

East Bay Regional Park District
SUMMARY OF MANAGEMENT & CONFIDENTIAL BENEFITS - 2008

BENEFIT	DESCRIPTION
Note: E=Employee, ER=Employer	
PAY INCREASES	4/1/07: COLA =3%
MEDICAL INSURANCE (Effective 1/1/08) ER cost: (per month) E = \$ 456.74 (Kaiser) \$ 616.60 (max) E+1 = \$ 913.48 (Kaiser) \$1,233.20 (max) E+2 = \$1,292.57 (Kaiser) \$1,744.97 (max)	<ul style="list-style-type: none"> • Employer pays Kaiser rate or maximum of 135% Kaiser rate for alternative plan. • Coverage begins 1st of month following date of hire. • Employees demonstrating coverage under another plan may elect to receive \$175/mo. in lieu of coverage. • Eligible employees have choice of Kaiser or Blue Cross HMO or PPO plans for medical coverage. • Employer pays full cost of Kaiser for employees working 75% of full-time and above. Employee pays PPO or HMO costs in excess of maximum amounts referred above. • If Employee works less than 75% full-time, cost of coverage is pro-rated.
DENTAL INSURANCE (Effective 1/1/08) ER cost: (per month) E = \$ 57.51 E+1 = \$108.16 E+2 = \$171.69	<ul style="list-style-type: none"> • Employer pays Delta Dental premiums. • Coverage 90% (10% co-payment); \$2,000 annual maximum. • Orthodontics: 70% (30% co-payment), maximum lifetime coverage is \$1,500/patient. • Begins 1st of month after date of hire. • If Employee works less than 75% full-time, cost of coverage is pro-rated.
VISION CARE PLAN ER cost = 0 EE cost (per month): E = \$11.16 E+1 = \$22.32 E+2 = \$29.02	<ul style="list-style-type: none"> • Optional low cost vision care plan available at enrollee's expense. • Includes coverage for examination, lenses/frames or contact lenses. • Provides coverage for participating providers and non-participating providers.
LIFE AND AD&D INSURANCE (Effective 11/01/06) ER cost: Life: \$0.28/\$1,000 AD&D: \$0.04/\$1,000 coverage	<ul style="list-style-type: none"> • Eligible first day of month following hire date. • Coverage provided by Principal Financial. • Life insurance coverage is 2 1/2 times annual salary, to a maximum coverage amount of \$300,000. • Accident insurance coverage maximum is 3 times annual salary; benefit is determined by severity of injury.
SOCIAL SECURITY ER cost: 7.65% of earnings	<ul style="list-style-type: none"> • 7.65% Employer (6.2% Social Security + 1.45% Medicare) • Employer and Employee pay equal shares.
RETIREMENT (Pension) (Effective 7/1/08) CalPERS (2.5% @ 55) ER cost: (ER pays ER rate and 7% of E rate) ER Rate: ER pays 15.804% E Rate: 8%; ER pays 7%, E pays 1% (pre-tax)	<ul style="list-style-type: none"> • 2.5% @ 55 (CalPERS) effective 10/1/04. • Average 3 highest consecutive years. • Optional credit for unused sick leave. • Social Security <u>excluded</u> from formula. • All new hires under CalPERS plan as of January 1, 2001. • Retirement benefits for Firefighter I and II are shown in the Benefits Summary for Police Association. • Retirement benefits for a Public Safety Manager who is a Sworn Officer are described in the Police Association Benefits.

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7/22/08 07/18/2008)

