## Unrepresented Exempt/Non-Exempt Confidential Employees

### Classic Member
**Retirement:**
Member of PERS agency or reciprocal agency prior to 01/01/2013

**Public Employee Retirement System (PERS) - Miscellaneous, Non-Safety**
- Formula – **2.0% @ 55**
- Highest Average Annual Compensation over a 3-year period
  *(limited to $305,000 in 2023)*
- **Contributions:**
  - Employee: 7.0%

### New Member
**Retirement:**
New member as of 01/01/2013

**Public Employee Retirement System (PERS) – Miscellaneous, Non-Safety**
- Formula – **2.0% @ 62**
- Highest Average Annual Compensation over a 3-year period
  *(limited to $134,974 in 2023)*
- **Contributions:**
  - Employee: 7.5%

### Social Security and Medicare
Employer and Employee both contribute 6.2% to Social Security and 1.45% to Medicare.

### Health and Welfare
Employer pays 80% of premium for dental and vision and contributes set amount for medical.

<table>
<thead>
<tr>
<th>Medical Contributions</th>
<th>Employee Only</th>
<th>Employee +1</th>
<th>Employee +2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical (City contribution)</td>
<td>$654.00</td>
<td>$1305.00</td>
<td>$1,695.00</td>
</tr>
<tr>
<td>Dental (80%; Delta Dental)</td>
<td>$38.39</td>
<td>$74.86</td>
<td>$113.25</td>
</tr>
<tr>
<td>Vision (80%; VSP)</td>
<td>$7.54</td>
<td>$10.80</td>
<td>$19.36</td>
</tr>
</tbody>
</table>

**Medical Monthly Employee Share (pre-tax) per plan chosen:**
- Kaiser High Deductible Health Plan HMO | $0.00 | $0.00 | $0.00 |
- Sutter High Deductible Health Plan HMO | $21.80 | $41.20 | $54.00 |
- Western Health Advantage High Deductible HMO | $0.00 | $0.00 | $0.00 |
- Kaiser HMO | $116.14 | $235.27 | $307.36 |
- Sutter Health Plus HMO | $189.80 | $375.80 | $490.10 |
- Western Health Advantage HMO | $233.96 | $470.93 | $613.69 |
- Delta Dental | $9.60 | $18.71 | $28.31 |
- VSP Vision | $1.89 | $2.70 | $4.84 |

*The City contributes into an HSA for those selecting a High Deductible Health Plan in Kaiser or WHA. Those waiving medical with proof of other coverage receive $250.00 per month as additional compensation.*
| **Retiree Health** | The City contributes $25 per pay period into an HRA for each probationary/permanent employee hired after May 8, 2007.  

After 120 months of City employment a retiree qualifies for dental and vision coverage. City funded portion depends on the number of years worked for The City of Folsom. City pays 50%-80% of premium. |
| **Life Insurance** | $60,000 policy paid by City for Unrepresented employee; $2,000 for each eligible dependent. Accidental Death and Dismemberment: $60,000. |
| **Disability Insurance** | Short- and long-term disability paid by City with benefit of 60% salary up to age 65 for non-job related injuries or illnesses. (Current maximum of $1,252 weekly for STD). Workers compensation insurance covers on-the-job injuries or illnesses. |
| **EAP** | Employee assistance program (confidential); City pays $2.22/mo. |
| **Holidays** | 13 paid City holidays, including one floating holiday |
| **Annual Leave** | The City provides paid Annual Leave for use as vacation or sick time leave; accrual rates increase with service credit: |

<table>
<thead>
<tr>
<th>Length of Service</th>
<th>Annual Leave Accrual</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 5 years</td>
<td>16 hours per month</td>
</tr>
<tr>
<td>5 – 10 years</td>
<td>18.68 hours per month</td>
</tr>
<tr>
<td>10 – 15 years</td>
<td>21.34 hours per month</td>
</tr>
<tr>
<td>15+ years</td>
<td>24 hours per month</td>
</tr>
<tr>
<td><strong>Cash Out of Annual Leave</strong></td>
<td>Employees may cash out up to 40 hours of annual leave per fiscal year.</td>
</tr>
<tr>
<td><strong>Management Leave</strong></td>
<td>In recognition that Exempt managers often work more than 40 hours per week, the City provides 80 hours of paid Management Leave to Exempt Confidential employees.</td>
</tr>
<tr>
<td><strong>Flexible 9/80 Scheduling</strong></td>
<td>The City offers select classifications and departments, pending business needs, flexible scheduling options. Most staff work 40 hour workweeks, 8:00 a.m. – 5:00 p.m. with a 1-hour lunch. Some classifications are allowed to work flexible scheduling, including a 9/80 work schedule of 9 hour days with every other Friday off.</td>
</tr>
<tr>
<td><strong>Probation Period</strong></td>
<td>6-12 months, depending on classification.</td>
</tr>
</tbody>
</table>
**Educational Incentive**

Additional compensation up to a maximum of $300 per month may be paid for job related degrees above job classification minimum from an accredited college: Education incentive is non-cumulative.

<table>
<thead>
<tr>
<th>College Degree</th>
<th>Additional Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associate’s Degree</td>
<td>$150.00 mo.</td>
</tr>
<tr>
<td>Bachelor’s Degree</td>
<td>$250.00 mo.</td>
</tr>
<tr>
<td>Master’s Degree</td>
<td>$250.00 mo.</td>
</tr>
<tr>
<td>Bachelor’s/Master’s (exempt, confidential)</td>
<td>$300.00 mo.</td>
</tr>
<tr>
<td>Bachelor’s/Master’s (in unrelated field)</td>
<td>$150.00 mo.</td>
</tr>
</tbody>
</table>

**Tuition Reimbursement**

1. Non-exempt employees: Tuition reimbursement for approved college classes is a matched 50/50 amount with a cap of $1,000 per year for community college and $2,000 per year for a university. These reimbursements must be approved prior to taking a class and are dependent on available funding in the department’s budget.

2. Exempt employees: Fifty percent (50%) of the cost of tuition, up to a maximum of $4,000 per fiscal year for employees working towards a Bachelor of Arts, Bachelor of Science, Masters of Art, or Masters of Science degree at an accredited college or university. These reimbursements must be approved prior to taking a class and are dependent on available funding in the department’s budget.

**Deferred Compensation**

*Employee match not required.*

2.5% of the non-exempt confidential employee’s gross salary.

5% of the exempt confidential employee’s gross salary.

Disclaimer: This summary was composed by Human Resources in an effort to help new hires easily understand benefits; however, should a discrepancy occur between this summary and the MOU or actual benefit plans, the MOU and official benefit plan summaries rule. Costs and benefit designs change with time: fiscal year, calendar year, and when negotiated. This summary was written 1/1/2023 and reflects benefits as of this date.