

**EAST BAY REGIONAL PARK DISTRICT  
EMPLOYEE BENEFITS MATRIX – 2018**

<b>BENEFIT</b> Note: ER=Employer / EE=Employee	<b>AFSCME LOCAL 2428</b>	<b>MANAGEMENT &amp; CONFIDENTIAL</b>	<b>POLICE ASSOCIATION (SWORN &amp; NON-SWORN)</b>
<b>MEMORANDUM OF UNDERSTANDING (MOU)</b>	<b>TERM: 4/1/2017 – 03/31/2021</b>  <b>Includes following <u>SWORN</u> classifications:</b> <i>Firefighter I and Firefighter II</i>	<b>N/A</b>  <b>Includes following <u>SWORN &amp; NON-SWORN</u> Police Association Management classifications:</b> <i>Records &amp; Comm. Manager, Police Lieutenants, Police Captain, Asst. Fire Chief, Fire Chief, AGM, Public Safety</i>	<b>TERM: 10/1/2014-9/30/2018</b>  <b>Covers following <u>SWORN</u> classifications:</b> <i>Police Officer, Police Officer/Helicopter Pilot, Police Sergeant, Police Sergeant/Helicopter Pilot, and Fire Captain</i> <b>Covers following <u>NON-SWORN</u> classifications:</b> <i>Dispatcher/CSO, Dispatch Supv., Property &amp; Evidence Specialist, Dispatch Sys. Administrator, Police Recruit, PS Volunteer Coord.</i>
<b>SCHEDULED SALARY INCREASES</b>	4/1/2017: 4.3% 04/01/18 & 04/01/19: 3.0 % Increase 04/01/2020: 2.5%		10/01/2015: COLA 5.5% Sworn, 2.25% Non-Sworn 10/01/2016: COLA 5.5% Sworn, 2.25% Non-Sworn 10/01/2017: COLA 5.5% Sworn, 2.5% Non-Sworn
<b>EMPLOYEE ORGANIZATION DUES</b>	Union Members/Service Fee Members (MOU Article 2)	No	Safety Union/Non-Safety Union (MOU Article 2.6)
<b>HOLIDAYS</b>	13.5 paid holidays: 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		13 days/year (10 holidays + 3 floaters): 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
<b>SICK LEAVE ACCRUAL</b>	12 days per year, unlimited accrual Accrual pro-rated for part-time employees		
<b>VACATION ACCRUAL</b>	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  <ul style="list-style-type: none"> <li>• Employees who don't wish to carry-over vacation credit can request pay-out by the last business day before December 31<sup>st</sup> for a irrevocable cash-out the following September or December.</li> <li>• Accrual pro-rated for part-time employees</li> </ul>		
<b>FAMILY DEATH LEAVE</b>	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)		
<b>MANAGEMENT ADMINISTRATIVE LEAVE</b>	N/A	40 hours (PAM Section 10.J)	N/A

