

**EAST BAY REGIONAL PARK DISTRICT
EMPLOYEE BENEFITS MATRIX – 2015**

BENEFIT Note: ER=Employer / EE=Employee	AFSCME LOCAL 2428	MANAGEMENT & CONFIDENTIAL	POLICE ASSOCIATION (SWORN & NON-SWORN)
MEMORANDUM OF UNDERSTANDING (MOU)	TERM: 4/1/2013 – 3/31/2017 Includes following SWORN classifications: <i>Firefighter I and Firefighter II</i>	N/A Includes following SWORN & NON-SWORN Police Association Management classifications: <i>Records & Comm. Manager, Police Lieutenants, Police Captain, Asst. Fire Chief, Fire Chief, AGM, Public Safety</i>	TERM: 10/1/2014-9/30/2018 Covers following SWORN classifications: <i>Police Officer, Police Officer/Helicopter Pilot, Police Sergeant, Police Sergeant/Helicopter Pilot, and Fire Captain</i> Covers following NON-SWORN classifications: <i>Dispatcher/CSO, Dispatch Supv., Property & Evidence Specialist, Dispatch Sys. Administrator, Police Recruit, PS Volunteer Coord.</i>
SCHEDULED SALARY INCREASES	<p align="center">4/1/2014: 2.0%</p> <p align="center">4/1/2015: Feb CPI-W for the Oak/SF/SJ area with a floor of 2% and a ceiling of 2.75%</p> <p align="center">4/1/2016: Feb CPI-W for the Oak/SF/SJ area with a floor of 2% and a ceiling of 2.75%</p>		<p>10/01/2015: COLA 5.5% Sworn, 2.25% Non-Sworn</p> <p>10/01/2016: COLA 5.5% Sworn, 2.25% Non-Sworn</p> <p>10/01/2017: COLA 5.5% Sworn, 2.5% Non-Sworn</p>
EMPLOYEE ORGANIZATION DUES	<p align="center">Yes (MOU Article 2)</p>	<p align="center">No</p>	<p align="center">Yes (MOU Article 2.6)</p>
HOLIDAYS	<p align="center">13.5 paid holidays:</p> <p align="center">New Year's Day, Martin Luther King, Jr.'s Day, Lincoln's Birthday, Washington's Birthday, Cesar Chavez Birthday, Memorial Day, Independence Day, Labor Day, Admission Day, Veteran's Day, Thanksgiving Day, Day After Thanksgiving, Christmas Eve (last 4 hours), Christmas Day</p>		<p align="center">13 days/year (10 holidays + 3 floaters):</p> <p align="center">New Year's Day, Martin Luther King, Jr.'s Day, Washington's Birthday, Admission Day, Columbus Day, Veteran's Day, Thanksgiving Day, Day After Thanksgiving, Christmas Day, Day After Christmas</p>
SICK LEAVE ACCRUAL	<p align="center">12 days per year, unlimited accrual Accrual pro-rated for part-time employees</p>		
VACATION ACCRUAL	<p align="center">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</p> <ul style="list-style-type: none"> • Employees who do not wish to carry-over vacation credit can request payout in first pay period of December • Accrual pro-rated for part-time employees 		
FAMILY DEATH LEAVE	<p align="center">3 days leave for relative within 500 miles of employee's home; 5 days leave for over 500 miles Relatives are defined in agreements (AFSCME Article 31.4, PAM Section 12.01 D, POA Section 11.3.C)</p>		
ADMINISTRATIVE LEAVE	<p align="center">N/A</p>	<p align="center">Yes (PAM Section 12.01 H)</p>	<p align="center">N/A</p>

