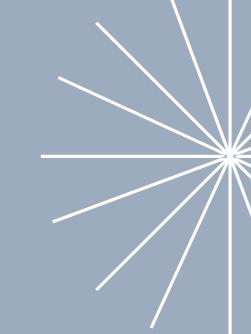


FAIRFIELD-SUISUN SEWER DISTRICT

BENEFITS SUMMARY 2024
Exempt Employees

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Note: All contributions and benefits listed within this document are effective for the 2024 calendar year.

Part-time employee benefits are pro-rated based on full-time equivalency unless otherwise noted.

This is only a summary of benefits. Benefits are governed by the Employee Handbook or plan documents issued by the carrier or provider. Benefits are subject to change.

PAY

Fairfield–Suisun Sewer District (FSSD, District) has a salary schedule posted <u>ONLINE</u> with the salary ranges for each position at the District. All employees covered under this benefit summary are exempt employees, meaning they are not eligible for overtime for hours worked in excess of 40 hours in a workweek under the Fair Labor Standards Act (FLSA).

District employees are paid on a bi-weekly basis every other Friday through a direct deposit program.

Employees are required to pay certain deductions from every paycheck including:

- **Social Security Taxes:** All employees pay into Social Security. This system requires contribution by both the employee (6.2%) and employer (6.2%) based on employee's earnings, to a maximum of \$168,600 in 2024.
- **Medicare Taxes:** All employees pay into Medicare. Currently, there are federally mandated contributions for both the employee (1.45%) and the employer (1.45%) based on employee's earnings.

The District does not pay into State Disability Insurance (SDI). In lieu of the SDI, the District has a District-paid short-term disability and paid family leave plan. Please see *short-term disability and paid family leave* on page 6.







WORK-LIFE BALANCE

The District wants to provide the best benefits for employees, which includes flexibility, time off, and wellness to help support the foundation of work-life balance.

Alternative work schedules may be offered including 9/80 and 4/10 schedules, as well as telecommuting options, depending on your position and duties. Please reach out to the hiring manager or HR Manager for more information regarding schedules and what may be available to you based on your position.

The District is dedicated to employee wellness and encourages employees to be active and give back to the community. There is an on-site gym available to all employees as well as plant bicycles for use to get from one side of the plant to the other. Community service opportunities are also coordinated by the District through programs such as coastal cleanup days and food drive volunteer opportunities. Have an electric vehicle? The District also offers free use of electrical car charging stations.

HOLIDAYS

Instead of specified holidays, at the District, employees may accrue up to 112 hours (4.31 hours/pay period) of holiday time during the calendar year to use once accrued.

VACATION

Employees accrue vacation based on the table below:

YEARS OF SERVICE	ACCRUAL RATE	ACCRUAL MAX
Date of hire through 3 years	80 hours/yr (3.08 hour/pay period)	120 hours
Beginning of 4 through 10 years	120 hours/yr (4.62 hours/pay period)	180 hours
Beginning of 11 years and over	160 hours/yr (6.16 hours/pay period)	240 hours

Employees may accrue vacation up to 1.5 times the employee's current annual accrual rate. Once the maximum is reached, accruals cease until vacation time is utilized and balances are reduced.

SICK LEAVE

Employees accrue 96 hours (3.69 hours/pay period) per year of sick leave to use for themselves or to care for sick family members. There is no limit on the maximum sick leave accrual.

SICK LEAVE CASH-OUT

Employees may cash out up to 50% of unused accrued sick leave (up to 48 hours) each calendar year so long as the employee maintains a balance of at least 160 hours of sick leave. Payment of cash out is paid in December the following year in accordance with the policy.

SICK LEAVE DEATH BENEFIT

Upon the death of an employee due to non-work related causes, after the completion of 5 years of continuous service, beneficiaries are entitled to payment of 50% of accumulated unused sick leave balance. Upon the death of an employee due to duty related causes, beneficiaries are entitled to payment of 100% of accumulated unused sick leave balance.

PERSONAL LEAVE

Employees accrue 174.46 hours (6.71 hours/pay period) per year of personal leave. Employees may accrue personal leave up to 1.5 times the annual accrual, which is 261.70 hours. Personal leave not taken as time off may be cashed out in accordance with the policy.

