

ADDENDUM A

Elected Officials Compensation and Benefits

SALARIES

A. REGULAR SALARIES

1. The County will provide the following salary adjustments effective the first full pay period of each fiscal year to eligible elected officials:

3% effective 16/17

3% effective 17/18

2% effective 18/19

An additional 2% will be effective the first full pay period of January, 2017.

2. Effective July 6, 2014, the Sheriff — Coroner — Public Administrator will be Eligible for additional pay, as indicated, added to base compensation, if he or she possesses any or all of the following:

a. P.O.S.T. Advanced Certificate 3.2%

b. P.O.S.T. Management Certificate 3.5%

c. Master's Degree 2.5%

HEALTH AND WELFARE BENEFITS

A. CAFETERIA PLAN BENEFIT

Employees in this group will have the option of retaining the current \$350 cafeteria plan benefit or opting into the employee health coverage package. Once an employee opts out of the cafeteria plan benefit they will not be eligible to return to the program. All new employees will only be eligible for the employee health coverage package.

B. LIFE INSURANCE

1. Employee and dependent coverage shall be paid by the County as described in paragraph 2.
2. Employee coverage shall be provided by the County in the amount of twice the Elected Department Head's salary. Elected Department Heads 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.

C. EMPLOYEE HEALTH COVERAGE PACKAGE

1. Health, Dental and Optical insurance will be available to all employees and their dependents as a package.
2. Employees will have the option of choosing all available coverage or, upon proving other coverage, may choose to opt out of coverage and the County will pay the employee \$150 dollars per month.
3. 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 Dental and Optical coverage. Should an employee choose to cover their dependents, the County will pay 74% of the premium for Health, Dental and Optical coverage for dependents in addition to 100% of the employee only cost.
4. Effective on the December 9, 2016, pay date (for the benefit year beginning January 1, 2017) or as soon as administratively feasible following that date, the County contribution for "Employee plus one" coverage and "Employee plus two or more" coverage for medical, dental and vision plans will be frozen at the 2016 dollar contribution levels until such time as the employee paid premium contribution equals twenty percent (20%) of the total premium for the least expensive health insurance plan available and the cost of dental and vision coverage for the level of enrolled coverage. Employees choosing a more expensive health plan will be responsible for paying the difference in cost. In the event that CalPERS offers a high deductible health insurance plan available to County employees, this provision may be changed.

RETIREMENT PROGRAM

A. COVERAGE AND CONTRIBUTION RATE

1. The type of coverage and amount of employee contribution shall be established in accordance with this Addendum and the contract between the County and the Public Employees' Retirement System (PERS).
2. Tier I: Effective July 1, 2006, the County adopted the 2.7% at 55 modified retirement plan for Miscellaneous employees. 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. Effective July 6, 2014 employees shall contribute a total of 8.407% towards the employer share of the PERS contribution.

Effective the first full pay period following July 1, 2015, employees shall contribute a total of 10.585% toward the employer share of the PERS

contribution.

Employees eligible for the Safety 3% @ 50 retirement plan will contribute a total of 5.822% effective July 6, 2014. Effective the first full pay period following July 1, 2015, such employees shall contribute a total of 9.0% toward the employer share of the PERS contribution.

Tiers II (2% @ 60) and III (2% @ 62) Miscellaneous Employees shall contribute the equivalent of similarly situated employees in the Senior Executive (appointed Department Head) group of employees.

Tier II (3% @ 55) and III (2.7% @ 57) Safety Employees shall contribute the equivalent of similarly situated employees in the Sheriff Management Association-covered group of employees.

3. The County agrees to adopt the PERS optional death benefit Section 21548, Pre-Retirement Optional Settlement 2 Death Benefit by June 30, 2003.
4. The Elected Department Heads are eligible for PERS Section 21540.5 Special Death Benefit.
5. EPMC - Employees of this unit 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.
6. Social Security - Each regular employee shall pay his/her contribution to the system.

RETIREE HEALTH COVERAGE

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

MANAGEMENT BENEFIT ALLOWANCE

Each Elected Department Head shall be provided an \$800.00 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; computer equipment, software and other supplies and equipment; health club dues and fees, and equipment intended to maintain good health and physical fitness; 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.