

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING AN UPDATED COMPENSATION AND BENEFIT SUMMARY PROVIDING CHANGES IN COMPENSATION AND TERMS AND CONDITIONS OF EMPLOYMENT DURING THE PERIOD OF JULY 1, 2024, THROUGH JUNE 30, 2027, AND AUTHORIZING THE COUNTY EXECUTIVE OFFICER TO EXECUTE THE APPROVED DOCUMENT

WHEREAS, employees designated as Confidential Employees are not represented formally in matters of wages and benefits; and

WHEREAS, the Board of Supervisors desires to adopt the updated Compensation and Benefits Summary which implements desired changes.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, that the following salaries and benefits are hereby granted to the employees designated as Confidential Employees effective July 1, 2024, through June 30, 2027, except where another effective date has been specified.

BE IT FURTHER RESOLVED that all compensation, fringe benefits, responsibilities and restrictions applicable to members of this employee unit are contained in the attached Compensation and Benefits Summary which supersede all agreements made prior to this date.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 25th day of June 2024, by the following vote of said Board:

Ayes:

Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout,

Susan Hoek, and Hardy Bullock.

Noes:

None.

Absent:

None.

Abstain:

None.

Recuse: None.

ATTEST:

TINE MATHIASEN Chief Deputy Clerk of the Board of Supervisors

COUNTY OF NEVADA



COMPENSATION AND BENEFITS SUMMARY FOR CONFIDENTIAL EMPLOYEES

FOR THE PERIOD OF JULY 1, 2024 THROUGH JUNE 30, 2027

CONFIDENTIAL EMPLOYEE UNIT

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ARTICLE 1 DEFINITION

A. DEFINITION

Employees designated as Confidential Employees are an unrepresented group of employees. Confidential employee means any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information contributing significantly to the development of management positions.

ARTICLE 2 SALARIES

A. REGULAR SALARIES

1. Effective the first full pay period after July 1, 2024, members of this bargaining unit shall receive a three percent (3%) Cost of Living Adjustment plus a one percent (1%) equity adjustment for a total of four percent (4%).

Effective the first full pay period after July 1, 2025, members of this bargaining unit shall receive a two percent (2%) Cost of Living Adjustment plus a one percent (1%) equity adjustment for a total of three percent (3%).

Effective the first full pay period after July 1, 2026, members of this bargaining unit shall receive a three percent (3%) Cost of Living Adjustment plus a one percent (1%) equity adjustment for a total of four percent (4%).

2. Additional market equity adjustments shall be provided as specified in Appendix A.

ARTICLE 3 SPECIAL ALLOWANCES

A. CONFIDENTIAL DIFFERENTIAL

1. Each regular rank and file Confidential employee, who is routinely and consistently assigned to sensitive positions requiring trust and discretion, shall receive a 5% confidential pay differential. Upon promotion or transfer of an employee who is receiving the differential to another rank and file classification within the Confidential Unit, the differential shall remain in effect and shall be reported to CalPERS as reportable compensation. However, if promoted to a management confidential employee, the differential would no longer be reported to CalPERS as reportable compensation (these classifications are listed below in #3).

- 2. The rank and file classifications include:
 - i. Accountant Auditor I/II
 - ii. Accounting Assistant I/II
 - iii. Accounting Technician
 - iv. Administrative Analyst I/II
 - v. Administrative Assistant I/II
 - vi. Administrative Services Assistant
 - vii. Attorney I/II/III
 - viii. Board Clerk I/II
 - ix. Deputy Clerk to the Board of Supervisors
 - x. Legal Office Supervisor
 - xi. Legal Secretary I/II
 - xii. Management Analyst I/II
 - xiii. Management Technician
 - xiv. Office Assistant I/II
 - xv. Senior Accountant Auditor
 - xvi. Senior Accounting Assistant
 - xvii. Senior Legal Secretary
 - xviii. Senior Management Technician
 - xix. Senior Office Assistant

The parties agree that to the extent legally permissible, this is special compensation for the above rank and file classifications and shall be reported to CalPERS pursuant to Title 2 C.C.R. Sections 571(a)(4) and 571.1(b)(3) as Confidential Premium.

