## Benefits

### Retirement Plan
- Description: 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
- Rate: 9.29%
- Description: For Tier 1 & Tier 2 employees. Pickup not pensionable for Tier 2

### Deferred Retirement Option Plan (DROP)
- Tier 1 Only
- Rate: Up to 5 years
- Description: Employee continues active employment while Pension benefits are paid to a DROP account.

### FICA (Social Security and Medicare) Employer
- Rate: 6.20%
- Description: FICA wages up to $137,700 base wage max (2020)

### FICA (Social Security and Medicare) Employee
- Rate: 6.20%
- Description: FICA wages up to $137,700 base wage max (2020)

### Medicare Employer/Employee
- Rate: 1.45%
- Description: Medicare wages with no maximum. Add an additional 0.9% on taxable wages above $200,000.

### Unemployment
- Rate: 0.15%
- Description: 0.20% effective 7/1/2021

### County Cafeteria Contribution
- EE: $975/mo
- EE+1: $1,100/mo
- EE+2: $1,340/mo
- Rate: $836/mo without medical coverage, effective 01/01/14
- Description: Proration for part time employees hired after 02/25/05
- Additional: 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
- Rate: Up to $15,000
- Description: Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments

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

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

### Limited Purpose Flexible Spending Account
- Rate: Pretax deduction
- Description: HDHP enrollees only, dental & vision expenses only, $2750

### Health Savings Account (HSA)
- Rate: Pretax deduction
- Description: Employee paid up to $3,550 per individual/ $7,100 per family per plan year (2020/2021). Must be enrolled in HDHP.

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

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

### Deferred Comp Match
- Rate: The County will provide a match of $0.50 for every $1.00 contributed by BU 11 employees to the Deferred Compensation program, up to an annual maximum County contribution of $500 per employee.

### Management Life Insurance
- Rate: $3.87/mo
- Description: $30,000 coverage

### Long Term Disability Insurance
- Rate: .298% x Salary
- Description: On first $13,500/mo of salary. Pays 66 2/3% salary

### Supplemental Life Insurance
- Rate: Employee paid for coverage of annual salary of 1x, 2x or 3x salary to $300,000 max

### Spousal Life Insurance
- Rate: Employee paid term life for coverage of 1/2 supplemental coverage supplemental coverage

### Dependent Life Insurance
- Rate: Employee paid term life for coverage of 10% supplemental coverage to $10,000 max

### State Disability Insurance (SDI)
- Rate: 1.20%
- Description: Employee paid on wages to $128,298 max with Admin fee of .05%

## Pay and Leaves

### Vacation
- Rate: 320 hours cap
- Description: 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
- Rate: 40 hrs/fiscal yr
- Description: 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.

## Pay and Leaves

### Personal Leave
- Rate: 1 day/fiscal yr
- Description: Employees on initial probation excluded

### Administrative Leave
- Rate: 4 days/fiscal yr
- Description: No carryover or payroll for unused time

### Sick Leave
- Rate: 12 days/yr
- Description: 2080 hours (260 days) max accrual; payroll @ hourly rate for 50% of hours up to 1440 after 5 years of service

### Sick Leave Exchange for Vacation
- Rate: 80 hrs for 40 hrs
- Description: Per fiscal year. Must maintain a 30-day balance; 5 years of service required

### Holiday
- Rate: 12 days/yr
- Description: Does not apply to Annual Leave employees

### Annual Leave
- Rate: 12 day carryover
- Description: Employees may sign up at any time, but withdrawal must be in August
<table>
<thead>
<tr>
<th>Benefit Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Evening Differential</strong></td>
<td>5% x hr rate 6pm to 11pm hours for non-flex or 3pm to 11pm if shift ends on or after 10pm</td>
</tr>
<tr>
<td><strong>Night Differential</strong></td>
<td>10% x hr rate 11pm to 7am hours for non-flex schedules</td>
</tr>
<tr>
<td><strong>Overtime</strong></td>
<td>per FLSA OT threshold based on hours actually worked (includes paid leave hours)</td>
</tr>
<tr>
<td><strong>Overtime with Evening Differential</strong></td>
<td>per FLSA OT threshold based on hours actually worked (includes paid leave hours)</td>
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<tr>
<td><strong>Overtime with Night Differential</strong></td>
<td>per FLSA OT threshold based on hours actually worked (includes paid leave hours)</td>
</tr>
<tr>
<td><strong>CTO in lieu of OT</strong></td>
<td>1.5 hrs/hr wkd OT threshold based on hours actually worked (includes paid leave hours)</td>
</tr>
<tr>
<td><strong>Compensating Time Off (CTO)</strong></td>
<td>Regular pay 120 hr maximum accrual; OT paid after max; payoff on termination</td>
</tr>
<tr>
<td><strong>Standby/On Call</strong></td>
<td>$2.75/hr Permanent employees</td>
</tr>
<tr>
<td><strong>Call Back</strong></td>
<td>OT/hr 2 hour minimum paid at time and one-half</td>
</tr>
<tr>
<td><strong>VTO</strong></td>
<td>160 hrs/fiscal yr With Department Head approval</td>
</tr>
<tr>
<td><strong>Jury Leave</strong></td>
<td>Regular pay while on jury duty; cannot claim jury pay</td>
</tr>
<tr>
<td><strong>Witness Pay</strong></td>
<td>Regular rate Regular pay for being a witness in a case related to job</td>
</tr>
<tr>
<td><strong>Paid Military Leave</strong></td>
<td>20 days/fiscal yr 20 working days or 1 month’s salary maximum when called to active duty</td>
</tr>
<tr>
<td><strong>Bilingual Pay - High Use</strong></td>
<td>$80/mo Approved by Human Resources per County Code Section 2.48.170 (4)</td>
</tr>
<tr>
<td><strong>Bilingual Pay - Low Use</strong></td>
<td>$40/mo Approved by Human Resources per County Code Section 2.48.170 (4)</td>
</tr>
<tr>
<td><strong>Tuition Reimbursement</strong></td>
<td>$250/fiscal yr</td>
</tr>
<tr>
<td><strong>Summer Care Scholarship</strong></td>
<td>need-based $15,000 total per fiscal year for units 01, 05, 13, 11. Administered by SLOCEA beginning in 2005.</td>
</tr>
<tr>
<td><strong>Wellness/Fitness</strong></td>
<td>$200/yr Paid through Risk Management (may be taxable to the employee)</td>
</tr>
<tr>
<td><strong>Incentive Pay</strong></td>
<td>Up to 5% Per County Code Section 2.48.034 (b)</td>
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</table>