

**EAST BAY REGIONAL PARK DISTRICT
EMPLOYEE BENEFITS MATRIX – 2024**

BENEFIT Note: ER=Employer / EE=Employee	AFSCME LOCAL 2428	MANAGEMENT & CONFIDENTIAL	POLICE ASSOCIATION (SWORN & NON-SWORN)
MEMORANDUM OF UNDERSTANDING (MOU)	<p align="center">TERM: 04/01/2024 - 04/31/2027</p> <p>Includes following SWORN classifications: <i>Firefighter I, Firefighter II, and Fire Lieutenant</i></p>	<p align="center">Unrepresented</p> <p>Includes following SWORN & NON-SWORN SAFETY Management classifications¹: <i>Records & Comm. Manager, Police Lieutenants, Police Captain, Asst. Fire Chief, Fire Chief, AGM, Public Safety</i></p>	<p align="center">TERM: 12/20/2022 - 03/31/2026</p> <p>Includes following: SWORN classifications: <i>Police Officer, Police Officer/Helicopter Pilot, Police Sergeant, Police Sergeant/Helicopter Pilot, and Fire Captain</i> NON-SWORN classifications: <i>Dispatcher/CSO, Dispatch Supv., Property & Evidence Specialist, Dispatch Sys. Administrator, Police Recruit, PS Volunteer Coord.</i></p>
SCHEDULED SALARY INCREASES	<p>First full pay period of April 2024: 3.0%</p> <p>Pay period that includes: 11/01/2024: 2.0% 04/01/2025: 3.0% 11/01/2025: 1.0% 04/01/2026: 3.0%</p>	<p>First full pay period of April 2024: 3.0%</p> <p>Pay period that includes: 11/01/2024: 2.0% 04/01/2025: 3.0% 11/01/2025: 1.0% 04/01/2026: 3.0%</p> <p align="center">Sworn/Unsworn!</p> <p>Management classifications: First full pay period in: February 2024: COLA 1.0% October 2024: COLA 3.0% February 2025: COLA 1.0%</p>	<p>First full pay period in: October 2022: COLA 3.0%</p> <p>October 2023: COLA 3.0% February 2024: COLA 1.0% October 2024: COLA 3.0% February 2025: COLA 1.0%</p>
UNION DUES	<p align="center">Union Members/Service Fee Members (MOU Article 2)</p>		<p align="center">Safety Union/Non-Safety Union (MOU Article 2.6)</p>
HOLIDAYS	<p align="center">15 paid holidays: New Year's Day, Martin Luther King, Jr.'s Day, Lincoln's Birthday, Washington's Birthday, Cesar Chavez Birthday, Memorial Day, Juneteenth, Independence Day, Labor Day, Admission Day, Veteran's Day, Thanksgiving Day, Day After Thanksgiving, Christmas Eve, Christmas Day</p>		<p align="center">14 paid holidays: New Year's Day, Martin Luther King, Jr.'s Day, Washington's Birthday, Cesar Chavez Birthday, Memorial Day, Juneteenth, Independence Day, Labor Day, Admission Day, Veteran's Day, Thanksgiving Day, Day After Thanksgiving, Christmas Day, Day After Christmas</p>
SICK LEAVE ACCRUAL	<p align="center">12 days per year, unlimited accrual; pro-rated for part-time employees</p>		

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VACATION ACCRUAL	<p>Newly hired to 4 years: 12 days/year 5 years to 10 years: 15 days/year 11 years to 15 years: 18 days/year 16 years to 20 years: 21 days/year 20+ years: 21 days/year plus one additional day per year of service after 20 years</p> <ul style="list-style-type: none"> Does not apply to Sworn/Unsworn Unrepresented Managers Employees who don't wish to carry-over vacation credit can request pay-out by the last business day before December 31st for an irrevocable cash-out the following September or December. Accrual pro-rated for part-time employees 		<p>Newly hired! to 5 years: 12 days/year 6 years to 10 years: 15 days/year 11 years to 15 years: 18 days/year 16 years to 20 years: 21 days/year 20+ years: 21 days/year plus one additional day per year of service after 20 years</p> <p>Employees who don't wish to carry-over vacation credit can request pay-out by the last business day before December 31st for an irrevocable cash-out the following September or December.</p>
