Employee Benefits Summary

CalPERS Participation

For “classic members” as defined by PEPRA Law: 2% at 55 Formula with Social Security

- Retirement formula is based on 2% of final compensation at age 55 times years of service. For retirement earlier than age 55, the percentage is reduced by each quarter year of age to 2% at age 50. Employees are eligible to retire at age 50 with five years of service credit.

- Employer Paid Member Contribution (EPMC) provides for the District to pay the employee’s retirement contribution.

- The EPMC is reported as additional compensation for retirement purposes.

- Final compensation for retirement formula is based on highest compensation for 12 consecutive months reduced by $133.33 (for Social Security).

- Post Retirement Survivor Allowance provides for 25% of the unmodified allowance to continue to an eligible survivor. The Post Retirement Survivor Allowance payable to a spouse continues if the spouse remarries.

- Military Service Credit provides for the purchase of up to four years of active continuous military service as service credit for retirement purposes.

- Continuation of Death Benefits provides for the death benefits paid to a spouse of a member who died prior to retirement to continue if the spouse remarries.

For “new members” as defined by PEPRA Law: 2% at 62 Formula with Social Security

- Retirement formula is based on 2% of final compensation at age 62 times years of service. For retirement earlier than age 62, the percentage is reduced by each quarter year of age to 2% at age 50. Employees are eligible to retire at age 50 with five years of service credit.

- Employee will pay Member Contribution (EPMC) contribution level set by CalPERS each fiscal year.

- Final compensation for retirement formula is based on highest compensation for 36 consecutive months reduced by $133.33 (for Social Security). Maximum annual compensation contribution set by CalPERS each calendar year.

- Post Retirement Survivor Allowance provides for 25% of the unmodified allowance to continue to an eligible survivor. The Post Retirement Survivor Allowance payable to a spouse continues if the spouse remarries.

- Military Service Credit provides for the purchase of up to four years of active continuous military service as service credit for retirement purposes.
Continuation of Death Benefits provides for the death benefits paid to a spouse of a member who died prior to retirement to continue if the spouse remarries.

**Health Insurance**

The District contributes 100 percent of the medical, dental, and vision premiums for employees and their eligible dependents. Employees may elect coverage in the following health plans:

- **Medical**: Choice of several plans offered through the California Public Employees’ Retirement System (CalPERS) Health Benefits Program;
- **Dental**: Delta Dental PPO plan; and
- **Vision**: EyeMed Vision Care Insight Network.

**Health Expense Reimbursement**

Employees may submit any eligible out-of-pocket health care expense (medical, dental, vision, or hearing) for themselves, or any eligible dependent. The District makes annual contributions at the beginning of each plan year, which runs concurrently with the District’s fiscal year (July 1 to June 30).

**Contribution Tiers:**
- Employee only - $4,000
- Employees with one dependent - $8,000
- Employees with family coverage - $12,000

**Retiree Health Coverage**

Retirees that meet the eligibility requirements receive the aforementioned health care benefits. For more information on retiree benefits, contact the Human Resource Department.

**Life Insurance**

The District provides term life insurance equivalent to two times annual salary up to $150,000 including Accidental Death & Dismemberment (AD&D).

**Employee Assistance Program (EAP)**

The EAP provides professional counseling services for personal, family, legal, financial, or other problems that affect an employee’s life and work. Services are completely confidential and provided at no cost to the employee.

**Disability Insurance**

Premiums are paid by the District. Disability insurance covers both work and non-work related injuries and illness. Benefits are taxable and offset by workers’ compensation temporary disability payments and CalPERS disability retirement allowances.

**Short-Term Disability:**
- Benefits paid for up to 180 days from date of disability.
- Employees must meet a 14-calendar day waiting period; benefit begins on the 15th day.
- Maximum benefit is 66 2/3% of salary up to $2,309 per week.

**Long-Term Disability:**
- Benefits paid after 180 days up to later of Age 65 or SSNRA.
- Maximum benefit is 66 2/3% of salary up to $10,000 per month.
Tuition Reimbursement

The District reimburses 90% of the costs of tuition, fees, required books, and other required expenses for up to 12 units of job-related coursework per quarter or semester for up to two classes each quarter or semester. The maximum limit for tuition reimbursement is $9,000 per fiscal year.

Deferred Compensation

The District offers a choice of two voluntary Section 457(b) deferred compensation plans:
- CalPERS Deferred Compensation Program; and
- Nationwide Deferred Compensation Program.

