

Employee Benefits Summary Matrix



	Unrepresented Employees (GM, DGM, Sr. Management, Human Resources & Risk Manager and the Office Manager/Secretary to the Board)	Management Association	Professional & Technical Bargaining Unit/Local One PEU	Operations & Maintenance Bargaining Unit/Local One PEU
Medical Insurance	CalPERS Medical (HMO Plans - Kaiser, Blue Shield Access+, United Healthcare, Anthem Traditional or Anthem Select, HealthNet SmartCare; PPO Plans - PERS Choice, PERS Care, PERS Select) District pays 100% of the premium for CalPERS medical coverage, up to the family rate of either the Kaiser or Blue Shield Access+ HMO plan, whichever is greater.	CalPERS Medical (HMO Plans - Kaiser, Blue Shield Access+, United Healthcare, Anthem Traditional or Anthem Select, HealthNet SmartCare; PPO Plans - PERS Choice, PERS Care, PERS Select) District pays 100% of the premium for CalPERS medical coverage, up to the family rate of either the Kaiser or Blue Shield Access+ HMO plan, whichever is greater.	CalPERS Medical (HMO Plans - Kaiser, Blue Shield Access+, United Healthcare, Anthem Traditional or Anthem Select, HealthNet SmartCare; PPO Plans - PERS Choice, PERS Care, PERS Select) District pays 100% of the premium for CalPERS medical coverage, up to the family rate of either the Kaiser or Blue Shield Access+ HMO plan, whichever is greater.	CalPERS Medical (HMO Plans - Kaiser, Blue Shield Access+, United Healthcare, Anthem Traditional or Anthem Select, HealthNet SmartCare; PPO Plans - PERS Choice, PERS Care, PERS Select) District pays 100% of the premium for CalPERS medical coverage, up to the family rate of either the Kaiser or Blue Shield Access+ HMO plan, whichever is greater.
In-lieu of Medical Coverage	\$400/month	\$400/month	\$400/month	\$400/month
Dental Insurance	100% District-paid, self-funded plan administered by Assurant \$2,000/year benefit maximum	100% District-paid, self-funded plan administered by Assurant \$2,000/year benefit maximum	100% District-paid, self-funded plan administered by Assurant \$2,000/year benefit maximum	100% District-paid, self-funded plan administered by Assurant \$2,000/year benefit maximum
Vision Insurance	100% District-paid coverage through Vision Service Plan of America (VSP) \$150 frame allowance	100% District-paid coverage through Vision Service Plan of America (VSP) \$150 frame allowance	100% District-paid coverage through Vision Service Plan of America (VSP) \$150 frame allowance	100% District-paid coverage through Vision Service Plan of America (VSP) \$150 frame allowance
Basic Life Insurance	100% District-paid Basic Term Life, Accidental Death & Dismemberment and Basic Dependent Term Life (\$2,000) \$250,000 coverage – GM \$125,000 coverage - All others Unrepresented EEs	100% District-paid Basic Term Life, Accidental Death & Dismemberment and Basic Dependent Term Life (\$2,000) \$125,000 coverage – All employees	100% District-paid Basic Term Life, Accidental Death & Dismemberment and Basic Dependent Term Life (\$2,000) \$75,000 coverage - Associate Engineer \$50,000 coverage - All other employees	100% District-paid Basic Term Life, Accidental Death & Dismemberment and Basic Dependent Term Life (\$2,000) \$50,000 coverage – All employees
Voluntary Life Insurance	Optional Term Life & Dependent Term Life Insurance – employee paid <ul style="list-style-type: none"> • Employee coverage options (\$10,000 - \$300,000) • Spouse/DP coverage options (\$5,000 - \$150,000) • Children coverage options (\$2,000 - \$10,000) 	Optional Term Life & Dependent Term Life Insurance – employee paid <ul style="list-style-type: none"> • Employee coverage options (\$10,000 - \$300,000) • Spouse/DP coverage options (\$5,000 - \$150,000) • Children coverage options (\$2,000 - \$10,000) 	Optional Term Life & Dependent Term Life Insurance – employee paid <ul style="list-style-type: none"> • Employee coverage options (\$10,000 - \$300,000) • Spouse/DP coverage options (\$5,000 - \$150,000) • Children coverage options (\$2,000 - \$10,000) 	Optional Term Life & Dependent Term Life Insurance – employee paid <ul style="list-style-type: none"> • Employee coverage options (\$10,000 - \$300,000) • Spouse/DP coverage options (\$5,000 - \$150,000) • Children coverage options (\$2,000 - \$10,000)
