

| 17 Supervisors                                      | Rate:            | Description:  |
|---|------------------|---|
| <b>Benefits</b>                                     |                  |   |
| 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)            | 13.59%           | 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         | \$836/mo without medical coverage, effective 01/01/14<br>Proration for part time employees hired after 02/25/05<br>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>  |
| Post Employment Health Plan                         | \$600 per year   | Paid pretax to Nationwide for a pretax universal payor account  |
| 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</a>  |
| 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   |
| 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 17 employees to the Deferred Compensation program, up to an annual maximum County contribution of \$500 per employee.              |
| Disability Insurance                                |                  | <b>This bargaining unit does not pay into CA State Disability.</b><br>Please see the Voluntary Short Term Disability plan option offered through BenXcel.   |
| <b>Pay and Leaves</b>                               |                  |   |
| Tuition Reimbursement                               | \$250/fiscal yr  |   |
| Wellness/Fitness                                    | \$200/yr         | Paid through Risk Management (may be taxable to the employee)   |
| Auto Allowance                                      | \$450/mo         | Supervisors can choose to accept mileage payment in lieu. Auto not pensionable for Tier 2 effective 12/26/10.   |