

BU99 APCD Exempt	Rate:	Description:
ER Retirement Contribution	25.44% 9APC (Tier 1)	Rate x Hourly Rate x Hours Worked plus District pickup amount (9.29%).
	25.44% 2APC (Tier 2)	Rate x Hourly Rate x Hours Worked. Tier 2 effective 12/25/11.
	24.95% 3APC (Tier 3)	Rate x Hourly Rate x Hours Worked. Tier 3 effective 1/1/13.
ER Pickup of Employee Retirement	9.29% (Tiers 1/2 only)	Rate x Hourly Rate x Hours Worked plus District pickup amount (9.29%) (Tier 1). Tier 2 pickup not pensionable.
ER Pension Bond Debt Service	6.00%	Rate x Hourly Rate x Hours Worked plus District pickup amount (9.29%) (Tier 1/2 only).
ER Pension Plan per EFS		APCD Management (9APC, 2APC, 3APC) Misc
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	\$975/mo	\$836/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
Post Employment Health Plan	Up to \$45,000	Sick leave payoff on termination paid pretax to Employee account w/Nationwide for pretax health insurance premium payments
Life Insurance	\$0.43/\$1000	Employer-paid \$40,000 coverage for Director, \$20,000 coverage for Managers & Admin Supervisor
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
Long Term Disability Insurance	\$0.64/\$100	Employer-paid. On first \$9,000/mo of salary, pays 66 2/3% salary
Wellness/Fitness	\$200/yr	May be taxable to the employee
Mileage Reimbursement	.575/mi	Effective 01/01/2020
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. Must maintain a 30-day balance; 5 years of service required
Holiday	12 days/yr	
Administrative Leave Dept Head	6 days/fiscal yr	No carryover or payoff for unused time
Administrative Leave Managers & Admin Supervisor	4 days/fiscal yr	No carryover or payoff for unused time
Personal Leave	1 day/fiscal yr	Employees on initial probation excluded
VTO	160 hrs/fiscal yr	With Department Head approval
Vacation 320 hours 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 Accrues but cannot be used during initial 6 month probation Maximum payoff of 320 hours after 6 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. 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 6A11)
ITS Dependent Care Spending Account	Pretax deduction	Employee-paid up to \$5,000 per plan year (Reimbursement WT 6A12)
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 Catchup	Pretax deduction	Employee-paid up to \$6,500 for age 50+