- 3. Each management Confidential employee shall receive a 5% confidential pay differential. Management level classifications within the Confidential Employees Unit will not have the 5% confidential pay reported to CalPERS as reportable compensation. These classifications include:
 - i. Administrative Services Associate
 - ii. Assistant Auditor Controller
 - iii. Assistant County Counsel
 - iv. Chief Deputy Clerk of the Board of Supervisors
 - v. Project Administrator
 - vi. Public Information Officer
 - vii. Risk Manager
 - viii. Senior Administrative Analyst
 - ix. Senior Management Analyst
 - x. Undersheriff

B. BILINGUAL PAY DIFFERENTIAL

1. For those employees identified by the Director of Human Resources who have assigned duties involving regular use of bilingual skills, a differential of 5% of base salary shall be

provided. Regular use shall be defined as using the skill a minimum twenty percent (20%) or more in the course of the employee's assigned duties. Exceptions to this requirement shall be reviewed by the Human Resources Director on a case by case basis and that determination shall be final.

- 2. Bilingual pay differential shall cease when the position is determined by the Human Resources Director to no longer require the bilingual skill or when the employee is assigned, transferred, promoted or demoted to a position not requiring the bilingual skill.
- 3. Requests to have positions considered for bilingual differential shall be submitted by the Department Head to the Human Resources Director, whose determination shall be final, and shall include:
 - a. Position proposed for designation;
 - b. Description of the bilingual duties being performed by each employee in sufficient detail to indicate the second language to be utilized, purpose, nature and frequency of use;
 - c. Location of work assignment.
- 4. Upon approval of the proposed designation, the Human Resources Department shall schedule the designated employee and/or applicants for bilingual examination.
- 5. 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)(4) and 571.1(b)(3) as Bilingual Premium.

C. LONGEVITY PAY DIFFERENTIAL

- 1. Each regular employee in the confidential unit with ten (10) or more years of regular Nevada County service shall receive a two and one half percent (2.5%) pay differential. The said differential shall begin to accrue on the first day of the pay period following the tenth (10th) anniversary of the date the employee commenced working for the County. Notwithstanding anything to the contrary, upon promotion or transfer of an employee who is receiving the differential to another classification within the same bargaining unit, the differential shall remain in effect.
- 2. Human Resources shall notify the Department Head when an employee becomes eligible for longevity pay differential and shall ensure the increase is processed.
- 3. 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)(1) and 571.1(b)(1) as Longevity Pay.

D. ACTING TEMPORARY PAY

- 1. If a regular employee is temporarily assigned to an acting position in a class with a higher salary range, the employee will be eligible to receive an increase of at least seven and one half percent (7.5%) of the employee's base pay from the first date of the assignment. In certain circumstances the County Executive Officer can approve a higher differential to meet the needs of the organization. The acting assignment will not cause a change to the employee's regular employee unit or benefits. Acting assignments will be no longer than nine hundred and sixty (960) hours per fiscal year in duration. Upon termination of the acting assignment, the employee shall be restored to his/her regular position and salary including any merit increase earned. Acting assignments shall not affect any employee's salary anniversary date. If an acting position is offered to an employee from a different department, both department heads must approve the assignment.
- 2. This section does not apply to regular employees whose positions are designated to act in the absence of the department, division or section head for time periods not to exceed fifteen (15) working days or one-hundred-twenty (120) hours, which ever comes first, of time such as a vacation or off site in an official capacity or for those employees participating in training or quality teams.
- 3. The parties agree that to the extent legally permissible, this is special compensation for Classic members only and shall be reported to CalPERS pursuant to Title 2 C.C.R. Section 571(a)(3) as Temporary Upgrade Pay.

E. SPECIAL PROJECT PAY

- 1. An employee assigned a special project or set of duties and responsibilities substantially in excess of the normal or typical duties of the job may be eligible for additional compensation as authorized by the County Executive Officer (CEO).
- 2. Granting this additional pay shall be within the sole discretion of the CEO.
- 3. The CEO may authorize paying an employee Special Project Pay up to ten percent (10%) of the employee's base pay for the duration of the special project assignment or set of duties and responsibilities in excess of the employee's normal or typical duties. Such pay would not be reportable for PERS retirement calculation purposes.

F. SAFETY MANAGEMENT SPECIAL COMPENSATION

1. The following apply to the position of Undersheriff, and any other sworn employee in the Confidential Unit.

2. 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.

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. 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.

3. Educational Incentive

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

AA/AS Degree

\$150 per month

BA/BS Degree

\$250 per month

A copy of the degree 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 Educational Incentive.

