

12 DCCA (Deputy County Counsel Attorneys)	Rate:	Description:
<a href="#">For the most up to date information, please see the Memoranda of Understanding</a>		
Retirement Plan		<a href="#">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.</a>
Employer Paid Member Contribution (EPMC)	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	\$1,146/mo EE \$1,025/mo EE+1 \$1,310/mo EE+2	\$1007/mo without medical coverage 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		<a href="#">Multiple plans available for employee and their family. Coverage for domestic partners. Click here for more information.</a>
Flexible Spending Account (FSA)	\$500 Contribution	All DCCA represented employees will receive a \$500 contribution to a Flexible Spending Account on the first paycheck of January 2020, the first paycheck of January 2021, and the first paycheck of January 2022.
Health Savings Account Match	\$750/calendar year	Employees enrolled in the County's high deductible health plan will receive a dollar for dollar match to a health savings account, with a maximum annual County contribution of \$750 per year, effective on the first paycheck of January 2021.
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). Must be enrolled in HDHP. Effective the first paycheck of January 2021, the County shall provide a Health Savings Account (HSA) contribution of up to \$750 per calendar year, to be provided per pay period in the amount of twenty-eight dollars and eighty-five cents (\$28.85), for each employee who elects to enroll in a High Deductible Plan (HDP) and HSA</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>
Management Life Insurance	\$3.87/mo	\$30,000 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
Post Employment Health Plan	Up to \$15,000	Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments

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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>		
State Bar Dues		Reimbursement for annual State Bar dues and membership fees
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)
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. (See Amendment approved 12/6/2005) Must maintain a 30-day balance; 5 years of service required
Holiday	12 days/yr	
Administrative Leave	4 days/fiscal yr	No carryover or payoff for unused time
Personal Leave	2 days/fiscal yr	Employees on initial probation excluded
VTO	160 hrs/fiscal yr	With Department Head approval
Vacation 320 hour 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 <b>Maximum payoff of 320 hours after 6 months of service</b>
Lateral Transfers		County Counsel and Human Resources Director may authorize an advance of up to 60 hours of sick leave without increasing the sick leave accrual rate County Counsel and Human Resources Director may recognize the years of service of lateral transfer employees with their previous employer to establish an accelerated vacation accrual rate upon initial appointment
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