

**EAST BAY REGIONAL PARK DISTRICT
EMPLOYEE BENEFITS MATRIX - 2024**

BENEFIT Note: ER=Employer / EE=Employee	AFSCME LOCAL 2428	MANAGEMENT & CONFIDENTIAL	POLICE ASSOCIATION (SWORN & NON-SWORN)
MEMORANDUM OF UNDERSTANDING (MOU)-	TERM: 04/01/2021 • 03/31/2024 Includes following <u>SWORN</u> classifications: <i>Firefighter I, Firefighter II, and Fire Lieutenant</i>	N/A Includes following <u>SWORN</u> & <u>NON-SWORN SAFETY</u> Management classifications: <i>Records & Comm. Manager, Police Lieutenants, Police Captain, Asst Fire Chief, Fire Chief, AGM, Public Safety</i>	TERM: 12/20/2022 • 03/31/2026 Includes following: <u>SWORN</u> classifications: <i>Police Officer, Police Officer/Helicopter Pilot, Police Sergeant, Police Sergeant/Helicopter Pilot, and Fire Captain</i> <u>NON-SWORN</u> classifications: <i>Dispatcher/CSO, Dispatch Sup., Property & Evidence Specialist, Dispatch Sys. Administrator, Police Recruit, PS Volunteer Coord.</i>
SCHEDULED SALARY INCREASES	04/01/2021: 3.0% 04/01/2022: 3.0% 04/01/2023: 3.0%	<u>NON-SWORN:</u> 04/01/2021: 3.0% 04/01/2022: 3.0% 04/01/2023: 3.0% <u>SWORN</u> Management classifications: First full pay period: February 2024: COLA 1.0% October 2024: COLA 3.0% February 2025: COLA 1.0%	First full pay period: October 2022: COLA 3.0% October 2023: COLA 3.0% February 2024: COLA 1.0% October 2024: COLA 3.0% February 2025: COLA 1.0%
EMPLOYEE ORGANIZATION DUES	Union Members/Service Fee Members (MOU Article 2)	N/A	Safety Union/Non-Safety Union (MOU Article 2.6)
HOLIDAYS	14.5 paid holidays: New Year's Day, Martin Luther King, Jr.'s Day, Lincoln's Birthday, Washington's Birthday, Cesar Chavez Birthday, Memorial Day, Juneteenth, Independence Day, Labor Day, Admission Day, Veteran's Day, Thanksgiving Day, Day After Thanksgiving, Christmas Eve (last 4 hours), Christmas Day		14 paid holidays: New Year's Day, Martin Luther King, Jr.'s Day, Washington's Birthday, Cesar Chavez Birthday, Memorial Day, Juneteenth, Independence Day, Labor Day, Admission Day, Veteran's Day, Thanksgiving Day, Day After Thanksgiving, Christmas Day, Day After Christmas
SICK LEAVE ACCRUAL	12 days per year, unlimited accrual, pro-rated or part-time employees		
VACATION ACCRUAL	Newly hired to 5 years: 12 days/year 6 years to 10 years: 15 days/year 11 years to 15 years: 18 days/year 16 years to 20 years: 21 days/year 20+ years: 21 days/year plus one additional day per year of service after 20 years <ul style="list-style-type: none"> Employees who do not wish to carry-over vacation credit can request pay-out by the last business day before December 31" for an irrevocable cash-out the following September or December. Accrual pro-rated for part-time employees 		
FAMILY DEATH LEAVE/BEREAVEMENT LEAVE	5 days of leave, plus optional 5 days of sick leave Relatives are defined in agreements (AFSCME Article 32.4, PAM Section 12.01 D)	5 days of leave, plus optional 10 days of accrued leave Relatives are defined in PAM Section 12.01 D	5 days of leave, plus optional 5 days of sick leave Relatives are defined in POA Section 11.3D

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MANAGEMENT ADMINISTRATIVE LEAVE	N/A	40 hours (only applicable to Management EEs) (PAM Section 10. J)	N/A																
MEDICAL INSURANCE CalPERS Health Benefits Program PO Box 942714 Sacramento, CA 94229 www.calpers.ca.gov Member Services: (888) CalPERS or (888) 225-7377	<p align="center">Effective - 01/01/2024- 12/31/2024 Choice of CalPERS HMO and PPO Health Plans</p> <p align="center">Monthly 2024 Employer Contributions (Based on CalPERS Kaiser Premium)</p> <table border="0"> <tr> <td>Single</td> <td>\$1,021.41</td> </tr> <tr> <td>Two-Party</td> <td>\$2,042.82</td> </tr> <tr> <td>Family</td> <td>\$2,655.72</td> </tr> </table> <ul style="list-style-type: none"> District pays 100% of Kaiser Premium. Premium cost above the District's contribution is paid by employee pre-tax. Employees working less than 75% full-time will receive pro-rated District contribution. The effective date of coverage will be the first day of the month following the date the enrollment form is received in HR. Employees have 60 calendar days from the date of employment or qualifying event to modify health enrollment. 		