

SUMMARY OF BENEFITS AND COMPENSATION



COUNTY OF NEVADA
APPOINTED AND CONFIDENTIAL
SENIOR EXECUTIVES GROUP

FOR THE PERIOD OF
JULY 1, 2025 THROUGH
JUNE 30, 2028

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ARTICLE 1 DEFINITION

A. DEFINITION

Appointed and Confidential Senior Executives are at-will executives of the County of Nevada and serve at the pleasure of the County Executive Officer or Board of Supervisors.

ARTICLE 2 SALARIES

A. SALARIES AND COMPENSATION

1. The issues of performance expectations, goals, salary and total compensation may be negotiated via direct discussion between the County Executive Officer and each Senior Executive, unless the Senior Executive reports to the Board of Supervisors.
2. The County Executive Officer shall establish a system and schedule of performance measurement and goal setting, which may occur at any time during the fiscal year. Although a Senior Executive's anniversary date shall remain intact on an annual basis, the Senior Executive may receive salary or compensation adjustments at any time during the year.

B. REGULAR SALARIES

1. The County will provide the following general salary adjustments effective the first full pay period of each fiscal year to eligible regular employees (those who are not y-rated):
 - 2% effective 25/26
 - 3% effective 26/27
 - 2% effective 27/28
2. The County will provide equity adjustments effective the first full pay period of each fiscal year in the percentage amounts specified on Attachment A, Senior Executive Equity Adjustments.

C. PAY-FOR-PERFORMANCE

The County Executive Officer shall establish and maintain a system of performance measurements and goal setting in order to evaluate Senior Executive eligibility for pay-for-performance salary differentials. Although a Senior Executive's anniversary date shall remain intact on an annual basis, Senior Executives are eligible to receive salary adjustments at any time during the year based upon demonstrating superior performance in meeting the County Executive Officer's established goals and objectives. The County Executive Officer

is authorized to provide a 2.5%, 5.0%, 7.5% or 10.0% pay-for-performance salary differential for a period to be determined by the County Executive Officer.

D. SENIOR EXECUTIVE STATE BOARD SPECIAL PAY

The County Executive Officer can assign a special pay of 2.5% salary differential for Senior Executives who have been elected to serve on their State Association as a Board Member for the duration of their appointment not to exceed 6 years. Senior Executives must have served at least one year as a Department Head and have satisfactory performance to be eligible for the special pay.

**ARTICLE 3
SPECIAL ALLOWANCES**

A. CONFIDENTIAL DIFFERENTIAL

Those designated as Confidential Senior Executives are eligible for a 5% confidential differential at date of hire and shall continue to receive the differential annually unless otherwise directed by the CEO or Board of Supervisors due to performance.

B. LONGEVITY PAY DIFFERENTIAL

1. Senior Executives with ten (10) or more years of regular Nevada County service shall receive a 2.5% longevity pay differential.
2. In addition to the above, Senior Executives with five (5) or more years of regular Nevada County service, as a Senior Executive, shall receive an additional 2.5% for a total of 5% longevity pay differential.

C. CAR ALLOWANCE

Car allowance may be negotiated with Senior Executives individually by the County Executive Officer or her designee. Additionally, all Senior Executives who receive a car allowance shall be reimbursed at the current IRS allowable rate for all work-related travel in his or her private vehicle further than 50 miles, one-way. Senior Executives who travel out of town using air transport can claim mileage to/from the Sacramento International Airport even if less than 50 miles in conjunction with official overnight travel. Senior Executives who have County assigned emergency vehicles which are available for their use during non-business hours are not eligible for this allowance.

D. MANAGEMENT BENEFIT ALLOWANCE

Each Senior Executive shall be provided an \$1000.00 per fiscal year management benefit allowance for expenses associated with the following: education, training, travel and workshops undertaken for purposes of personal growth and enrichment; membership and participation in activities of cultural, benevolent or service organizations; health club dues

and fees, and equipment intended to maintain good health and physical fitness and overall wellness; and attendance or participation in community events. The allowance shall be automatically included only in the final paycheck of each fiscal year. No receipts are required.

