

| 28 Association of San Luis Obispo County Deputy Sheriffs - Sworn Supervisory | Rate:                                  | Description:  |
|--|--|---|
| County Retirement Contribution   | 26.19% ASL1                            | Rate x Hourly Rate x Hours Worked   |
| County Pickup of Employee Retirement   | 7.00%                                  | Rate Hourly Rate x Hours Worked   |
| County Pension Bond Debt Service   | 4.74%                                  | Rate Hourly Rate x Hours Worked   |
| County Retiree Health  |  | \$24.30/PP full-time, \$12.15/PP part-time<br>\$0/PP quarter-time or temp   |
| County Pension Plan per EFS  |  | Assoc of SLO Deputy Sheriffs (ASLO) Safety  |
| FICA Employer  | 6.20%                                  | 2015 FICA wages up to \$118,500 max   |
| FICA Employee  | 6.20%                                  | 2015 FICA wages up to \$118,500 max   |
| Medicare Employer/Employee   | 1.45%                                  | Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.  |
| Unemployment   | 0.075%                                 | County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%  |
| Workers' Compensation  | Varies                                 | See B:\AC Benefits @ a Glance\WC Rates FY2012-2013.docx   |
| County Cafeteria Contribution  | \$975/mo                               | \$778/mo without medical coverage, effective 6/21/15<br>Proration for part time employees hired after 02/07/06<br>No cashout for employees who newly opt out of medical on or after 1/2016. |
| Health Insurance   |  | Multiple plans available for employee and their family. Coverage for domestic partners.   |
| Post Employment Health Plan  | Up to \$20,000                         | Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments. Eff. Check dated 9/4/2015   |
| Mileage Reimbursement  | .54/mi                                 | Effective 01/01/2016  |
|  | .575/mi                                | Effective 01/01/2015  |
| New Hire Safety Equipment  | \$800                                  | One time payment - Safety   |
| Uniform Allowance for New Hire   | \$500                                  | One time payment - Safety   |
| Uniform Allowance  | \$45/mo                                |   |
| Career Incentive - POST  | \$75/mo                                | Continuing training waived for recipients prior to 01/01/1994 – Safety  |
| Career Incentive - Advanced POST   | \$150/mo                               | Continuing training waived for recipients prior to 01/01/1994 – Safety  |
| Bomb Handler Differential  | \$100/mo                               | Designated by the Sheriff – Safety  |
| SED Team Differential  | \$50/mo                                | Designated by the Sheriff – Safety  |
| Dive Team Differential   | \$50/mo                                | Designated by the Sheriff – Safety  |
| Bilingual Pay - high use   | \$95/mo                                | Approved by Human Resources   |
| Bilingual Pay - low use  | \$47.50/mo                             | Approved by Human Resources   |
| Bilingual Hiring Bonus   | \$3,000                                | \$1,500 upon hire and \$1,500 upon completion of probation  |
| Standby/On Call  | \$2.00/hr                              | Permanent employees   |
| Call Back  | OT/hr                                  | 2 hour minimum paid at time and one-half<br>WT 1243 = Base; WT 1242 = Half  |
| CTO in lieu of Call Back   | 1.5 hrs/hr wkd                         | Accrued in CTO quota  |
| Court On Call  | 1 1/2 hours pay                        | For each 4 hours on call for court - Safety   |
| Court Call Back  | Hourly rate                            | 1 1/2 hour minimum - Safety   |
| Overtime   | per FLSA                               | OT threshold based on hours paid (includes paid leave hours); WT 1252 = Base; WT 1251 = Half  |
| CTO in lieu of OT  | 1.5 hrs/hr wkd                         | OT threshold based on hours paid (includes paid leave hours)  |
| Compensating Time Off (CTO)  | Regular pay                            | 120 hr maximum accrual; OT paid after max; payoff on termination  |
| Sick Leave   | 12 days/yr                             | 1440 hours (180 days) max accrual; payoff @ hourly rate for 50% of hours after 10 years of service; 5 years of service if hired before 12/31/77   |
| Sick Leave Exchange for Vacation   | 80 hrs for 40 hrs                      | Per calendar year. Must maintain a 30-day balance; 14 years of service required   |
| Holiday  | 12 days/yr                             | Does not apply to Annual Leave employees  |
| Annual Leave   | 12 days/yr                             | 12 day carryover<br>Employees may sign up at any time, but withdrawal must be in August   |
| Personal Leave   | 1 day/fiscal yr                        | Employees on initial probation excluded   |
| Injured On Duty  | 12 months max                          | As approved   |
| Vacation 320 hour cap  | 10 days/yr<br>15 days/yr<br>20 days/yr | Beginning of service to end of fourth year<br>Beginning of fifth year to end of ninth year<br>Over ten years of service<br>Maximum payoff of 320 hours after 12 months of service           |

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| Pay-in-lieu Program                                   | 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  |                   | Regular pay while on jury duty; cannot claim jury pay   |
| Paid Military Leave                                   | 20 days/fiscal yr | 20 working days or 1 month's salary maximum when called to active duty  |
| Use of County Vehicle                                 | \$1.50 each way   | The value of commuting to and from work will be taxed   |
| Physical Exams  | Annual            | Safety employees over 35 years of age - Safety  |
| Suggestion Award                                      | Based on merit    | Submit ideas to the Suggestion Award Committee  |
| ITS Health Care Spending Account                      | Pretax deduction  | Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)   |
| ITS Dependent Care Spending Account                   | Pretax deduction  | Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)   |
| Deferred Retirement Option Plan (DROP)<br>Tier 1 Only | Up to 5 years     | Employee continues active employment while Pension benefits are paid to a DROP account.   |
| Deferred Comp   | Pretax deduction  | Employee paid up to \$18,000 or 100% of wages/yr  |
| Deferred Comp Catchup                                 | Pretax deduction  | Employee paid up to \$6,000 for 50+   |
| Automatic Payroll Deposit                             |                   | All new employees hired on or after 05/24/2005 are required to have direct deposit of County pay into a financial institution of employee's choice  |