**EAST BAY REGIONAL PARK DISTRICT
EMPLOYEE BENEFITS MATRIX – 2015**

BENEFIT Note: ER=Employer / EE=Employee	AFSCME LOCAL 2428	MANAGEMENT & CONFIDENTIAL	POLICE ASSOCIATION (SWORN & NON-SWORN)
MEDICAL INSURANCE CalPERS Health Benefits Program PO Box 942714 Sacramento, CA 94229 www.calpers.ca.gov Member Services: (888) CalPERS or (888) 225-7377	Effective 1/1/2015 - 12/31/2015 Choice of CalPERS HMO and PPO Health Plans Monthly 2015 Employer Contributions Single \$ 714.45 Two-Party \$1,428.90 Family \$1,857.57 <ul style="list-style-type: none"> Employee cost will depend on chosen medical plan. District pays full Kaiser premium or up to 100% of Kaiser premium for HMO or PPO plans. Cost of coverage pro-rated for eligible employees working less than 75% full-time. The effective date of coverage is the first day of the month following the date the enrollment form is received in HR/Benefits. Employees have 60 days from the date of employment to enroll self and eligible family members in a health plan. 		Effective 1/1/2015 - 12/31/2015 Choice of CalPERS HMO and PPO Health Plans Monthly 2015 Employer Contributions (calculated using health benefit average) Single \$ 694.73 Two-Party \$1,360.45 Family \$1,749.79 <ul style="list-style-type: none"> Premium cost above is the employer contribution paid. The effective date of coverage is the first day of the month following the date the enrollment form is received in HR/Benefits. Employees have 60 days from the date of employment to enroll self and eligible family members in a health plan.
CASH IN LIEU OF MEDICAL COVERAGE	<ul style="list-style-type: none"> Eligible employees demonstrating medical insurance coverage under another plan may elect to receive taxable income of \$175 per month as cash in lieu of coverage. Cash in lieu of coverage reimbursement is pro-rated for eligible employees working less than 75% full-time. Begins 1st of month following employment with submission of enrollment form/required documentation. 		<ul style="list-style-type: none"> Employees demonstrating medical insurance coverage elsewhere may elect cash in lieu. Cash in lieu at single level: \$390/month or employees being able to verify 2-Party or Family level: \$741/month.
VISION CARE INSURANCE VSP Insurance 3333 Quality Drive Rancho Cordova, CA 95670 www.vsp.com Customer Service: (800) 877-7195	2015 ER cost/month: N/A EE cost/month: Single \$8.72 Two-Party \$13.55 Family \$21.49 <ul style="list-style-type: none"> Optional, employee-paid plan. 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. 		<ul style="list-style-type: none"> Plan administered by Police Association.

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DENTAL INSURANCE Group Number: 02446-00004 Delta Dental Plan of California 100 First Street San Francisco, CA 94105 www.deltadentalins.com Customer Service: (800) 765-6003	<p align="center">2015 ER cost/month:</p> <table border="0"> <tr> <td>Single</td> <td align="right">\$65.24</td> </tr> <tr> <td>Two-Party</td> <td align="right">\$122.70</td> </tr> <tr> <td>Family</td> <td align="right">\$195.77</td> </tr> </table> <p>2015 EE cost/month: N/A (for full-time employees)</p> <ul style="list-style-type: none"> • 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, per calendar year (waived for diagnostic & preventative) • Crowns, cast restorations, prosthodontics: 80% plan and 20% enrollee co-payment. • Orthodontics: 70% plan and 30% enrollee co-payment; maximum lifetime coverage is \$1,500/enrollee. <p>Coverage begins 1st of month following date of hire with submission of enrollment form.</p>		Single	\$65.24	Two-Party	\$122.70	Family	\$195.77	<p align="center">2015 ER cost/month:</p> <table border="0"> <tr> <td>Single</td> <td align="right">\$65.24</td> </tr> <tr> <td>Two-Party</td> <td align="right">\$122.70</td> </tr> <tr> <td>Family</td> <td align="right">\$195.77</td> </tr> </table> <p>EE cost/month: N/A (for full-time employees)</p> <ul style="list-style-type: none"> • 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, per calendar year (waived for diagnostic & preventative) • Crowns, cast restorations, prosthodontics: 80% plan and 20% enrollee co-payment. • Orthodontics: 70% plan and 30% enrollee co-payment; maximum lifetime coverage is \$1,500/enrollee. • Coverage begins 1st of month following <u>three</u> full months of employment with submission of enrollment form, except for lateral officers which begin 1st of the month following employment. 	Single	\$65.24	Two-Party	\$122.70	Family	\$195.77
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FLEXIBLE SPENDING ACCOUNTS IRS Code 125–FSA Medical & Dependent Care IRS Code 132- Flexi-Pass Flex-Plan Services PO Box 53250 Bellevue, WA 98015 www.flex-plan.com Customer Service: (800) 669-3539	<p align="center">ER cost: \$6.00/enrollment fee per EE per year, \$5.00/month per EE</p> <ul style="list-style-type: none"> • Employee elects pre-tax payroll deferral amounts for medical care, dependent care or transportation expense reimbursement accounts. • FSA Plan permits up to \$2,000/year for eligible medical expenses and \$5,000/year for dependent care expenses. • Flexi-Pass Plan permits up to \$130/year for transit and \$230/year for parking. • Requires new enrollment each calendar year. • Coverage begins 1st of month following date of hire with submission of enrollment form. 														