Deferred Compensation	Employees may voluntarily elect to contribute to the 457(b) and/or 401(a) plan(s) via salary reduction agreement up to annual IRS limits. *401a contribution elections are irrevocable	Employees may voluntarily elect to contribute to the 457(b) and/or 401(a) plan(s) via salary reduction agreement up to annual IRS limits. *401a contribution elections are irrevocable	Employees may voluntarily elect to contribute to the 457(b) and/or 401(a) plan(s) via salary reduction agreement up to annual IRS limits. *401a contribution elections are irrevocable	Employees may voluntarily elect to contribute to the 457(b) and/or 401(a) plan(s) via salary reduction agreement up to annual IRS limits. *401a contribution elections are irrevocable

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<p>Deferred Compensation Matching Contribution</p> <p>Employees who voluntarily participate in either the Deferred Compensation 457b and/or 401a plans are eligible to receive a dollar for dollar District matching contribution up to 50% of the CalPERS Defined Employee Contribution (CDEC) being paid by the employee.</p> <p>Tier I – retirement formula 2.7% @ 55 <i>(individuals hired before July 1, 2012)</i></p> <p>Employees shall be eligible to receive a dollar for dollar District matching contribution up to a <u>maximum of 4%</u>. Matching contributions can be allocated to a 457b or 401a plan account, or both. Tier I employees who do not have a 401a plan account, can sign up for a 401a account which will be restricted to receive employer contributions only.</p> <p>Tier II – retirement formula 2.0% @ 55 or equivalent – See Note: <i>(applicable to individuals currently part of CalPERS or a reciprocal retirement system or individuals returning to the CalPERS system as a new employee with a break in service of less than 6 months).</i> Note: Delta Diablo is working with CalPERS to upgrade the Tier II formula from 2.0 @55 to 2.5 @ 55. In the interim, the District is making an equivalent contribution and additional employer match to the employee’s 401(a) account.</p> <p>The employee pays 100% of the employee’s contribution, which is 7% of base salary, and shall be eligible to receive a dollar for dollar District matching contribution up to a <u>maximum of 4%</u>. The matching contributions must be allocated to a 401a plan account.</p> <p>Tier III – retirement formula 2.0% @ 62 <i>(individuals hired on or after 1/1/2013, and new to the California Public Employees Retirement System or individuals who return to the CalPERS system with a new employer after a break in service of more than 6 months)</i></p> <p>Employees shall be eligible to receive a dollar for dollar District matching contribution up to a <u>maximum of 3.25%</u>. 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Retirement	<p>CALPERS Retirement System (PERS)</p> <p>Employees who are at least age 50 with a minimum of 5 years of CalPERS service credit are eligible to receive retirement benefits through CalPERS. All employees pay a portion of the CalPERS Defined Employee Contribution (CDEC) according to the Tier hired under.</p> <p>The following apply to all Tiers:</p> <ul style="list-style-type: none"> • 3-year average final compensation • 3% annual COLA adjustment <p>Tier I – retirement formula 2.7% @ 55 <i>(individuals hired before July 1, 2012)</i></p> <p>The CDEC for Tier I employees is 8% of base salary. Employees currently pay 3%, and the District pays 5%. Each fiscal year, Tier I employees pay an additional 1% of the CDEC, until the employee is paying the full 8% contribution beginning in fiscal year 2021.</p> <p>Tier II – retirement formula 2.0% @ 55 or equivalent – See Note: <i>(applicable to individuals currently part of CalPERS or a reciprocal retirement system or individuals returning to the CalPERS system as a new employee with a break in service of less than 6 months).</i> Note: Delta Diablo is working with CalPERS to upgrade the Tier II formula from 2.0 @55 to 2.5 @ 55.