

SLOCEA

MOA		July 1 st , 2016 – June 30 th , 2018	
Cost of Living / Salary Adjustment:	9/16 → 2% 7/17 → 2%		
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. →2.7% @ 55, one year final compensation		
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with reciprocity with CalPERS and has no break in service longer than 6 months. →2% @ 60, three year final compensation		
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13, referred to as a “New Member.” A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. →2% @ 62, three year final compensation		
PERS Retirement Member Contribution	1st Tier: 8 % pre-tax 2nd Tier: 7% pre-tax 3rd Tier: 50% pre-tax (Currently 6.25%)		
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit		
Callback Pay:	For unexpected return to work, the City will guarantee either 4 hours pay in straight time or pay at time and one-half for time actually worked, whichever is greater		
Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses.		
Family Leave:	6 days (48 hours) 7 days (56 hours) if family member is a part of the household and is hospitalized.	Vacation:	Annual Accrual: 0-5 years → 96 hours 6-10 years →120 hours 11-20 years → 144 hours 21+ years → 160 hours Maximum: 2 times annual accrual Cash Out: 40 hours once annually in December
Cafeteria Plan Monthly Contribution: (2017 Rates) <i>With the exception of Opt Out, no cashback for any employee enrolled in City Medical Plan</i>	Opt Outs: \$200 Emp Only: \$539 Emp +1: \$1,066 Emp +2: \$1,442 “Grandfathered”: \$790 *50%/50% cost sharing	Sick Leave Cash Out at Retirement:	10% after 10 years 15% after 15 years 20% after 20 years 25% after 25 years 30% after 30 years 30% upon death prior to retirement
Dental Insurance:	Delta Dental / DPO, Delta Care PMI / HMO	Sick Leave:	Accrue 8 hours per month; no maximum
Health Insurance:	CalPERS Plans	Bilingual Pay:	\$35 per pay period
Uniform Allowance:	Uniforms provided if required	Holidays:	13 days
LTD Insurance:	Association Plan, 66. 2/3% of salary up to \$5,000 (max benefit \$3,333) per month; 30 day waiting period	Deferred Compensation:	Available, no contribution
Safety Comm. Pay:	\$5 per pay period	Tool Allowance:	\$1000 annually
Information Technology Cert. Incentive:	\$500 monthly *specific classifications eligible	Standby Pay:	\$45 on weekdays and \$65 on holidays and weekends

*Starting 1/1/17 participation in Dental and Vision Insurance is voluntary

Confidentials

Resolution		January 1st, 2018 – December 31st, 2018	
Cost of Living / Salary Adjustment:	1/17→2%		
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. →2.7% @ 55, one year final compensation		
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with reciprocity with CalPERS and has no break in service longer than 6 months. →2% @ 60, three year final compensation		
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13, referred to as a “New Member.” A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. →2% @ 62, three year final compensation		
PERS Retirement Member Contribution	1st Tier: 8 % pre-tax 2nd Tier: 7% pre-tax 3rd Tier: 50% pre-tax (Currently 6.25%)		
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit		
Vacation:	Annual Accrual: 0-5 years →96 hours 6-10 years →120 hours 11-20 years →144 hours 21+ years →160 hours Maximum Accrual: 2 times annual Cash Out: 40 hours once annually in December		
Family Leave:	6 days (48 hours) 7 days (56 hours) if family member is a part of the household and is hospitalized.		
Supplemental Retirement [401(a)]:	No	Deferred Compensation:	Available, no contribution
Cafeteria Plan Monthly Contribution: (2017 Rates)	Opt Outs: \$200 Emp Only: \$539 Emp +1: \$1066 Emp +2: \$1,442 “Grandfathered”: \$790 *50%/50% cost sharing	Sick Leave Cash Out at Retirement:	10% after 10 years 15% after 15 years 20% after 20 years 25% after 25 years 30% after 30 years 30% upon death prior to retirement
Dental Insurance:	Delta Dental / DPO, Delta Care PMI / HMO	Sick Leave:	Accrue 8 hours per month; no maximum
Health Insurance:	CalPERS Plans	Bilingual Pay:	No
Uniform Allowance:	No	Car Allowance:	No
LTD Insurance:	Group Plan, 66. 2/3% of salary up to \$5,000 (max benefit \$3,333) per month; 30 day waiting period	Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses.
Annual Administrative Leave:	12 hours the first full pay period in January	Holidays:	13 days
		Holiday Leave:	No