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<p><b>MEDICAL INSURANCE</b></p> <p>CalPERS Health Benefits Program PO Box 942714 Sacramento, CA 94229 <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a></p> <p>Member Services: (888) CalPERS or (888) 225-7377</p>	<p>Effective - 01/01/2018- 12/31/2018 Choice of CalPERS HMO and PPO Health Plans</p> <p>Monthly 2018 Employer Contributions</p> <table border="0"> <tr> <td>Single</td> <td>\$ 779.86</td> </tr> <tr> <td>Two-Party</td> <td>\$1,559.72</td> </tr> <tr> <td>Family</td> <td>\$ 2,027.64</td> </tr> </table> <ul style="list-style-type: none"> <li>District pays 100% of Kaiser Premium for HMO or PPO plans.</li> <li>Premium cost above the District's contribution is paid by employee pre-tax</li> <li>Cost of coverage pro-rated for eligible employees working less than 75% full-time.</li> <li>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 or qualifying event to enroll self and eligible family members in a health plan.</li> </ul>		Single	\$ 779.86	Two-Party	\$1,559.72	Family	\$ 2,027.64	<p>Effective - 01/01/2018-12/31/2018 Choice of CalPERS HMO and PPO Health Plans</p> <p>Monthly 2018 Employer Contributions (based on average cost of CalPERS Kaiser &amp; PORAC)</p> <table border="0"> <tr> <td>Single</td> <td>\$ 756.93</td> </tr> <tr> <td>Two-Party</td> <td>\$ 1,549.86</td> </tr> <tr> <td>Family</td> <td>\$ 1,998.82</td> </tr> </table> <ul style="list-style-type: none"> <li>Premium cost above the District's contribution is paid by employee pre-tax</li> <li>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 or qualifying event to enroll self and eligible family members in a health plan.</li> </ul>	Single	\$ 756.93	Two-Party	\$ 1,549.86	Family	\$ 1,998.82
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<p><b>CASH IN LIEU OF MEDICAL COVERAGE</b></p>	<ul style="list-style-type: none"> <li>Employees who provide documentation annually of medical insurance coverage under another plan sponsor may elect a cash in lieu of coverage taxable compensation.</li> <li>Certification of coverage is required annually during Open Enrollment</li> <li>Cash in lieu is pro-rated for eligible employees working less than 75% full-time.</li> <li>Begins 1<sup>st</sup> of month following employment with submission of enrollment form/required documentation.</li> </ul>														
	<ul style="list-style-type: none"> <li>\$175 per month</li> </ul>	<ul style="list-style-type: none"> <li>\$390/month <b>or</b> employees being able to verify 2-Party or Family level: \$741/month.</li> </ul>													
<p><b>VISION CARE INSURANCE</b></p> <p>VSP Insurance 3333 Quality Drive Rancho Cordova, CA 95670 <a href="http://www.vsp.com">www.vsp.com</a></p> <p>Customer Service: (800) 877-7195</p>	<p>Employee Paid: EE cost/month:</p> <table border="0"> <tr> <td>Single</td> <td>\$ 9.17</td> </tr> <tr> <td>Two-Party</td> <td>\$ 14.23</td> </tr> <tr> <td>Family</td> <td>\$ 22.58</td> </tr> </table> <ul style="list-style-type: none"> <li>Enrollment is Optional</li> <li>Includes coverage allowances for exam and for eyeglass frames and lenses or contact lenses.</li> <li>Provides coverage allowances for participating providers and non-participating providers.</li> <li>Coverage through Vision Service Plan (VSP).</li> <li>Coverage begins 1<sup>st</sup> of month following employment with submission of enrollment form.</li> </ul>		Single	\$ 9.17	Two-Party	\$ 14.23	Family	\$ 22.58	<ul style="list-style-type: none"> <li>Plan administered by Police Association.</li> </ul>						
Single	\$ 9.17														
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<b>DENTAL INSURANCE</b> <b>Group Number: 02446-00004</b>  <b>Delta Dental Plan of California</b> <b>100 First Street</b> <b>San Francisco, CA 94105</b> <a href="http://www.deltadentalins.com">www.deltadentalins.com</a>  <b>Customer Service: (800) 765-6003</b>	<p align="center">District Paid 2017 ER cost/month:</p> <table border="0"> <tr> <td align="right">Single</td> <td align="right">\$65.24</td> </tr> <tr> <td align="right">Two-Party</td> <td align="right">\$122.70</td> </tr> <tr> <td align="right">Family</td> <td align="right">\$194.77</td> </tr> </table> <ul style="list-style-type: none"> <li>• Option of seeing Delta Dental PPO or Delta Dental Premier dentists</li> <li>• Annual maximum benefit: \$2,000 per enrolled employee and each eligible enrolled dependent(s).</li> <li>• Diagnostic, preventive and basic benefits: 90% plan and 10% enrollee co-payment.</li> <li>• \$50 deductible per person, per calendar year (waived for diagnostic &amp; preventive)</li> <li>• Crowns, cast restorations, prosthodontics: 80% plan and 20% enrollee co-payment.</li> <li>• Orthodontics: 70% plan and 30% enrollee co-payment; maximum lifetime coverage is \$1,500/enrollee.</li> </ul> <p>Coverage begins 1<sup>st</sup> of month following date of hire with submission of enrollment form.</p>			Single	\$65.24	Two-Party	\$122.70	Family	\$194.77
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Two-Party	\$122.70								
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<b>FLEXIBLE SPENDING ACCOUNTS (FSA)</b> <b>IRS Code 125–FSA Medical &amp; Dependent Care</b> <b>Navia Benefit Solutions</b> <b>PO Box 53250</b> <b>Bellevue, WA 98015</b> <a href="http://www.NaviaBenefits.com">www.NaviaBenefits.com</a>  <b>Customer Service: (800) 669-3539</b>	<p align="center">District cost: \$6.00/enrollment fee per EE per year, \$5.00/month per EE</p> <ul style="list-style-type: none"> <li>• Employee elects pre-tax payroll deferral amounts for medical care and/or dependent care FSA Plan permits an annual election of up to \$ \$2,600/year for eligible medical expenses and \$5,000/year for dependent care expenses (if married filing jointly; \$2,500 if married filing separately).</li> <li>• Requires new enrollment each calendar year.</li> <li>• Coverage begins 1<sup>st</sup> of month following date of hire with submission of enrollment form.</li> </ul>								
<b>Commuter Program</b> <b>IRS Code 132- Flexi-Pass</b>  <b>Navia Benefit Solutions</b> <b>PO Box 53250</b> <b>Bellevue, WA 98015</b> <a href="http://www.NaviaBenefits.com">www.NaviaBenefits.com</a>  <b>Customer Service: (800) 669-3539</b>	<p align="center">District costs: \$6.00 enrollment fee per EE; \$5.00 monthly administrative fee per EE</p> <ul style="list-style-type: none"> <li>• Employee elects pre-tax payroll deferral amounts for transportation expense reimbursement account</li> <li>• Permits up to \$255/month for transit and \$255/month for parking</li> <li>• Enrollment form must be received by 20<sup>th</sup> of month for an effective date of the 1<sup>st</sup> of month following submission of enrollment form.</li> </ul>								

