

15 (SLOCSMA) San Luis Obispo County Sheriff's Managers Association	Rate:	Description:
For the most up to date information, please see the Memoranda of Understanding		
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.
Employer Paid Member Contribution (EPMC)	0.00%	For Tier 1 & Tier 2 employees
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	0.15%	0.20% effective 7/1/2021
Workers' Compensation	Varies	
County Cafeteria Contribution	\$1300/mo	\$1178/mo without medical coverage, effective 01/2015 Proration for part time employees hired after 02/07/06 No cashout for employees who opt out of medical effective 1/1/2020
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 \$25,000	Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments. Eff. 10/13/2013 PEHP increased from 15K to 20K Eff. 10/11/2015 PEHP increased from 20K to 25K
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, \$2750
Health Savings Account (HSA)	Pretax deduction	Employee paid up to \$3,550 per individual/ \$7,100 per family per plan year (2020/2021). Must be enrolled in HDHP
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
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+
Disability Insurance		This bargaining unit does not pay into Ca State Disability. Please see the Voluntary Short Term Disability plan option offered through BenXcel.
Pay and Leaves		
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 Maximum payoff of 320 hours after 12 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	9 days/fiscal yr	No carryover or payoff for unused time
Holiday	12 days/yr	Does not apply to Annual Leave employees
Annual Leave (12 day carryover)	12 days/yr	Employees may sign up at any time, but withdrawal must be in August
Sick Leave	12 days/yr	2080 hours (260 days) max accrual; payoff @ hourly rate 50% of hours up to 1440 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 5 years of service required
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
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)

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New Hire Safety Equipment	\$800	Same as the employees they supervise
Uniform Allowance for New Hire	\$500/yr	Same as the employees they supervise
Uniform Allowance	\$75/mo	Same as the employees they supervise
Career Incentive Allowance	\$450/mo	