LEAVE PAY OUT

Upon separation from the District all accrued and unused vacation, holiday, personal leave, and sick leave* leave balances are paid out to the employee.

^{*}Employees with at least 5 years of continuous employment may receive payment for 3% of sick leave balance for each year of service, up to a maximum of 60%. Upon retirement from the District, pension service credit may be earned with unused sick leave balance after any cash payment.



MEDICAL, DENTAL, VISION, & LIFE INSURANCE

The District offers options for Medical, Vision, Dental, and Life insurance; all of which are effective the first of the month following date of hire. For additional information regarding the type of insurance provided, please reach out to the HR Manager.



MEDICAL INSURANCE

The District offers a wide range of choices through CalPERS health program. The maximum District contribution is equal to the cost of family coverage for PERS Kaiser which is \$2,655.67 for the 2024 calendar year.

DENTAL INSURANCE

Employees are offered dental insurance through Delta Dental with the District paying 100% of the cost. Diagnostic & Preventative and Basic services are covered at 100% and Major services are covered at 80% up to \$2,500 per person per calendar year. Orthodontic is covered up to a \$1,500 lifetime benefit.





VISION INSURANCE

The District pays 100% of the cost for vision insurance through Superior Vision which includes coverage for exams, lenses, frames, contacts, and discounts for other services such as LASIK.

LIFE INSURANCE

The District offers life insurance at 1.5 times the employee's base annual salary to a maximum of \$270,000. Life insurance is paid by the District 100%. Employees may purchase supplemental life insurance up to three times the employee's base yearly earnings to a maximum of \$500,000 and \$250,000 for spouses with cost based on age.





CASH BACK IN LIEU

For employees hired prior to January 1, 2013: Full-time employees who select health and dental/vision with combined monthly premiums of less than \$1,425 may elect to be paid 50% of the difference between \$1,425 and the cost of the selected plans.

For employees hired after December 31, 2012: Full-time employees who receive health, dental/vision coverage outside of the District plan (proof of coverage is required) and do not select District health and dental/vision coverage are eligible to receive \$300 per month.

RETIREMENT

This District offers a variety of options for employees to plan for the future.



CALPERS PENSION

Employees are covered by a pension program provided by the State of California Public Employees' Retirement System (PERS). Employees will be enrolled in one of the following benefit formulas based on eligibility:

Employees who were not a member of any public retirement system prior to January 1, 2013, or who have moved between retirement systems and were not subject to reciprocity, or who have moved between public employers within a public retirement system after a break in service that is greater than six months are eligible for a 2% at age 62 benefit formula (PEPRA). The employee contribution rate for the 2% at age 62 benefit is 8% of employee earnings, all of which is paid by the employee as a pretax deduction. The compensation limit for PEPRA members for the 2024 calendar year is \$151,446 (for Social Security Participants).

CalPERS benefits for PEPRA members include:

- Pension rate based on highest 36 months of compensation
- Industrial disability benefit (if qualified)
- 2% COLA
- PERS sick leave credit option

Employees entering membership in the District's classic retirement plan before January 1, 2013, or who have moved between public employers within a public retirement system with a break in service that is less than six months are eligible for a 3% at age 60 benefit formula (Classic). The employee contribution rate for the 3% at age 60 benefit is 8% of employee earnings, all of which is paid by the employee as a pre-tax deduction. The compensation limit for Classic members for the 2024 calendar year is TBD.

CalPERS benefits for classic members include:

- Pension rate based on highest 12 months of compensation
- Industrial disability benefit (if qualified)
- 2% COLA
- PERS sick leave credit option

Contribution percentages are not pro-rated for part-time employees. However, years of service for part-time employees are pro-rated by CalPERS.

DEFERRED COMPENSATION

401(A) PLAN

Within sixty (60) calendar days from their date of hire, employees are eligible to make a one-time **irrevocable** election to participate in a 401(a) plan. If an employee elects to enroll in the 401(a) plan, the District will contribute 9% of the employee's base pay with a mandatory 6% employee contribution. These percentages are not pro-rated for part-time employees.

