## Benefits

### 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
- For the most up to date information, please click here.

### 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
- 0.20% 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 1/2015

### Health Insurance
- Multiple plans available for employee and their family. Coverage for domestic partners. Click here for more information.

### Post Employment Health Plan
- Up to $15,000
- Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments

### Healthcare Flexible Spending Account (FSA)
- Pretax deduction
- Employee paid up to $2,750 per plan year (2020/2021)

### Healthcare Dependent Care Flexible Spending Account
- Pretax deduction
- Employee paid up to $5,000 per plan year (2020/2021)

### Limited Purpose Flexible Spending Account
- Pretax deduction
- HDHP enrollees only, dental & vision expenses only, $2,750 max

### Health Savings Account (HSA)
- Pretax deduction
- 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.

### Deferred Comp
- Pretax deduction
- Employee paid up to $19,500 or 100% of wages/yr

### Deferred Comp Catchup
- Pretax deduction
- Employee paid up to $6,000 for 50+

### 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
- 29.8% 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%
- Employee paid on wages to $7,100 max with Admin fee of .05%

### Pay and Leaves

#### 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
- 2080 hours (260 days) max accrual; pay at 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

## Pay and Leases

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<thead>
<tr>
<th>Rate</th>
<th>Description</th>
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<tbody>
<tr>
<td>VTO</td>
<td>160 hrs/fiscal yr</td>
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<tr>
<td>Jury Leave</td>
<td>Regular pay while on jury duty; cannot claim jury pay</td>
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<tr>
<td>Paid Military Leave</td>
<td>20 days/fiscal yr</td>
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<td>Tuition Reimbursement</td>
<td>$250/fiscal yr</td>
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<td>Wellness/fitness</td>
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<tr>
<td>Incentive Pay</td>
<td>Up to 5%</td>
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