MANAGEMENT ADMINISTRATIVE LEAVE	N/A	40 hours (only applicable to Management EEs) (PAM Section 10. J)	N/A
FAMILY DEATH LEAVE	3-days of paid leave for relative within 500 miles of employee's residence; 5-days of paid leave for over 500 miles of employee's residence 5-additional days of accrued or unpaid leave. More information can be found in AFSCME bargaining contract Article 32.2 or PAM Article 12.01. D		5 days of paid leave; relatives defined in bargaining contract Article 11.3D
MEDICAL INSURANCE CalPERS Health Benefits Program PO Box 942714 Sacramento, CA 94229 www.calpers.ca.gov Member Services: (888) CalPERS or (888) 225-7377	<p style="text-align: center;">Effective – 01/01/2024 – 12/31/2024 Choice of CalPERS HMO and PPO Health Plans</p> <p style="text-align: center;">Monthly 2024 Employer Contributions (Effective 02/01/23 based on CalPERS Kaiser Premium)</p> <p style="text-align: center;">Single \$ 913.74 Two-Party \$ 1,827.48 Family \$ 2,375.72</p> <ul style="list-style-type: none"> Premium cost above the District's contribution is paid by employee pre-tax. Premium cost below the District's contribution is paid back to employee as taxable earnings. (Police Association members only) The effective date of coverage will be the first day of the month following the date the enrollment form is received in HR. Employees have 60 calendar days from the date of hire or qualifying event to modify health enrollment. Enrollment of dependents requires additional documentation. Domestic Partners must be registered with the State of California to qualify for benefits. 		
CASH IN LIEU OF MEDICAL COVERAGE	<ul style="list-style-type: none"> Employees who provide documentation annually of medical insurance coverage under another plan sponsor may elect a cash in lieu of coverage taxable compensation. Certification of coverage is required annually during Open Enrollment and at date of hire. Cash in lieu is pro-rated for eligible employees working less than 75% full-time. 		

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	<ul style="list-style-type: none"> Begins 1st of month following employment, cancellation of coverage, or January 1st following an Open Enrollment change with submission of required documentation. 																		
CASH IN LIEU OF MEDICAL COVERAGE (cont.)	\$175 per month	\$175 per month Effective January 1, 2024, cash-in-lieu is not available if spouse receives medical insurance through the Park District.	<ul style="list-style-type: none"> \$390/month or 2-Party or Family level coverage: \$741/month. Effective January 1, 2024, cash-in-lieu is not available if spouse receives medical insurance through the Park District. 																
