

## BAY AREA AIR QUALITY MANAGEMENT DISTRICT 2012 MANAGEMENT EMPLOYEE BENEFITS

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

The District provides a Fringe Benefit Allowance (FBA) of **\$1,500.63** per month for medical, dental, and vision care premiums. Employees may use the FBA to purchase optional 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 <b>\$300</b> per month.
<b>LIFE INSURANCE</b>	<i>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.  <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. <i>Dependent Life</i> – The coverage is equal to \$5,000 for each eligible dependent covered. Employees may NOT use FBA for premium payment.
<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 receives continued group insurance coverage.
<b>MONEY PURCHASE PENSION PLAN</b>	The District contributes \$85.31 per month for each employee. Adjustment in subsequent years to match increase in the cost of living. <a href="http://www.accounttrax.com">www.accounttrax.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 7/1/12, the District contributes 2.5% of the employee contribution, and the employee contributes 4.5% of the employee contribution on a pre-tax basis. For <b>management employees only</b> , the 2.5% employee contribution is reported as compensation.
<b>DEFERRED COMPENSATION</b>	The District provides two (2) Section 457 deferred compensation plans, Hartford and CalPERS 457. Participation is optional. The maximum employee contribution is \$17,000 for 2012. <a href="http://calpers.inplans.com">calpers.inplans.com</a> or <a href="http://www.thehartford.com">www.thehartford.com</a>
<b>PAID LEAVE (ANNUAL, SICK, FLOATING HOLIDAY, ADMIN. LEAVE)</b>	<p><i>Annual Leave</i> – Accrue based on number of years of service starting at 3.69 hrs to a maximum of 9.23 hrs per pay period. Annual accruals will cease when the annual leave balance exceeds 460 hrs and will resume when the balance falls below 460 hrs.</p> <p>Annual leave cash-out policy for any unused annual leave in excess of 200 hours per year up to a maximum of 40 hours per fiscal year.</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 <b>72</b> hours of leave per fiscal year. Employees hired after July 1 of the current fiscal year will receive a prorated portion based on the remaining months for that fiscal year.</p> <p><i>Management Leave</i> – (in lieu of overtime) Effective 7/1/12, 64 hours per fiscal year; any unused portion may be cashed out.</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 \$198.57 per month. Transit subsidy in excess of \$125 is taxable. Parking associated with a mass transit agency is eligible for 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>VEHICLE ALLOWANCE</b>	Senior Management Employees only--\$500 per month vehicle allowance in lieu of a District assigned vehicle and transit/car pool subsidy. Requires insurance coverage.
<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.