Single	\$1,021.41	Two-Party	\$2,042.82	Family	\$2,655.72	<p align="center">Effective - 01/01/2024 - 12/31/2024 Choice of CalPERS HMO and PPO Health Plans</p> <p align="center">Monthly 2024 Employer Contributions (Eff. 01/01/2024 based on CalPERS Kaiser premium)</p> <table border="0"> <tr> <td>Single</td> <td>\$1,021.41</td> </tr> <tr> <td>Two-Party</td> <td>\$2,042.82</td> </tr> <tr> <td>Family</td> <td>\$2,655.72</td> </tr> </table> <ul style="list-style-type: none"> Premium cost above the District's contribution is paid by employee pre-tax. Premium cost below the District's contribution is paid back to employee as taxable earnings. The effective date of coverage will be the first day of the month following the date the enrollment form is received in HR. Employees have 60 calendar days from the date of employment or qualifying event to modify health enrollment. 	Single	\$1,021.41	Two-Party	\$2,042.82	Family	\$2,655.72				
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Enrollment of dependents requires additional documentation. Domestic Partners must be registered with the State of California to qualify for benefits.																			
CASH IN LIEU OF MEDICAL COVERAGE	<p>Employees who provide documentation annually of medical insurance coverage under another plan sponsor may elect a cash in lieu of coverage taxable compensation.</p> <p>Certification of coverage is required annually during Open Enrollment and at date of hire.</p> <p>Cash in lieu is pro-rated for eligible employees working less than 75% full-time.</p> <p>Begins 1st of month following employment or January 1st following an Open Enrollment change with submission of required documentation.</p>																		
VISION CARE INSURANCE VSP Insurance Quality Drive Rancho Cordova, CA 95670 www.vsp.com Customer Service: (800) 877-7195	<p align="center">\$175 per month</p>	<p align="center">\$175 per month</p> <p>Effective January 1, 2024, cash-in-lieu is not available if spouse receives medical insurance through the Park District.</p>	<p align="center">\$390/month or employees able to verify 2-Party or Family level coverage: \$741/month.</p> <p>Effective January 1, 2024, cash-in-lieu is not available if spouse receives medical insurance through the Park District</p>																
	<p align="center">Employee Paid: Monthly cost</p> <table border="0"> <tr> <td align="center">Standard Plan</td> <td></td> <td align="center">Buy-Up Plan</td> <td></td> </tr> <tr> <td>Single</td> <td>\$ 8.21</td> <td>Single</td> <td>\$ 11.60</td> </tr> <tr> <td>Two-Party</td> <td>\$ 12.75</td> <td>Two-Party</td> <td>\$ 18.02</td> </tr> <tr> <td>Family</td> <td>\$ 20.23</td> <td>Family</td> <td>\$ 28.58</td> </tr> </table>		Standard Plan		Buy-Up Plan		Single	\$ 8.21	Single	\$ 11.60	Two-Party	\$ 12.75	Two-Party	\$ 18.02	Family	\$ 20.23	Family	\$ 28.58	<p align="center">Plan administered by Police Association.</p>
Standard Plan		Buy-Up Plan																	
Single	\$ 8.21	Single	\$ 11.60																
Two-Party	\$ 12.75	Two-Party	\$ 18.02																
Family	\$ 20.23	Family	\$ 28.58																

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	<p>Voluntary enrollment includes coverage allowances for exam and for eyeglass frames and lenses or contact lenses. Provides coverage allowances for participating providers and non-participating providers. Coverage through Vision Service Plan (VSP). Coverage begins 1st of month following employment with submission of enrollment form or January 1st following Open Enrollment for ongoing participants.</p>								