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<b>LIFE INSURANCE and AD&amp;D</b> Group Insurance Policy # FLX 966616; AD&D: OK 968136	Life Insurance only – no AD&D	Life Insurance	Life Insurance
<b>CIGNA</b> PO Box 22328 Pittsburgh, PA 15222-0328 <a href="http://www.Cigna.com">www.Cigna.com</a>  Customer Service: (800) 570-3778 Claims: (800) 362-4462	District Paid Monthly ER cost: \$0.21 per \$1,000 coverage  <ul style="list-style-type: none"> <li>Coverage is 1x annual salary, rounded to next higher \$1,000;</li> <li>Reductions of 25% at age 65 &amp; 50% at age 70</li> <li>Minimum benefit amount of \$15,000 and maximum benefit amount of \$100,000</li> <li>Coverage begins the date of hire and ends on last day of employment</li> </ul>	District Paid Monthly ER cost: \$0.21 per \$1,000 coverage  <b>AD&amp;D</b> Monthly ER cost: \$0.03/\$1,000 coverage EE cost: N/A  <ul style="list-style-type: none"> <li>Life coverage is two and one-half (2.5) times annual salary</li> <li>Reductions of 25% at age 65 &amp; 50% at age 70</li> <li>Minimum Life Insurance benefit amount of \$15,000 and maximum Life Insurance benefit amount of \$500,000</li> <li>AD&amp;D coverage is 3x annual salary, rounded to next higher \$1,000, to a maximum of \$500,000 and a minimum of \$15,000.</li> <li>Coverage begins the date of hire and ends on last day of employment</li> </ul>	District Paid Monthly ER cost: \$0.21 per \$1,000 coverage  <b>AD&amp;D (\$50,000 Flat for Sworn only)</b> Monthly ER cost: \$0.03 per \$1,000 coverage  <ul style="list-style-type: none"> <li>Coverage is 1x annual salary, rounded to next higher \$1,000</li> <li>Minimum benefit amount of \$15,000 and maximum benefit amount of \$100,000</li> <li>Coverage begins the date of hire and ends on the last day of employment</li> </ul>
<b>LONG-TERM DISABILITY</b>  <b>CIGNA</b> PO Box 709015 Dallas, TX 75370-9015 Group Insurance Policy # LK 964544 <a href="http://www.Cigna.com">www.Cigna.com</a> Claims: (800) 362-4462  <b>Myers-Stevens</b> 26101 Marguerite Parkway Mission Viejo, CA 92692 Customer Service: (800) 827-4695	<b>Coverage through CIGNA</b> District Paid Monthly ER cost: \$0.44 per \$1,000 coverage  <ul style="list-style-type: none"> <li>Coverage supplements 60% of salary, up to a maximum monthly benefit of \$10,000</li> <li>Elimination Period: 90-days of disability status</li> <li>Coverage begins the date of hire and ends on last day of employment.</li> </ul>	<b>Coverage through CIGNA</b> District Paid Monthly ER cost: \$0.44 per \$1,000 coverage  <ul style="list-style-type: none"> <li>Coverage supplements 70% of salary, up to a maximum monthly benefit of \$10,000</li> <li>Elimination Period: 90-days of disability status</li> <li>Coverage begins the date of hire and ends on last day of employment.</li> </ul>	<b>Coverage through PORAC Administered by Myers-Stevens</b> District Paid Monthly ER cost: \$21.50 per employee (non-sworn) \$29.70 per employee (sworn)  <ul style="list-style-type: none"> <li>Coverage is 66⅔% of base salary to maximum monthly benefit of \$7,000 (before reduction by deductible income)</li> <li>365 days waiting period for non-industrial disability</li> <li>Coverage effective date of hire with submission of enrollment form</li> </ul>

