

**FAIRFIELD-SUISUN SEWER DISTRICT
2018 BENEFIT SUMMARY SHEET
PROFESSIONAL AND MANAGERIAL EMPLOYEES - Full Time
For Employees Hired Prior to 2013
(Part-Time is Pro-Rate Unless Noted)**

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, employee 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.

Holiday: The District has no specified holidays. An employee may accrue up to 100 hours (3.85 hours/pay period) of holiday time during the calendar year. Eligible to use upon accrual with supervisor's approval. Upon separation from the District, employee is paid for unused holiday hours. Accrual rate and accrual maximum are pro-rated for part-time status.

Bereavement Leave: At the discretion of the General Manager, employee is 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. Upon separation from the District, employee is paid for unused vacation. Accrual rate and accrual maximum are pro-rated for part-time status.

Personal Leave: Eligible to use upon accrual with supervisor's approval. 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, employee is paid for any unused personal leave.

Short Term Disability: Eligible date of hire for full-time employees and part-time employees who are regularly scheduled to work at least 20 hours per week. Takes effect after a 14-day waiting period, or immediately if hospitalized. Maximum benefit equal to 60% of salary, limited to maximum of \$1,385 per week, for a maximum of 90 days. Accrued leave may be used to supplement short term disability benefits, to a combined maximum of 80% of base salary.

Long Term Disability Insurance: Eligible first day of first month after date of hire for full-time employees and part-time employees who are regularly scheduled to work at least 30 hours per week. 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 base salary.

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Medicare & Social Security: Employee hired after 1986 contributes a portion of gross salary (currently 1.45%) for Medicare coverage as required by federal regulations. Additional Medicare Tax may apply to highly compensated employees. Refer to IRS.gov for additional information. The District does not participate in Social Security and employee is exempt from Social Security tax withholding.

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 \$270,000.

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.

Full-time employee who selects health and dental/vision plans with combined monthly premiums of less than \$1,425 may elect to be paid 50% of the difference between \$1,425 and the cost of the selected plans.

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 share of 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 share of costs. The employer's portion of the costs will vary depending on the date of retirement.

Retiree medical benefits for employees hired on or after March 1, 2013 is based on the vesting requirement of Government Code Section 22893 as follows: Must complete a minimum of 5 years CalPERS-credited service with the District; total of 10 years CalPERS-credited service to be eligible for 50% benefits; 20 years service credit to be eligible for 100% coverage. Please refer to the attached benefit table for levels of retiree health benefit.

Cafeteria Plan (Flexible Spending Account): Eligible date of hire. Benefit 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 year, you can roll over up to \$500 of your unused FSA funds at the end of the plan year. It covers insurance deductibles, dental/orthodontia, prescriptions, vision care, physical exams, etc.

Public Employees' Retirement System (PERS): Eligible date of hire. Classic employees contribute 8% of salary to their retirement contribution. The District contribution for fiscal year 2017-18 is 17.670% as a percentage of salary. The Classic retirement formula is "3% at age 60" and includes these benefits: one year compensation (Government Section Code: 20042); 1959 survivor's benefit; industrial disability benefit; 2% COLA, and PERS sick leave credit option.

For more information about PERS see <http://www.calpers.ca.gov>. 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. Employee choosing to participate in the 457 plan may contribute as much as federal regulations allow. Current federal (IRS) regulations restrict total annual deferral to \$18,500 for employees under age 50; or \$24,500 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 employee.

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.

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Retiree Health Benefits

The District Board of Directors adopted Resolution No. 2012-19, establishing a health benefit vesting requirement in accordance with the California Government Code Section 22893. This vesting requirement is effective for all employees hired on or after March 1, 2013, the date CalPERS approved Resolution No. 2012-19.

To be eligible for the retiree health benefits, an employee must be at least 50 years old; must complete a minimum of 5 years CalPERS-credited service with the District; must complete a total of 10 years CalPERS-credited service to be eligible for 50% benefits, increasing by 5% each year thereafter up to a maximum of 100% with 20 years of service as follows:

Credited Years of Service	Percentage of District Contribution
10	50
11	55
12	60
13	65
14	70
15	75
16	80
17	85
18	90
19	95
20	100