

## 2024 Ventura Regional Sanitation District Benefit Summary Effective January 1, 2024

|  | INDEPENDENT IUOE   |  | SEIU   |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
| SECTION 125 CAFETERIA PLAN (biweekly costs / pre-tax basis)              |  |  |  |  |  |  |  |  |  |
| Biweekly cash allowance to offset insurance costs                        |  |  |  |  |  |  |  |  |  |
| Employee Only – Employer paid  | \$461.54   | \$461.54   | \$461.54   |  |  |  |  |  |  |
| Employee +1 dependent – Employer paid                                    | \$507.24   | \$507.24   | \$507.24   |  |  |  |  |  |  |
| Employee and family – Employer paid                                      | \$550.16   | \$550.16   | \$550.16   |  |  |  |  |  |  |
| Maximum cash back  | \$243.70   | \$243.70   | \$222.93   |  |  |  |  |  |  |
| MEDICAL PROVIDER: CalPERS Health Plan                                    |  |  |  |  |  |  |  |  |  |
| Mandatory participation  | Opt out provision  | Opt out provision  | Opt out provision  |  |  |  |  |  |  |
| Employer mandated monthly contribution                                   | \$157  | \$157  | \$157  |  |  |  |  |  |  |
| DENTAL PROVIDER:   | Employee or family   | Employee or family   | Employee or family   |  |  |  |  |  |  |
| United Concordia PPO – Employee paid                                     | coverage   | coverage   | coverage   |  |  |  |  |  |  |
| United Concordia DHMO – Employee paid                                    | _  | coverage   | _  |  |  |  |  |  |  |
| VISION INSURANCE PROVIDER:   | Employee or family   | Employee or family   | Employee or family   |  |  |  |  |  |  |
| Principle – Employee paid  | coverage   | coverage   | coverage   |  |  |  |  |  |  |
| FLEXIBLE SPENDING ACCOUNT: (annual max)                                  | \$3,200 - medical  | \$3,200 - medical  | \$3,200 - medical  |  |  |  |  |  |  |
| Medical & Dependent Care – Employee paid                                 | \$5,000 - dependent  | \$5,000 - dependent \$5,000 - depende  |  |  |  |  |  |  |  |
| OTHER INSURANCE BENEFITS (post-tax basis)                                |  |  |  |  |  |  |  |  |  |
| LIFE INSURANCE PROVIDER: Hartford (\$10,000) -                           | \$2.10   | \$2.10   | \$2.10   |  |  |  |  |  |  |
| Employee Basic and AD&D, Employer paid monthly                           |  | ·  | \$2.10   |  |  |  |  |  |  |
| OPTIONAL LIFE INSURANCE PROVIDER: Hartford                               | Maximum \$500,000  | Maximum \$500,000  | Maximum \$500,000  |  |  |  |  |  |  |
| Employee (\$10,000 increments)   | not to exceed 5x annual salary   | not to exceed 5x annual salary   | not to exceed 5x annual salary   |  |  |  |  |  |  |