Management

Resolution		January 1 st , 2017 – June 30 th , 2018	
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. →2.7% @ 55, one year final compensation		
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with reciprocity with CalPERS and has no break in service longer than 6 months. →2% @ 60, three year final compensation		
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13, referred to as a “New Member.” A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. →2% @ 62, three year final compensation		
PERS Retirement Member Contribution	1 st Tier: 8 % pre-tax 2 nd Tier: 7% pre-tax 3 rd Tier: 50% pre-tax (Currently 6.25%)		
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit		
Vacation:	<i>Annual Accrual:</i> 0-5 years → 96 hours 6-10 years → 120 hours 11-20 years → 144 hours 21+ years → 160 hours <i>Maximum Accrual:</i> 2 times annual <i>Cash Out:</i> 40 hours once annually in December		
LTD Insurance:	Group Plan, 66 2/3% of salary up to \$11,250 (max benefit \$7,500) per month; 30 day waiting period		
Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses.		
Family Leave:	6 days (48 hours) 7 days (56 hours) if family member is a part of the household and is hospitalized.		
Cafeteria Plan Monthly Contribution: (2017 Rates)	Opt Outs: \$200 Emp Only: \$539 Emp +1: \$1,066 Emp +2: \$1,442 “Grandfathered”: \$790 * 50%/50% cost sharing	Sick Leave Cash Out at Retirement:	10% after 10 years 15% after 20 years 25% upon death prior to retirement
Supplemental Retirement [401(a)]:	City contributes 1% of salary; Mandatory Employee contribution between 0-14%	Dental Insurance:	Delta Dental / DPO, Delta Care PMI / HMO
Deferred Compensation:	Available, no contribution	Sick Leave:	Accrue 8 hours per month; no maximum
Holidays:	13 days	Annual Admin Leave:	48 hours the first pay period in January
Bilingual Pay:	No	Health Insurance:	CalPERS Plans
		Car Allowance:	No

Department Heads

Resolution		January 1st, 2017 – June 30th, 2018	
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. →2.7% @ 55, one-year final compensation (Non-Sworn) → 3% @ 50, one-year final compensation (Police & Fire Sworn)		
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with reciprocity with CalPERS and has no break in service longer than 6 months. →2% @ 60, three-year final compensation (Non-Sworn) →2% @ 50, three-year final compensation (Police Sworn) →3% @ 55, three-year final compensation (Fire Sworn)		
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13, referred to as a "New Member." A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. →2% @ 62, three-year final compensation →2.7% @ 57, three-year final compensation (Sworn)		
PERS Retirement Member Contribution:	1 st Tier: Non-sworn: 8 % pre-tax / Sworn: 9% pre-tax 2 nd Tier: Non-sworn: 7% pre-tax / Sworn: 9% pre-tax 3 rd Tier: 50% pre-tax (Currently 6.25% for Non-sworn and 12.25% for Sworn)		
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit		
Family Leave:	6 days (48 hours) 7 days (56 hours) if family member is a part of the household and is hospitalized.		
LTD Insurance:	Group Plan, 66 2/3% of salary up to \$11,250 (max benefit \$7,500) per month; 30 day waiting period		
Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses.		
Cafeteria Plan Monthly Contribution: (2017 Rates)	Opt Outs: \$200 Emp Only: \$539 Emp +1: \$1,066 Emp +2: \$1,442 "Grandfathered": \$790 * 50%/50% cost sharing	Vacation:	<i>Annual Accrual:</i> 0-5 years → 120 hours 6-10 years → 120 hours 11-20 years → 144 hours 21+ years → 160 hours <i>Maximum Accrual:</i> 2 times annual <i>Cash Out:</i> 40 hours once annually in December
Uniform Allowance:	Police Chief \$1,000 annually; Fire Chief \$1000 annually	Supplemental Retirement [401(a)]:	City contributes 2% of salary; Mandatory Employee contribution between 0-14%
Dental Insurance:	Delta Dental / DPO, Delta Care PMI / HMO	Car Allowance:	Police and Fire Chiefs assigned cars; all others \$236 per month
Sick Leave:	Accrue 8 hours per month; no maximum	Admin Leave:	80 hours the first full pay period in January
Health Insurance:	CalPERS Plans	Bilingual Pay:	No
Holiday:	13 days	Holiday Leave:	No

