

08 General Management	Rate:	Description:
<b>Benefits</b>		
Retirement Plan		County of SLO has an independent pension system. Employee and County contribution rates vary by hire date and/or age of entry. For more information, please see the Pension Plan Document here.
County Pickup of Employee Retirement	9.29%	For Tier 1 & Tier 2 employees. Pickup not pensionable for Tier 2
County Retiree Health		<a href="#">For the most up to date information, please click here.</a>
Deferred Retirement Option Plan (DROP) Tier 1 Only	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
FICA (Social Security and Medicare) Employer	6.20%	FICA wages up to \$137,700 base wage max (2020)
FICA (Social Security and Medicare) Employee	6.20%	FICA wages up to \$137,700 base wage max (2020)
Medicare Employer/Employee	1.45%	Medicare wages with no maximum. Add an additional 0.9% on taxable wages above \$200,000.
Unemployment	0.15%	0.20% effective 7/1/2021
Workers' Compensation	Varies	
County Cafeteria Contribution	\$975/mo EE \$1,100/mo EE+1 \$1,340/mo EE+2	\$836/mo without medical coverage, effective 01/01/14 Proration for part time employees hired after 02/25/05 No cashout for employees who newly opt out of medical on or after 1/1/2015
Health Insurance		Multiple plans available for employee and their family. Coverage for domestic partners. <a href="#">Click here for more information.</a>
Post Employment Health Plan	Up to \$15,000	<a href="#">Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments</a>
Healthcare Flexible Spending Account (FSA)	Pretax deduction	<a href="#">Employee paid up to \$2,750 per plan year (2020/2021)</a>
Healthcare Dependent Care Flexible Spending Account	Pretax deduction	<a href="#">Employee paid up to \$5,000 per plan year (2020/2021)</a>
Limited Purpose Flexible Spending Account	Pretax deduction	<a href="#">HDHP enrollees only, dental &amp; vision expenses only, \$2750</a>
Health Savings Account (HSA)	Pretax deduction	<a href="#">Employee paid up to \$3,550 per individual/ \$7,100 per family per plan year (2020/2021). Employer contributes up to \$750 per year. Must be enrolled in HDHP.</a>
Deferred Comp	Pretax deduction	<a href="#">Employee paid up to \$19,500 or 100% of wages/yr</a>
Deferred Comp Catchup	Pretax deduction	<a href="#">Employee paid up to \$6,000 for 50+</a>
Deferred Comp Match		The County will provide a match of \$0.50 for every \$1.00 contributed by BU 08 employees to the Deferred Compensation program, up to an annual maximum County contribution of \$500 per employee.
Management Life Insurance	\$6.45/mo	\$50,000 coverage
Long Term Disability Insurance	.298% x Salary	On first \$13,500/mo of salary. Pays 66 2/3% salary
Supplemental Life Insurance		Employee paid for coverage of annual salary of 1x, 2x or 3x salary to \$300,000 max
Spousal Life Insurance		Employee paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance		Employee paid term life for coverage of 10% supplemental coverage to \$10,000 max
State Disability Insurance (SDI)	1.20%	<a href="#">Employee paid on wages to \$128,298 max with Admin fee of .05%</a>
<b>Pay and Leaves</b>		
Vacation 320 hours cap	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	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.
Personal Leave	1 day/fiscal yr	Employees on initial probation excluded
Administrative Leave	7 days/fiscal yr	No carryover or payoff for unused time
Holiday	12 days/yr	
Sick Leave	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	80 hrs for 40 hrs	Per fiscal year. Must maintain a 30-day balance; 5 years of service required
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VTO	160 hrs/fiscal yr	With Department Head approval
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
Tuition Reimbursement	\$250/fiscal yr	
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)
Incentive Pay	Up to 5%	<a href="#">Per County Code Section 2.48.034 (h).</a>