| Children-only coverage (\$1,000 increments)                              | 6 months to 26 Years   | 6 months to 26 Years   | 6 months to 26 Years   |  |  |  |  |  |  |
| Spouse-only coverage (\$5,000 increments)                                | Not to exceed 50% of employee's benefit, to a maximum of \$100,000                     | Not to exceed 50% of employee's benefit, to a maximum of \$100,000                     | Not to exceed 50% of employee's benefit, to a maximum of \$100,000                     |  |  |  |  |  |  |
| All Optional Life coverage - Employee paid                               | Age Rated Premiums   | Age Rated Premiums   | Age Rated Premiums   |  |  |  |  |  |  |
| STATE DISABILITY   | 1.1%   | 1.1%   | 1 10/  |  |  |  |  |  |  |
| 60% of earnings up to \$1,540.00 per week                                | 1.1%   | 1.1%   | 1.1%   |  |  |  |  |  |  |
| LONG-TERM DISABILITY PROVIDER: Hartford LTD premiums are employee paid.  | LTD begins at 6 months and replaces 60% of earnings to a maximum of \$6,000 per month. | LTD begins at 6 months and replaces 60% of earnings to a maximum of \$6,000 per month. | LTD begins at 6 months and replaces 60% of earnings to a maximum of \$6,000 per month. |  |  |  |  |  |  |
| RETIREMENT (biweekly costs / pre-tax basis)                              |  |  |  |  |  |  |  |  |  |
| Ventura County Employees Retirement Association (VCERA)                  | Defined Benefit Plan   | Defined Benefit Plan   | Defined Benefit Plan   |  |  |  |  |  |  |
| <b>Employee</b><br>Classic   | 4.49% on first \$350,<br>6.73% over \$350  | 4.49% on first \$350,<br>6.73% over \$350  | 4.49% on first \$350,<br>6.73% over \$350  |  |  |  |  |  |  |
| PEPRA (Hire Date on and after 1/1/2013)                                  | 7.73%  | 7.73%  | 7.73%  |  |  |  |  |  |  |
| Employer   | 7.75/0   |  | 7.75/0   |  |  |  |  |  |  |
| Classic  | 11.98%   | 11.98%   | 11.98%   |  |  |  |  |  |  |
| PEPRA (Hire Date on and after 1/1/2013)                                  | 10.92%   | 10.92%   | 10.92%   |  |  |  |  |  |  |
| Social Security – employer & employee matching                           |  |  |  |  |  |  |  |  |  |
| contributions  | Yes  | Yes  | Yes  |  |  |  |  |  |  |
| 457 DEFERRED COMP PLAN PROVIDER:   | Up to IRS maximum  | Up to IRS maximum  | Up to IRS maximum  |  |  |  |  |  |  |
| Lincoln & CalPERS - Employee paid - Age 50                               | Currently \$23,000/year  | Currently \$23,000/year  | Currently \$23,000/year  |  |  |  |  |  |  |
| Catch-up contribution  | \$30,000/year  | \$30,000/year \$30,000/yea   |  |  |  |  |  |  |  |
| Retiree medical – monthly employer contribution (CalPERS insurance only) | \$157  | \$157 \$157  |  |  |  |  |  |  |  |
| (Can End induitance only)  | 1  | l  |  |  |  |  |  |  |  |