</p> <p>The employee pays 100% of the employee’s contribution, which is 7% of base salary.</p> <p>Tier III – retirement formula 2.0% @ 62 <i>(applicable to individuals hired on or after 1/1/2013, and new to the California Public Employees Retirement System or who return to the CalPERS system with a new employer after a break in service of more than 6 months)</i></p> <p>Employee pays 100% of the employee’s PERS contribution upon hire. 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Retiree Medical	<p>Delta Diablo pays 100% of the retiree medical premium for employees hired prior to January 1, 2009.</p> <p>For employees hired on or after January 1, 2009, Delta Diablo will make a contribution toward the monthly premium for retiree medical coverage if the employee retires from the District and has a minimum of 10 years CalPERS service credit (at least 5 years of such service must be with Delta Diablo) pursuant to the following schedule:</p> <ul style="list-style-type: none"> • 10 years of service = 50% • 11 years of service = 55% • 12 years of service = 60% • 13 years of service = 65% • 14 years of service = 70% • 15 years of service = 75% • 16 years of service = 80% • 17 years of service = 85% • 18 years of service = 90% • 19 years of service = 95% • 20 years of service = 100% <p>Other Post-Employment Benefits (OPEB) Trust Fund</p> <p>Employee contributes 3% of base salary to the Trust Fund; employee's PERS-able contribution caps at 3%.</p> <p><i>Employee must retire from Delta Diablo to receive OPEB Trust Fund benefit and to receive employer contribution toward monthly medical premium.</i></p>	<p>Delta Diablo pays 100% of the retiree medical premium for employees hired prior to January 1, 2009.</p> <p>For employees hired on or after January 1, 2009, Delta Diablo will make a contribution toward the monthly premium for retiree medical coverage if the employee retires from the District and has a minimum of 10 years CalPERS service credit (at least 5 years of such service must be with Delta Diablo) pursuant to the following schedule:</p> <ul style="list-style-type: none"> • 10 years of service = 50% • 11 years of service = 55% • 12 years of service = 60% • 13 years of service = 65% • 14 years of service = 70% • 15 years of service = 75% • 16 years of service = 80% • 17 years of service = 85% • 18 years of service = 90% • 19 years of service = 95% • 20 years of service = 100% <p>Other Post-Employment Benefits (OPEB) Trust Fund</p> <p>Employee contributes 3% of base salary to the Trust Fund; employee's PERS-able contribution caps at 3%.</p> <p><i>Employee must retire from Delta Diablo to receive OPEB Trust Fund benefit and to receive employer contribution toward monthly medical premium.</i></p>	<p>Delta Diablo pays 100% of the retiree medical premium for employees hired prior to January 1, 2009.</p> <p>For employees hired on or after January 1, 2009, Delta Diablo will make a contribution toward the monthly premium for retiree medical coverage if the employee retires from the District and has a minimum of 10 years CalPERS service credit (at least 5 years of such service must be with Delta Diablo) pursuant to the following schedule:</p> <ul style="list-style-type: none"> • 10 years of service = 50% • 11 years of service = 55% • 12 years of service = 60% • 13 years of service = 65% • 14 years of service = 70% • 15 years of service = 75% • 16 years of service = 80% • 17 years of service = 85% • 18 years of service = 90% • 19 years of service = 95% • 20 years of service = 100% <p>Other Post-Employment Benefits (OPEB) Trust Fund</p> <p>Employee contributes 3% of base salary to the Trust Fund; employee's PERS-able contribution caps at 3%.</p> <p><i>Employee must retire from Delta Diablo to receive OPEB Trust Fund benefit and to receive employer contribution toward monthly medical premium.</i></p>	<p>Delta Diablo pays 100% of the retiree medical premium for employees hired prior to January 1, 2009.