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<b>STATE DISABILITY INSURANCE (SDI)</b>  <b>SHORT-TERM DISABILITY</b> <b>Employment Development Department</b>  <b>(800) 480-3287</b> <a href="http://www.edd.ca.gov">www.edd.ca.gov</a>	<ul style="list-style-type: none"> <li>District paid</li> <li>7 day waiting period before benefits are paid</li> <li>Weekly disability payment between 60-75% of pay,</li> <li>Mandatory SDI Benefit Integration: weekly benefits <u>converted to</u> leave hours based on hourly rate.</li> </ul>		<b>Coverage through PORAC</b> <b>Administered by Myers-Stevens</b> District Paid Monthly cost: \$21.50 per employee (Non-Sworn) and \$29.70 per employee (Sworn)  <ul style="list-style-type: none"> <li>Coverage is 66⅔% of base salary to maximum monthly benefit of \$7,000 (before reduction by deductible income)</li> <li>No waiting period for non-industrial and industrial disability</li> <li>Coverage effective date of hire with submission of enrollment form</li> </ul>
<b>PAID FAMILY LEAVE (PFL)</b>  <b>SHORT-TERM DISABILITY</b> <b>Employment Development Department</b>  <b>(877) 238-4373</b> <a href="http://www.edd.ca.gov">www.edd.ca.gov</a>	<ul style="list-style-type: none"> <li>Employee paid</li> <li>Provides benefits for up to six weeks while caring for eligible family member (spouse, state-registered domestic partner, parent or minor child) or for bonding with a new minor child</li> <li>No (zero) waiting period before benefits are paid effective January 1, 2018</li> <li>Benefits may be voluntarily integrated with accrued leaves to “buy back” used accrued leave hours</li> </ul>		<p align="center">N/A</p>
<b>EMPLOYEE ASSISTANCE PROGRAM (EAP)</b>  <b>Claremont Behavioral Health</b> <b>(800) 834-3773</b> <a href="http://www.claremonteap.com">www.claremonteap.com</a>	<p align="center">District Paid Monthly costs: \$4.85 per EE</p> <ul style="list-style-type: none"> <li>Up to total of 5 paid visits per issue, per year, per employee/eligible dependent(s)</li> <li>Family members residing in same household and students away at college are eligible for benefit</li> <li>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</li> </ul>		
<b>TUITION REIMBURSEMENT</b>	<p align="center">District pays up to a maximum of \$1,600 per calendar year</p>		
<b>UNIFORM ALLOWANCE</b>	District cost: up to \$235 per year District provides all safety equipment <ul style="list-style-type: none"> <li>Maximum \$235/year for positions requiring uniform.</li> <li>\$100/year for mechanics; plus, overalls provided.</li> <li>\$100/year for Industrial Firefighters.</li> </ul>	<ul style="list-style-type: none"> <li>Uniforms are provided for certain classifications</li> <li>Public Safety Managers receive the same benefit as PA members</li> </ul>	<ul style="list-style-type: none"> <li>District cost: \$1100/year sworn; \$685/year non-sworn.</li> <li>Paid twice per year (January and July).</li> </ul>