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TRANSAMERICA ER Rate = 40.8% and E Rate = 8.55% (ER paid)	<ul style="list-style-type: none"> • 2.3% @ 58 TransAmerica (Note: no new enrollments after January 1, 2001)
RETIREMENT (Medical/Dental)	<ul style="list-style-type: none"> • If hired or promoted as manager or confidential employee on or after 1/1/2003, retiree receives \$250 a month, after 10 years of service; if Employee retires after 20 years of service, receives \$300 a month. • If a manager at the level of AGM, would receive \$300 a month after 10 years of service, and \$350 a month after 20 years of service. • If hired or promoted as manager or confidential employee prior to 1/1/2003, retiree and spouse will receive employer paid medical benefits to age 65. For a manager at the level of AGM, employer pays full premium for Kaiser or alternative plan for retiree & dependents under 65. Employer reimburses employee for cost of Medicare Part B & pays for AARP Supplemental Medical coverage for retiree and spouse on attaining age 65. • Retiree may continue dental coverage by paying the Employer rate directly to the District.
AARP MEMBERSHIP ER cost: \$12.50/year per E	<ul style="list-style-type: none"> • Employer pays for current employees at age 64 and for all retirees and spouses/domestic partners.
DEFERRED COMPENSATION Administered by ICMA-RC	<ul style="list-style-type: none"> • <u>Managers: 401(a) Plan</u> • <u>Confidential Employees: 457 Plan</u> • Eligible on date of hire. • Administered by ICMA-RC. • Employee may contribute up to legal maximum. • <u>Employer cost</u> based on Employee contribution: To 5 years of service: 1% District match 10 years of service: 2% District match 10+ years of service: 3% District match
IRS CODE 125 – Optional Dependent Care and Medical Flexible Spending Accounts ER cost: \$4.50/month per E	<ul style="list-style-type: none"> • Employer pays administrative and set-up costs. • Eligible first day of month following date of hire. • Medical Reimbursement and Dependent Care deducted pre-tax • Employee is reimbursed for eligible expenses by submittal of claims to Provider. • Employee paid health plan premium may be deducted pre-tax.
VACATION ACCRUAL	<ul style="list-style-type: none"> • To 5 years of service: 12 days/year. • 6-10 years: 15 days/year. • 11-15 years: 18 days/year. • 16-20 years: 21 days/year. • 20+ years: 21 days/year + 1 additional day for each year of service after 20. • If Employee works less than full-time, accrual is pro-rated.
HOLIDAYS	<ul style="list-style-type: none"> • 13.5 days/year (no floating holidays): New Year's Day, Martin Luther King's Birthday, Lincoln's Birthday, Washington's

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	Birthday, Memorial Day, Independence Day, Labor Day, California Admission Day, Columbus Day, Veteran's Day, Thanksgiving Day and Friday after, Christmas Eve (last 4 hours) and Christmas Day.
SICK LEAVE ACCRUAL	<ul style="list-style-type: none"> • 1 day/month, unlimited accumulation. • After 10 years of service, pay out at termination of 1/3 unused sick leave balance, to a maximum of 45 days. • If Employee works less than full-time, accrual is pro-rated.
FAMILY DEATH LEAVE	<ul style="list-style-type: none"> • Full pay for 3 days if local leave, 5 days if out-of-town (more than 500 miles from employee's home).
PAID FAMILY LEAVE E cost: .60% (2007 rate; State mandated)	<ul style="list-style-type: none"> • Administered by California Employment Development Department. • Provides partial reimbursement for salary missed while caring for a family member. • 7 day waiting period; provides 55% of lost wages, up to \$882/wk for up to 6 months per 12 month period.
LONG TERM DISABILITY ER cost: \$0.54/\$100	<ul style="list-style-type: none"> • Employer-paid. • Supplements 70% of salary up to a maximum monthly benefit of \$5,000. • 90 day elimination period.
STATE DISABILITY INSURANCE ER cost: 0.60% of salary	<ul style="list-style-type: none"> • Employer-paid. • Administered by California Employment Development Department. • First 7 days of disability not covered. • Weekly benefit amount is approximately 55% of pay, up to maximum weekly benefit amount of \$882. • State disability benefit payments are integrated with Employer Sick Pay/used to buy back sick leave hours.
UNIFORM ALLOWANCE ER cost: \$930/year	<ul style="list-style-type: none"> • Provided to Public Safety Managers only (Lieutenants, Captain, Fire Chief, AGM Public Safety) • Paid twice per year (January and July).
WORK IN A HIGHER CLASS	<ul style="list-style-type: none"> • Less than 30 days: \$75/week (must be full week). • 30+ days: On 31st day, receive actual rate of higher classification.
TUITION REIMBURSEMENT ER cost: up to \$1,600/year per E	<ul style="list-style-type: none"> • \$800/year job-related. \$800/year career-related. Can be combined for career related (max: \$1,600). • Job required training fully-paid by the District.
OVERTIME MEAL	<ul style="list-style-type: none"> • \$11 if work 2 hours beyond scheduled work period.
PAY ON PROMOTION	<ul style="list-style-type: none"> • Whichever step offers promoting employee a minimum of 5% increase.
EMPLOYEE ASSISTANCE PROGRAM (EAP) ER cost: \$7.42/month per E	<ul style="list-style-type: none"> • Employer paid. • Provided by MHN. • 5 visits per incident per year per eligible Employee or dependent. Support is available regarding relationship and family problems, stress and anxiety, depression, bereavement, anger management, alcohol/chemical dependency, as well as work/life concerns (child/elder care, financial matters, legal services).

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