|  | INDEPENDENT                               |               | IUOE   |              | SEIU                           |              |
|--|---|---------------|--|--------------|--------------------------------|--------------|
| LEAVES (Paid and Unpaid)   |   |               |  |              |                                |              |
| Holidays (days per year)   | 8   |               | 8  |              | 8                              |              |
| Floating Holidays (days per year)  | 4 + 2 hours                               |               | 4 + 2 hours  |              | 4 + 2 hours                    |              |
| Comprehensive Annual Leave (CAL)   | # of years                                | <u>hours</u>  | # of years   | <u>hours</u> | # of years                     | <u>hours</u> |
| Combined vacation/sick   | 1 to 5 yr                                 | 6.75          | 1 to 5 yr  | 6.44         | 1 to 5 yr                      | 5.53         |
| CAL hours are accrued biweekly   | 5 to 11 yr                                | 8.28          | 5 to 11 yr   | 7.97         | 5 to 11 yr                     | 7.06         |
|  | 11 yr                                     | 8.59          | 11 yr  | 8.28         | 11 yr                          | 7.37         |
|  | 12 yr                                     | 8.89          | 12 yr  | 8.58         | 12 yr                          | 7.67         |
|  | 13 yr                                     | 9.20          | 13 yr  | 8.89         | 13 yr                          | 7.98         |
|  | 14 yr                                     | 9.51          | 14 yr  | 9.20         | 14 yr                          | 8.29         |
|  | 15+ yr                                    | 9.82          | 15+ yr   | 9.51         | 15+ yr                         | 8.60         |
| CAL Redemption   | Uso 90 bo                                 | une durina    | Usa 90 ha  | une dunina   | Usa 90 ha                      | ura durina   |
| Payment in lieu of accrued but unused CAL, no  | Use 80 hours during<br>previous 12 months |               | Use 80 hours during  |              | Use 80 hours during            |              |
| more than twice per calendar year  | previous                                  | 12 1110111115 | previous 12 months   |              | previous 12 months             |              |
| Bereavement Leave (days per year)  | 3   |               | 3  |              | 3                              |              |
| Jury Duty (paid for scheduled work days only)  | Yes                                       |               | Yes  |              | Yes                            |              |
| PAY PROGRAMS   |   |               |  |              |                                |              |
| Direct deposit of biweekly payroll   | Required                                  |               | Required   |              | Required                       |              |
| Step salary increase within the range.   | Yes / 5%                                  |               | Yes / 5%   |              | Yes / 5%                       |              |
| Flexible merit increase within a range.  | Exempt employees<br>0 to 10%              |               | No   |              | No                             |              |
| Is employee group eligible for Incentive Pay?  | Yes                                       |               | Yes  |              | No                             |              |
| Probationary Period: Original and promotional  |   |               |  |              |                                |              |
| At-Will (directors/general manager)  | n/a                                       |               | n/a  |              | n/a                            |              |
| 12 months (supervisors/managers)   | Yes                                       |               | n/a  |              | n/a                            |              |
| 6 months (all others)  | Yes                                       |               | Yes  |              | Yes                            |              |
| Extra-Help, Limited Term   | n/a                                       |               | n/a  |              | n/a                            |              |
| Certification/Skill Based Pay – additional hourly  | No  |               | Yes  |              | Yes                            |              |
| compensation for specific certificates related to  |   |               |  |              |                                |              |
| classification   |   |               |  |              |                                |              |
| Stand By/Call Back to Duty – depending on assignment                                     | \$1.30/hour<br>minimum 3 hours            |               | \$45.00 per day<br>Monday-Thursday<br>\$120.00 per weekend<br>Friday-Sunday<br>\$80.00 per Holiday |              | \$1.30/hour<br>minimum 3 hours |              |
| OTHER FRINGE BENEFITS  |   |               |  |              |                                |              |
| Employee Assistance Program (EAP) Provider: The Hartford- No cost to employees           | \$0.00                                    |               | \$0.00   |              | \$0.00                         |              |
| Safety Glasses, if required  | \$200/fiscal year                         |               | \$200/fiscal year  |              | \$200/fiscal year              |              |
| Safety Boots, if required  | \$255/fiscal year                         |               | \$255/fiscal year  |              | \$255/fiscal year              |              |
| Textbook & Tuition - 100% of 1 <sup>st</sup> \$800/fiscal year + 80% of remaining costs. | \$5,250 calendar yr max                   |               | \$5,250 calendar yr max  |              | \$5,250 calendar yr max        |              |
| Uniforms   | If Required                               |               | Provided   |              | Provided                       |              |
| Ventura County Employees Credit Union  | Available                                 |               | Available  |              | Available                      |              |
| Tentara county Employees credit officin  | / (Vallable                               |               | Available  |              | Available                      |              |

Regular part-time employees are provided benefits on a pro rated basis (i.e. holiday pay, CAL accrual, leave time) cafeteria plan cash back, medical, dental and life premiums are not subject to proration) VCERA eligibility is based on plan requirement (i.e. employment status; hours worked).

This material is for informational purposes only and does not constitute a guarantee of any benefit nor does it contain all District policies. District benefits and policies may be modified or deleted. Please see the IUOE Memorandum of Understanding, SEIU Memorandum of Understanding (as it applies to each individual) and the VRSD Personnel & Salary Ordinance for detailed information on any of the benefits/policies listed.

PER-17 1/01/24 Page 2 of 2