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<p align="center"><b>DEFINED BENEFIT (PENSION) FOR MISCELLANEOUS PERSONNEL</b></p> <p><b>CalPERS</b> PO Box 942714 Sacramento, CA 94229 <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a></p> <p><b>Member Services: (888) CalPERS or (888) 225-7377</b></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>Employee who are established with PERS on or before 12/31/2012 "Classic"</u></p> <p align="center">Local Miscellaneous: 2.5% @ 55 formula Minimum retirement age of 50</p> <p align="center">Contribution rates as of 07/01/2017: ER Rate: 24.646% EE Rate: 8.000% *</p> <p align="center">*Employer-Paid Member Contribution (EPMC) eliminated effective 03/31/2017</p> <ul style="list-style-type: none"> <li>• Average highest 36 consecutive months of compensation</li> <li>• Optional service credit for unused sick leave.</li> <li>• No windfall elimination or offset of Social Security benefits</li> <li>• Forfeit pension benefits upon felony conviction</li> </ul>	<p align="center"><u>Employees hired on or after 01/01/2013 and are not eligible for reciprocity with another CalPERS agency "PEPRA"</u></p> <p align="center">Local Miscellaneous: 2% @ 62 formula with a maximum benefit of 2.5% @ 67 Minimum retirement age of 52</p> <p align="center">Contribution rates as of 7/1/ 2017: ER Rate: 24.646 EE "Normal Cost" Rate: 8.456%</p> <p align="center">EE Contribution: Eff 4/1/13: 6.25%</p> <p align="center"><i>Beginning 4/1/13, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for half plus ER rate.</i></p> <ul style="list-style-type: none"> <li>• Employee responsible for 50% of "normal cost" rate (pre-tax)</li> <li>• Average highest 36 consecutive months of compensation</li> <li>• Optional service credit for unused sick leave.</li> <li>• 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.</li> <li>• Reportable benefits limited to Pensionable Compensation.</li> <li>• No windfall elimination or offset of Social Security benefits</li> <li>• Forfeit pension benefits upon felony conviction</li> </ul>

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<p><b>DEFINED BENEFIT (PENSION) FOR NON-SWORN PERSONNEL</b></p> <p><b>CalPERS</b> PO Box 942714 Sacramento, CA 94229 <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a></p> <p><b>Member Services: (888) CalPERS or (888) 225-7377</b></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"><b><u>Employee who are established with PERS on or before 12/31/2012</u></b> <b><u>"Classic"</u></b></p> <p>Local Miscellaneous: 2.5% @ 55 formula Minimum retirement age of 50</p> <p>Contribution rates as of 7/1/2017: ER Rate: 24.649% EE Rate: 8.000% *</p> <p>*Employer-Paid Member Contribution (EPMC) <i>ER pays 1.625% of EE rate, while EE pays 6.375% (pre-tax)</i></p> <ul style="list-style-type: none"> <li>• Average highest 36 consecutive months of compensation</li> <li>• Optional service credit for unused sick leave.</li> <li>• No windfall elimination or offset of Social Security benefits</li> <li>• Forfeit pension benefits upon felony conviction</li> </ul>	<p align="center"><b><u>Employees hired on or after 01/01/2013 and are not eligible for reciprocity with another CalPERS agency</u></b> <b><u>"PEPRA"</u></b></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 7/1/2017: ER Rate: 24.649% EE "Normal Cost" Rate: 8.456%</p> <p>EE Contribution: 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 half plus ER rate.</i></p> <ul style="list-style-type: none"> <li>• Employee responsible for 50% of "normal cost" rate (pre-tax)</li> <li>• Average highest 36 consecutive months of compensation</li> <li>• Optional service credit for unused sick leave.</li> <li>• Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings subject to taxation by Social Security.</li> <li>• Reportable benefits limited to Pensionable Compensation.</li> <li>• No windfall elimination or offset of Social Security benefits</li> <li>• Forfeit pension benefits upon felony conviction</li> </ul>



