

EXECUTIVE EMPLOYEES CITY PAID BENEFITS

For a complete explanation of benefits, benefit eligibility and restrictions; please refer to the current City Council Resolution Governing Compensation and Benefits of Non-Represented Executive Group Employees and the Employment Agreement. Any information contained herein that may conflict with the provisions of the Resolution, the Resolution shall prevail.

RETIREMENT: Employees are covered by the California Public Employees' Retirement System (CalPERS). The City does not participate in Social Security, and the City pays the employee's mandatory contribution to the Medicare Program.

The City offers two retirement formulas based on the employee's current CalPERS membership status. The 2.7% @ 55 for miscellaneous or 3 % @ 50 for safety, single highest year of service retirement formula will be applied to employees hired prior to January 1, 2013 and those current CalPERS members with no significant break in PERS-qualified employment. The 2% @ 62 for miscellaneous or 2.7% @ 57 for safety, three-year average retirement formula will be applied to those employees with a significant break in PERS-qualified employment and those who have not formerly been a member of CalPERS or another retirement program with which CalPERS has a reciprocal relationship.

All employees hired on or after January 1, 2013, will be subject to CalPERS membership review for applicability of PEPRA.

ANNUAL LEAVE & HOLIDAYS: 27 (8 hour) working days (216.06 hours minimum annual accrual rate) of paid leave are earned after one year of employment, with additional days earned, based on length of service, up to 36 (8 hour) working days (295.88 hours maximum annual accrual rate). There are 12 (8 hour) paid holidays (96 hours) per calendar year. Eligible employees may "buy back" a maximum of 160 hours of annual leave once each year.

EXECUTIVE LEAVE: The City will provide executive leave for exempt Executive Group employees in lieu of other compensation for overtime. Executive Leave shall be made available when an exempt employee has: Worked more than their shift schedule; Performed work above standards (outstanding service and or accomplishment); Worked a non-regular shift schedule which is not compensated by "shift differential" pay. Examples include a shift concluding after 6:00 p.m.; a Saturday or Sunday shift.; "Call Out" assignments not compensated through "call out" pay; or Off duty preparation and/or training time not covered by other compensation. Upon written request by the employee, citing justification, and found justified by the City Manager and accommodated by the department's schedule, the request will be approved or denied in writing, citing reason(s) for denial. Granting of this Executive Leave is based upon the above standards, and in no case shall more than twelve (12) days of Executive Leave be granted an employee within any twelve (12) month period without approval of the City Manager.

DEFERRED COMPENSATION (457) PLAN: To supplement retirement, employees can make voluntary salary deferrals to a Nationwide or ICMA plan. Employees hired on or after January 1, 1999 receive a \$150.00 City-paid quarterly contribution to their deferred compensation account. Employee contribution limits are defined by law. ***The \$1,900.00 yearly match contribution to each member's deferred compensation account shall be temporarily suspended through 2015.***

RETIREMENT HEALTH SAVINGS ACCOUNT (RHS): To assist employees when they retire, the City offers a Retirement Health Savings plan through ICMA VantageCare or Nationwide PEHP. These plans allow retirees to get tax-free withdrawals from their account when used for reimbursement of qualified health care expenses. Employees hired on or after January 1, 1999 shall receive a \$150.00 City-paid quarterly contribution to their Retirement Health Savings Account.

AUTO ALLOWANCE/ASSIGNED CITY VEHICLE: Eligible classifications designated by the City Manager may receive up to a \$600/month auto allowance or an assigned City maintained vehicle.

BI-LINGUAL PAY: Based upon departmental needs for the use of Spanish language on the job, miscellaneous employees may be awarded a 2 ½ % increase of base pay and fire and police safety employees may be awarded a 4 % increase of base pay upon certification of language skills.

LONGEVITY PAY: After 5 years of service \$1,400.00 annually. After 10 years of service \$1,600.00 annually. After 15 years of service \$1,800.00 annually. After 20 years of service \$2,000.00 annually.

MEDICAL INSURANCE: The City currently offers several HMO plans and PPO plans through CalPERS.

For Tier I and Tier II Miscellaneous members, the City provides a monthly medical insurance allowance in the amount of \$1,591.85. Tier I Miscellaneous members are eligible for lifetime medical insurance or retirement health alternative. Tier II miscellaneous employees are eligible to receive the excess remaining after the purchase of medical coverage (medical difference), if any, may be used to purchase additional benefits such as dental and/or vision coverage or may be taken as a taxable cash payment. For Miscellaneous Tier III employees, the City provides a monthly medical insurance allowance in the amount of \$1,188.67 to be used for the purchase of medical coverage for the employee and their eligible dependents. Miscellaneous Tier III employees are not eligible for medical difference.