City Manager

Contract		January 1, 2010 to Present	
Cost of Living / Salary Adjustment:	1/15 → 2% 1/16 → 2%		
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. →2.7% @ 55, one-year final compensation		
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with reciprocity with CalPERS and has no break in service longer than 6 months. →2% @ 60, three-year final compensation		
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13, referred to as a "New Member." A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. →2% @ 62, three-year final compensation		
PERS Retirement Member Contribution:	8% paid by employee pre-tax		
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit		
Vacation:	<i>Annual Accrual:</i> 120 hours <i>Maximum Accrual:</i> 2 times annual <i>Cash Out:</i> 40 hours once annually in December		
LTD Insurance:	Group Plan, 66 2/3% of salary up to \$11,250 (max benefit \$7,500) per month; 30 day waiting period		
Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses.		
Supplemental Retirement [401(a)]:	City contributes 3.5% of salary; Mandatory employee contribution between 0-14%		
Cafeteria Plan Monthly Contribution: (2017 Rates)	Opt Outs: \$200 Emp Only: \$539 Emp +1: \$1,066 Emp +2: \$1,442	Sick Leave Cash Out at Retirement:	10% after 10 years 15% after 20 years 25% upon death prior to retirement
Dental Insurance:	Delta Dental / DPO Delta Care PMI / HMO	Sick Leave:	Accrue 8 hours per month; no maximum
Health Insurance:	CalPERS Plans	Bilingual Pay:	No
Uniform Allowance:	No	Car Allowance:	\$450 per month
Annual Admin Leave:	80 hours annually	Holidays:	13 days
		Holiday Leave:	No

City Attorney

Contract	January 1, 2010 to Present	
Cost of Living / Salary Adjustment	7% salary adjustment effective 4/9/2015	
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. →2.7% @ 55, one-year final compensation	
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with CalPERS and has no break in service longer than 6 months. →2% @ 60, three-year final compensation	
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13, referred to as a "New Member." A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. →2% @ 62, three-year final compensation	
PERS Retirement Member Contribution	8% paid by employee pre-tax	
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit	
Vacation:	<i>Annual Accrual:</i> 0-5 years → 96 hours 6-10 years → 120 hours 11-20 years → 144 hours 21+ years → 160 hours <i>Maximum Accrual:</i> 2 times annual <i>Cash Out:</i> 40 hours once annually in December	
Supplemental Retirement [401(a)]:	City contributes 3.5% of salary; Mandatory employee contribution between 0-14%	
Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses.	
Cafeteria Plan Monthly Contribution: (2017 Rates)	Opt Outs: \$200 Emp Only: \$539 Emp +1: \$1,066 Emp +2: \$1,442	Sick Leave Cash Out at Retirement: 10% after 10 years 15% after 20 years 25% upon death prior to retirement
Dental Insurance:	Delta Dental / DPO, Delta Care PMI / HMO	Sick Leave: Accrue 8 hours per month; no maximum
Deferred Compensation:	Available, no contribution	Uniform Allowance: No
Bilingual Pay:	No	Health Insurance: CalPERS Plans
Car Allowance:	\$250 per month	Annual Admin Leave: 80 hours annually
Holidays:	13 days	Holiday Leave: No