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EMPLOYEE BENEFITS MATRIX – 2018**

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<p><b>DEFINED BENEFIT (PENSION) FOR SWORN PERSONNEL</b></p> <p><b>CalPERS</b> PO Box 942714 Sacramento, CA 94229 <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a></p> <p><b>Member Services: (888) CalPERS or (888) 225-7377</b></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"><b>Employees hired prior to 3/31/12</b> Safety: 3% @ 50 formula</p> <p>Contribution rates effective 10/1/ 2017: ER Rate: 32.328% EE Rate: 9.000% *</p> <p align="center"><b>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" of CalPERS</b> Safety: 3% @ 55 formula</p> <p>Rates effective 10/1/2017: ER Rate: 18.284% EE Rate: 9.000% *</p> <ul style="list-style-type: none"> <li>• One year final compensation and optional credit for unused sick leave.</li> <li>• Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations.</li> <li>• No windfall elimination or offset of Social Security benefits</li> <li>• Forfeit pension benefits upon felony conviction</li> </ul> <p>*Members pay 3% of the ER rate, for a total of 12%</p>	<p align="center"><b>Employees hired on or after 01/01/2013 and are not eligible for reciprocity with another CalPERS agency "PEPRA"</b></p> <p>Safety: 2.7% @ 57 Minimum retirement age 50, with 2% @ 50</p> <p>Contribution rates as of 7/1/2017: ER Rate: 11.990% EE "Normal Cost" Rate: 11.990%</p> <p>EE Contribution: Eff 10/1/14: 11.5% *</p> <p>*Employer-Paid Member Contribution (EPMC) ER pays 9% of EE rate thru 9/30/14, with EE responsible for 2.5%.</p> <p><i>Beginning 10/1/14, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for half plus ER rate.</i></p> <ul style="list-style-type: none"> <li>• Average three years consecutive highest final compensation.</li> <li>• Optional credit for unused sick leave.</li> <li>• Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations.</li> <li>• 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.</li> <li>• Reportable benefits limited to Pensionable Compensation.</li> <li>• No windfall elimination or offset of Social Security benefits</li> <li>• Forfeit pension benefits upon felony conviction</li> </ul>