VISION CARE INSURANCE VSP Insurance 3333 Quality Drive Rancho Cordova, CA 95670 www.vsp.com Customer Service: (800) 877-7195	<p align="center">Employee Paid: EE cost/month:</p> <table border="0"> <tr> <td align="center" colspan="2"><i>Standard Plan</i></td> <td align="center" colspan="2"><i>Buy-Up Plan</i></td> </tr> <tr> <td>Single</td> <td>\$ 8.21</td> <td>Single</td> <td>\$ 11.60</td> </tr> <tr> <td>Two-Party</td> <td>\$ 12.75</td> <td>Two-Party</td> <td>\$ 18.02</td> </tr> <tr> <td>Family</td> <td>\$ 20.23</td> <td>Family</td> <td>\$ 28.58</td> </tr> </table> <ul style="list-style-type: none"> Voluntary enrollment includes coverage allowances for exam and for eyeglass frames and lenses or contact lenses. Provides coverage allowances for participating providers and non-participating providers. Coverage begins 1st of month following employment with submission of enrollment form or January 1st following Open Enrollment for ongoing participants. 		<i>Standard Plan</i>		<i>Buy-Up Plan</i>		Single	\$ 8.21	Single	\$ 11.60	Two-Party	\$ 12.75	Two-Party	\$ 18.02	Family	\$ 20.23	Family	\$ 28.58	<p align="center">Plan administered by Police Association.</p>
<i>Standard Plan</i>		<i>Buy-Up Plan</i>																	
Single	\$ 8.21	Single	\$ 11.60																
Two-Party	\$ 12.75	Two-Party	\$ 18.02																
Family	\$ 20.23	Family	\$ 28.58																
DENTAL INSURANCE Group Number: 02446-00004 Delta Dental Plan of California 100 First Street San Francisco, CA 94105 www.deltadentalins.com Customer Service: (800) 765-6003	<table border="0"> <tr> <td align="center" colspan="2">District Paid</td> </tr> <tr> <td align="center" colspan="2">2024 ER cost/month</td> </tr> <tr> <td>Single</td> <td>\$66.15</td> </tr> <tr> <td>Two-Party</td> <td>\$124.42</td> </tr> <tr> <td>Family</td> <td>\$197.50</td> </tr> </table> <ul style="list-style-type: none"> Employees will be automatically enrolled. Dependent enrollment is optional. Option of seeing Delta Dental PPO or Delta Dental Premier dentists Annual maximum benefit: \$2,000 per enrolled employee and each eligible enrolled dependent(s). Diagnostic, preventive and basic benefits: 90% plan and 10% enrollee co-payment. \$50 deductible per person/\$150 deductible per family each calendar year (waived for diagnostic & preventive) Crowns, cast restorations, prosthodontics: 80% plan and 20% enrollee co-payment. Orthodontics: 70% plan and 30% enrollee co-payment; maximum lifetime coverage is \$1,750/enrollee. Coverage begins 1st of month following date of hire with submission of enrollment form or January 1st following Open Enrollment for ongoing participants. 			District Paid		2024 ER cost/month		Single	\$66.15	Two-Party	\$124.42	Family	\$197.50						
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FLEXIBLE SPENDING ACCOUNTS (FSA) IRS Code 125–FSA Medical & Dependent Care Navia Benefit Solutions PO	<p align="center">District cost: Administrative Fee of \$4.40 monthly per EE</p> <ul style="list-style-type: none"> Employee can elect pre-tax payroll deferral amounts for medical care and/or dependent care FSA Plan permits an annual election for 2024 of up to 																		

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Box 53250 Bellevue, WA 98015 www.NaviaBenefits.com Customer Service: (800) 669-3539	\$3,050/year for eligible medical expenses and \$5,000/year for dependent care expenses (if married filing jointly; \$2,500 if married filing separately). <ul style="list-style-type: none"> Requires new enrollment each calendar year. Coverage begins 1st of month following date of hire with submission of enrollment form for new hires or January 1st following Open Enrollment for ongoing participants. 		