E. SAFETY MANAGEMENT SPECIAL COMPENSATION

The following apply to the position of Undersheriff.

1. POST Certificate Pay

Employees who obtain and maintain a Peace Officers Standards and Training (POST) Advanced Certificate shall receive an incentive pay differential of five percent (5.0%) of base salary. A copy of the certificate shall be submitted concurrently with the personnel action form to initiate the salary differential. Effective the first full pay period after January 1, 2027, the POST Advanced Certificate incentive pay differential shall increase to six percent (6.0%) of base salary.

Employees who obtain and maintain a POST Supervisory Certificate shall receive an incentive pay differential of two and one-half percent (2.5%) of base salary, which shall be considered cumulative of the differential paid for the Advanced Certificate. A copy of the certificate shall be submitted concurrently with the personnel action form to initiate the salary differential.

Employees who obtain and maintain a POST Management Certificate shall receive an incentive pay differential of three and one-half percent (3.5%) of base salary, which shall be considered cumulative of the differential paid for the Advanced Certificate and cannot be combined with Supervisory Certificate. A copy of the certificate shall be submitted concurrently with the personnel action form to initiate the salary differential.

The parties agree that to the extent legally permissible, this is special compensation and shall be reported to CalPERS pursuant to Title 2 C.C.R. Sections 571(a)(2) and 571.1(b)(2) as Peace Officer Standard Training Certificate Pay.

2. Educational Incentive

a. Employees shall receive one of the two educational incentives listed below:

AA/AS Degree	\$175 per month
BA/BS Degree	\$275 per month

b. Effective the first full pay period after July 1, 2026, the educational amounts shall increase to the following:

AA/AS Degree	\$200 per month, i.e. \$92.31 per pay period
BA/BS Degree	\$300 per month, i.e. \$138.46 per pay period

- c. A copy of the degree shall be submitted concurrently with the personnel action form to initiate the education incentive.
- d. The parties agree that to the extent legally permissible, this is special compensation and shall be reported to CalPERS pursuant to Title 2 C.C.R. Sections 571(a)(2) and 571.1(b)(2) as Educational Incentive.

F. SEVERANCE PROGRAM

The County Executive Officer has the discretion to authorize a severance package of compensation and benefits not to exceed 3 months/90 days in length for Senior Executives who voluntarily or involuntarily separate from the County.

ARTICLE 4 LEAVE PROGRAM

A. PERSONAL LEAVE PROGRAM

1. Senior Executives shall accrue Personal Leave (PLP) at the following rates:
 - *Years 0 through five, 8.5 hours bi-weekly
 - *Years six through ten, 10 hours bi-weekly
 - *Years eleven plus, 12 hours bi-weekly
2. Senior Executives may accrue a maximum of 520 fully vested hours under the personal leave program. For those Senior Executives that still have balances of vacation and sick leave from a previous benefit will have the leave credits available under the current terms and conditions of their usage and may be cashed out according to the provisions set out in the sick leave program.
3. Personal Leave Program/Vacation Cash-Out
 - a. Senior Executives may cash out up to 100 hours of either Personal Leave (PLP) or Vacation time (old program) each year so as to reduce the future unfunded liability that these leave balances represent.
 - b. Senior Executives must advise the County Executive Officer in writing on or prior to December 17th in the calendar year prior to that calendar year in which the Personal Leave or old vacation time is to be cashed out. The number of hours/amounts proposed for such cash out is to be included in the Department's budget submission for the applicable fiscal year. This election is irrevocable.

B. SICK LEAVE

Sick Leave Pay-Off: For sick leave accrued prior to the implementation of Personal Leave:

1. Upon retirement or termination with satisfactory performance after five (5) years of service, each regular employee shall be paid thirty-five percent (35%) of the value of all unused, accrued sick leave. The value of such unused sick leave shall be determined by multiplying the total hours accumulated at the time of termination by the hourly wage rate of the range and step to which the employee is assigned.
2. County has adopted PERS Section 20965, Credit for Unused Sick Leave. It is understood that an employee who is otherwise eligible for the benefits described in this subsection or in subsection 1 above may select only one. Selection must be timely as is irrevocable.
3. The position of Undersheriff shall be entitled to the unused sick leave benefits set forth in the Memorandum of Understanding between the County and the Sheriff's Management Association.