**EAST BAY REGIONAL PARK DISTRICT  
EMPLOYEE BENEFITS MATRIX – 2018**

<p align="center"><b>BENEFIT</b> Note: ER=Employer / EE=Employee</p>	<p align="center"><b>AFSCME LOCAL 2428 FIREFIGHTER I/II (SWORN PERSONNEL)</b></p>	
<p><b>DEFINED BENEFIT (PENSION) FOR SWORN PERSONNEL</b></p> <p><b>CalPERS</b> PO Box 942714 Sacramento, CA 94229 <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a></p> <p><b>Member Services: (888) CalPERS or (888) 225-7377</b></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"><b>Tier I</b> <b>Employees hired prior to 3/31/12</b> Safety: 3% @ 50 formula</p> <p>Contribution rates effective 7/1/2017: ER Rate: 32.328% EE Rate: 9.000% *</p> <p align="center"><b>Tier II</b> <b>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" of CalPERS</b> Safety: 3% @ 55 formula</p> <p>Rates effective 7/1/2017: ER Rate: 18.284% EE Rate: 9.000% *</p> <p>*Employer-Paid Member Contribution (EPMC): ER pays ER rate 4% of EE rate. EE pays 5% (Exception: Safety-Sworn Managers-EPMC ER pick-up is 9% as of April 2015, until further notice)</p> <ul style="list-style-type: none"> <li>• One year final compensation and optional credit for unused sick leave.</li> <li>• Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations.</li> <li>• No windfall elimination or offset of Social Security benefits. Forfeit pension benefits upon felony conviction</li> </ul>	<p align="center"><b>Employees hired on or after 01/01/2013 and are not eligible for reciprocity with another CalPERS agency "PEPRA"</b></p> <p>Safety: 2.7% @ 57 Minimum retirement age 50, with 2% @ 50</p> <p>Contribution rates as of 7/1/2017: ER Rate: 11.990% EE "Normal Cost" Rate: 11.990%</p> <p>EE Contribution: 11.500%</p> <p><i>Beginning 4/1/13, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for half plus ER rate.</i></p> <ul style="list-style-type: none"> <li>• Average three years consecutive highest final compensation.</li> <li>• Optional credit for unused sick leave.</li> <li>• Employer Paid Member Contribution (EPMC) is reported as earnings for retirement benefit calculations.</li> <li>• 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.</li> <li>• Reportable benefits limited to Pensionable Compensation.</li> <li>• No windfall elimination or offset of Social Security benefits.</li> <li>• Forfeit pension benefits upon felony conviction</li> </ul>

**EAST BAY REGIONAL PARK DISTRICT  
EMPLOYEE BENEFITS MATRIX – 2018**

<b>BENEFIT</b> Note: ER=Employer / EE=Employee	<b>AFSCME LOCAL 2428</b>	<b>MANAGEMENT &amp; CONFIDENTIAL</b>	<b>POLICE ASSOCIATION (SWORN &amp; NON-SWORN)</b>
<b>DEFINED BENEFIT PENSION DISTRICT ADMINISTERED (Transamerica)</b>  <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"> <li>• Average three consecutive years highest final compensation</li> <li>• Optional credit for unused sick leave.</li> <li>• Social Security <u>excluded</u> from Transamerica retirement formula</li> </ul>		N/A
<b>SOCIAL SECURITY and MEDICARE CONTRIBUTIONS</b>  (800) 772-1213 <a href="http://www.ssa.gov">www.ssa.gov</a>	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>		
<b>DEFERRED COMPENSATION PLAN 457 PLAN #301114</b>  <b>ICMA-RC</b> 77 N. Capitol St., NE Washington, DC 20002 <a href="http://www.icmarc.org">www.icmarc.org</a> Investor Service: (800) 669-7400	<p align="center"><b>2018 Calendar Year Limits:</b>            Individual Contributions: \$18,500            “Age 50” Catch Up: additional \$6,000 (\$24,500 total)            “Pre-Retirement” Catch Up: additional \$18,500 (\$37,000 maximum total - requires approval)</p> <ul style="list-style-type: none"> <li>• Voluntary plan where changes can be made throughout the year.</li> <li>• Commences month following submission of enrollment form.</li> </ul>		
<b>DEFERRED COMPENSATION PLAN 401(a) Plan #109517</b>  <b>ICMA-RC</b> 77 N. Capitol St., NE Washington, DC 20002 <a href="http://www.icmarc.org">www.icmarc.org</a> Investor Service: (800) 669-7400	N/A	<b>401(a) Plan Irrevocable Individual Elections</b> <i>(election must be made within first 60 days of employment and then cannot be changed)</i> <ul style="list-style-type: none"> <li>• Available only to Managers</li> <li>• Contribute % of sick leave at separation (max 500 hours)</li> <li>• Contribute % of PTO at separation (max 500 hours)</li> <li>• Annual leave contribution</li> </ul>	N/A