BASIC LIFE INSURANCE and ACCIDENTAL DEATH & DISMEMBERMENT (AD&D) Basic Life Insurance Policy # FLX 966616; AD&D Insurance Policy # OK968136	Basic Life Insurance only- no AD&D	Basic Life Insurance & AD&D	Basic Life Insurance & AD&D
New York Life Group Benefit Solutions PO Box 22328 Pittsburgh, PA 15222-0328 www.newyorklife.com/group-benefit-solutions Customer Service: (888) 842-4462	District Paid Monthly ER cost: \$0.21 per \$1,000 coverage <ul style="list-style-type: none"> Coverage is 1x annual salary, rounded to next \$1,000; Reductions of 25% at age 65 & 50% at age 70 Minimum benefit amount of \$15,000 and maximum benefit amount of \$100,000 Coverage begins the date of hire and ends on last day of employment 	District Paid Monthly ER cost: \$0.21 per \$1,000 coverage AD&D Monthly ER cost: \$0.03 per \$1,000 coverage <ul style="list-style-type: none"> Life insurance coverage is two and one-half (2.5) times annual salary Reductions of 25% at age 65 & 50% at age 70 Minimum Life Insurance benefit amount of \$15,000 and maximum Life Insurance benefit amount of \$500,000 AD&D coverage is 3x annual salary, rounded to next \$1,000, to a maximum of \$500,000 and a minimum of \$15,000. Coverage begins the date of hire and ends on last day of employment 	District Paid Monthly ER cost: \$0.21 per \$1,000 coverage AD&D (\$50,000 Flat for Sworn only) Monthly ER cost: \$0.03 per \$1,000 coverage <ul style="list-style-type: none"> Coverage is 1x annual salary, rounded to next \$1,000 Minimum benefit amount of \$15,000 and maximum benefit amount of \$100,000 Coverage begins the date of hire and ends on the last day of employment
LONG-TERM DISABILITY New York Life Group Benefit Solutions PO Box 709015 Dallas, TX 75370-9015 Group Insurance Policy # LK 964544 www.mynylgbs.com Claims: (800) 362-4462	Coverage through NY Life District Paid Monthly ER cost: \$0.43 per \$100 coverage <ul style="list-style-type: none"> Coverage supplements 60% of salary, up to a maximum monthly benefit of \$10,000 	Coverage through NY Life District Paid Monthly ER cost: \$0.43 per \$100 coverage <ul style="list-style-type: none"> Coverage supplements 70% of salary, up to a maximum monthly benefit of \$10,000 Elimination Period: 90-days of disability status Coverage begins the date of hire and ends on 	Coverage through PORAC Administered by Myers-Stevens District Paid Monthly ER cost: \$21.50 per employee (non-sworn) \$29.70 per employee (sworn)

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Myers-Stevens 26101 Marguerite Parkway Mission Viejo, CA 92692 Customer Service: (800) 827-4695	<ul style="list-style-type: none"> • Elimination Period: 90-days of disability status • Coverage begins the date of hire and ends on last day of employment. 	last day of employment.	<ul style="list-style-type: none"> • Coverage is 66 ½% of base salary to maximum monthly benefit of \$7,000 (before reduction by deductible income) • 365 days waiting period for non-industrial disability • Coverage effective date of hire with submission of enrollment form
TUITION REIMBURSEMENT	District pays up to a maximum of \$1,600 per calendar year (Reference AFSCME MOU Article 23.11, PAM Section 15)		
STATE DISABILITY INSURANCE (SDI) SHORT-TERM DISABILITY Employment Development Department (800) 480-3287 www.edd.ca.gov	District Paid <ul style="list-style-type: none"> • 7 day waiting period before benefits are paid (with exception of COVID-19 related claims) • Weekly disability payment between 60-70% of wages earned five (5) to 18 months before claim start date. Mandatory SDI Benefit Integration: weekly benefits <u>converted to</u> leave hours based on hourly rate. 		Coverage through PORAC Administered by Myers-Stevens District Paid Monthly cost: \$21.50 per employee (Non-Sworn) and \$29.70 per employee (Sworn) <ul style="list-style-type: none"> • Coverage is 66⅔% of base salary to maximum monthly benefit of \$7,000 (before reduction by deductible income) • No waiting period for non-industrial and industrial disability <ul style="list-style-type: none"> • Coverage effective date of hire with submission of enrollment form
EMPLOYEE ASSISTANCE PROGRAM Concern (800) 344-4222 Registration code: EBRPD https://employees.concernhealth.com .	District Paid Monthly costs: \$5.35 per EE <ul style="list-style-type: none"> • Up to total of 5 paid visits per occurrence, per year, per employee/eligible dependent(s) • Family members residing in same household and students away at college are eligible for benefit • Provides confidential counseling, consulting/referral services for a range of areas: work concerns, relationship/family problems, stress management, communication issues, bereavement, life changes, anxiety/depression, alcohol/other chemical dependency issues 		
UNIFORM ALLOWANCE	<ul style="list-style-type: none"> • Park Maintenance and Operations Classifications (Review Appendix C in MOU for classifications) \$258.50 per year. • \$110/year for Mechanics; plus, overalls provided. • \$258.50/year for Naturalists, after initial \$490 		

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	<ul style="list-style-type: none"> • during the first year of hire. • \$258.50/year for Naturalists, after initial \$490 during the first year of hire. • \$110/year for Industrial Firefighters. • \$165/year for Administrative Staff in Visitor Center 		
BILINGUAL PAY	N/A	Up to \$75 per pay period; Only available to Sworn Management Staff, and Aquatics Manager, and Communication, Records, and Property Manager. Certification required.	