<p>DENTAL INSURANCE Group Number: 02446-00004</p> <p>Delta Dental Plan of California 100 First Street San Francisco, CA94105 www.deltadentalins.com</p> <p>Customer Service: (800) 765-6003</p>	<p align="center">District Paid</p> <p align="center">2024 ER cost/month:</p> <table border="0"> <tr> <td>Single</td> <td>\$66.15</td> </tr> <tr> <td>Two-Party</td> <td>\$124.42</td> </tr> <tr> <td>Family</td> <td>\$197.50</td> </tr> </table> <p>Employees will be automatically enrolled. Dependent enrollment is optional. Option of seeing Delta Dental PPO or Delta Dental Premier dentists Annual maximum benefit: \$2,000 per enrolled employee and each eligible enrolled dependent(s). Diagnostic, preventive, and basic benefits: 90% plan and 10% enrollee co-payment. \$50 deductible per person/\$150 deductible per family, each calendar year (waived for diagnostic & preventive) Crowns, cast restorations, prosthodontics: 80% plan and 20% enrollee co-payment. Orthodontics: 70% plan and 30% enrollee co-payment; maximum lifetime coverage is \$1,750/enrollee. Coverage begins 1st of month following date of hire with submission of enrollment form or January 1st following Open Enrollment for ongoing participants.</p>		Single	\$66.15	Two-Party	\$124.42	Family	\$197.50	
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Family	\$197.50								
<p>FLEXIBLE SPENDING ACCOUNTS (FSA) IRS Code 125-FSA Medical & Dependent Care</p> <p>Navia Benefit Solutions PO Box 53250 Bellevue, WA 98015 www.NaviaBenefits.com Customer Service: (800) 669-3539</p>	<p align="center">District cost: Administrative Fee of \$4.40 monthly per EE</p> <p>Employee can elect pre-tax payroll deferral amounts for medical care and/or dependent care FSA Plan permits an annual election of up to \$3,050/year for eligible medical expenses and \$5,000/year for dependent care expenses (if married filing jointly; \$2,500 if married filing separately). Requires new enrollment each calendar year. Coverage begins 1st of month following date of hire with submission of enrollment form for new hires or January 1st following Open Enrollment for ongoing participants.</p>								
<p>Commuter Check Program Navia Benefit Solutions PO Box 53250 Bellevue, WA 98015 www.NaviaBenefits.com Customer Service: (800) 669-3539</p>	<p align="center">District costs: Administrative Fee of \$4.10 monthly per EE</p> <p>Employee can elect pre-tax payroll deferral amounts for transportation expense reimbursement account Permits up to \$300/month for transit and \$300/month for parking Enrollment is required through Navia portal by 20th of month for an effective date of the 1st of the month following</p>								

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LIFE INSURANCE and AD&D Group Insurance Policy# FLX 966616; AD&D: OK 968136	<p align="center">Basic Life Insurance only - no AD&D</p>	<p align="center">Basic Life Insurance & Accidental Death & Dismemberment (AD&D)</p>	<p align="center">Basic Life Insurance & Accidental Death & Dismemberment (AD&D)</p>
New York Life Group Benefit Solutions PO Box 22328 Pittsburgh, PA 15222-0328 www.newyorklife.com/group-benefit-solutions Customer Service: (888) 842-4462	<p align="center">District Paid</p> <p>Monthly ER cost \$0.21 per \$1,000 coverage</p> <p>Coverage is 1x annual salary, rounded to next \$1,000. Reductions of 25% at age 65 & 50% at age 70 Minimum benefit amount of \$ 15,000 and maximum benefit amount of \$ 100,000 Coverage begins the date of hire and ends on last day of employment</p>	<p align="center">District Paid</p> <p>Monthly ER cost \$0.21per \$1,000 coverage</p> <p align="center">AD&D</p> <p>Monthly ER cost \$0.03 per \$1,000 coverage EE cost N/A</p> <ul style="list-style-type: none"> • Life insurance coverage is two and one-half (2.5) times annual salary • Reductions of 25% at age 65 & 50% at age 70 • Minimum Life Insurance benefit amount of \$15,000 and maximum Life Insurance benefit amount of \$500,000 • AD&D coverage is 3x annual salary, rounded to next \$1,000, to a maximum of \$500,000 and a minimum of \$15,000. • Coverage begins the date of hire and ends on last day of employment 	<p align="center">District Paid</p> <p>Monthly ER cost \$0.21 per \$1,000 coverage</p> <p align="center">AD&D (\$50,000 Flat for Sworn only)</p> <p>Monthly ER cost \$0.03 per \$1,000 coverage</p> <p>Coverage is 1x annual salary, rounded to next \$1,000 Minimum benefit amount of \$15,000 and maximum benefit amount of \$100,000 Coverage begins the date of hire and ends on the last day of employment</p>