ARTICLE 4 LEAVES OF ABSENCE

A. PERSONAL LEAVE PROGRAM (PLP)

- 1. The vacation and sick leave program for exempt and non-exempt employees shall be converted to a Personal Leave Program (PLP) that combines the accrual of both sick leave and vacation into the following schedule:
 - *Years 0 through five, 189 hours per year
 - *Years six through ten, 216 hours per year
 - *Years eleven plus, 224 hours per year
- 2. Employees may accrue a maximum of 500 fully vested hours under the personal leave

program. All current balances of vacation and sick leave will be set aside and accessible to the employee under the current terms and conditions of their usage and may be cashed out according to the sick leave provisions as stated below. No further accruals will occur in confidential employee's vacation or sick leave programs.

- 3. Employees may request a cash out of up to 60 hours of either Personal Leave (PLP) or Vacation time (old program) each year to be cashed out the following calendar year, so as to reduce the future unfunded liability that these leave balances represent.
 - a. Employees must advise their department heads 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 desired to be cashed out. The amount of hours proposed for such cash-out is to be included in the Department's budget submission for the applicable fiscal year, if approved by the Department Head. The employee can choose to have the hours cashed out in the 2nd full pay period in July or in the 1st full pay period in December. The election is irrevocable.

B. SICK LEAVE

1. Sick Leave Accrued Prior to PLP:

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, which selection must be made timely and shall be irrevocable.

C. ADMINISTRATIVE LEAVE

- 1. Exempt employees with over 6 months of county service shall receive 40 annual hours of administrative leave. Such leave shall be separate from any other leave. An employee shall be allowed to accrue a maximum of 80 hours of administrative leave. Leave in excess of this amount shall be paid off at the employee's regular rate.
- 2. Additional administrative leave may be granted when exempt employees are required to work extraordinary amounts of overtime. Extraordinary can include both special project work and aggregate hours associated with an employee's regular assignment. Employees working such overtime may request additional administrative leave which may be approved by the employee's Department Head and the County Executive Officer. Additional administrative leave must be used within the fiscal year in which it is granted.

D. 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 1st;
 - 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;
 - 1. Every day designated by the President or Governor for a public fast, thanksgiving, or holiday and approved by the Board of Supervisors;
 - m. Three (3) 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 amount 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 3 floating holidays (24 hours) and have 4 hours of floating holiday credits on June 30th, then he/she will only be allowed to have 20 hours credited into their floating holiday account on July 1 for the entire fiscal year).
- 3. When a holiday specified herein falls on Saturday, the preceding 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 work day before and the regular work day 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.

E. 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 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. MEDICAL INSURANCE BENEFITS

The County contracts with the California Public Employees Retirement System (CalPERS) for the purpose of providing employees and their eligible dependents with medical insurance benefits. The County's maximum monthly contribution for each eligible active employee shall be equal to the minimum employer contribution required under the Public Employees Medical and Hospital Care Act (PEMHCA.)

B. CAFETERIA PLAN

The County maintains 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 insurance, dental insurance, vision insurance and life insurance benefits.

C. CAFETERIA PLAN ALLOWANCE

- 1. The amount of this Cafeteria Plan Allowance shall be determined by an employee's participation level, as follows:
 - 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 A of this Article.

The County contribution for "Employee plus one" coverage and "Employee plus

two or more" coverage for medical premium coverage 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 A of this Article.

- 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.
- c. **Payroll Deductions**: Premium amounts for medical, dental and vision coverage elections above the amounts provided by the County in this Article shall be paid by the employee through payroll deductions.
- 2. Employees who opt out of medical insurance benefits sponsored by the County and who provide proof of coverage in a group plan that offers minimum essential coverage will not receive any Cafeteria Plan Allowance under Section C of this Article. Instead, employees who opt out of this County sponsored benefit will receive three hundred dollars (\$300) per month. This does not apply to grandfathered employees who are eligible for \$335 per month per Personnel Code 24.4, c, 1.
- 3. Employees who opt out of medical insurance may still enroll in dental and vision insurance.
- 4. Any Cafeteria Plan Allowance provided for under this Article can only be used by an employee to offset the cost of participation in County sponsored medical, dental and vision insurance benefits for the employee and any eligible dependents.

D. RURAL HEALTH SUBSIDY

Employees who live in the Truckee area who elect medical insurance coverage will receive the same benefit as stated in Sections C above. 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 medical expenses as determined by the PPO plan's Evidence of Coverage.

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.

Reimbursements for expenses incurred under the Rural Health Subsidy will be available through the following methods:

a. Employees will be issued a debit card to use at providers for out of pocket expenses under the plan. The debit card is programmed for eligible expenses only.

