

BU99 APCD Exempt	Ref	Rate:	Description:
ER Retirement Contribution	WT 2352	19.04% 9AP3	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%) plus auto allowance. Pickup not pensionable for Tier 2 eff 12/25/11. APC Officer
	WT 2350-1	19.04% 9AP1	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%) plus auto allowance. Pickup not pensionable for Tier 2 eff 12/25/11
ER Pickup of Employee Retirement	WT 2353	9.29%	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%). Pickup not pensionable for Tier 2 eff 12/25/11 - Special salary adj for APCO
ER Pension Bond Debt Service	WT 2355	5.31%	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%)
Pension Plan per EFS			APCD Management (9APA, 9APC) Misc
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	\$975/mo	\$836/mo without medical coverage
Health Insurance	mulitple		Coverage provided to APCD employees
Post Employment Health Plan	5A80	Up to \$15,000	Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments
Life Insurance	3A20	\$0.28/\$1000	\$40,000 coverage for Director \$20,000 coverage
Long Term Disability Insurance	3A10	\$0.60/\$100	On first \$9,000/mo of salary. Pays 66 2/3% salary
Education Allowance	A/P	\$250/fiscal yr	
Wellness/Fitness	5A90	\$200/yr	Paid through Risk Management (may be taxable to the employee)
Mileage Reimbursement	A/P	.56/mi	Effective 01/01/2014
		.565/mi	Effective 01/01/2013
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 fiscal year. Must maintain a 30-day balance; 5 years of service required
Holiday	AAT 0036 WT 1260	12 days/yr	
Administrative Leave Dept Head	AAT 0066 WT 1273	6 days/fiscal yr	No carryover or payoff for unused time
Administrative Leave managers	AAT 0066 WT 1273	4 days/fiscal yr	No carryover or payoff for unused time
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 hours cap	AAT 0035 WT 1261	10 days/yr 15 days/yr 20 days/yr	Beginning of service to end of fourth year Beginning of fifth year to end of ninth 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 6A11)
ITS Dependent Care Spending Account	6A02	Pretax deduction	Employee paid up to \$5,000 per plan year (Reimbursement WT 6A12)
Supplemental Life Insurance - District Paid	3A31 3A32		Employer paid \$10,000 coverage
Supplemental Life Insurance	3A30 3A35		Employee paid up to \$490,000
Spousal Life Insurance	3A40-1 3A45		Employee paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance	3A50-1 3A55		Employee paid term life for coverage up to \$10,000
Deferred Retirement Option Plan (DROP)	WT 2241	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
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+