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<p>LONG-TERM DISABILITY</p> <p>New York Life Group Benefit Solutions PO Box 709015 Dallas, TX 75370-9015 Group Insurance Policy# LK 964544 www.mynylqbs.com Claims: (800) 362-4462</p> <p>Myers-Stevens 26101 Marguerite Parkway Mission Viejo, CA 92692 Customer Service: (800) 827-4695</p>	<p align="center">Coverage through NY Life District Paid Monthly ER cost \$0.43 per \$100 coverage</p> <p>Coverage supplements 60% of salary, up to a maximum monthly benefit of \$10,000 Elimination Period: 90-days of disability status Coverage begins the date of hire and ends on last day of employment.</p>	<p align="center">Coverage through NY Life District Paid Monthly ER cost: \$0.43 per \$100 coverage</p> <p>Coverage supplements 70% of salary, up to a maximum monthly benefit of \$10,000 Elimination Period: 90-days of disability status Coverage begins the date of hire and ends on last day of employment.</p>	<p align="center">Coverage through PORAC Administered by Myers-Stevens District Paid</p> <p align="center">Monthly ER cost: \$21.50 per employee (non-sworn) \$29.70 per employee (sworn)</p> <p>Coverage is 66½% of base salary to maximum monthly benefit of \$7,000 (before reduction by deductible income) 365 days waiting period for non-industrial disability Coverage effective date of hire with submission of enrollment form</p>
<p>TUITION REIMBURSEMENT</p>	<p align="center">District pays up to a maximum of \$1,600 per calendar year</p>		
<p>STATE DISABILITY INSURANCE (SDI) SHORT-TERM DISABILITY</p> <p>Employment Development Department (800) 480-3287 www.edd.ca.gov</p>	<p>District paid 7 day waiting period before benefits are paid (with exception to COVID-19 related claims) Weekly disability payment between 60-70% of wages earned five (5) to 18 months before claim start date. Mandatory SDI Benefit Integration: weekly benefits <u>converted to</u> leave hours based on hourly rate.</p>		<p align="center">Coverage through PORAC Administered by Myers-Stevens District Paid</p> <p align="center">Monthly cost: \$21.50 per employee (Non-Sworn) and \$29.70 per employee (Sworn) Coverage is 66½% of base salary to maximum monthly benefit of \$7,000 (before reduction by deductible income). No waiting period for non-industrial and industrial disability. Coverage effective date of hire with submission of enrollment form.</p>
<p>PAID FAMILY LEAVE (PFL) SHORT-TERM DISABILITY</p> <p>Employment Development Department (877) 238-4373 www.edd.ca.gov</p>	<p>Employee paid Provides benefits for up to eight (8) weeks while caring for eligible family member (spouse, state-registered domestic partner, parent, or minor child) or for bonding with a new minor child Benefits may be voluntarily integrated with accrued leaves to "buy back" used accrued leave hours</p>		<p align="center">N/A</p>

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EMPLOYEE ASSISTANCE PROGRAM (EAP) Concern Health (800) 344-4222 https://employees.concernhealth.com Registration code: EBRPD	District Paid Monthly ER costs: \$5.35 per EE Up to total of 5 paid visits per occurrence, per year, per employee/eligible dependent(s) Family members residing in same household and students away at college are eligible for benefit Provides confidential counseling, consulting/referral services for a range of areas: work concerns, relationship/family problems, stress management, communication issues, bereavement, life changes, anxiety/depression, alcohol/other chemical dependency issues		
UNIFORM ALLOWANCE	Park Maintenance and Operations Classifications (Review Appendix C in MOU for classifications: \$258.50 per year. * \$110/year for mechanics; plus, overalls provided. * \$258.50/year for Naturalists, after initial \$490 during the first year of hire. * \$258.50/year for Firefighter I/II and Fire Lieutenant * \$110/year for Industrial Firefighters. * \$165/year for Administrative Staff in Visitor Center	Uniforms are provided for certain classifications Public Safety Managers receive the same benefit as PA members	District cost: \$1200/year sworn; \$735/year non-sworn \$600 onetime payment for Police Academy Graduate & Sworn Laterals; \$367.50 for Non-Sworn Laterals. Paid bi-weekly (24 PPs), starting 6-months after start-up allowance for new employees.
