

BU98 APCD Nonexempt	Ref	Rate:	Description:
ER Retirement Contribution	WT 2352	17.73% 9AP4	Rate x Hourly Rate x Hours Worked. Tier 2 eff 12/25/11, Tier 3 eff 1/1/13
ER Pickup of Employee Retirement	WT 2353	5.75%	Rate x Hourly Rate x Hours Worked
ER Pension Bond Debt Service	WT 2355	5.31%	Rate x Hourly Rate x Hours Worked
ER Pension Plan per EFS			9APD Misc. Members
FICA Employer	WT /404	6.20%	2015 FICA wages up to \$118,500 max
FICA Employee	WT /403	6.20%	2015 FICA wages up to \$118,500 max
Medicare Employer/Employee	WT /405-6	1.45%	Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.
Unemployment	WT /410	0.075%	County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%
Workers' Compensation	outside PY		APCD provides coverage
County Cafeteria Contribution	WT 2380	750.58	\$628.58/mo without medical coverage eff 1/1/2015
Health Insurance	multiple		Coverage provided to APCD employees
Post Employment Health Plan	5A80	\$50/mo	Universal VEBA through Nationwide. Post employment health plan that provides reimbursements for qualified health care expenses.
Education Allowance	A/P	\$250/yr	
Mileage Reimbursement	5A90	.56/mi	Effective 01/01/2014
		.565/mi	Effective 01/01/2013
Evening Shift Differential	AAT 0011 WT 1255	5% x hr rate	6pm to 11pm hours for non-flex or 3pm to 11pm if shift ends on or after 10pm
Night Shift Differential	AAT 0012 WT 1256	10% x hr rate	11pm to 7am hours for non-flex schedules
Standby/On Call	AAT 004A WT 1220	\$2.75/hr	Permanent employees
Consultation Standby	AAT 004G WT 1226	\$1.15/day	Can be paid \$25/mo with approval (WT 1310)
Call Back	AAT 0025 WT 1257	OT/hr	2 hour minimum paid at time and one-half
CTO in lieu of Call Back	AAT 0072	1.5 hrs/hr wkd	Accrued in CTO quota
Overtime	AAT 0020 WT 1250	per FLSA	OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half
Overtime with Evening Differential	AAT 0022 WT 1253	per FLSA	OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1255 = Eve Diff'l
Overtime with Night Differential	AAT 0022 WT 1254	per FLSA	OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1256 = Night Diff'l
CTO in lieu of OT	AAT 0070	1.5 hrs/hr wkd	OT threshold based on hours paid (includes paid leave hours)
Compensating Time Off	AAT 0075 WT 1263	1.5 hrs/hr wkd	120 hr maximum accrual; OT paid after max; payoff on termination
Sick Leave	AAT 0030 WT 1262	12 days/yr	2080 hours (260 days) max accrual; payoff @ hourly rate for 50% of hours up to 1440 after 5 years of service
Sick Leave Exchange for Vacation	IT2012	80 hrs for 40 hrs	Per calendar year. Must maintain a 30-day balance; 14 years of services required
Holiday	AAT 0036 WT 1260	3 days/yr	Employees who work on Thanksgiving, Christmas and/or New Years day will be paid premium pay for all hrs worked (time and one-half)
Personal Leave	AAT 0054 WT 1266	1 day/fiscal yr	Employees on initial probation excluded
VTO	AAT 0062 WT 1268	160 hrs/fiscal yr	With Department Head approval
Vacation 320 hour cap	AAT 0035 WT 1261	10 days/yr 15 days/yr 20 days/yr	Beginning of service to the end of the 4th year Beginning of fifth year to the end of the 9th year Over ten years of service Maximum payoff of 320 hours after 6 months of service
Pay-in-lieu Program	WT 1405	40 hrs/fiscal yr	One time per fiscal year, permanent employees with a minimum balance of 200 vacation hours may sell back vacation hours. Additionally, employees must have used 40 hours of vacation in the current fiscal year to be eligible
Jury Leave	AAT 0050 WT 1264		Regular pay while on jury duty; cannot claim jury pay
Use of APCD Vehicle	WT 1141	\$1.50 each way	The value of commuting to and from work will be taxed
ITS Health Care Spending Account	6A01	Pretax deduction	Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)
ITS Dependent Care Spending Account	6A02	Pretax deduction	Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)
Deferred Retirement Option Plan (DROP)	3A31 3A32	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
Supplemental Life Insurance	3A30 3A35		Employer paid \$10,000 coverage
Supplemental Life Insurance- District Paid	3A40-1 3A45		Employee paid up to \$490,000
Spousal Life Insurance	3A50-1 3A55		Employee paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance	WT 2241		Employee paid term life for coverage up to \$10,000
Deferred Comp	WT 2160	Pretax deduction	Employee paid up to \$18,000 or 100% of wages/yr
Deferred Comp Catchup	WT 2260	Pretax deduction	Employee paid up to \$6,000 for 50+
State Disability Insurance (SDI)	WT 2010	1.0%	2014 Employee paid on wages to \$101,636 max with Admin fee of .05%