C. HOLIDAY LEAVE

1. Each regular employee in the County service shall be entitled to eight (8) hours' compensation for the following designated holidays:
 - a. January 1;
 - b. The third Monday in January, known as "Martin Luther King's Birthday";
 - c. The third Monday in February;
 - d. The last Monday in May;
 - e. July 4th;
 - f. The first Monday in September;
 - g. The second Monday in October
 - h. November 11th, known as "Veteran's Day";
 - i. Thanksgiving Day, designated as the fourth Thursday in November;
 - j. The Friday immediately following Thanksgiving Day;
 - k. December 25th;
 - l. Every day designated by the President or Governor for a public fast, thanksgiving, or holiday and approved by the Board of Supervisors;
 - m. Two floating holidays, which may be taken at any time mutually agreed upon by the employee and the appointing authority. Employees will not be permitted to accrue or carry over more than the number of floating holidays they are eligible for in a year. Therefore, if the employee has not used all of their floating holiday credits by the end of the fiscal year (June 30), at the beginning of the next fiscal year (July 1), the employee will only be eligible to receive floating holiday credits up to the maximum floating holidays they are eligible for in the new fiscal year (e.g. if an employee is eligible for 2 floating holidays (16 hours) and has 4 hours of floating holiday credits on June 30th, then he/she will only be allowed to have 12 hours credited into their floating holiday account on July 1 for the entire fiscal year).

2. A Senior Executive with more than ten (10) years of regular County service shall receive an additional floating holiday, which may be taken at any time during the year or be added to accumulated vacation.
3. When a holiday specified herein falls on Saturday, the proceeding Friday shall be observed as a holiday. When a holiday falls on a Sunday, the following Monday shall be observed as a holiday. When a holiday falls on an employee's regular day off, which is other than the observed Saturday or Sunday, the following workday shall be observed as a holiday.
4. To be eligible for the "holiday time" an employee must work on the regular workday before and the regular workday after a paid holiday or be on an approved paid leave of absence during these times in order to receive pay for the holiday. Approved paid leave of absence is defined as paid sick leave, paid vacation, paid floating holiday, or paid authorized leave of absence. Any exception to the foregoing shall be for good cause, only, and shall require the approval of the County Executive Officer whose decision shall be final.

D. ADMINISTRATIVE LEAVE

1. Forty (40) hours of administrative leave shall be granted to all Senior Executives at the beginning of each fiscal year. A pro-rated amount of administrative leave shall be granted to Senior Executives appointed after the beginning of a fiscal year, unless they are already receiving this leave at the time of appointment.
2. Senior Executives who separate from County employment shall be paid any accrued administrative leave upon separation.
3. Administrative leave may be accumulated up to eighty (80) hours, after which time any additional accrual will be paid to the Senior Executive.

E. PAID TIME OFF

1. The County shall grant each Senior Executive three (3) eight-hour days (totaling 24 hours) to be utilized as paid time off (PTO) at the beginning of each fiscal year. A pro-rated amount of PTO shall be granted to Senior Executives appointed after the beginning of a fiscal year, unless they are already receiving their leave at the time of appointment.
2. Senior Executives who separate from County employment shall be paid any accrued paid time off upon separation.
3. There is no cap on PTO leave accruals.

F. BEREAVEMENT LEAVE

1. Upon the death of a family member, employees are permitted to use up to ten (10) days of any accrued paid leave that is otherwise available to the employee.
2. For purposes of this section “family member” is defined as spouse or a child, parent, sibling, grandparent, grandchild, domestic partner, parent-in-law, sibling-in-law, grandparent-in-law, or another relative residing in the employee’s immediate household.
3. Days of bereavement leave need not be consecutive, but they shall be completed within three months of the date of the death of the family member.
4. If requested by the County, the employee, within 30 days of the first day of the leave, shall provide documentation of the death of the family member. As used in this subdivision, “documentation” includes, but is not limited to, a death certificate, a published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or governmental agency. The County shall maintain such documentation as confidential; such documentation shall not be disclosed except to internal personnel or counsel, as necessary, or as required by law.