EDUCATION PREMIUM	N/A	Only available to Sworn-Non-Sworn Safety Classifications 2.5% for Bachelors degree 3.5% for Masters degree Additional incentives for POST certificates available	Available to Sworn Personnel and Communications Dispatcher: 2.5% for Bachelors degree 3.5% for Masters degree* *Employees qualifying for a Masters degree incentive are not eligible for the Bachelor's degree incentive. Additional incentives for POST certificates available, see MOU Article 6.6

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<p>DEFINED BENEFIT (PENSION) FOR MISCELLANEOUS PERSONNEL</p> <p>CalPERS PO Box 942714 Sacramento, CA 94229 www.calpers.ca.gov</p> <p>Member Services: (888) CalPERS or (888) 225-7377</p> <p><i>The California Public Employees’ Pension Reform Act of 2013 (PEPRA)</i></p> <p><i>The benefits as defined by PEPRA are generalized due to ambiguity in the 2012 California Pension Reform Act, and the specific application of the law will have to be determined based on the facts and circumstances of any individual employee.</i></p> <p><i>See final page for more information and definitions</i></p>	<p align="center"><u>Employee who are established with PERS prior to 1/01/2013</u> <u>“Classic”</u></p> <p align="center">Local Miscellaneous: 2.5% @ 55 formula Minimum retirement age of 50</p> <p align="center">Contribution rates as of 07/01/2023: ER Rate: 10.71% EE Rate: 8.000% *</p> <p align="center">*Employer-Paid Member Contribution (EPMC) eliminated effective 03/31/2017</p> <ul style="list-style-type: none"> • Average highest 36 consecutive months of compensation • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings, subject to taxation by Social Security, is \$305,000 (in 2022). Adjusted annually. • Optional service credit for unused sick leave at retirement. • No windfall elimination or offset of Social Security benefits • Forfeit pension benefits upon felony conviction 	<p align="center"><u>Employees hired on or after 1/1/2013 and are not eligible for reciprocity with another CalPERS agency</u> <u>“PEPRA”</u></p> <p align="center">Local Miscellaneous: 2% @ 62 formula with a maximum benefit @ 67 Minimum retirement age of 52 Contribution rates as of 7/1/ 2023: ER Rate: 10.71% EE Contribution: 7.750%</p> <p align="center"><i>Beginning 4/1/13, New Members pay half of “normal cost” rate as specified under PEPRA. ER responsible for half plus ER rate.</i></p> <ul style="list-style-type: none"> • Employee responsible for 50% of “normal cost” rate (pretax) • Average highest 36 consecutive months of compensation. • Optional service credit for unused sick leave at retirement. • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings, subject to taxation by Social Security, is \$134,974 (in 2022). Adjusted annually. • Reportable benefits limited to Pensionable Compensation. • No windfall elimination or offset of Social Security benefits • Forfeit pension benefits upon felony conviction

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<p>DEFINED BENEFIT (PENSION) FOR SWORN PERSONNEL</p> <p>CalPERS PO Box 942714 Sacramento, CA 94229 www.calpers.ca.gov</p> <p>Member Services: (888) CalPERS or (888) 225-7377</p> <p><i>The California Public Employees' Pension Reform Act of 2013 (PEPRA)</i></p> <p><i>The benefits as defined by PEPRA are generalized due to ambiguity in the 2012 California Pension Reform Act, and the specific application of the law will have to be determined based on the facts and circumstances of any individual employee.