YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT BENEFIT CHART EFFECTIVE JULY 1, 2025

Retirement/Pension Plan		
CalPERS Retirement – Classic Member 2% @ 55	District Contribution	Employee Contribution
 Employer Paid Contribution 	<u>12.51%</u>	0.00%
 Employee Member Contribution 	0.00%	7.00%
Total contribution based on regular earnings	19.51%	
CalPERS Retirement – *PEPRA Member 2% @ 62		
 Employer Paid Contribution 	7.96%	0.00%
Employee Member Contribution	0.00%	7.75 <u>%</u>
Total contribution based on regular earnings	15.7	71%

*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 one year / **PEPRA** – highest average pay rate over three years), and benefit factor (percentage of final compensation based on age and benefits formula).

Post-Retirement Health Benefits

The District's amount towards post-retirement health benefits is governed by CalPERS resolution and/or state law. Cafeteria dollars do not apply to retiree health. Retirement benefits do not cover dental and vision.

Medical (Pre-Tax)	<u>Single</u>	2-Party	Family
Monthly Employer Paid Benefit Contribution for Active Employees	\$550	\$1100	\$1430
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See the premium chart for comparison. You may also visit www.mycalpers.ca.gov for plan coverage options.

Dental & Vision (Pre-Tax)	Monthly Contributions		
The District provides mandatory basic dental and vision coverage at		District	Employee
no cost to employees and eligible dependents who qualify for the	Basic Dental	\$88.00	\$ 0.00
District's benefit plans. Buy-up plans are available with minimal costs	Basic Vision	\$ 9.92	\$ 0.00
to the employee.	Buy-Up Dental	\$88.00	\$24.00
	Buy-Up Vision	\$ 9.92	\$ 9.28

Cafeteria Dollars/Benefit Credit (Taxable)

Employer-paid taxable benefit credit provided to employees working a minimum	Coverage Level	*Benefit Credit
of 20 hours per week, who have not opted out of the District's health insurance program.	Single	\$170.16
	2-Party	\$340.32
*Paid out per pay period (24 pay periods)	Family	\$442.42

Opt-Out Benefit-Health (Taxable)

Eligible* employees (*must provide other valid coverage) may opt out of the District's health insurance program and receive \$500/mo. (taxable earnings). The employee can enroll as a qualifying event under the District's plan if other health insurance coverage is lost.

Family Medical Leave (FMLA) and Pregnancy Disability Leave (PDL) Per current Federal and State Law	District Contribution N/A	Employee Contribution N/A	
Life Insurance (Standard Life)	District Contribution	Employee Contribution	
\$50,000 policy until age 65, then \$15,000	\$12.50	\$0.00	
Accidental Death and Dismemberment (Standard Life)	District Contribution	Employee Contribution	
\$50,000 Maximum - Monthly Contribution	\$2.50	\$0.00	
Long-Term Disability (Standard Life)	District Contribution	Employee Contribution	
Capped up to \$8,333 of monthly earnings	0.48%	0.48% 0%	
Members' insured pre-disability earnings.			
Deferred Compensation – 457(b) (Pre-Tax) & 457(b) Roth (Post-Tax)	District Contribution	Employee Contribution	
Per 24 pay periods	Up to \$200/mo.	*Min.\$10/mo.	
	Up to \$400/mo. (AF	PCO) *Min. \$10/mo.	

Employees must contribute a minimum of \$10 per month. to participate. The District matches 100% up to \$200 per month.

Flexible Spending Accounts (Pre-Tax)

Pursuant to Internal Revenue Code Section 125, which allows employees to set aside pre-tax dollars to pay for qualifying medical and dependent care expenses, the District agrees to provide regular employees with flexible medical and dependent care spending accounts.

Tuition Reimbursement Assistance

Employees may be reimbursed up to a maximum of \$5,250 annually for the cost of coursework that promotes career development.

Active Student Loan Repayment

The District may provide an annual student loan repayment amount of up to \$5,250 per fiscal year (to be paid in monthly installments of no greater than \$437.50 per month) and is contingent on the employee remaining employed with the District for the entire calendar month.

Transportation Incentive (Taxable)

The District will provide a transportation incentive for employees who use an alternative method of transportation (walking, biking, public transit, electric, or other **zero-emission** means of transportation).

The qualifiers are as follows: Minimum of 25% commute or commute miles – District pays \$80/mo.

Minimum of 50% commute or commute miles – District pays \$100/mo. Minimum of 80% commute or commute miles – District pays \$120/mo.

Holidays/FloatingHolidays

The District recognizes 13 paid holidays per calendar year (8 hours paid at the regular rate of pay) and 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. Regular full-time employees shall be granted the following additional holiday hours:

- Christmas Eve 4 hours
- New Year's Eve 4 hours

Sick Leave

Sick leave is accrued at a rate of 0.04615 hours for each hour worked. An employee may be paid for $\frac{1}{2}$ of any accumulated sick leave, in excess of 200 hours, upon retirement, layoff, or death. In the event of retirement, employees can convert 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.

Sick Leave Incentive (Taxable)

Eligible* employees (*employed for the full fiscal year in which the incentive is being offered) 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

*Must be employed for the full fiscal year in which the incentive is being offered

Vacation

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

0 through 78 Pay Periods 3.08 hours per pay period (approx. 80 hours/yr)
79 through 260 Pay Periods 4.62 hours per pay period (approx. 120 hours/yr)
Over 260 Pay Periods 6.16 hours per pay period (approx. 160 hours/yr)

Vacation Buy-Back/Cash-Out (Taxable)

Employees with a minimum of 5 years of continuous service and 200 hours of available accrued vacation hours can 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 at least 40 hours in the previous fiscal year to be eligible for the cash-out option.

Employees with a minimum of 10 years of continuous service and 200 hours of available accrued vacation hours can 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 at least 80 hours in the previous fiscal year to be eligible for the cash-out option.

Bereavement Leave

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

Additional Benefits for Exempt Employees and the Executive Director

Administrative Leave – Exempt employees shall receive 80 hours of administrative leave, and the Executive Director shall receive 160 hours of administrative leave, both to be issued on July 1 of each fiscal year and to 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.

<u>Vacation Buy-Back/Cash Out</u> – Exempt employees who accrue vacation time at a rate of 15 working days or more per year can 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 can 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.

Additional Benefits:

- Bilingual Pay
- Longevity Bonus
- Transit & Parking FSA
- Flexible Schedules
- Remote-Hybrid Options
- Pets at Work (PAW) Program