ARTICLE 5 HEALTH AND WELFARE BENEFITS

A. AUTHORITY, HEALTH BENEFITS COMMITTEE

1. This section delineates briefly the various insurance programs available to Nevada County employees, as provided by the County of Nevada or by contract or agreement between the County of Nevada and certain insurance carriers. Nothing contained herein shall be deemed to amend or affect any portion or provision of any contract or agreement, but, instead, this Section shall be construed only as a general description of certain insurance benefits available.
2. The County may select programs at its discretion provided all benefits are equal to or better than those provided on the effective date of the agreement.
3. It shall be agreed that the County shall give consideration to any recommendations of the Health Benefits Committee (made up of representatives of all employee units, Human Resources and the County's insurance consultant) prior to making any changes to the County health plans.

B. ELIGIBILITY

1. Any Senior Executive working fifty percent (50%) or more of a full-time schedule shall be eligible to enroll in any health insurance or life insurance plan currently authorized for

Senior Executives. Eligible dependents of the employees shall be eligible to enroll in the hospital, major medical, dental and life insurance programs.

2. All new employees are eligible for the Employee health, dental/vision and life coverage only.

C. EMPLOYEE HEALTH COVERAGE PACKAGE

1. During the term of the Compensation and Benefits Summary, the County agrees to maintain a Cafeteria Plan, pursuant to Section 125 of the Internal Revenue Code, for the purpose of providing eligible active employees with access to various health and welfare benefits. Benefits available through the Cafeteria Plan include medical, dental insurance, vision insurance and life insurance benefits.
2. Health, Dental and Vision insurance will be available to all employees and their dependents.
3. Employees will have the option of choosing all available coverage or upon proof of other coverage in a group plan providing minimal essential coverage an employee may choose to opt out of medical insurance and the County will pay the employee \$300/mo. Employees who opt out of medical insurance can still enroll in dental and vision coverage.
4. The County shall provide to all eligible County employees an amount equal to 100% of the employee only cost for the least expensive health insurance plan available to County employees including the cost of dental and vision coverage.
 - a. **Medical Insurance:** Employees participating in employee only benefits shall receive a Cafeteria Plan Allowance towards medical benefits that is equal to the medical premium cost for the plan chosen by the employee or the average premium cost of all health plans offered in CalPERS Medical Region 1 (excluding out of state plans), whichever is less, minus the amount of the County's contribution towards medical insurance set forth in Section C (1) of this Section. The County contribution towards medical benefits for "Employee plus one" coverage and "Employee plus two or more" coverage shall be equal to the medical premium cost for the plan chosen by the employee or eighty percent (80%) of the average premium cost of all health plans offered in CalPERS Medical Region 1 (excluding out of state plans), whichever is less, minus the amount of the County's contribution towards medical insurance set forth in Section C (1) of this Section.
 - b. **Dental and Vision:** The County will pay 100% of the premium cost for dental and vision plans for the "Employee Only" level of coverage.

The County will pay eighty percent (80%) of the premium cost for dental and vision plans for "Employee plus one" and Employee plus two or more" levels of coverage.

5. Employees who live in the Truckee area who elect health insurance coverage will receive the same benefit as stated in item 4 as stated above; however, in addition, Truckee employees who are not eligible to participate in an HMO plan are eligible to be reimbursed annually by a Rural Health Subsidy for up to \$1,500 per employee or \$3,000 for an employee and dependent(s). The subsidy may be used for reimbursements for covered major medical expenses as determined by the PPO plan's Evidence of Coverage. Co-payments are not reimbursable. Employees will be reimbursed for receipted out of pocket medical expenses during the calendar year in which they were incurred and not reimbursed under any other plan. Employees may request reimbursements in increments of \$100 dollars or more or at the end of the calendar year.
 - a. Should an HMO option become available for Truckee employees, the Truckee employees will be reimbursed the same as all other County employees as described in numbers 1 through 3 above and the Rural Health Subsidy shall be discontinued.
 - b. Should the HMO option become unavailable for all County employees, the Truckee employees will be reimbursed the same as all other County employees as described in numbers 1 through 3 above and the rural Health Subsidy shall be discontinued.
 - c. Should the HMO option become unavailable for all County employees, the County agrees to meet and confer over the effects of such a change.