</i></p> <p><i>See final page for more information and definitions</i></p>	<p><u>Employees hired prior to 3/31/12 (Police/Fire Captain)</u> Safety: 3% @ 50 formula</p> <p>Contribution rates effective 07/01/2023 ER Rate: 27.11% EE Rate: 12.000% *</p> <p><u>Employees hired prior to 04/07/2012 (Firefighter/Fire Lieutenant)</u> Safety: 3% @ 50 formula</p> <p>Contribution rates effective 07/01/2023 ER Rate: 27.11% EE Rate: 12.000%*</p> <p><u>Employees hired after 3/31/12 but before 1/1/13 OR are hired on or after 1/1/2013 but are not "new members" or "new employees" of CalPERS</u> Safety: 3% @ 55 formula</p> <p>Rates effective 07/01/23: ER Rate: 24.15% EE Rate: 12.000%*</p> <ul style="list-style-type: none"> • One-year final compensation and optional credit for unused sick leave at retirement. • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings, subject to taxation by Social Security, is \$305,000 (in 2022). Adjusted annually. • No windfall elimination or offset of Social Security benefits • Forfeit pension benefits upon felony conviction <p>*Members pay 3% of the ER rate, for a total of 12%</p>	<p><u>Employees hired on or after 01/01/2013 and are not eligible for reciprocity with another CalPERS agency "PEPRA"</u></p> <p>Safety: 2.7% @ 57 Minimum retirement age 50, with 2% @ 50</p> <p>Contribution rates as of 07/01/23: ER Rate: 13.54% EE "Normal Cost" Rate: 13.130%</p> <p>EE Contribution: Eff 07/01/23: 13.75%</p> <p><i>Beginning 1/1/13, New Members pay half of "normal cost" rate as specified under PEPRA. ER responsible for half plus ER rate.</i></p> <ul style="list-style-type: none"> • Average three years consecutive highest final compensation. • Optional credit for unused sick leave at retirement. • Cap on Pensionable Compensation that can be used to calculate retirement benefits at 100% of amount of earnings, subject to taxation by Social Security, is \$134,974 (in 2022). Adjusted annually. • Reportable benefits limited to Pensionable Compensation. • No windfall elimination or offset of Social Security benefits • Forfeit pension benefits upon felony conviction

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DEFINED BENEFIT PENSION DISTRICT ADMINISTERED (Transamerica) <i>Closed to new participants after 1/1/2001 and replaced with CalPERS</i>	<p align="center">2.3% @ 58 formula</p> <p align="center">Rates effective 10/1/2011: ER Rate: 40.8% EE Rate: 8.15% * (for MA) EE Rate: 8.55% * (for all others)</p> <p align="center">*EE rate paid fully by the District</p> <ul style="list-style-type: none"> • Average three consecutive years highest final compensation • Optional credit for unused sick leave at retirement. • Social Security <u>excluded</u> from Transamerica retirement formula 		<p align="center">N/A</p>
SOCIAL SECURITY and MEDICARE CONTRIBUTIONS (800) 772-1213 www.ssa.gov	<p align="center">ER cost: 7.65% of earnings (6.2% Soc. Sec. + 1.45% Medicare) EE cost: 7.65% of earnings (6.2% Soc. Sec. + 1.45% Medicare) <i>Amounts determined by IRS and are equal for both EE and ER</i></p>		
DEFERRED COMPENSATION PLAN 457 PLAN Empower (formerly MissionSquare) Empower- My Retirement Customer Care Center: (800) 551-4218	<p align="center">2024 Calendar Year Limits: Individual Contributions: \$23,000 “Age 50” Catch Up: additional \$7,500 (\$30,500 total) “Pre-Retirement” Catch Up: additional \$23,000 (\$46,000 maximum total - requires approval)</p> <ul style="list-style-type: none"> • All new employees hired on or after January 1, 2020 are automatically enrolled unless the employee elects not to participate in plan, within 30-days of hire. • Monthly meetings with Account Representative available • Monthly contribution changes can be made throughout the year. • Commences month following submission of enrollment form. 		