SLOPOA

MOA		January 1 st , 2016 – June 30 th , 2018	
Cost of Living / Salary Adjustment:	1/16 → 2% Increase 7/16 → 1% Increase	1/17 → 2% Increase 7/17 → 1% Increase	1/18 → 2% Increase
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. → Non-Sworn 2.7% @ 55, one-year final compensation → Sworn 3% @ 50, one-year final compensation		
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with reciprocity with CalPERS and has no break in service longer than 6 months. → Non-Sworn 2% @ 60, three-year final compensation → Sworn 2% @ 50, three-year final compensation		
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13, referred to as a "New Member." A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. → Non-Sworn 2% @ 62, three-year final compensation → Sworn 2.7% @ 57, three-year final compensation		
PERS Retirement Member Contribution:	Non-Sworn 1 st Tier: 11% pre-tax Non-Sworn 2 nd Tier: 11% pre-tax Non-Sworn 3 rd Tier: 50% pre-tax (Currently 6.25%)	Sworn 1 st Tier: 12% pre-tax Sworn 2 nd Tier: 12% pre-tax Sworn 3 rd Tier: 50% pre-tax (Currently 12.75%)	
Retirement, cont.	Level 4 1959 Survivor, military service credit; Pre-Retirement Option 2 Death Benefit; conversion of used sick leave to service credit.		
Cafeteria Plan Monthly Contribution: (2017 Rates)	Opt Outs: \$559 Emp Only: \$610	Emp +1: \$1,108 Emp +2: \$1,461 * 50%/50% cost sharing	
Holiday Leave:	Shift employees earn 4.33 hours semi-monthly, paid for 2 hours bi-weekly. Remainder advanced as holiday leave. Can cash out up to ¼ of leave quarterly, any remaining balance at end of year paid to employee. Non-Shift employees earn 104 hours of holiday leave in January each year. Can cash out 52 hours maximum in December each year.		
LTD Insurance:	Association plan for sworn; Non-sworn, 60% of salary up to \$3,333 (max benefit \$2,000) per month; 90 day waiting period.		
Vacation:	<i>Annual Accrual:</i> 0-5 years → 96 hours 11-22 years → 144 hours <i>Maximum Accrual:</i> 2 times annual	6-10 years → 120 hours 21+ years → 160 hours <i>Cash Out:</i> 80 hours once annually in December	
Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses.		
Education Incentive:	AA / Int. POST – 2.63% salary paid Bi-Weekly BS / Adv. POST – 5.26% salary paid Bi-Weekly		
Dental Insurance:	Delta Dental / DPO, Delta Care PMI / HMO	Sick Leave:	Accrue 8 hours per month; no maximum
Health Insurance:	CalPERS Plans	Bilingual Pay:	\$100 per pay period
Uniform Allowance:	Non-Sworn - \$500 Sworn - \$1000	Car Allowance:	No
Supplemental Retirement:	No	Deferred Compensation:	Available, no contribution