D. LIFE INSURANCE

1. Employee coverage shall be provided by the County in the amount of twice the Senior Executive's salary. Senior Executives are eligible to purchase additional coverage for themselves and their dependents. The County will provide \$1,000 coverage for each eligible dependent. The additional amounts of insurance to be purchased by the employee may be limited by the insurance company.

E. TUITION PAYMENT/REIMBURSEMENT PROGRAM

1. Objectives

The continuing education program is designed to assist employees in achieving their higher education degree goals such as AA/AS, BA/BS or MA/MS.

2. Eligibility of Courses for Tuition Payment/Reimbursement

The following criteria shall be used in determining the eligibility of courses for tuition reimbursement.

- a. The degree program must be related to the work of the employee's position or occupation. Courses taken must be required in order to obtain the degree.

- b. Application to the program should be made 60 days prior to start of the degree program.
- c. The degree program must be taken at accredited institutions approved by the County. Classes enrolled in must be part of the educational plan in order to achieve the ultimate goal of obtaining the degree.
- d. The employee must be in good standing with the County which includes positive performance evaluations and no disciplinary history.
- e. Employees may only participate in one County tuition program at a time.
- f. Courses are not eligible for the tuition program if they:
 - (1) Are taken to bring unsatisfactory performance up to an acceptable level.
 - (2) Are taken to acquire basic skills or basic knowledge which the employee was deemed to have when appointed.
 - (3) Duplicate available in-service training.
 - (4) Duplicate training which the employee has previously received.
 - (5) Classes taken prior to acceptance to the program with a signed contract will not qualify for reimbursement.
- g. Conventions, workshops, short courses, institutes, etc., are not included in the Tuition Reimbursement Program because of the difficulty in establishing criteria which are consistent with those used to evaluate more traditional courses - for example, such programs are often given by non-accredited institutions, involve County time, considerable travel expense and are not easily comparable to any other program. Therefore, departments participating in such a program shall continue to use the transportation and travel account in their usual manner.

3. Eligibility of Employees for Tuition Payment/Reimbursement

Regular full-time employees performing their jobs satisfactorily are eligible for payment of or reimbursement of tuition at the sole discretion of the County, as determined annually by the Board or its designee subsequent to adoption of the County operating budget.

4. Nature of Payment/Reimbursement

The nature of payment/reimbursement is as follows:

- a. Senior Executives pursuing a graduate degree using tuition reimbursement, upon completion of their degree, will have one third of their tuition forgiven upon each year of service after graduation. Any senior executive serving less than three years after their degree completion will owe the county 33% prorated by each year less than three.
- b. Pre-payment or reimbursement shall be used for tuition, books, registration fees and laboratory fees. Expenses for parking, travel, meals and other incidental costs are not reimbursable.
- c. Payment in advance will be made only for registration of a single class or semester depending on how the school requires payment. If the employee fails to complete the class with a minimum final grade of C or its equivalent in an undergraduate course, or B or its equivalent in a graduate level course, the employee will reimburse the County within 30 days for the total fee for registration that the County paid. If the County is not reimbursed within 30 days, the employee agrees to have the registration withheld from their future County payroll vouchers.
- d. Reimbursement shall be made to the employee on the completion of the course with a minimum final grade of C or its equivalent in an undergraduate course, or B or its equivalent in a graduate level course. For courses that do not give letter grades, proof of completion or passing the course is required. No reimbursement shall be made for courses that have been withdrawn from, failed or are incomplete.
- e. Reimbursement received from other sources for tuition, books, registration and/or lab fees will be deducted from the cost of such expenses in determining the amount which the County will pay.

5. Outline of Procedure for Tuition Payment/Reimbursement

The procedure for tuition payment/reimbursement follows these steps.

