

BU98 APCD Nonexempt	Rate:	Description:
ER Retirement Contribution	24.13% 9APD (Tier 1)	Rate x Hourly Rate x Hours Worked.
	24.13% 2APD (Tier 2)	Rate x Hourly Rate x Hours Worked. Tier 2 effective 12/25/11.
	23.64% 3APD (Tier 3)	Rate x Hourly Rate x Hours Worked. Tier 3 effective 1/1/13.
ER Pickup of Employee Retirement	5.75% (Tier 1/2 only)	Rate x Hourly Rate x Hours Worked. Not pensionable.
ER Pension Bond Debt Service	6.00%	Rate x Hourly Rate x Hours Worked (Tier 1/2 only).
ER Pension Plan per EFS		9APD/2APD/3APD Misc. Members
FICA Employer	6.20%	2020 FICA wages up to \$137,700 max
FICA Employee	6.20%	2020 FICA wages up to \$137,700 max
Medicare Employer	1.45%	Medicare wages with no maximum
Medicare Employee	1.45%	Medicare wages with no maximum
Unemployment	0.13%	District-Paid Effective 01/01/2011
Workers' Compensation		APCD provides coverage through SDRMA
APCD Cafeteria Contribution	\$750.58/mo	\$625.58/mo if medical coverage waived before 1/1/15. No cashout if medical coverage waived after 12/31/14.
Health Insurance		Coverage available to APCD employees through CalPERS
Life Insurance	\$0.43/\$1000	Employer-paid \$10,000 basic life coverage
Supplemental Life Insurance-Employer		Employer-paid \$10,000 coverage
Supplemental Life Insurance-Employee		Employee-paid up to \$490,000
Spousal Life Insurance-Employee		Employee-paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance-Employee		Employee-paid term life for coverage up to \$10,000
Post Employment Health Plan	\$50/mo	Employer-Paid Universal VEBA acct for Employee through Nationwide. Post employment health plan that provides reimbursements for qualified health care expenses.
Mileage Reimbursement	.575/mi	Effective 01/01/2020
Evening Shift Differential	5% x hr rate	6pm to 11pm hours for non-flex or 3pm to 11pm if shift ends on or after 10pm
Night Shift Differential	10% x hr rate	11pm to 7am hours for non-flex schedules
Standby/On Call	\$3.00/hr	Permanent employees
Consultation Standby	\$1.15/day	Can be paid \$25/mo with approval (WT 1310)
Call Back	OT/hr	2 hour minimum paid at time and one-half
CTO in lieu of Call Back	1.5 hrs/hr wkd	Accrued in CTO quota
Overtime	per FLSA	OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half
Overtime with Evening Differential	per FLSA	OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1255 = Eve Diff'l
Overtime with Night Differential	per FLSA	OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1256 = Night Diff'l
CTO in lieu of OT	1.5 hrs/hr wkd	OT threshold based on hours paid (includes paid leave hours)
Compensating Time Off	1.5 hrs/hr wkd	120 hr maximum accrual; OT paid after max; payoff on termination
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 calendar year. Must maintain a 30-day balance; 14 years of services required
Holiday	12 days/yr	Employees who work on Thanksgiving, Christmas and/or New Years day will be paid premium pay for all hrs worked (time and one-half)

Personal Leave	1 day/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 the end of the 4th year Beginning of fifth year to the end of the 9th year Over ten years of service Accrues but cannot be used during initial 6 month probation <del>Maximum payoff of 320 hours after 6 months of service</del>
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. Employees must first use 40 hours of vacation in the current fiscal year to be eligible.
Jury Leave		Regular pay while on jury duty; cannot claim jury pay
Use of APCD Vehicle	\$1.50 each way	The value of commuting to and from work will be taxed
ITS Health Care Spending Account	Pretax deduction	Employee-paid up to \$2,700 per plan year (Reimbursement WT 2552)
ITS Dependent Care Spending Account	Pretax deduction	Employee-paid up to \$5,000 per plan year (Reimbursement WT 2551)
Deferred Retirement Option Plan (DROP)	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
Deferred Compensation 457(b) Plan	\$36.50/ppd	Employer-paid contribution of \$36.50/payperiod to Employee account
Deferred Compensation 457(b) Plan	Pretax deduction	Employee-paid up to \$19,500 or 100% of wages/yr
Deferred Compensation 457(b) Catchup	Pretax deduction	Employee-paid up to \$6,500 for age 50+
State Disability Insurance (SDI)	1.00%	2020 Employee-paid on wages to \$122,909 max with Admin fee of .05%