BILINGUAL PAY	N/A	Up to \$75 per pay period Only available to Sworn Management Staff, and Aquatics Manager, and Communication, Records, and Property Manager. Certification required.	
EDUCATION PREMIUM	N/A	Only available to Sworn/Non-Sworn Safety Classifications 2.5% for Bachelor's degree 3.5% for Master's degree	Available to Sworn Personnel and Communications Dispatcher: 2.5% for Bachelor's degree Available to Sworn Personnel, Communications Dispatcher or Dispatch Supervisor: 3.5% for Master's degree* *Employees qualifying for a master's degree incentive are not eligible for the bachelor's degree incentive. Additional incentives for POST certificates available, see MOU Article 6.6

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<p>DEFINED BENEFIT (PENSION) FOR MISCELLANEOUS PERSONNEL</p> <p>CalPERS PO Box 942714 Sacramento, CA 94229 www.calpers.ca.gov</p> <p>Member Services: (888) CalPERS or (888) 225-7377</p> <p><i>The California Public Employees' Pension Reform Act of 2013 (PEPRA)</i></p> <p><i>The benefits as defined by PEPRA are generalized due to ambiguity in the 2012 California Pension Reform Act, and the specific application of the law will have to be determined based on the facts and circumstances of any individual employee.</i></p> <p><i>See final page for more information and definitions</i></p>	<p align="center"><u>Employee who are established with PERS prior to 1/01/2013 "Classic"</u></p> <p>Local Miscellaneous: 2.5% @ 55 formula Minimum retirement age of 50</p> <p>Contribution rates as of 07/01/2023: ER Rate: 10.71% EE Rate: 8.00% *</p> <p>*Employer-Paid Member Contribution (EPMC) eliminated effective 03/31/2017</p> <ul style="list-style-type: none"> Average highest 36 consecutive months of compensation Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings, subject to taxation by Social Security is \$345,000 (in 2024). Adjusted annually. Optional service credit for unused sick leave at retirement. No windfall elimination or offset of Social Security benefits Forfeit pension benefits upon felony conviction 	<p align="center"><u>Employees hired on or after 01/01/2013 and are not eligible for reciprocity with another CalPERS agency "PEPRA"</u></p> <p>Local Miscellaneous: 2% @ 62 formula with a maximum benefit @ 67 Minimum retirement age of 52</p> <p>Contribution rates as of 7/1/2023: ER Rate: 10.71% EE Contribution: 7.75%</p> <p><i>Beginning 4/1/13, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for half plus ER rate.</i></p> <ul style="list-style-type: none"> -Employee responsible for 50% of "normal cost" rate (pre-tax) -Average highest 36 consecutive months of compensation -Optional service credit for unused sick leave at retirement. -Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings, subject to taxation by Social Security, is \$151,446 (in 2024). Adjusted annually. -Reportable benefits limited to Pensionable Compensation. -No windfall elimination or offset of Social Security benefits -Forfeit pension benefits upon felony conviction

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<p>DEFINED BENEFIT (PENSION) FOR SWORN PERSONNEL</p> <p>CalPERS PO Box 942714 Sacramento, CA 94229 www.calpers.ca.gov</p> <p>Member Services: (888) CalPERS or (888) 225-7377</p> <p><i>The California Public Employees' Pension Reform Act of 2013 (PEPRA)</i></p> <p><i>The benefits as defined by PEPRA are generalized due to ambiguity in the 2012 California Pension Reform Act, and the specific application of the law will have to be determined based on the facts and circumstances of any individual employee.