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EMPLOYEE BENEFITS MATRIX – 2015**

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LIFE INSURANCE and AD&D Group Insurance Policy # FLX 966616; AD&D: OK 968136	<p align="center">Life Insurance only – no AD&D</p>	<p align="center">Life Insurance</p>	<p align="center">Life Insurance</p>
CIGNA PO Box 22328 Pittsburgh, PA 15222-0328 www.Cigna.com Customer Service: (800) 570-3778 Claims: (800) 362-4462	<p align="center">Monthly ER cost: \$0.24 per \$1,000 coverage EE cost: N/A</p> <ul style="list-style-type: none"> Coverage is 1x annual salary, rounded to next higher \$1,000; with reductions of 25% at age 65 & 50% at age 70 Minimum \$15,000 and maximum \$100,000 Coverage begins on first of month following date of employment and ends on last day of employment 	<p align="center">Monthly ER cost: \$0.24 per \$1,000 coverage EE cost: N/A</p> <p align="center">AD&D Monthly ER cost: \$0.30/\$1,000 coverage EE cost: N/A</p> <ul style="list-style-type: none"> Life coverage is two and one-half times annual salary, AD&D coverage is 3x annual salary, rounded to \$1,000; subject to age reductions at 65 & 70. Minimum \$15,000 and maximum of \$500,000 Coverage begins on date of hire and ends on last day of employment 	<p align="center">Monthly ER cost: \$0.24 per \$1,000 coverage EE cost: N/A</p> <p align="center">AD&D (for Sworn only) Monthly ER cost: \$0.30 per \$1,000 coverage</p> <ul style="list-style-type: none"> Coverage is 1x annual salary, rounded to next higher \$1,000 Minimum \$15,000 and maximum \$100,000 Coverage begins on first of month following six full months of employment and ends on last day of employment
LONG-TERM DISABILITY CIGNA PO Box 709015 Dallas, TX 75370-9015 Group Insurance Policy # LK 964544 www.Cigna.com Claims: (800) 362-4462 Myers-Stevens 26101 Marguerite Parkway Mission Viejo, CA 92692 Customer Service: (800) 827-4695	<p align="center">Coverage through Lincoln Financial</p> <p align="center">Monthly ER cost: \$0.44 per \$1,000 coverage EE cost: N/A</p> <ul style="list-style-type: none"> Coverage supplements 60% of salary, up to a maximum monthly benefit of \$5,000 90-day waiting period; follows short-term disability Coverage begins on first of month following employment 	<p align="center">Coverage through Lincoln Financial</p> <p align="center">Monthly ER cost: \$0.44 per \$1,000 coverage EE cost: N/A</p> <ul style="list-style-type: none"> Coverage supplements 70% of salary, up to a maximum monthly benefit of \$5,000 90-day waiting period; follows short-term disability. Coverage begins on date of hire and ends on last day of employment 	<p align="center">Coverage through PORAC Administered by Myers-Stevens</p> <p align="center">Monthly ER cost: \$19.50 per employee EE cost: N/A</p> <ul style="list-style-type: none"> Coverage is 66⅔% of base salary to maximum monthly benefit of \$7,000 (before reduction by deductible income) 30-day waiting period for non-industrial disability No waiting period for industrial disability Coverage effective date of hire with submission of enrollment form

