



Reclamation District No. 1000
Benefit Chart
Full-Time Permanent Employees
Fiscal Year 2023-2024

Retirement/Pension Plan

CalPERS Retirement – Classic Member 2% @ 55	<u>District Contribution</u>	<u>Employee Contribution</u>
• Employer Paid Contribution	12.47%	0.000%
• Employee Member Contribution	0.000%	7.000%
Total contribution based on regular earnings	19.47%	
CalPERS Retirement – *2 nd Tier Member 2% @ 60	<u>District Contribution</u>	<u>Employee Contribution</u>
• Employer Paid Contribution	10.1%	0.00%
• Employee Member Contribution	0.00%	7.00%
Total contribution based on regular earnings	17.63%	
CalPERS Retirement - **PEPRA Member 2% @ 62	<u>District Contribution</u>	<u>Employee Contribution</u>
• Employer Paid Contribution	7.68%	0.00%
• Employee Member Contribution	0.00%	7.75%
Total contribution based on regular earnings	15.43%	

**New employees employed on or after 9/1/11 per RD1000's Resolution 2011-08*
***New CalPERS members employed on or after 1/1/13 as required by PEPRA*

Retirement Health Benefits

The amount that the District contributes towards post-retirement health benefits is governed by CalPERS resolution and/or state law. Currently, it is dependent on your coverage at the time of retirement. Dental and vision are not covered retirement benefits.

Medical (Pre-Tax)

CalPERS Health Benefits – All Enrolled Employees and eligible dependents	<u>District Contribution</u>	<u>Employee Contribution</u>
• Employer Paid Contribution	75%	0.0%
• Employee Member Contribution	0.0%	25%
Total contribution towards medical benefits	100.0%	

Medical benefit contribution varies depending on employees' region, plan, and coverage type.
You may visit www.mycalpers.ca.gov for plan coverage options.
Health coverage begins on the first day of the month following the date of hire.

Dental & Vision

Currently, the District pays 100% of the premium for basic dental and vision coverage at no cost to employees and eligible dependents who qualify for the District's benefit plans upon completion of the employee's introductory period. See VSP for more benefits information.

State Disability (SDI) and Paid Family Leave (PFL) (2024)	<u>District Contribution</u>	<u>Employee Contribution</u>
Employers withhold the percentage on the first \$153,164 in wages paid to the employee	0%	1.1%

Social Security Tax (2024)

Employers withhold the percentage on the first \$168,600 in wages paid to the employee

- Employer Paid Contribution
 - Employee Paid Contribution
- Total contribution based on earnings

<u>District Contribution</u>	<u>Employee Contribution</u>
6.2%	0.0%
0.0%	6.2%
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12.4%	

Medicare Tax (No Minimum Wage Limit) (2024)

Percent of regular and overtime income

<u>District Contribution</u>	<u>Employee Contribution</u>
1.45%	1.45%

Unemployment Insurance Tax (2024)

Percent of regular and overtime income taxed at a maximum annual salary of \$7000

<u>District Contribution</u>	<u>Employee Contribution</u>
3.40%	0.00%

Workers Compensation Insurance (2023/2024)

<u>District Contribution</u>	<u>Employee Contribution</u>
100%	0%

Family Medical Leave (FMLA) and Pregnancy Disability Leave (PDL)

Per current Federal and State Law https://www.edd.ca.gov/disability/faq_pfl_and_fmla_and_cfra.htm

Life Insurance (Standard Life)

The District provides a standard \$50,000 Life Insurance policy for all eligible employees. The District pays 100% of the premium.

Deferred Compensation – 457 (Pre-Tax)

Voluntary employee contribution to CalPERS 457 benefit plan via VOYA per pay period for up to an annual contribution limit as allowed by current federal and state laws.

Holidays/Floating Holidays

The District recognizes 7 paid holidays per calendar year (8 hours paid at the regular rate of pay). The District also provides employees 40 hours of floating holiday hours annually. Twenty-four floating holiday hours are issued on January 1 of each year and sixteen floating holiday hours are issued on July 1 of each year. All 40 floating holiday hours expire on December 31 of the same year. Unused floating holiday hours do not roll over.

Current District Observed Holidays:

New Year's Day: January 1
Memorial Day: Last Monday of May
Independence Day: July 4
Labor Day: First Monday of September
Thanksgiving Day: Fourth Thursday
Day After Thanksgiving: Fourth Friday of November
Christmas Day: December 25

Current District Floating Holidays:

Martin Luther King Jr Day
Presidents' Day
Cesar Chavez Day
Columbus Day
Veterans Day

Bereavement Leave

Employees who suffer the death of an immediate family member, as defined in the employee handbook, are entitled to bereavement leave, not to exceed 3 working days for each occurrence.

Sick Leave

Sick leave is accrued at the rate of 4 hours per pay period starting the first day of employment. An employee that is employed for less than 30 days with the District is not eligible to use sick leave. An employee may start using accrued sick leave after they have completed their introductory period with the District. An employee may be paid 1/3 of any accumulated sick leave, not to exceed 400 hours, upon retirement. Any excess and/or unused sick leave may be converted to service credit at the calculated rate allowed under the District's retirement benefit plan.

Vacation

Vacation is based on years of service at the hourly accrual rate listed below:

Years 1 through 5	Accrual Rate – 6.67 hours/month
Years 6 through 10	Accrual Rate – 10 hours/month
Years 11 through 15	Accrual Rate – 11.33 hours/month
Years 16 through 20	Accrual Rate – 12.67 hours/month
Years 21 and on	Accrual Rate – 13.33 hours/month

An employee may not accrue more than 360 hours of vacation. Once the vacation cap has been reached, the employee may not accrue any additional vacation hours until the employee uses vacation or cashes vacation out per the vacation cash-out policy.

Vacation Buy-Back/Cash-Out (Taxable)

Any employee may cash out any accrued but unused vacation hours, not to exceed half of the employee's annual vacation accrual, as long as the employee has at least 80 hours accrued but unused vacation hours remaining in the employee's bank post-cash-out.

The District pays all accrued but unused vacation benefits upon termination of employment.

Bereavement Leave

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Boot Allowance

For field employees, the District provides a maximum boot allowance of \$150 twice per calendar year in April and October.

Cell Phone Allowance

For non-exempt employees, the District provides a monthly cell phone allowance of \$65.

Longevity Compensation

The District offers an annual longevity compensation benefit to all eligible employees based on years of service.

Years 1 through 4	\$250
Years 5 through 9	\$500
Years 10 through 14	\$1000
Years 15 through 19	\$1500
Years 20 and on	\$2000

Certification/License Compensation

The District offers an annual compensation benefit to all eligible employees for those that have completed/obtained the following licensing and/or certifications.

Pesticide Applicator's Certification	\$1000	Class A Driver's License	\$2000
Notary Public	\$1000	Class B Driver's License	\$1500
