BAY AREA AIR QUALITY MANAGEMENT DISTRICT 2024 MANAGEMENT EMPLOYEE BENEFITS

The following benefits for management employees are adopted by the Board of Directors. The management group is not represented. The amounts below are subject to change based on health care premium rates and/or federal and state regulatory limits.

*Hired <u>before</u> 7/1/17: Fringe Benefit Allowance (FBA) is the **greater** of frozen 2017 allowance of \$1,813.70 or post 1/1/2019 EE only, EE+1 or EE+ Family tier. (See Below)
Employees may use FBA to purchase additional Life Insurance.

*Hired <u>after</u> 7/1/17: Fringe Benefit Allowance (FBA) is based on Medical enrollment and is as follows: **EE Only - 100**% Kaiser rate, Dental, Vision (\$1,095.35) **EE +1 - 95**% Kaiser Rate, Dental, Vision (\$2,084.24) **EE+Family - 90**% Kaiser rate, Dental, Vision (\$2,586.08)

The following benefits may be covered under the FBA:

MEDICAL INSURANCE	Medical insurance is administered through 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. Payroll deductions are taken twice a month (24 pay periods). www.calpers.ca.gov
DENTAL INSURANCE	Dental insurance is administered through Delta Dental for the employee and eligible dependents including domestic partners. Payroll deductions are taken twice a month (24 pay periods). www.deltadentalins.com
VISION INSURANCE	Vision insurance is administered through Vision Service Plan for the employee and eligible dependents including domestic partners. Payroll deductions are taken twice a month (24 pay periods). 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. This is a District paid program.
	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. Payroll deductions are taken twice a month (24 pay periods).
	Dependent Life - The coverage is equal to \$5,000 for each eligible dependent covered. Employees may NOT use FBA for premium payment. Payroll deductions are taken twice a month (24 pay periods).
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. Employees contribute 1.1% of salary. Participation is mandatory. Payroll deductions are taken biweekly (26 pay periods).
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 receives continued group insurance coverage.
MONEY PURCHASE PENSION PLAN	The District contributes \$237.72 per month for each eligible employee. Effective July 1, 2024, the District contributes \$245.56 per month for each eligible 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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DETIDEMENT	Employees are covered under the provisions of the California Dublic Frances
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). Payroll deductions are taken biweekly (26 pay periods). 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 \$23,000 for 2024 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. Payroll deductions are taken twice a month (24 pay periods). www.missionsq.org
PAID LEAVE	Annual Leave - Accrue based on number of years of service starting at 3.69 hours to a
(ANNUAL, SICK,	maximum of 9.23 hours per pay period. Annual accruals will cease when the annual leave
FLOATING	balance exceeds 460 hours and will resume when the balance falls below 460 hours.
HOLIDAY, MANAGEMENT	Annual leave cash-out policy for any unused annual leave in excess of 160 hours per year up to a maximum of 40 hours per calendar year.
LEAVE)	Sick Leave - Accrue at 3.69 hours per pay period. There is no limitation on sick leave accumulation.
	Floating Holiday - Accrue 72 hours of leave per fiscal year. Employees hired after July 1 of the current fiscal year will receive a prorated portion based on the remaining months for that fiscal year.
	Management Leave - (in lieu of overtime) Effective 7/1/13, 80 hours per fiscal year; any unused portion may be cashed out.
	Deputy Air Pollution Control Officer and Deputy Executive Officer only - Effective 7/1/12, in addition to above, 40 hours of management leave per fiscal year; any unused portion may be cashed out.
HOLIDAYS	The District has 14 paid holidays.
EMPLOYEE	The District provides an employee assistance program for the employee and the
ASSISTANCE PROGRAM	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	Employees are eligible for a transit or carpool subsidy of up to \$315 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). This is a District paid program.
VEHICLE ALLOWANCE	Senior Management Employees only\$500 per month vehicle allowance in lieu of a District assigned vehicle and transit/carpool subsidy. Requires insurance coverage.
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 per household. Participation is optional. Payroll deductions are taken twice a month (24 pay periods). www.padmin.com
MEDICAL CARE REIMBURSE- MENT 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 \$3,200. Participation is optional. Payroll deductions are taken twice a month (24 pay periods). www.padmin.com

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