## EBRPD / AFSCME LOCAL 2428 SIDE LETTER AGREEMENT REGARDING LUMP SUM PAYMENT IN LIEU OF DEFERRED COMPENSATION (457) MATCHING

The East Bay Regional Park District ("Park District") and American Federation of State, County and Municipal Employees ("AFSCME") Local 2428, (jointly "Parties") enter into the following agreement:

On or about February 2021, the Park District entered into negotiations for a successor Memorandum of Understanding ("MOU") with AFSCME Local 2428;

During the 2021 successor negotiations, the Park District passed a proposal (#16) that offered up to \$1,000 for each year in the three-year MOU term paid into an AFSCME member's 457 deferred compensation plan as part of a "matching" benefit;

The parties reached a tentative agreement on the Park District's proposal #16 on May 5, 2021 (see attachment A);

The parties have entered into this Side Letter which shall clarify and modify the comprehensive Tentative Agreement reached between the Parties so that it provides for lump-sum bonuses instead of a 457(b) employer match. The following shall be incorporated into the MOU and replace the current Article 34 as follows once it is agreed to by the Parties and authorized by the Park District's Board of Directors:

To be eligible for <u>any</u> lump sum payment in lieu of a deferred compensation (457) matching contribution, the AFSCME member must have been employed by the Park District on December 5, 2023, the day the Board of Directors authorized this Side Letter, hereinafter referred to as "Eligible Employee." Thereafter, the amount an Eligible Employee receives is conditioned on the following:

- To receive the 2022 one-time, non-recurring, lump-sum bonus payment of \$1,000, less applicable withholdings, the Eligible Employee must have been employed by the Park District on January 1, 2022. The 2022 payment will be issued on or before January 31, 2024. This payment shall not increase the base salary of any AFSCME Local 2428 member. The 2022 payment will be paid by separate check and will be classified as "supplemental wages" for the purposes of calculating tax withholding.
- To receive the 2023 one-time, non-recurring, lump-sum bonus payment of \$1,000, less applicable withholdings, the Eligible Employee must have been employed by the Park District on January 1, 2023. The 2023 payment will be issued on or before January 31, 2024. This payment shall not increase the base salary of any AFSCME Local 2428 member. The 2023 payment will be paid by separate check and will be classified as "supplemental

wages" for the purposes of calculating tax withholding.

 To receive the 2024 one-time, non-recurring, lump-sum bonus payment of \$1,000, less applicable withholdings, the Eligible Employee must be employed by the Park District on January 1, 2024. The 2024 payment will be issued on or before January 31, 2024. This payment shall not increase the base salary of any AFSCME Local 2428 member. The 2024 payment will be paid by separate check and will be classified as "supplemental wages" for the purposes of calculating tax withholding.

SO AGREED.

For the Park District:

Sabrina Landreth (Dec 22, 2023 10:53 PST)

Sabrina Landreth General Manager

Allyson Cook

Allyson Cook Assistant General Manager – HR

AFSCME Local 2428:

Kym Anderson Business Agent, AFSCME Local 2428

Ross Mitchell President, AFSCME Local 2428

Meadow D'Arcy Chief Steward, AFSCME Local 2428

## **Deferred Comp Settlement Agreement**

Final Audit Report

2023-12-22

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## "Deferred Comp Settlement Agreement" History

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