SLOFFA

MOA January 1, 2016 – December 31, 2017			
Cost of Living Adjustment / Salary Increase:	11/16 → 2% 1/17 → 2%	7/16 → 3% 7/17 → 2%	
PERS Retirement: (1st Tier Employees)	Non-Sworn Hired Prior to 12/6/2012 →2.7% @ 55 one-year final compensation	Sworn Hired Prior to 8/30/2012 →3% @ 50 one-year final compensation	
PERS Retirement: (2nd Tier Employees)	Non-Sworn hired between 12/6/12-12/31/12 or Members hired after 12/31/12 that meet the "Second Tier" requirements →2% @ 60 three-year final compensation	Sworn hired between 08/30/12-12/31/12 or Members hired after 12/31/12 that meet the "Second Tier" requirements →3% @ 55 three-year final compensation	
PERS Retirement: (3rd Tier Employees)	Non-Sworn New Members hired on or after 01/01/13 →2% @ 62 three-year final compensation	Sworn New Members hired on or after 01/01/13 →2.7% @ 57 three-year final compensation	
PERS Retirement Member Contribution	1 st & 2 nd Tier: 8% (Non-Sworn) or 9% (Sworn) paid by employee pre-tax (IRC 414h2) 3 rd Tier 50 % pre-tax currently 6.25% (Non-Sworn) 12.75% (Sworn) paid by employee pre-tax (IRC 414h2)		
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit		
Cafeteria Plan Monthly Contribution: (2017 Rates)	\$200 Opt Out \$892 Opt Out or Employee Only hired before 10/18/16	\$539 Employee Only \$1066 Emp +1 \$1442 Emp +2	With the exception of Opt Out, no cashback for any employee enrolled in City Medical Plan
Sick Leave Cash Out at Retirement:	10% after 10 years 15% after 20 years	75% with job-related disability retirement (max. 1000 hours)	50% upon death prior to retirement
Holiday Leave:	Shift employees earn 6.07 hours semi-monthly. 145.6 advanced as holiday leave. Can cash out up to 1/4 of leave each calendar quarter, any remaining balance at end of year paid to employee.		
Vacation:	Shift Employees		Non-Shift Employees
	Annual Accrual: 0-5 years → 134.4 hours 6-10 years → 168 hours 11-20 years → 201.6 hours 21+ years → 224.6 hours		Annual Accrual: 0-5 years → 96 hours 6-10 years → 120 hours 11-20 years → 144 hours 21+ years → 160 hours
	Maximum Accrual: Two times annual Cash Out: 72 hours once annual in December		Maximum Accrual: Two times annual Cash Out: 72 hours once annual in December
LTD Insurance:	Association plan for sworn; Non-sworn, 66 2/3% of salary up to \$11,250 (max. benefit \$7,500) per month; 30 day waiting period	Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses
Bilingual Pay:	\$35 per pay period	Holidays:	13 days (non-shift)
Tool Allowance:	\$1,000 annually – Fire Vehicle Mechanic only	Sick Leave:	Accrue 8 hours per month; no maximum
Health Ins.:	CalPERS Plans	Deferred Compensation:	Available; no contribution
Hazmat Incentive:	4% of Firefighter Top Step	Paramedic Incentive:	12% of Firefighter Top Step
Ed. Incentive:	AA/AS → \$46.16 BW BA/BS → \$92.31 BW	Urban Search & Rescue Incentive:	\$75 Bi-Weekly
Dental Insurance:	Delta Dental / DPO Delta Care PMI / HMO	Above Grade Skills Incentive:	4% effective the first full pay period following Council adoption
Vision Insurance:	Medical Eye Services	Uniform Allowance:	\$1,000 annually

*Starting 1/1/17 participation in Dental and Vision Insurance is voluntary

SLOPSOA

MOA		July 1 st , 2015 – June 30 th , 2016	
Cost of Living Adjustment / Salary Increase:	7/15 → 2% 7/16 → 2%	7/17 → 2% 7/18 → 2%	
PERS Retirement: (1st Tier Employees)	Non-Sworn Hired Prior to 12/6/2012 → 2.7% @ 55 one-year final compensation	Sworn Hired Prior to 12/6/2012 → 3% @ 50 one-year final compensation	
PERS Retirement: (2nd Tier Employees)	Hired between 12/6/12-12/31/12 and Members hired after 12/31/12 that meet the "Second Tier" requirements → Non-Sworn 2% @ 60 three-year final compensation → Sworn – 2% @ 50, one-year final compensation		
PERS Retirement: (3rd Tier Employees)	Non-Sworn New Members hired on or after 01/01/13 → 2% @ 62 three-year final compensation	Sworn New Members hired on or after 01/01/13 → 2% @ 57 three-year final compensation	
PERS Retirement Member Contribution	1 st & 2 nd Tier: 8% (Non-Sworn) or 9% (Sworn) paid by employee pre-tax (IRC 414h2) 3 rd Tier 50 % pre-tax currently 6.25% (Non-Sworn) 12.75% (Sworn) paid by employee pre-tax (IRC 414h2)		
Retirement, cont.	Level 4 1959 Survivor; military service credit; Pre- Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit		
Cafeteria Plan Monthly Contribution 2017	Opt Outs \$598 Emp Only \$622	Emp +1 \$1,130 Emp +2 \$1,499	
Life Insurance:	Employees in the Police Staff Officers unit should have life insurance coverage of \$45,000. Twenty thousand dollars shall be paid by the employees through the City's Cafeteria Plan and Twenty-Five Thousand shall be paid by the City. Non-sworn employees shall continue to be covered under the City's long-term disability insurance plan.		
LTD Insurance:	Association plan for sworn; Non-sworn, 60% of salary up to \$3,333 (max. benefit \$2000) per month; 90 day waiting period		
Section 125 Flexible Spending Accounts:	Up to \$2,500 annually for unreimbursed medical expenses; up to \$5,000 for dependent care expenses		
Sick Leave Cash Out at Retirement:	20% after 20 years; 25% after 25 years;	30% after 30 years; 25% upon death prior to retirement	
Vacation:	<i>Annual Accrual:</i> <i>Maximum Accrual:</i> <i>Vacation Cash Out:</i>	0-5 years → 96 hours 6-10 years → 120 hours Two times annual accrual 80 hours once annually in December	11-20 years → 144 hours 21+ years → 160 hours
Annual Admin Leave:	64 hrs for Captains, Lieutenants, Admin Sergeant, Comm. & Records. Mgr., Records Supv. Other Sergeants and Comm. Supv. Get OT.		
Holiday Leave:	Shift employees earn 4 hours bi-weekly, paid for 2 hours bi-weekly. Remainder (52 hours) advanced as holiday leave. Can cash out up to 1/4 of leave each calendar quarter, any remaining balance at end of year paid to employee.		
Family Leave:	6 days (48 hours) 7 days (56 hours) if relative if family member is a part of the household & is hospitalized		
Car Allowance:	No	Holidays:	13 days
Bilingual Pay:	No	Uniform Allowance:	\$1,000 annually
Dental Insurance:	Delta DPO / DeltaCare PMI (HMO)	Sick Leave:	Accrue 8 hours per month; no maximum
Health Insurance:	CalPERS Plans	Vision Insurance:	Medical Eye Services

