

**FAIRFIELD-SUISUN SEWER DISTRICT
BENEFIT SUMMARY SHEET
Full Time
PROFESSIONAL AND MANAGERIAL EMPLOYEES
2010**

Comp Time/Overtime: Professional and management employees are expected to work additional hours from time to time as part of normal job responsibilities. Additional benefits that accrue to these employees recognize these additional responsibilities and job demands.

Sick Leave: Eligible date of hire. Annual accrual of 96 hours (3.69 hours/pay period) used for family or self.

Sick Leave Incentive Program: District pays cash at employee's option for up to 50% of unused sick leave accrued each calendar year, paid in January of the following year, so long as the employee maintains a balance of at least 160 hours sick leave. Upon separation from service with at least 5 years continuous employment, employees may receive payment for 3% of sick leave balance for each year of service, up to a maximum of 60%. Upon retirement from the District, pension service credit may be earned with unused sick leave balance after any cash payment.

Sick Leave Death Benefit: If an employee dies after completing five full years of employment, beneficiary shall be entitled to reimbursement of 50% of accumulated unused sick leave. If an employee dies due to duty related causes, the beneficiary shall be entitled to reimbursement of 100% of accumulated sick leave balance.

Holidays: The District has no specified holidays. Employees may choose which holidays suit their needs and schedule those days with their supervisor. Full-time employees receive 100 hours of holiday pay per calendar year (January 1 to December 31).

Bereavement Leave: At the discretion of the General Manager, employees are authorized a maximum of thirty hours of bereavement leave in the event of death in the employee's or the employee's spouse's immediate family (spouse, parent, foster parent, sibling, child, grandchild, grandparent). Bereavement leave shall not be deducted from sick leave and shall not accrue as vested leave.

Vacation: Eligible to use upon accrual with supervisor's approval.

<u>Years of Service</u>	<u>Accrual Rate</u>	<u>Accrual Maximum</u>
Date of hire through 3 years	80 hours/yr (earned @ 3.08 hrs/pay period)	120 hours
Beginning of 4 through 10 years	120 hours/yr (earned @ 4.62 hrs/pay period)	180 hours
Beginning of 11 years and over	160 hours/yr (earned @ 6.16 hrs/pay period)	240 hours

The maximum vacation time that may be accrued is 1.5 times the employee's current annual accrual rate. When maximum accrual is reached, employee ceases to accrue additional vacation time until balance is reduced. The accrual is reported on biweekly payroll. Upon separation from the District, employees are paid for unused vacation. Accrual rate and accrual maximum are pro-rated for part-time status.

Personal Leave: Eligible to use with approval of supervisor. Accrues at 6.71 hours per pay period. Total annual amount is 174.4 hours. Personal leave may accrue to a maximum of 1.5 times the annual accrual (261.7 hours). Personal leave not taken as time off may be cashed out. Upon separation from the District, employees are paid for any unused personal leave.

Short Term Disability Insurance: The District has a self-funded STD plan to provide a maximum disability benefit of 60% of base salary for non-industrial injuries for a maximum of 90 days. Benefits commence after a 14-day waiting period, or immediately if hospitalized. Accrued leave may be used to supplement STD benefits, to a combined maximum of 80% of base salary.

Long Term Disability Insurance: Eligible one month after date of hire. Takes effect upon end of short term disability benefits (90 days) or paid leave benefit availability, whichever is later. Maximum benefit equal to 60% of salary.

Medicare & Social Security: Employees hired after 1986 contribute a portion of gross salary (currently 1.45%) for Medicare coverage as required by federal regulations. The District does not participate in Social Security and employees are exempt from Social Security tax withholding.

**Fairfield-Suisun Sewer District
Professional Employees, 2010 (continued)**

Life Insurance: Eligible first day of first month after date of hire. District provides group term insurance coverage in an amount equal to 1.5 times the annual salary rounded to the next \$1,000, to a maximum of \$250,000.

Health and Dental/Vision Program: Eligible first day of first month after date of hire. Medical coverage is offered through PERS Health Benefits Plan. District's contribution toward health and dental/vision premiums is adjusted each January 1 to equal cost of family coverage for PERS Kaiser and dental/vision. For 2010, District contributes up to \$1,596.38 (Bay Area Region) or \$1,518.38 (Sacramento Area Region) per month towards health and dental/vision premiums.

Retiree Medical: Upon normal PERS retirement, including PERS industrial disability retirement, employee may continue on the District's PERS health insurance plan, subject to payment of employee's costs. In the event of the death of the retired employee, dependents may be eligible to continue on District's PERS health insurance plan, subject to payment of employee's costs. The employer's portion of the costs will vary depending on the date of retirement. Current maximum District contribution is \$713/month.

Vision Care: The District will pay a maximum of \$350/year for vision care expenses not covered under other insurance.

Cafeteria Plan (Flexible Benefit Account): Provides reimbursement for health and dental/vision premiums, medical and dependent care expenses on a pre-tax basis. Allocation amounts must be determined at the beginning of the plan period. Services must be received during the plan period and any unused allocations will be forfeited. Covers insurance deductibles, dental/orthodontia, prescriptions, vision care, physical exams, etc. Full-time employees who are not eligible for Medicare and select health and dental/vision plans with monthly premiums of less than \$1,425 may choose to have 50% of the difference between \$1,425 and the cost of the selected plans credited to a Cafeteria Plan or paid in cash with bi-weekly payroll.

Public Employees' Retirement System (PERS): Eligible date of hire. District contribution is currently 16.289% of salary; employee's contribution 8% plus survivor's benefit (employee's 8% contribution is paid by the District); "3% @ 60" retirement formula includes these benefits: final year compensation; 1959 survivor's benefit; industrial disability benefit; 2% COLA, employer-paid member contribution, and PERS sick leave credit option. (See PERS brochure at G:\Human Resources\CalPERS Retirement Brochure 2009) Contribution percentages are not pro-rated for part-time employees. However, years of service for part-time employees are pro-rated by PERS.

Employees' Deferred Saving Accounts:

401(a): Eligible date of hire. If the employee elects to enroll in the 401(a) plan, the District's contribution is 9% and the employee's mandatory contribution is 6%. These percentages are not pro-rated for part time employees. **Please note: employee decision to participate in the 401(a) plan is irrevocable.**

457 Deferred Compensation Plan: Eligible date of hire. Employees choosing to participate in the 457 plan may contribute as much as federal regulations allow. Current federal regulations restrict total annual deferral to \$16,500 for employees under age 50; or \$22,000 for employees age 50 or over. There is no District contribution to the 457 plan. Changes in employee's contributions can be authorized on a monthly basis. These annual deferral limits are not pro-rated for part-time.

The statements on these pages are general and do not constitute a contract of either employment or specific benefits. We have attempted to make the information as understandable as possible. In the event of any conflict or misunderstanding that may arise, District policy or plan documents will apply, not this benefit summary sheet.