MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT FULL and PART TIME EMPLOYEE BENEFITS as of JULY 2023

MEDICAL: full and part time active employees*			
Health Insurance Plan Options	"ACTIVE GROUP ONE" EMPLOYEES HIRED PRIOR TO 8/1/2014		
Kaiser Permanente- HMO Plan L	1/1/23-12/31/23 Monthly Rates	DISTRICT PAYS, not to exceed, Kaiser Family rate minus employee portion	EMPLOYEE PAYS MONTHLY
Employee Only	\$903.81	\$803.81	\$100.00
Employee + 1	\$1,807.62	\$1,657.62	\$150.00
Family	\$2,404.14	\$2,204.14	\$200.00
Kaiser Permanente - HMO Plan S Employee Only Employee + 1 Family	\$816.48 \$1,632.96 \$2,171.83	\$716.48 \$1,482.96 \$1,971.83	\$100.00 \$150.00 \$200.00
Teamsters Anthem Blue Cross PPO			
Employee Only	\$899.12	\$799.12	\$100.00
Employee + 1	\$1,804.51	\$1,654.51	\$150.00
Family	\$2,523.81	\$2,204.14	\$319.67
Western Health Advantage HMO \$15 Co-Pay			
Employee Only	\$758.54	\$658.54	\$100.00
Employee + 1	\$1,517.10	\$1,367.10	\$150.00
Family	\$2,017.73	\$1,817.73	\$200.00
Western Health Advantage HMO \$25 Co-Pay			
Employee Only	\$713.04	\$613.04	\$100.00
Employee + 1	\$1,426.07	\$1,276.07	\$150.00
Family	\$1,896.67	\$1,696.67	\$200.00

For employees hired prior to August 1, 2014 (Group One), district will pay the cost of the medical premium of a District-provided health insurance plan, not to exceed the cost of Kaiser Family plan. If costs are above the Kaiser Family plan, the difference is paid by the employee via payroll deduction.

^{*}Part-time employees designated as 0.5 FTE or more are entitled to prorated medical insurance.

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT FULL and PART TIME EMPLOYEE BENEFITS as of JULY 2023

MEDICAL: full and part time active employees continued*

Health Insurance Plan Options		ACTIVE GROUI YEES HIRED O 8/1/2014	ON OR AFTER
Kaiser Permanente- HMO Plan L	1/1/23 - 12/31/23 Monthly Rates	DISTRICT PAYS	EMPLOYEE PAYS FLAT MONTHLY RATE CONTRIBUTION
Employee Only	\$903.81	\$678.81	\$225.00
Employee + 1	\$1,807.62	\$1,470.12	\$337.50
Family	\$2,404.14	\$1,954.14	\$450.00
Kaiser Permanente - HMO Plan S			
Employee Only	\$816.48	\$591.48	\$225.00
Employee + 1	\$1,632.96	\$1,295.46	\$337.50
Family	\$2,171.83	\$1,721.83	\$450.00
Teamsters Anthem Blue Cross PPO			
Employee Only	\$899.12	\$674.12	\$225.00
Employee + 1	\$1,804.51	\$1,467.01	\$337.50
Family	\$2,523.81	\$1,954.14	\$569.67
Western Health Advantage HMO \$15 Co-Pay			
Employee Only	\$758.54	\$533.54	\$225.00
Employee + 1	\$1,517.10	\$1,179.60	\$337.50
Family	\$2,017.73	\$1,567.73	\$450.00
Western Health Advantage HMO \$25 Co-Pa	ī		
Employee Only	\$713.04	\$488.04	\$225.00
Employee + 1	\$1,426.07	\$1,088.57	\$337.50
Family	\$1,896.67	\$1,446.67	\$450.00

Per the negotiated M.O.U, Active Group 2 Employees (hired on or after 8/1/14) shall pay a flat amount of medical premiums. The District will pay the balance of medical premiums, not to exceed the cost of Kaiser Family Plan. If cost exceeds the Kaiser Family Plan, the additional amount will be deducted via employee payroll deduction

^{*}Part-time employees designated as 0.5 FTE or more are entitled to prorated medical insurance.

DISTRICT BENEFITS as of JULY 2023

DELTA DENTAL PPO:

The District pays the full premium for all regular full and part time employees up to the maximum of the family rate.*

Employee Only Employee + 1 Family

MONTHLY RATES 2022	DISTRICT PAYS	EMPLOYEE PAYS
\$49.54	100%	0.00
\$122.85	100%	0.00
\$122.85	100%	0.00

VISION SERVICE PLAN (VSP):

The District pays the full premium for all regular full and part time employees up to the maximum of the family rate.*

Employee Only Employee + 1 Family

MONTHLY RATES 2022	DISTRICT PAYS	EMPLOYEE PAYS
\$13.69	100%	0.00
\$19.85	100%	0.00
\$35.60	100%	0.00

WELLNESS BENEFIT:

This is a benefit for all Full and Part (*) time employees and allows employees to request reimbursement for qualifying out of pocket medical and dental expenses. This reimbursement may be taxable per IRS Publication 502. This benefit cannot be carried over into the next fiscal year. It must be used, or it is forfeited.

	EMPLOYEE
DISTRICT PAYS	PAYS
\$500.00	0.00

\$500 Reimbursement per fiscal year

Employee Assistance Program

The employee assistance program is offered by MHN and provides free services to eligible employees and their family members that can help balance work and life challenges. EAP is available 24/7 at no cost to the employee.