</i></p> <p><i>See final page for more information and definitions</i></p>	<p align="center"><u>Employees hired prior to 3/31/12 (Police/Fire Captain)</u></p> <p align="center">Safety: 3% @ 50 formula</p> <p align="center">Contribution rates effective 7/1/2023 ER Rate: 27.11% EE Rate: 12.00% *</p> <p align="center"><u>Employees hired prior to 04/7/12 (Firefighter/Fire Lieutenant)</u></p> <p align="center">Safety: 3% @ 50 formula</p> <p align="center">Contribution rates effective 07/01/2023 ER Rate: 27.11% EE Rate: 12.00%*</p> <p align="center"><u>Employees hired after 3/31/12 but before 1/1/13 OR are hired on or after 1/1/13 but are not "new members" or "new employees" of CalPERS</u></p> <p align="center">Safety: 3% @ 55 formula</p> <p align="center">Rates effective 07/01/23: ER Rate: 24.15% EE Rate: 12.00% *</p> <p>-One year final compensation and optional credit for unused sick leave at retirement -Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings, subject to taxation by Social Security, is \$330,000 (in 2024-adjusted annually) -No windfall elimination or offset of Social Security benefits -Forfeit pension benefits upon felony conviction</p> <ul style="list-style-type: none"> Employee pays 9% employee rate, plus 3% of the Employer rate for a total of 12% 	<p align="center"><u>Employees hired on or after 1/1/13 and are not eligible for reciprocity with another CalPERS agency "PEPRA"</u></p> <p align="center">Safety: 2.7% @ 57 Minimum retirement age 50, with 2%@ 50</p> <p align="center">Contribution rates as of 7/1/23: ER Rate: 13.54% EE "Normal Cost" Rate: 13.13% EE Contribution: Eff 7/1/23:13.75%</p> <p align="center"><i>Eff. 1/1/13 New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for half plus ER rate.</i></p> <p>-Average three years consecutive highest final compensation. -Optional credit for unused sick leave at retirement. -Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of account earnings, subject to taxation by Social Security is \$151,446 (in 2024—adjusted annually). -Reportable benefits limited to Pensionable Compensation -No windfall elimination or offset of Social Security Benefits -Forfeit pension benefits upon felony conviction</p>

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DEFINED BENEFIT PENSION DISTRICT ADMINISTERED (Transamerica) <i>Closed to new participants after 1/1/2001 and replaced with Ca/PERS</i>	2.3% @ 58 formula Rates effective 10/1/2011: ER Rate: 40.8% EE Rate: 8.15% * (for MA) EE Rate: 8.55% * (for all others) *EE rate paid fully by the District <ul style="list-style-type: none"> • Average three consecutive years highest final compensation • Optional credit for unused sick leave at retirement. • Social Security <u>excluded</u> from Transamerica retirement formula 		N/A
SOCIAL SECURITY and MEDICARE CONTRIBUTIONS (800) 772-1213 www.ssa.gov	ER cost: 7.65% of earnings (6.2% Soc. Sec. + 1.45% Medicare) EE cost: 7.65% of earnings (6.2% Soc. Sec. + 1.45% Medicare) Amounts <i>determined by IRS and are equal for both EE and ER</i>		
DEFERRED COMPENSATION PLAN 457 PLAN #301114 Mission Square (formerly ICMA-RC) * 77 N. Capitol St., NE Washington, DC 20002 www.icmarc.org Investor Service: (800) 669-7400 *Effective March 2024 Empower is the plan administrator.	<p align="center">2024 Calendar Year Limits: Individual Contributions: \$23,000 "Age 50" Catch Up: additional \$7,500 (\$30,500 total) "Pre-Retirement" Catch Up: additional \$23,000 (\$46,000 maximum total - requires approval)</p> <p>All new employees hired on or after January 1, 2020, are automatically enrolled unless the employee elects not to participate in plan, within 30-days of hire. Individual meetings with Account Representative available Monthly contribution changes can be made throughout the year. Commences month following submission of enrollment form.</p>		