</p> <p>For employees hired on or after January 1, 2009, Delta Diablo will make a contribution toward the monthly premium for retiree medical coverage if the employee retires from the District and has a minimum of 10 years CalPERS service credit (at least 5 years of such service must be with Delta Diablo) pursuant to the following schedule:</p> <ul style="list-style-type: none"> • 10 years of service = 50% • 11 years of service = 55% • 12 years of service = 60% • 13 years of service = 65% • 14 years of service = 70% • 15 years of service = 75% • 16 years of service = 80% • 17 years of service = 85% • 18 years of service = 90% • 19 years of service = 95% • 20 years of service = 100% <p>Other Post-Employment Benefits (OPEB) Trust Fund</p> <p>Employee contributes 3% of base salary to the Trust Fund; employee's PERS-able contribution caps at 3%.</p> <p><i>Employee must retire from Delta Diablo to receive OPEB Trust Fund benefit and to receive employer contribution toward monthly medical premium.</i></p>
Flexible Spending Accounts (FSAs)	<p>100% Employee-funded pre-tax contributions for eligible dependent care and healthcare expenses</p> <ul style="list-style-type: none"> • Dependent Care - \$5,000/yr. • Health Care - \$2,600/yr. (2017 limit) 	<p>100% Employee-funded pre-tax contributions for eligible dependent care and healthcare expenses</p> <ul style="list-style-type: none"> • Dependent Care - \$5,000/yr. • Health Care - \$2,600/yr. (2017 limit) 	<p>100% Employee-funded pre-tax contributions for eligible dependent care and healthcare expenses</p> <ul style="list-style-type: none"> • Dependent Care - \$5,000/yr. • Health Care - \$2,600/yr. (2017 limit) 	<p>100% Employee-funded pre-tax contributions for eligible dependent care and healthcare expenses</p> <ul style="list-style-type: none"> • Dependent Care - \$5,000/yr. • Health Care - \$2,600/yr. (2017 limit)
Employee Assistance Program (EAP)	<p>100% District-paid</p> <p>8 counseling sessions per incident annually</p>	<p>100% District-paid</p> <p>8 counseling sessions per incident annually</p>	<p>100% District-paid</p> <p>8 counseling sessions per incident annually</p>	<p>100% District-paid</p> <p>8 counseling sessions per incident annually</p>
Short-Term Disability Insurance (SDI)	<p>Employees pay 1% of salary up to annual limit. Partial wage replacement benefit provided through state disability program.</p>	<p>Employees pay 1% of salary up to annual limit. Partial wage replacement benefit provided through state disability program.</p>	<p>Employees pay 1% of salary up to annual limit. Partial wage replacement benefit provided through state disability program.</p>	<p>Employees pay 1% of salary up to annual limit. Partial wage replacement benefit provided through state disability program.</p>
Long-Term Disability (LTD)	<p>100% District-paid; 60% income replacement benefit;</p> <p>Maximum Monthly Benefit - \$6,000</p>	<p>100% District-paid; 60% income replacement benefit;</p> <p>Maximum Monthly Benefit - \$6,000</p>	<p>100% District-paid; 60% income replacement benefit;</p> <p>Maximum Monthly Benefit - \$6,000</p>	<p>100% District-paid; 60% income replacement benefit;</p> <p>Maximum Monthly Benefit - \$6,000</p>
Longevity Pay	N/A	N/A	2.5% after 10 years of District service Additional 2.5% after 15 years of District service	2.5% after 10 years of District service Additional 2.5% after 15 years of District service
Sick Leave	12 days/yr with annual buy-back option	12 days/yr with annual buy-back option	12 days/yr with annual buy-back option	12 days/yr with annual buy-back option

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Vacation Leave	GM's vacation leave is per contract w/ Board of Directors 10 days/yr.; max of 25 days/yr. (Unrepresented)	10 days/yr.; max of 25 days/yr.	10 days/yr.; max of 25 days/yr.	10 days/yr.; max of 25 days/yr.
Administrative Leave	40 hours/fiscal year for other unrepresented EEs	40 hours/fiscal year	Exempt positions receive 40 hours/fiscal year	N/A
Holiday	14 District Holidays including 3 floating holidays	14 District Holidays including 3 floating holidays	14 District Holidays including 3 floating holidays	14 District Holidays including 3 floating holidays
Tuition Reimbursement	\$3,000 per fiscal year	\$3,000 per fiscal year	\$3,000 per fiscal year	\$3,000 per fiscal year