Supplemental Retirement [401(a)]:	No	Deferred Compensation:	Available, no contribution
--	----	-------------------------------	----------------------------

Elected Officials

Approved by Council 5/20/14		
Salary	Mayor: \$1,500 Council: \$1,200	
PERS Retirement: (1st Tier Employees)	Employees hired prior to 12/06/12 and employees that previously worked for the City of San Luis Obispo as a CalPERS member. → 2.7% @55, one-year final compensation	
PERS Retirement: (2nd Tier Employees)	Employees hired between 12/06/12 and 12/31/12 or an employee who comes from another CalPERS Agency, or an agency with CalPERS and has no break in service longer than 6 months. → 2% @ 60, three-year final compensation	
PERS Retirement: (3rd Tier Employees)	Employees hired on or after 01/01/13 referred to as a “New Member.” A New Member is an employee who has never worked for a CalPERS Agency (or an agency with reciprocity with CalPERS), or who has worked for a CalPERS Agency but had a break in service longer than 6 months. → 2% @ 62, three-year final compensation	
PERS Retirement Member Contribution	1 st Tier: 8% pre-tax 2 nd Tier: 7% pre-tax 3 rd Tier: 50% pre-tax (currently 6.25%)	
Retirement (continued)	Level 4 1959 Survivor; military service credit; Pre-Retirement Option 2 Death Benefit; conversion of unused sick leave to service credit	
Cafeteria Plan Monthly Contribution (2017 Rates):	Opt Outs: \$200 Emp Only: \$539 Emp +1: \$1066 Emp +2: \$1,442	*In order to receive the full opt-out amount, the elected official must opt-out of medical, dental, and vision insurances. Otherwise, the elected official will only receive the actual cost of the vision and/or dental insurance.
Life Insurance:	In addition to \$4,000 term life insurance purchased by the elected official through the cafeteria plan, a \$100,000 term life insurance for elected officials is paid by the City, including accidental death and dismemberment.	
Health Insurance:	CalPERS Plans	
Dental Insurance:	Delta DPO or DeltaCare PMI	
Vision Insurance:	Medical Eye Services	
Amount Reimbursed for City Business Per Year:	Mayor: \$3,600 Council: \$2,700	
Mileage Allowance:	Mayor: \$150 per month Council: \$100 per month	
Other Allowances:	\$50/month home internet and data plan City cell phone provided	