- a. The employee shall apply for tuition payment/reimbursement, prior to enrollment, through normal supervisory channels on forms provided by the Human Resources Director.
- b. The CEO shall either approve the application or deny it.
- c. Approval for reimbursement will be contingent on employee's agreement to the terms in the "Tuition Payment/Reimbursement Program Annual CEO Application" and the "Nevada County Tuition Payment/Reimbursement/ Education Assistance Agreement" which may be amended by the County and is subject to annual review and renewal.
- d. Upon approval of the type of program, Payment or Reimbursement, the appropriate documents will be completed.

- (1) If reimbursement was selected, upon completion of an approved course(s), the employee shall obtain from the institution certification of fees paid and grade received and send certification to the Human Resources Director's Office as soon as possible. Fees paid shall be itemized on a standard Nevada County Claim Form. The receipt shall accompany the Claim Form with pertinent information including the signature of the Department Head and employee.
- (2) If payment was selected, upon completion of the approved and paid for courses, the employee shall obtain from the institution certification of the grade received and send certification to the Human Resources Director's Office as soon as is possible. The employee can then submit a reimbursement claim for any itemized expenses such as lab or book fees at that time. The receipt shall accompany the Claim Form with pertinent information including the signature of the Department Head and employee.

6. Suspension

This program may be suspended by the Board of Supervisors at any time or when deemed necessary by the CEO. Such suspension shall not alter existing approved County agreements for tuition reimbursement.

7. Specialized Training

Where a department head establishes that there is a need for specialized training of employees for the purpose of expanding the capabilities of the department or to keep the department current with respect to changes in the law or the field relevant to that department, with prior approval from the County Executive Officer, may enter into a contract with the candidate for specialized training. Said contract may provide for a commitment of a specified period of time, which the employee agrees to remain in County employment after the specialized training. If the employee terminates employment voluntarily within that period of time, the contract may provide for an amount either in whole or on a reducing scale over time which the employee will be required to reimburse the County for the benefits received by the employee as a result of the specialized training.

Said contract shall be submitted to the County Executive Officer for approval prior to signing by either the department head or the candidate for specialized training.

If the candidate for the specialized training is a department head, then the County Executive Officer shall be authorized to negotiate and enter into the contract for continued future employment or reimbursement with that department head.

F. COVERAGE—LEAVE OF ABSENCE

Employer paid insurance contributions shall not be made on behalf of any employee who is not on a protected leave (FMLA, CRFA or PDL) and who is on a leave of absence without pay exceeding fifteen (15) calendar days, effective on the first day of such leave of absence.

An employee may continue coverage during the afore-stated leave of absence by advancing to the Auditor-Controller each month the total monthly premium cost.

G. STATE DISABILITY INSURANCE

The County shall augment the amount of SDI benefits being received by an amount sufficient to provide the employee with a gross biweekly salary equal to the employee's normal biweekly base salary. The afore stated augmentation to SDI shall be made from PLP balance and administrative leave balance, or any other leave available. Upon exhaustion of leave balances as provided herein, the employee's status shall be determined in accordance with provisions of the Personnel Code as they pertain to leaves of absence. Notwithstanding anything to the contrary, each employee absent from work and receiving SDI benefits shall be required to utilize accrued leave balances to augment SDI benefits as provided in the Nevada County Personnel Code.

H. STD/LTD BENEFIT

The County shall pay the premium for each Senior Executive for short-term/long-term disability program

ARTICLE 6 RETIREMENT PROGRAMS

A. AUTHORITY

This section delineates, briefly, the various retirement programs available to-employees as provided by law, contract or memorandum of understanding. Nothing contained herein shall be deemed to amend or affect any portion or provision of any contract or agreement, but, instead, this section shall be construed only as a general description of certain retirement programs available.

B. ELIGIBILITY

1. Social Security. All regular and temporary employees shall be members of the Social Security System, unless otherwise provided by law.
2. Public Employees' Retirement System. Regular employees holding positions in County Service shall be members of the Public Employees' Retirement System, as provided by the terms of the contract in effect between the County and the Public Employees' Retirement system.

