

## BAY AREA AIR QUALITY MANAGEMENT DISTRICT 2014 CONFIDENTIAL EMPLOYEE BENEFITS

The following current benefits are adopted by and may be changed by the Board of Directors. The Confidential group is not represented.

The District provides a Fringe Benefit Allowance (FBA) of **\$1,450.63** per month for medical, dental, and vision care premiums. Employees may use the FBA to purchase additional life insurance.

### The following benefits may be covered under the FBA:

<b>MEDICAL INSURANCE</b>	Medical insurance is covered under California Public Employees Retirement System (CalPERS) for the employee and eligible dependents including domestic partner benefits pursuant to the Public Employees Medical and Hospital Care Program requirements. <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a>
<b>DENTAL INSURANCE</b>	Dental insurance is covered under Delta Dental for the employee and eligible dependents including domestic partners. <a href="http://www.deltadentalins.com">www.deltadentalins.com</a>
<b>VISION INSURANCE</b>	Vision insurance is covered under Vision Service Plan for the employee and eligible dependents including domestic partners. <a href="http://www.vsp.com">www.vsp.com</a>

### In addition, the District provides the following benefits:

<b>CAFETERIA PLAN</b>	FBA cash back option up to a maximum of \$100 per month.
<b>LIFE INSURANCE</b>	<p><i>Basic Life (District paid)</i> – Up to age 55, the coverage is equal to five (5) times the employee's annual salary up to a maximum of \$500,000. Coverage decreases with age.</p> <p><i>Additional Life</i> – The coverage is equal to two (2) times the employee's annual salary up to a maximum of \$100,000. Employees may use FBA for premium payment.</p> <p><i>Dependent Life</i> – The coverage is equal to \$5,000 for each eligible dependent covered. Employees may NOT use FBA for premium payment.</p>
<b>LONG TERM DISABILITY (LTD)</b>	The District provides LTD coverage which equals 66-2/3% of salary for any on or off the job disability, up to a maximum of \$6,500 per month. This is a District paid program.
<b>STATE DISABILITY (SDI)</b>	The District adheres to SDI coverage including sick leave integration for non-industrial illness or injury. Employee contributes 1.0% of salary. Participation is mandatory.
<b>WORKER'S COMPENSATION</b>	The District provides Worker's Compensation coverage for industrial injury or illness. The District provides full salary continuation for the first ninety (90) days from the date of injury or illness for claims accepted by the workers' compensation carrier.
<b>INSURANCE CONTINUATION</b>	An employee who is ill or injured and is eligible for either Worker's Compensation or State Disability Insurance and on medical leave continues to receive group insurance coverage.
<b>MONEY PURCHASE PENSION PLAN</b>	The District contributes \$87.78 per month for each employee. Adjustment in subsequent years to match increase in the cost of living. <a href="http://www.verisightgroup.com">www.verisightgroup.com</a>

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<b>RETIREMENT</b>	Employees are covered under the provisions of the California Public Employees Retirement System (CalPERS). The retirement formula is 2% at 55 and the employee contribution is 7% of salary. Effective 7/1/13, employees contribute 7% of the employee contribution on a pre-tax basis. Employees hired after 01/01/2013 will be subject to the Public Employees' Pension Reform Act of 2013 (PEPRA). <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a>
<b>DEFERRED COMPENSATION</b>	The District provides two (2) Section 457 deferred compensation plans, MassMutual 457 and CalPERS 457. Participation is optional. The maximum employee contribution is \$17,500 for 2014. <a href="http://www.calpers.inplans.com">www.calpers.inplans.com</a> or <a href="http://www.massmutual.com/serve">www.massmutual.com/serve</a>
<b>PAID LEAVE (ANNUAL, SICK, FLOATING HOLIDAY)</b>	<p><i>Annual Leave</i> – Accrue based on number of years of service starting at 3.69 hours to a maximum of 9.23 hours per pay period. Annual accruals will cease when the annual leave balance exceeds 460 hours and will resume when the balance falls below 460 hours.</p> <p><i>Sick Leave</i> – Accrue at 3.69 hours per pay period. There is no limitation on sick leave accumulation.</p> <p><i>Floating Holiday</i> – Accrue 36 hours of leave per fiscal year. Employees hired between January 1 and May 31 will receive 16 hours for that fiscal year. Employees hired between June 1 and June 30 will receive 8 hours for that fiscal year.</p>
<b>HOLIDAYS</b>	The District has 13 paid holidays.
<b>EMPLOYEE ASSISTANCE PROGRAM</b>	The District provides an employee assistance program for the employee and the members of their household. This is a District paid program. <a href="http://www.magellanassist.com">www.magellanassist.com</a>
<b>EDUCATIONAL REIMBURSEMENT</b>	The District reimburses up to a maximum of \$1500 per fiscal year for job related educational pursuits and up to a maximum of \$1000 per fiscal year for skills enhancement pursuits.
<b>TRANSIT/CAR POOL SUBSIDY</b>	District employees are eligible for a transit or carpool subsidy of up to \$208.90 per month. Parking associated with a mass transit agency is eligible for the remaining transit subsidy and/or to be paid with pre-tax salary dollars up to the maximum monthly IRS transit subsidy and/or parking subsidy equivalent. In lieu of other transit subsidy, District employees who live more than 1.0 miles from their work location and walk or bicycle to work are eligible for up to \$3 per day (\$1.50 per one-way trip).
<b>DEPENDENT CARE ASSISTANCE PLAN (DCAP)</b>	The District provides a dependent care assistance program which allows the employee to set aside pre-tax salary dollars to pay for eligible expenses for dependent care. Participation is optional. <a href="http://www.ebsbenefits.com">www.ebsbenefits.com</a>
<b>MEDICAL CARE REIMBURSEMENT ACCOUNT (MCRA)</b>	The District provides a medical care reimbursement program which allows the employee to set aside pre-tax salary dollars to pay for eligible expenses for medical care. Participation is optional. <a href="http://www.ebsbenefits.com">www.ebsbenefits.com</a>

For complete details regarding these benefits, please refer to the Administrative Code and plan documents