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STATE DISABILITY INSURANCE (SDI) SHORT-TERM DISABILITY Employment Development Department (800) 480-3287 www.edd.ca.gov	<ul style="list-style-type: none"> Employee rates paid by District First 7 days of disability are considered a waiting period when benefits are not paid Weekly disability payment is approximately 55% of pay, up to a maximum weekly benefit of \$1011 Weekly benefits <u>must</u> be integrated with accrued leaves to “buy back” used accrued leave hours 		N/A
PAID FAMILY LEAVE (PFL) SHORT-TERM DISABILITY Employment Development Department (877) 238-4373 www.edd.ca.gov	<ul style="list-style-type: none"> Provides benefits for up to six weeks while caring for family member (spouse, state-registered domestic partner, parent or minor child) or for bonding with a new minor child First 7 days of leave are considered a waiting period; benefits not paid Provides maximum weekly benefit of \$1011 Benefits may be voluntarily integrated with accrued leaves to “buy back” used accrued leave hours 		N/A
EMPLOYEE ASSISTANCE PROGRAM (EAP) Claremont Behavioral Health (800) 834-3773 www.claremonteap.com	<p align="center">Monthly ER costs: \$4.64 per EE EE cost: \$0</p> <ul style="list-style-type: none"> Up to total of 5 paid visits per issue, per year, per employee/eligible dependent(s) Family members residing in same household and students away at college 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 		
TUITION REIMBURSEMENT	Employer pays up to a maximum of \$1,600 per calendar year		
UNIFORM ALLOWANCE	ER cost: up to \$235 per year ER provides all safety equipment <ul style="list-style-type: none"> Maximum \$235/year for positions requiring uniform. \$100/year for mechanics; plus overalls provided. \$100/year for Industrial Firefighters. 	<ul style="list-style-type: none"> Uniforms are provided for certain classifications Public Safety Managers receive the same benefit as PA members 	<ul style="list-style-type: none"> ER cost: \$1100/year sworn; \$685/year non-sworn. Paid twice per year (January and July).

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<p align="center">BENEFIT</p> <p>Note: ER=Employer / EE=Employee</p>	<p align="center">AFSCME LOCAL 2428 or MANAGEMENT & CONFIDENTIAL (MISCELLANEOUS PERSONNEL)</p>	
<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">Employees hired before 1/1/13 OR are hired on or after 1/1/13 but are not "new members" or "new employees" under PEPRA</p> <p>Local Miscellaneous: 2.5% @ 55 formula Minimum retirement age of 50</p> <p>Contribution rates as of 7/1/2014: ER Rate: 21.885% EE Rate: 8.000% *</p> <p>*Employer-Paid Member Contribution (EPMC) ER pays 4% of EE rate, while EE pays 4% (pre-tax)</p> <p>Scheduled EE contributions eff 4/1/2015: 5% (EPMC 3%) eff 10/1/2015: 6% (EPMC 2%) eff 4/1/2016: 7% (EPMC 1%) eff 3/31/2017: 8% (EPMC 0%)</p> <ul style="list-style-type: none"> • Average highest 36 consecutive months of compensation • Optional service credit for unused sick leave. • Social Security <u>excluded</u> from CalPERS retirement formula. • Forfeit pension benefits upon felony conviction 	<p align="center">Employees hired on or after 1/1/2013 AND are defined as "new members" or "new employees" under PEPRA</p> <p>Local Miscellaneous: 2% @ 62 formula with a maximum benefit of 2.5% @ 67 Minimum retirement age of 52</p> <p>Contribution rates as of 7/1/2014: ER Rate: 21.885% EE "Normal Cost" Rate: 12.5%</p> <p>EE Contribution: Eff 4/1/13: 6.25%</p> <p><i>Beginning 4/1/13, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for other 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. • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings subject to taxation by Social Security to \$113,700 (in 2013). Adjusted annually. • Reportable benefits limited to Pensionable Compensation. • Forfeit pension benefits upon felony conviction