- b. Employees may submit receipts to the County's third-party vendor for verification and reimbursement. This can be done via email, phone app, mail or scan
- c. Employees have the option of direct deposit for their reimbursement.
- d. Employees will be able to view all transactions and their status via an on-line portal.
- 1. 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 Sections C and D above and the Rural Health Subsidy shall be discontinued.
- 2. 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 Sections C and D above and the Rural Health Subsidy shall be discontinued.
- 3. Should the HMO option become unavailable for all County employees, the County agrees to meet and confer over the effects of such a change.

E. LIFE INSURANCE

- 1. Employee and dependent coverage shall be paid for by the County.
- 2. Employee coverage shall be provided in the amount of \$50,000, and there shall be \$1,000 coverage provided for each eligible dependent.

F. COVERAGE -LEAVE OF ABSENCE

Employer paid insurance contributions shall not be made on behalf of any employee who receives any 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 aforestated 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 sick leave balance, CTO balance and vacation balance, in that order until exhausted. 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.

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 employees shall be members of the Social Security System, unless otherwise provided by law.
- 2. California Public Employees' Retirement System (CalPERS). Regular employees holding positions in the County Service shall be members of the CalPERS, as provided by the terms of the contract in effect between the County and CalPERS.
- 3. Regular employees working less than one-half (1/2) time shall not be eligible to enroll in CalPERS, unless otherwise provided by contract or direction of the Board of Supervisors.

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 CalPERS.

2. Miscellaneous Employees

Tier I/Legacy Tier (Employees hired prior to July 23, 2011): Effective July 1, 2006, the County adopted the 2.7% at 55 modified retirement plan. The 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 employee contribution toward the employer share of CalPERS is 10.585% of reportable compensation in accordance with California Government Code Section 20516.

Tier II/Classic Tier (Employees hired between December 14, 2012 and December 31, 2012): are enrolled in the 2%@60 formula. Effective July 5, 2015, employees enrolled in the 2@60 formula shall contribute 7.0% towards the employee share of CalPERS reportable compensation in accordance with California Government Code Section 20516.

Tier III/PEPRA Tier (Employees hired on or after January 1, 2013): Employees are enrolled in the 2%@62 formula. The employee contribution towards CalPERS shall be 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.

3. Safety Employees

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 employee contribution toward the employer share of CalPERS is 9.0% of reportable compensation in accordance with California Government Code Section 20516.

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.

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 offers the CalPERS optional death benefit Section 21548, Pre-Retirement Optional Settlement 2 Death Benefit.
- 5. The employees in this unit are eligible for CalPERS Section 21540.5 Special Death Benefit.
- 6. Credit For Unused Sick Leave Employees of the unit shall be eligible for CalPERS Section 20965, Credit For Unused Sick Leave.
- 7. The County provides Employer Paid Member Contribution (EPMC) benefits in accordance with Title 2, CCR sections 569 and 571 providing for the reporting of the value of EPMC of eight percent (8%) as special compensation to CalPERS for eligible employees.
- 8. Social Security Each regular employee shall pay his/her contribution to the system.

D. 401(a) PLAN

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

E. RETIREE HEALTH COVERAGE

Retiree health insurance shall be provided pursuant to Personnel Code Section 24.7, "Retiree Medical Insurance."

ARTICLE 7 MISCELLANEOUS

A. UNUSED SICK LEAVE FOR SAFETY MANAGEMENT

The position of Undersheriff, and any other sworn employee in the Confidential Unit, 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.

B. CONTINUING EDUCATION

Tuition payment / reimbursement shall be provided pursuant to County Personnel Code Section 23.

a. Confidential Unit employees 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 at 33% prorated repayment. Employees will not owe the County a repayment upon serving for 3 full years after graduating.

ARTICLE 8 TERMS OF AGREEMENT

A. DURATION

This Agreement shall be for the period July 1, 2024 through June 30, 2027, and except as otherwise specified herein, shall become effective on the date of adoption by the Board of Supervisors.

APPENDIX A Equity Adjustments

The following equity adjustments shall be provided in the first full pay period of July in each of the fiscal years as specified below:

Title	24/25	25/26	26/27
Accountant Auditor I/II	2%	2%	2%
Accounting Technician	1%	1%	1%
Assistant County Counsel	3%	2%	2%
Attorney III-Civil	1%	1%	2%
Assistant Auditor-Controller	1%	1%	
Senior Office Assistant	2%	1%	1%
Undersheriff	3%	3%	2%