Employees can defer salary on a pre-tax and post-tax (Roth option) basis up to the limit determined by the IRS each calendar year.

Additional “catch-up” contributions are allowed for employees age 50 or older or within three years of retirement.

Flexible Spending Accounts

The District offers two voluntary Section 125 Flexible Spending Accounts:
- Health Care Spending Account; and
- Dependent Care Spending Account.

Employees can contribute pretax dollars from their paycheck, up to the limit determined by the IRS each calendar year, for reimbursement of eligible expenses incurred during the calendar year.

Holidays

Eligible for holiday pay for each observed holiday for the number of hours you would normally be scheduled to work on that day.

- New Year’s Day January 1
- Birthday of Martin Luther King, Jr. Third Monday in January
- Washington’s Birthday Third Monday in February
- Cesar Chavez Day Last Monday in March
- Memorial Day Last Monday in May
- Independence Day July 4
- Labor Day First Monday in September
- Veterans Day November 11
- Thanksgiving Day Fourth Thursday in November
- Day after Thanksgiving Friday after Thanksgiving
- Christmas Eve December 24
- Christmas Day December 25
- New Year’s Eve December 31

Vacation Leave

For Senior Manager positions, vacation leave is earned each pay period at the following annual rates:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Days</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 5</td>
<td>15</td>
<td>120</td>
</tr>
<tr>
<td>6 – 10</td>
<td>17</td>
<td>136</td>
</tr>
</tbody>
</table>
11 or more years of service  20 days  (160 hours)
Accrued vacation hours in excess of 160 hours are paid out annually at the end of the fiscal year.

For all other full-time positions, vacation leave is earned each pay period at the following annual rates:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Days</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 5 years</td>
<td>10</td>
<td>80</td>
</tr>
<tr>
<td>6 – 10 years</td>
<td>15</td>
<td>120</td>
</tr>
<tr>
<td>11-12 years</td>
<td>16</td>
<td>128</td>
</tr>
<tr>
<td>13-14 years</td>
<td>17</td>
<td>136</td>
</tr>
<tr>
<td>15 or more</td>
<td>20</td>
<td>160</td>
</tr>
</tbody>
</table>

Accrued vacation hours in excess of 160 hours are paid out annually at the end of the fiscal year.

For part-time positions (20 hours per week), vacation leave is earned each pay period at the following annual rates:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Days</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 5 years</td>
<td>5</td>
<td>40</td>
</tr>
<tr>
<td>6 – 10 years</td>
<td>7.5</td>
<td>60</td>
</tr>
<tr>
<td>11-12 years</td>
<td>8</td>
<td>64</td>
</tr>
<tr>
<td>13-14 years</td>
<td>8.5</td>
<td>68</td>
</tr>
<tr>
<td>15 or more</td>
<td>10</td>
<td>80</td>
</tr>
</tbody>
</table>

Sick Leave

Sick leave is accrued at a rate equivalent to eight hours per month up to a maximum of 12 days (96 hours) per year.

Personal Holiday

Only full-time employees are eligible for personal holiday(s). Personal holidays shall accrue on January 1st of each calendar year. A new full-time employee will be credited with a personal holiday(s) if the hire date is between January 1 and June 30. Senior Managers will receive two (2) personal holidays per year; while all other employees will receive one (1) personal holiday per year. Employees on an extended leave of absence of more than four weeks will not continue to accrue personal holidays. Employees may accrue a maximum of double their allotted personal holidays. Therefore, Senior Managers may accrue a maximum of four (4) personal holidays; while all other employees may accrue a maximum of two (2) personal holidays. Once an employee has accrued the maximum number of personal holidays, he or she will cease to accrue any further personal holidays until which time as the employee uses one or more of his or her accrued holidays. An employee leaving District employment will be paid for any accrued unused personal holiday(s).

Bereavement Leave

The District provides five days of paid bereavement leave in the event of a death in the immediate family of the employee or employee’s spouse.

Other Leaves

The District provides paid leave time for jury duty, time served as a witness when subpoenaed, blood donation, and for active military service.

Note: Per Part 3, Chapter 6, Article 1 of the Administrative Code, the District, expressly reserves the right to alter the policies and benefits discussed herein as well as the general terms and conditions of
employment with the District. This summary does not constitute an enforceable contract, and is subject to amendment, modification or deletion by the District at any time.