**EAST BAY REGIONAL PARK DISTRICT
EMPLOYEE BENEFITS MATRIX – 2015**

<p align="center">BENEFIT Note: ER=Employer / EE=Employee</p>	<p align="center">MANAGEMENT & CONFIDENTIAL or POLICE ASSOCIATION (NON-SWORN PERSONNEL COVERED UNDER POA)</p>	
<p>DEFINED BENEFIT (PENSION) FOR NON-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 before 1/1/13 OR are hired on or after 1/1/13 but are not "new members" or "new employees" under PEPRA</u></p> <p>Local Miscellaneous: 2.5% @ 55 formula Minimum retirement age of 50</p> <p>Contribution rates as of 7/1/2014: ER Rate: 21.885% EE Rate: 8.000% *</p> <p>*Employer-Paid Member Contribution (EPMC) <i>ER pays 6.5% of EE rate, while EE pays 1.5% (pre-tax)</i></p> <ul style="list-style-type: none"> • Average highest 36 consecutive months of compensation • Optional service credit for unused sick leave. • Social Security <u>excluded</u> from CalPERS retirement formula. • Forfeit pension benefits upon felony conviction 	<p align="center"><u>Employees hired on or after 1/1/2013 AND are defined as "new members" or "new employees" under PEPRA</u></p> <p>Local Miscellaneous: 2% @ 62 formula with a maximum benefit of 2.5% @ 67 Minimum retirement age of 52</p> <p>Contribution rates as of 7/1/2014: ER Rate: 21.885% EE "Normal Cost" Rate: 12.5%</p> <p>EE Contribution: Eff 1/1/13-9/30/14: 1.5% * Eff 10/1/14: 6.25%</p> <p>*Employer-Paid Member Contribution (EPMC) <i>ER pays 6.5% of EE rate thru 9/30/14</i></p> <p><i>Beginning 10/1/14, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for other 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. • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings subject to taxation by Social Security. • Reportable benefits limited to Pensionable Compensation. • Forfeit pension benefits upon felony conviction

