

MEDICAL BENEFITS

Employees are allocated an amount equal to 15% of their base earnings with which to purchase the medical and/or dental insurance offered by the City. Any remaining balances after deductions for insurance will be applied to the employee's deferred compensation account (457 plan). If an employee's fringe benefit allocation does not cover the cost for the insurance selected by the employee for him/herself and his/her dependents, the City will pay up to 95% of the cost of the lowest cost Kaiser plan offered by the City's health insurance provider as well as 95% of the offered dental plan consistent with the employee's family configuration (i.e. single, employee + 1, family). Employees must make up the difference by electing to have payroll deductions from their paychecks.

The City will pay up to the following maximum monthly rates for 2023:

<u>Health Insurance</u>	<u>Dental Insurance</u>
Employee Only: \$913.74	Employee Only: \$50.56
Employee + 1: \$1,827.48	Employee + 1: \$79.07
Family: \$2,375.72	Family: \$137.33

VOLUNTARY BENEFITS

Employees can sign up for Vision Services (VSP) and AFLAC at their own expense. Premiums are paid via payroll deductions.

FLEXIBLE BENEFITS

Employees can set aside untaxed salary to pay for health care, mass transit, parking reimbursements and dependent care up to the statutory maximums.

RETIREMENT MEDICAL BENEFITS

For employees retiring from the City of Lafayette after at least ten consecutive years of service and age 59 ½ or older, the City will pay the equivalent of half of the least expensive single-person medical coverage for Kaiser Permanente available to employees and retirees through the City's group health care plan or the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum whichever is greater.

Once a retired employee qualifies for Medicare, City shall pay one-half of employee's cost equal to Kaiser Sr. Advantage available through the City's group health care plan or the PEMHCA minimum whichever is greater. The benefit will be paid directly to the medical plan if the retiree chooses to remain on the City's plan. Alternatively, at the retiree's option and direction, if the retiree prefers not to purchase medical coverage through the City's group health care plan, then the City will contribute an equivalent amount into a Health Reimbursement Arrangement or Health Retirement Account (HRA) established for the retiree. If the retiree selects a less expensive plan, then the City will contribute the difference between half of the least expensive single-person medical coverage for Kaiser Permanente

available and the selected plan into a HRA established for the retiree. Spouses of retirees may purchase medical benefits for themselves at their own cost through the City's group medical insurance plan.

RETIREMENT BENEFITS

The City does not participate in CalPERS. The City contributes an equivalent of 10% of base salary towards employees' 401(a), and an additional 5% match with an equivalent employee contribution. Benefits vest at 20% per year of service. Employees 50 years or older are 100% vested. Employees are vested at 100% of their contributions from the first day of service.

SOCIAL SECURITY / MEDICARE

The City participates in Social Security & Medicare and pays a total of 7.65% of base salary up to the maximum of \$113,700.

LIFE INSURANCE

The City pays 100% of the cost for Life Insurance for all regular employees that work 20 or more hours a week. Life insurance covers 100% of salary up to \$50,000.

SHORT & LONG TERM DISABILITY

The City pays 100% of the cost for STD/LTD for all regular employees that work 20 or more hours a week. Disability elimination periods are 30 days for STD and 90 days for LTD.

VACATION LEAVE

Years of Service	Days per Year
0-1	11.5
1-2	13.0
2-3	14.5
3-4	16.0
4-5	17.5
5-6	18.0
6-7	20.5
7-8	22.0
8-9	23.5
9+	25.0

Vacation leave may be accumulated to a maximum of 320 hours and is payable on termination.

EXECUTIVE LEAVE

Exempt employees may take up to 80 hours per year of executive leave. Executive leave expires on December 31 and does not accumulate. Executive leave is not payable upon termination.

SICK LEAVE

Employees earn sick leave at the rate of 8 hours per month. There is no cap on sick leave. Employees who have 10 or more years of tenure will be entitled to a cash payment of 25% of their accrued and unused sick leave upon termination. Employees with less than 10 years tenure will not be entitled to any payment for sick leave upon termination. Employees may use a maximum of 10 days of sick leave for dependent care.

BEREAVEMENT LEAVE

Employees may take up to 5 days of paid leave with an additional 5 days funded by sick, vacation, compensatory or executive leave.

HOLIDAYS

The City observes 13 holidays. Employees are furloughed between Christmas and New Year but may use accrued vacation or compensatory time.

CELL PHONE ALLOWANCE

Upon recommendation from their manager, some employees are eligible to receive a cell phone allowance of \$75 per month. This is considered taxable income but does not accrue any other benefit.

VEHICLE ALLOWANCE & COMMUTER BENEFIT

IRS standard mileage rates apply for personal vehicle use. City will pay 50% of BART ticket purchase for employees who commute to work.

PROFESSIONAL DEVELOPMENT

City will reimburse employees 80% for tuition and books for job-related educational programs up to a maximum of \$2,000 per year.

MEAL ALLOWANCE

Employees who work in excess of 12 hours in one day are eligible for a \$10 meal allowance.

EMPLOYEE ASSISTANCE PROGRAM

The City pays 100% of the cost of an Employee Assistance Program (EAP).

NOTES

- *Rates and coverage are calculated based on regular full-time employees.*
- *Full-time employees are classified as working 40 hours per week*
- *Part-time employees receive pro-rated benefits*