

BAY AREA AIR QUALITY MANAGEMENT DISTRICT 2023 CONFIDENTIAL EMPLOYEE BENEFITS

The following current benefits are adopted by and may be changed by the Board of Directors.
The Confidential group is not represented.

***Hired before 7/1/17:** Fringe Benefit Allowance (FBA) is the **greater** of frozen 2017 allowance of **\$1,763.70** or post 1/1/2019 EE only, EE+1 or EE+ Family tier. **(See Below)**
Employee may use FBA to purchase additional Life Insurance.

***Hired after 7/1/17:** Fringe Benefit Allowance (FBA) is based on Medical enrollment and is as follows:
EE Only-100% Kaiser rate, Dental, Vision **(\$987.68)**
EE+1- 95% Kaiser Rate, Dental, Vision **(\$1,879.67)**
EE+Family- 90% Kaiser rate, Dental, Vision **(\$2,334.12)**

The following benefits may be covered under the FBA:

MEDICAL INSURANCE	Medical insurance is covered under California Public Employees Retirement System (CalPERS) for the employee and eligible dependents including domestic partner benefits pursuant to the Public Employees Medical and Hospital Care Program requirements. www.calpers.ca.gov
DENTAL INSURANCE	Dental insurance is covered under Delta Dental for the employee and eligible dependents including domestic partners. www.deltadentalins.com
VISION INSURANCE	Vision insurance is covered under Vision Service Plan for the employee and eligible dependents including domestic partners. www.vsp.com

In addition, the District provides the following benefits:

CAFETERIA PLAN	
LIFE INSURANCE	Basic Life (District paid) - Up to age 55, the coverage is equal to five (5) times the employee's annual salary up to a maximum of \$500,000. Coverage decreases with age. Additional Life - The coverage is equal to two (2) times the employee's annual salary up to a maximum of \$100,000. Employees may use FBA for premium payment. Dependent Life - The coverage is equal to \$5,000 for each eligible dependent covered. Employees may NOT use FBA for premium payment.
LONG TERM DISABILITY (LTD)	The District provides LTD coverage which equals 66-2/3% of salary for any on or off the job disability, up to a maximum of \$6,500 per month. This is a District paid program.
STATE DISABILITY (SDI)	The District adheres to SDI coverage including sick leave integration for non-industrial illness or injury. Employee contributes 0.9% of salary. Participation is mandatory.
WORKER'S COMPENSATION	The District provides Worker's Compensation coverage for industrial injury or illness. The District provides full salary continuation for the first ninety (90) days from the date of injury or illness for claims accepted by the workers' compensation carrier.
INSURANCE CONTINUATION	An employee who is ill or injured and is eligible for either Worker's Compensation or State Disability Insurance and on medical leave continues to receive group insurance coverage.
MONEY PURCHASE PENSION PLAN	The District contributes \$119.72 per month for each employee. Adjustment in subsequent years to match increase in the cost of living. Vendor: MissionSquare Retirement (formerly known as ICMA-RC) www.missionsq.org

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RETIREMENT	Employees are covered under the provisions of the California Public Employees Retirement System (CalPERS). The retirement formula is 2% at 55 and the employee contribution is 7% of salary. Employees hired after 01/01/2013 will be subject to the Public Employees' Pension Reform Act of 2013 (PEPRA). www.calpers.ca.gov
DEFERRED COMPENSATION	The District provides a 457 deferred compensation plan through MissionSquare Retirement (formerly known as ICMA-RC). Participation is optional. The maximum employee contribution is \$22,500 for 2023 with an additional \$7,500 catch-up for employees who are 50 years old or older. Employees can make pre-tax and/or Roth after-tax contributions. www.missionsq.org
PAID LEAVE (ANNUAL, SICK, FLOATING HOLIDAY)	Annual Leave - Accrue based on number of years of service starting at 3.69 hours to a maximum of 9.23 hours per pay period. Annual accruals will cease when the annual leave balance exceeds 460 hours and will resume when the balance falls below 460 hours. Sick Leave - Accrue at 3.69 hours per pay period. There is no limitation on sick leave accumulation. Floating Holiday - Accrue 36 hours of leave per fiscal year. New hire hours are prorated based on remaining months in fiscal year.
HOLIDAYS	The District has 14 paid holidays.
EMPLOYEE ASSISTANCE PROGRAM	The District provides an employee assistance program for the employee and the members of their household. This is a District paid program. www.magellanassist.com
EDUCATIONAL REIMBURSEMENT	The District reimburses up to a maximum of \$2,000 per fiscal year for job related educational pursuits and up to a maximum of \$1,500 per fiscal year for skills enhancement pursuits. The District offers student loan repayment assistance in amounts up to \$1,000 per year, per employee. The program is administered on a first-come, first-served basis.
TRANSIT/CAR POOL SUBSIDY	District employees are eligible for a transit or carpool subsidy of up to \$300 per month. Parking associated with a mass transit agency is eligible for the remaining transit subsidy and or to be paid with pre-tax salary dollars up to the maximum monthly IRS transit subsidy and/or parking subsidy equivalent. In lieu of other transit subsidy, District employees who live more than 1.0 miles from their work location and walk or bicycle to work are eligible for up to \$3 per day (\$1.50 per one-way trip).
DEPENDENT CARE ASSISTANCE PLAN (DCAP)	The District provides a dependent care assistance program which allows the employee to set aside pre-tax salary dollars to pay for eligible expenses for dependent care. Plan year maximum is \$5,000 for household. Participation is optional. www.padmin.com
MEDICAL CARE REIMBURSEMENT ACCOUNT (MCRA)	The District provides a medical care reimbursement program which allows the employee to set aside pre-tax salary dollars to pay for eligible expenses for medical care. Plan year maximum is \$3,050. Participation is optional. www.padmin.com

For complete details regarding these benefits, please refer to the Administrative Code and plan documents.