*Employee must contribute a minimum of \$10/mo. to participate. District matches dollar for dollar with a maximum match of \$100/mo.</i>	<u>District Contribution</u> Up to \$100/mo.	<u>Employee Contribution</u> *Minimum \$10/mo.
<b>Flexible Spending Accounts (Pre-Tax)</b> Pursuant to Internal Revenue Code Section 125, which allows employees 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 dependent care flexible spending accounts to regular employees.		
<b>Tuition Reimbursement Assistance</b> Employees may be reimbursed for up to \$400 (maximum of \$1,000 annually) to join a professional organization or enroll in qualified courses of study which directly relate to their position with the District.		
<b>Transportation Incentive (Taxable)</b> The District will provide a transportation incentive for employees who use an alternate method of transportation other than driving alone (walk, bike, carpool/vanpool, bus, train, electric/plug-in hybrid, or other zero-emission means of transportation). The qualifiers are as follows: Minimum of 25% commute or commute miles - District pays \$60/mo. Minimum of 50% commute or commute miles - District pays \$80/mo. Minimum of 80% commute or commute miles - District pays \$100/mo.		
<b>Leave Donation Program</b> This program provides a mechanism for assisting employees who have exhausted paid leave due to a serious or catastrophic illness or injury and allows employees to donate accrued vacation or floating holiday hours to a specific employee who has exhausted their own accrued leave balances.		
<b>Sick Leave Incentive (Taxable)</b> *Eligible employees have the choice of choosing between a taxable cash payout or converting sick leave hours to vacation hours based on the number of sick leave hours used in a fiscal year (July 1 to June 30) as follows: Use 30 hours or less - \$300 taxable cash payout or convert 10 hours of sick leave to vacation hours Use 40 hours or less - \$240 taxable cash payout or convert 8 hours of sick leave to vacation hours Use 45 hours or less - \$180 taxable cash payout or convert 6 hours of sick leave to vacation hours Use 50 hours or less - \$120 taxable cash payout or convert 4 hours of sick leave to vacation hours <i>*Must be employed the full fiscal year in which the incentive is being offered</i>		
<b>Holidays/Floating Holidays</b> The District recognizes 10 paid holidays per calendar year (8 hours paid at the regular rate of pay), as well as 4 hours on Christmas Eve Day and 4 hours on New Year's Eve Day for a total of 88 hours paid at the regular rate of pay. The District gives employees 32 hours of floating holiday leave. These floating holiday hours are issued on July 1 of each year and expire on June 30 of the following year. Unused floating holidays do not roll over.		

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### **Sick Leave**

Sick leave is accrued at the rate of 0.04615 hours for each hour worked. An employee may be paid for ½ of any accumulated sick leave, in excess of 200 hours, upon retirement, layoff, or death. In the event of retirement, employees have the option of converting any unused sick leave at the time of retirement, to additional service credits at the calculated rate allowed under the District's retirement benefit plan.

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### **Vacation**

Vacation is based on years of service and the accrual rate is based on actual hours worked as listed below:

Years 1 through 3	Accrual Rate - 0.0385/hr.
Years 4 through 7	Accrual Rate - 0.0577/hr.
Years 8 through 12	Accrual Rate - 0.0616/hr.
Year 13	Accrual Rate - 0.0654/hr.
Year 14	Accrual Rate - 0.0692/hr.
Year 15	Accrual Rate - 0.0731/hr.
Year 17 and on	Accrual Rate - 0.0808/hr.

*\*Exempt employee accrual rate is based on the completed pay period, not actual hours worked*

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### **Vacation Buy-Back/Cash-Out (Taxable)**

Any employee with a minimum of 5 years of continuous service and a minimum of 200 hours of available accrued vacation hours has the ability to cash out 10 hours of vacation leave per fiscal year (July 1 to June 30). The employee's accrued leave will be reduced by the number of hours cashed out. Employees must have used a minimum of 40 hours in the previous fiscal year to be eligible for the cash-out option.

Any employee with a minimum of 10 years of continuous service and a minimum of 200 hours of available accrued vacation hours has the ability to cash out 20 hours of vacation leave per fiscal year (July 1 to June 30). The employee's accrued leave will be reduced by the number of hours cashed out. Employees must have used a minimum of 80 hours in the previous fiscal year to be eligible for the cash-out option.

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### **Bereavement Leave**

Employees who suffer the death of an immediate family member are entitled to bereavement leave, not to exceed 5 working days for each occurrence.

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### **Additional Benefits for Exempt Employees and the Executive Director**

Administrative Leave - Exempt employees and the Executive Director shall receive 80 hours of administrative leave, to be issued on July 1 of each fiscal year and will expire on June 30 of the following year. Unused administrative leave hours do not roll over. 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 number of pay periods remaining in the fiscal year at the date of hire.

Vacation Buy-Back/Cash Out - Exempt employees accruing vacation time at the rate of 15 working days or more per year have the ability to cash out 40 hours of vacation leave per fiscal year (July 1 to June 30). The exempt employee's accrued leave will be reduced by the number of hours cashed out. The Executive Director has the option to cash out up to 200 hours of vacation leave per fiscal year (July 1 to June 30). The Executive Director's accrued leave will be reduced by the number of hours cashed out.

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### **Employee Wellness Program**

The District incorporates an Employee Assistance Program, annual on-site flu shots, as well as health and safety presentations in its employee wellness program.

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