457 PLAN

Employees are eligible to participate in a 457(b) plan. Employees participating in this plan may contribute as much as the IRS regulation allows. The 2024 normal maximum yearly total contribution is \$23,000; employees age 50 or older may contribute an additional \$7,500 per year.

For information about PERS visit https://www.calpers.ca.gov/page/home

For information about IRS deferred compensation limits visit

https://www.irs.gov/retirement-plans/irc-457b-deferred-compensation-plans

For information about Social Security visit

The United States Social Security

Administration (ssa.gov)

RETIREE HEALTH

Upon normal PERS retirement from the District, including PERS industrial disability retirement, employees may continue on the District's PERS health insurance plan, subject to payment of employee's share of costs. In the event of the death of the retired employee, dependents may be eligible to continue on the District's PERS health insurance plan subject to payment of employee's share of costs.

The District Board of Directors adopted Resolution No. 2012-19 establishing a health benefit vesting retirement in accordance with Government Code Section 22893. The vesting requirement is effective for all employees hired on or after March 1, 2013**, the date CalPERS approved Resolution No. 2012-19. To be eligible for the retiree health benefits employees must:

- Be at least 50 years of age
- Complete a minimum of 5 years CalPERS credited service with the District

Retiree medical benefits for employees covered under the vesting method, are based on the vesting requirement of Government Code Section 22893. Employees must complete a total of 10 years CalPERS credited service to be eligible for 50% benefits. Benefits increase by 5% each year thereafter up to a maximum of 100% with 20 years of service as follows:

CREDITED YEARS OF SERVICE	PERCENTAGE OF DISTRICT CONTRIBUTION*
10	50%
11	55%
12	60%
13	65%
14	70%
15	75%
16	80%
17	85%
18	90%
19	95%
20	100%

^{*}Please note, the Percentage of District Contribution may not cover the entire premium cost as determined by CalPERS.

^{**}For employees hired prior to March 1, 2013, different benefits may apply.



OTHER BENEFITS

FLEXIBLE SPENDING ACCOUNTS (FSA)

The District offers Flexible Spending Accounts for Health Care Reimbursement and Dependent Care Reimbursement. Employees have the option to set aside funds on a pre-tax basis to cover qualified expenses.

SHORT-TERM DISABILITY AND PAID FAMILY LEAVE

Full-time employees and part-time employees who are regularly scheduled to work at least 20 hours per week are eligible upon hire (exclusions do apply). Short-term disability (STD) and paid family leave (PFL) take effect after the waiting period which is 14 days after date of eligibility or immediately if hospitalized (STD only). Maximum benefit is equal to 60% of base salary for a maximum number of hours outlined in the plan document (including the waiting period). Accrued leave may be used to supplement benefits, to a combined maximum of 80% of base salary.

CELL PHONE

The District offers all employees who use their personal cell phone to conduct District business a \$30 per month cell phone allowance.

SAFETY EQUIPMENT ALLOWANCE

The District offers all employees an annual allowance for safety shoes and prescription safety glasses. The annual allowance for safety shoes and/or insoles is \$300. The annual allowance for prescription safety glasses is \$300.

TUITION REIMBURSEMENT

Tuition reimbursement is available to employees at a maximum per calendar year of the IRS code. Eligibility requirements and criteria are outlined in the employee handbook.

LONG-TERM DISABILITY

Full-time employees and part-time employees who are regularly scheduled to work at least 30 hours per week are eligible first of the month after date of hire. Takes effect upon end of short-term disability benefits (90 days) or paid leave benefit availability, whichever is later. Maximum benefit is equal to 60% of base salary.

EMPLOYEE ASSISTANCE PROGRAM (EAP)

The District provides an Employee Assistance Program through Anthem for employees and their eligible dependents. The EAP provides up to six (6) free, confidential counseling sessions per incident for employee and/or eligible dependent(s) per fiscal year as well as many other services including legal, financial, dependent care, and identity theft recovery. The District pays 100% of the premium.

PET INSURANCE DISCOUNT

The District provides employees with a discount code for pet insurance for up to 10% off SPOT pet insurance.

GET IN TOUCH

CONTACT INFORMATION

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BENEFITS INFORMATION

Please visit our website for additional information:

https://www.fssd.com/working-with-us/

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