**EAST BAY REGIONAL PARK DISTRICT
EMPLOYEE BENEFITS MATRIX – 2015**

BENEFIT Note: ER=Employer / EE=Employee	SWORN MANAGEMENT or POLICE ASSOCIATION (SWORN PERSONNEL)	
<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">Employees hired prior to 3/31/12 Safety: 3% @ 50 formula</p> <p align="center">Contribution rates effective 7/1/2014: ER Rate: 27.849% EE Rate: 9.000% *</p> <p align="center">Employees hired after 3/31/12 but before 1/1/13 OR are hired on or after 1/1/2013 but are not "new members" or "new employees" under PEPRA</p> <p align="center">Safety: 3% @ 55 formula</p> <p align="center">Rates effective 7/1/2014: ER Rate: 22.250% EE Rate: 9.000% *</p> <p>*Employer-Paid Member Contribution (EPMC): <i>ER pays ER and full 9% EE rate. EE pays 0%</i></p> <ul style="list-style-type: none"> • One year final compensation and optional credit for unused sick leave. • Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations. • Social Security <u>excluded</u> from CalPERS retirement formula. • Forfeit pension benefits upon felony conviction 	<p align="center">Employees hired on or after 1/1/2013 AND are defined as "new members" or "new employees" under PEPRA</p> <p align="center">Safety: 2.7% @ 57 Minimum retirement age 50, with 2% @ 50</p> <p align="center">Contribution rates as of 7/1/2014: ER Rate: 11.5% EE "Normal Cost" Rate: 23%</p> <p align="center">EE Contribution: Eff 10/1/14: 11.5% *</p> <p>*Employer-Paid Member Contribution (EPMC) <i>ER pays 9% of EE rate thru 9/30/14, with EE responsible for 2.5%.</i></p> <p><i>Beginning 10/1/14, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for other half plus ER rate.</i></p> <ul style="list-style-type: none"> • Average three years consecutive highest final compensation. • Optional credit for unused sick leave. • Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations. • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings subject to taxation by Social Security to \$113,700 (in 2013). Adjusted annually. • Reportable benefits limited to Pensionable Compensation. • 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>	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p align="center">Tier I Employees hired prior to 3/31/12 Safety: 3% @ 50 formula</p> <p>Contribution rates effective 7/1/2014: ER Rate: 24.849% EE Rate: 9.000% *</p> <p>*Employer-Paid Member Contribution (EPMC): <i>ER pays ER rate and 8% of EE rate. EE pays 1%</i></p> </div> <div style="width: 45%;"> <p align="center">Employees hired on or after 1/1/2013 AND are defined as "new members" or "new employees" under PEPRA Safety: 2.7% @ 57 Minimum retirement age 50, with 2% @ 50</p> <p>Contribution rates as of 1/1/2015: ER Rate: 24.849% EE "Normal Cost" Rate: 23%</p> <p>EE Contribution: 11.5%</p> <p>*Employer-Paid Member Contribution (EPMC): <i>ER pays ER rate and 8% of EE rate. EE pays 1%</i></p> <p><i>Beginning 4/1/13, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for other half plus ER rate.</i></p> <ul style="list-style-type: none"> • Average three years consecutive highest final compensation. • Optional credit for unused sick leave. • Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations. • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings subject to taxation by Social Security to \$113,700 (in 2013). Adjusted annually. • Reportable benefits limited to Pensionable Compensation. • Forfeit pension benefits upon felony conviction </div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p align="center">Tier II Employees hired after 3/31/12 but before 1/1/13 OR are hired on or after 1/1/2013 but are not "new members" or "new employees" under PEPRA Safety: 3% @ 55 formula</p> <p>Rates effective 7/1/2014: ER Rate: 22.250% EE Rate: 9.000% *</p> <p>*Employer-Paid Member Contribution (EPMC): <i>ER pays ER rate and 8% of EE rate. EE pays 1%</i></p> <ul style="list-style-type: none"> • One year final compensation and optional credit for unused sick leave. • Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations. • Social Security <u>excluded</u> from CalPERS retirement formula. • Forfeit pension benefits upon felony conviction </div> </div>

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DEFINED BENEFIT PENSION DISTRICT ADMINISTERED (Transamerica) <i>Closed to new participants after 1/1/2001 and replaced with CalPERS</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. • 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) <i>Amounts determined by IRS and are equal for both EE and ER</i>		
DEFERRED COMPENSATION PLAN 457 PLAN #301114 ICMA-RC 77 N. Capitol St., NE Washington, DC 20002 www.icmarc.org Investor Service: (800) 669-7400	<p align="center">2015 Calendar Year Limits: Individual Contributions: \$18,000 “Pre-Retirement” Catch Up: additional \$18,000 (\$36,000 maximum total) “Age 50” Catch Up: additional \$6,000 (\$24,000 total)</p> <ul style="list-style-type: none"> • Voluntary plan where changes can be made throughout the year. • Commences month following submission of enrollment form. 		
DEFERRED COMPENSATION PLAN 401(a) Plan #109517 ICMA-RC 77 N. Capitol St., NE Washington, DC 20002 www.icmarc.org Investor Service: (800) 669-7400	N/A	401(a) Plan Irrevocable Individual Elections <i>(election must be made within first 60 days of employment and then cannot be changed)</i> <ul style="list-style-type: none"> • Contribute % of sick leave at separation (max 500 hours) • Contribute % of PTO at separation (max 500 hours) • Annual leave % contribution 	N/A