For Tier I and Tier II Police members, the City provides a monthly medical insurance allowance in the amount of \$1,591.85. Tier I Police members are eligible for lifetime medical insurance or retirement health alternative. Tier II police members are eligible to receive the excess remaining after the purchase of medical coverage (medical difference), if any, may be used to purchase additional benefits such as dental and/or vision coverage or may be taken as a taxable cash payment which is capped at \$950 per month. For Tier III and Tier IV police members, the City provides a monthly medical insurance allowance in the amount of \$1,188.67 to be used for the purchase of medical coverage for the employee and their eligible dependents. This allowance increases to \$1,591.85 upon an employee's 5th year of employment as a full-time sworn employee (including employment in the same capacity with another agency). Tier I, Tier III and Tier IV Police members not eligible for medical difference.

For Tier I and Tier II Fire members, the City provides a monthly medical insurance allowance in the amount of \$1,591.85. Tier I Fire members are eligible for lifetime medical insurance or retirement health alternative. For Tier III fire members, the City provides a monthly medical insurance allowance in the amount of \$1,188.67 to be used for the purchase of medical coverage for the employee and their eligible dependents. This allowance increases to \$1,591.85 upon an employee's 5th year of employment as a full-time sworn employee (including employment in the same capacity with another agency). Tier II and Tier III Fire members are eligible to receive the excess remaining after the purchase of medical coverage, if any, may be used to purchase additional benefits such as dental and/or vision coverage or may be taken as a taxable cash payment.

MEDICAL INSURANCE OPT-OUT: All members have the option to waive medical insurance equivalent to your current coverage level provided proof of other coverage (i.e. single \$296.00, employee + one \$596.00, family \$770.00).

DENTAL INSURANCE: The City currently offers HMO and PPO dental insurance through Delta Dental and Delta Care. Dental insurance premiums are paid by the employee.

VISION INSURANCE: The City currently offers vision insurance through Eye Med. Vision insurance premiums are paid by the employee.

FLEXIBLE SPENDING PLAN: Each employee may contribute to either a medical reimbursement account or dependent care account to pay for unreimbursed medical expenses and/or dependent care expenses with pre-tax dollars. The flexible benefit plan is offered at the time of hire and at each open enrollment period.

DISABILITY INSURANCE: Short-term and long term disability insurance is provided free to each employee.

LIFE INSURANCE: The City provides a term life insurance policy to each employee equal to 5 ½ times the employee's annual basic earnings to a maximum, of \$750,000.00. Retiree life insurance policy at \$50,000 until age 70.

EMPLOYEE ASSISTANCE AND COUNSELING PROGRAM: This is a comprehensive program designed to help employees and their family members find direction in solving personal and/or emotional problems.

DIRECT DEPOSIT: A free checking account and checks are available with Bank of America, Corona.

FLEXIBLE SPENDING PLAN: Each employee may contribute to either a medical reimbursement account or dependent care account to pay for unreimbursed medical expenses and/or dependent care expenses with pre-tax dollars. The flexible benefit plan is offered at the time of hire and at each open enrollment period. ***\$1,500 contribution suspended through 2015. Continues for Tier I retirees into retirement***

TUITION REIMBURSEMENT: The City shall reimburse for books and tuition for college-level courses leading to a job related degree or certificate. Tuition is reimbursed at a rate equivalent to the California State University Fee Schedule.

POST-INCENTIVE PAY: The City provides 3% over base pay for holding or attainment a Supervisory Level POST Certificate and 5% over base pay for holding or attainment of a Management Level POST Certificate.

MARKSMANSHIP INCENTIVE: \$105.00 per quarter, supplemental pay, for meeting the marksmanship proficiency standards established by the Police Department.

UNIFORM ALLOWANCE: The Fire Chief will receive a uniform allowance of \$550.00 per quarter. The Police Chief will receive a uniform allowance of \$860.00 per quarter. The City will reimburse the Police Chief for the cost of a ballistic safety vest up to \$1,150 every 5 years.

SEVERENCE: As provided for in Corona Municipal Code Section 2.40.105, as part of their at-will employment agreement, the City Manager may provide an Executive Group employee with a termination without cause severance payment. The amount of the severance payment shall be up to the unexpired term of the agreement or six (6) months, whichever is less.

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