LONGEVITY:

This benefit is based on the years of consecutive, full and part (*) time employment and has two tiers:

Tier One: Employees hired prior to July 31, 2014

Tier Two: Employees hired on or after August 1, 2014

TIER ONE

10 - 14 years	1/2 % each yr.
15 - 19 years	3/4 % each yr.
20 - 24 years	1.0 % each yr.
25 - 29 years	1.5 % each yr.
30 + years	2.0 % each yr.

TIER TWO

10 years	1/2 % (one time)
15 years	1.5 % (one time)
20 years	2.5 % (one time)

No Longevity Increases after 20 years

DISTRICT BENEFITS as of JULY 2023

GROUP LIFE INSURANCE/AD&D

The Life insurance policy is only active while employed by the District The Hartford Group (\$30,000 Total Benefit)

Life AD&D

	DISTRICT PAYS (per/month)	EMPLOYEE PAYS
	\$7.41	0.00
	\$0.99	0.00
Total	\$8.40	0.00

MARIN COUNTY EMPLOYEES RETIREMENT ASSOCIATION (MCERA):

All permanent/regular employees who work at least 75% of full time in a permanent position are eligible for membership and automatically enrolled in the County's defined benefit retirement plan. Membership has **TWO** Pension Tiers:

TIER ONE: "Classic Member" - Employee became a member prior to December 31, 2012
TIER TWO: "PEPRA MEMBER"- Employee became a member on or after January 1, 2013

^{*} Rates change at the Fiscal Year July 1st

TIER ONE: Classic Member		
DISTRICT PAYS (per/pay period)	EMPLOYEE PAYS (per/pay period)	
Jan 1-June 30, 2023	Employee contributes 10.96	
District contributes	to 15 % of salary	
28.77%	(based on age at hire or	
July 1, 2023-Dec 31,	reciprocity with qualifying	
2023 26.86 %	plan)	

TIER TWO: PEPRA Member		
DISTRICT PAYS (per/pay period)	EMPLOYEE PAYS (per/pay period)	
Jan 1-June 30, 2023 District contributes 21.91% Rate changes July 1, 2023-Dec 31, 2023 22.08%	Employee Contributes 12.06% FY 22/23	

As per the most current MOU, all employees will contribute 1.75% of the District's portion, which is included in the figures in the tables above.

UNIFORMS and WORK BOOTS: As part of the District's safety program, the following items are provided:

- 1 Uniforms, rain gear and coveralls are provided for all shop, lab and operations personnel.
- 2 Each fiscal year, an allowance of \$200 is provided for the purchase of work boots for shop, operations and lab personnel. The boot allowance cannot be carried over to the next FY. If not used, it is forfeited.

^{*}Part-time employees designated as 0.5 FTE or more are entitled to prorated medical insurance.

VOLUNTARY BENEFITS OFFERED DURING EMPLOYMENT

457 DEFERRED COMPENSATION SUPPLEMENTAL INCOME PLANS (Pretax):

The District offers Full and Part (*) Time Employees two plan options for Deferred Compensation 457 Supplemental Income Plans (SIP). Employees can choose **CalPERS** or **Nationwide** for their plan. Employee contributions are made through semi-monthly payroll deductions. The District does not match employee contributions.

CalPERS 457 ROTH (After Tax):

CalPERS also offers a 457 Roth (After Tax) contribution option. Employee contributions are made through semi-monthly payroll deductions. The District does not match Roth contributions.

MARIN COUNTY FEDERAL CREDIT UNION:

Full Time employees qualify for membership with the Marin County Federal Credit Union.

TASC - 125 FLEX PLAN:

TASC is a Flexible Spending Account (FSA) which is a tax advantaged account that allows employees to use pre-tax dollars to pay for qualified medical (Health FSA) or dependent care (DCAP) expenses. Employee payments are made through semi-monthly payroll deductions. The FSA is made available to employees during the annual open enrollment period.

AFLAC SUPPLEMENTAL INSURANCE:

Full time employees are offered optional benefit coverage of supplemental insurance through AFLAC. Employee payments are made through semi-monthly payroll deductions.

*Part-time employees designated as 0.5 FTE or more are entitled to prorated medical insurance.

BENEFITS UPON RETIREMENT

MEDICAL COVERAGE UPON RETIREMENT: (THREE GROUPS)

Retiree Group One: Employees hired prior to July 1, 2009, will receive 100% paid medical coverage for the employee and their spouse, in accordance with MCERA rules and regulations.

Retiree Group Two:

Employees hired on or after July 1, 2009 and before August 1, 2014 will receive 100% paid medical coverage for the employee only, in accordance with MCERA rules and regulations.

Retiree Group Three: For employees hired on or after August 1, 2014, the District will contribute to a Retirement Health Savings Account (RHSA) during the employees length of employment as follows:

January 1 - June 30, 2023 July 1 - December 31, 2023 \$276.77 per month \$283.69 per month*

The funds accrued in the RHSA during employment with the District may be used to pay for health care during retirement and in accordance with plan rules and regulations. Group Three employees will not be eligible for retiree health coverage from the District.

DENTAL COVERAGE AT RETIREMENT:

The District does not pay for dental coverage upon retirement. At retirees' expense, they may elect dental coverage offered through the Marin County retirement system.

VISION COVERAGE:

The District does not pay for vision coverage upon retirement. At retirees' expense, they may elect vision coverage offered through the Marin County retirement system.

LIFE INSURANCE POLICY:

Life Insurance policy will cease as of the last day of employment with the District.

RETIREMENT AND YOUR PENSION:

All details regarding a retiree's pension/benefits will be coordinated between the retiree and MCERA. This is explained in the employees retirement booklet and is also available on the MCERA website https://www.mcera.org

^{*}Part-time employees designated as 0.5 FTE or more are entitled to prorated medical insurance.