C. RETIREE COVERAGE AND CONTRIBUTION RATE

1. The type of coverage and amount of employee contribution shall be established in accordance with this Agreement and the contract between the County and the Public Employees' Retirement System (PERS).
2. Miscellaneous Retirement Plan
 - a. Tier I/Legacy Tier: (Employees hired prior to December 13, 2012) Effective July 1, 2006, the County adopted the 2.7% at 55 modified retirement plan. County contributes on behalf of all covered employees their contribution at the established rate of 8% of monthly base salary received in excess of \$133.33. The employees shall contribute 10.585% towards the employer share of the PERS reportable compensation in accordance with California Government Code Section 20516.
 - b. Tier II/Classic Tier: Classic Employees hired after December 13, 2012, are enrolled in the 2%@60 formula. Employees shall contribute the 7.0% employee contribution to PERS.
 - c. Tier III: PERS "PEPRA" Employees hired on or after January 1, 2013, are enrolled in the 2%@62 formula. Employees shall contribute 50% of the Total Normal Cost (as determined annually by CalPERS) rate of their pensionable compensation to PERS.
 - (1) Tier III employees shall be subject to the provisions of the Public Employee Pension Reform Act (PEPRA), including provisions governing pensionable compensation.
3. Safety Retirement Plan
 - a. Tier I / Classic ("Legacy") Tier: Classic members hired prior to July 24, 2011, are enrolled in the 3% at 50 retirement plan for safety members. The County contributes on behalf of all covered employees their contribution at the established rate of 9.0% of monthly base salary received in excess of \$133.33. The employee contribution toward the employer share of PERS is 9.0% of reportable compensation in accordance with California Government Code Section 20516.
 - b. Tier II / Classic Tier: Classic members hired on or after July 24, 2011, are enrolled in the 3% at 55 retirement formula. The employee contribution toward the employer share of CalPERS is 9.0% of reportable compensation in accordance with Government Code Section 20516.
 - c. Tier III / PEPRA Tier: Effective January 1, 2013, employees hired into this unit who are defined as "new members" under the Public Employee Pension Reform Act (PEPRA) are enrolled in the 2.7% at 57 formula. The employee contribution towards CalPERS shall be fifty percent (50%) of the total normal cost rate as determined annually by CalPERS. Tier III employees shall be subject to the provisions of the

Public Employee Pension Reform Act (PEPRA), including provisions governing pensionable compensation.

4. The County agrees to adopt the PERS optional death benefit Section 21548, Pre-Retirement Optional Settlement 2 Death Benefit by June 30, 2003.
5. The employees in this group are eligible for PERS Section 21540.5 Special Death Benefit.
6. Credit For Unused Sick Leave — Employees of the unit shall be eligible for PERS Section 20965, Credit for Unused Sick Leave.
7. EPMC — Employees of this group are eligible for provisions of Senate Bill 53, wherein regulations provided in Government Code Section 20636(c)(4) that the full monetary value of employer-paid member contributions (EPMC) paid to PERS shall be reported as compensation on behalf of all unit members.
8. Social Security — Each regular employee shall pay his/her contribution to the system.

D. 457/401A PLAN

The County agrees to establish and make available, at no County contribution, a 457/401a plan.

E. RETIREE HEALTH COVERAGE

Retiree Health Coverage benefits shall be provided pursuant to Section 24 of the Nevada County Personnel Code.

ARTICLE 7 TERM

A. DURATION

The benefits described herein shall be effective for the period July 1, 2025, through June 30, 2028, and except as otherwise specified herein, shall become effective on the date of ratification by the Board of Supervisors.

ATTACHMENT A
Senior Executive Equity Increases 2025-2028

Job Title	Market- Based Adjustment Year One (2025)	Market- Based Adjustment Year Two (2026)	Market- Based Adjustment Year Three (2027)
Chief Information Officer	1%	1%	1%
Chief Probation Officer		1%	
County Librarian	1%	1%	
Deputy CEO/CFO	5%		
Director of Behavioral Health	6%	2%	2%
Director of Child Support Services	1%	1%	
Director of Emergency Services	1%	1%	1%
Director of Facilities	1%	1%	1%
Public Defender	1%	1%	
Undersheriff (Range 442 July 2025)		2%	