

ADDENDUM A

Elected Officials Compensation and Benefits

SALARIES

A. REGULAR SALARIES

1. The County will provide the following general adjustments effective the first full pay period of each fiscal year to eligible elected officials:

2% effective 25/26
3% effective 26/27
2% effective 27/28

The County will also provide equity adjustments effective the first full pay period of each fiscal year to eligible elected officials based on the table below.

| Job Title | Market-Based Adjustment Year One (2025) | Market-Based Adjustment Year Two (2026) | Market-Based Adjustment Year Three (2027) |
|--------------------------------------|---|---|---|
| Assessor | 1.0% | 1.0% | 1.0% |
| Auditor-Controller | | 1.0% | |
| Clerk-Recorder/Registrar of Voters | 1.0% | 1.0% | 1.0% |
| District Attorney | 2.0% | 2.0% | 1.0% |
| Sheriff/Coroner/Public Administrator | 2.0% | 2.0% | 1.0% |
| Treasurer-Tax Collector | 2.0% | 2.0% | 1.0% |

2. The position of Sheriff/Coroner/Public Administrator shall be entitled to educational and POST incentives mirroring that which appear in the Memorandum of Understanding with the Sheriffs Management Association. This includes eligibility for POST Incentive Pay (maximum of two), participation in the Safety Retirement, and treatment of unused sick leave.
3. In addition to the POST Incentive Pay the Sheriff is eligible for under the SMA MOU (listed above in #2), the Sheriff is also eligible to receive the Executive Post Incentive pay of 3.5% upon receipt of the credential and submission of the certificate with the processing of a personnel action form to initiate the salary differential. This incentive pay shall be considered cumulative to the incentives listed above.
4. The Sheriff/Coroner/Public Administrator shall receive one of the three educational incentives listed below:

| | |
|--------------|------------------|
| AA/AS Degree | \$150 per month |
| BA/BS Degree | \$250 per month |
| MA/MS Degree | 2.5% of base pay |

Effective the first full pay period after July 1, 2025, the educational amounts shall increase to the following:

| | |
|--------------|---|
| AA/AS Degree | \$175 per month, i.e. \$80.77 per pay period |
| BA/BS Degree | \$275 per month, i.e. \$126.92 per pay period |

Effective the first full pay period after July 1, 2026, the educational amounts shall increase to the following:

| | |
|--------------|---|
| AA/AS Degree | \$200 per month, i.e. \$92.31 per pay period |
| BA/BS Degree | \$300 per month, i.e. \$138.46 per pay period |

HEALTH AND WELFARE BENEFITS

A. LIFE INSURANCE

1. Employee and dependent coverage shall be paid by the County as described in paragraph 2.
2. Employee coverage shall be provided by the County in the amount of twice the Elected Department Head's salary. Elected Department Heads are eligible to purchase additional coverage for themselves and their dependents. The County will provide \$1,000 coverage for each eligible dependent. The additional amounts of insurance to be purchased by the employee may be limited by the insurance company.

B. EMPLOYEE HEALTH COVERAGE PACKAGE

1. During the term of the Compensation and Benefits Summary, the County agrees to maintain a Cafeteria Plan, pursuant to Section 125 of the Internal Revenue Code, for the purpose of providing eligible active employees with access to various health and welfare benefits. Benefits available through the Cafeteria Plan include medical, dental insurance, vision insurance and life insurance benefits.
2. Health, Dental and Vision insurance will be available to all employees and their dependents.
3. Employees will have the option of choosing all available coverage or upon proof of other coverage in a group plan providing minimal essential coverage an employee may choose to opt out of medical insurance and the County will pay the employee \$300/mo.

Employees who opt out of medical insurance can still enroll in dental and vision coverage.

4. The County shall provide to all eligible County employees an amount equal to 100% of the employee only cost for the least expensive health insurance plan available to County employees including the cost of dental and vision coverage.

5. **Medical, Dental and Vision Coverage**

- a. **Medical Insurance:** Employees participating in employee only benefits shall receive a Cafeteria Plan Allowance towards medical benefits that is equal to the medical premium cost for the plan chosen by the employee, or the average premium cost of all health plans offered in CalPERS Medical Region 1 (excluding out of state plans), whichever is less, minus the amount of the County's contribution towards medical insurance set forth in B (1) above. The County contribution towards medical benefits for "Employee plus one" coverage and "Employee plus two or more" coverage shall be equal to the medical premium cost for the plan chosen by the employee or eighty percent (80%) of the average premium cost of all health plans offered in CalPERS Medical Region 1 (excluding out of state plans), whichever is less, minus the amount of the County's contribution towards medical insurance set forth in Section B (1) of this section.
- b. **Dental and Vision:** The County will pay 100% of the premium cost for dental and vision plans for the "Employee Only" level of coverage.

The County will pay eighty percent (80%) of the premium cost for dental and vision plans for "Employee plus one" and Employee plus two or more" levels of coverage.

6. Employees who live in the Truckee area who elect health insurance coverage will receive the same benefit as stated in items 1 through 5 as stated above; however, in addition, Truckee employees who are not eligible to participate in an HMO plan are eligible to be reimbursed annually by a Rural Health Subsidy for up to \$1,500 per employee or \$3,000 for an employee and dependent(s). The subsidy may be used for reimbursements for covered major medical expenses as determined by the PPO plan's Evidence of Coverage. Co-payments are not reimbursable. Employees will be reimbursed for receipted out of pocket medical expenses during the calendar year in which they were incurred and not reimbursed under any other plan. Employees may request reimbursements in increments of \$100 dollars or more or at the end of the calendar year.
 - a. Should an HMO option become available for Truckee employees, the Truckee employees will be reimbursed the same as all other County employees as described in numbers 1 through 3 above and the Rural Health Subsidy shall be discontinued.

- b. Should the HMO option become unavailable for all County employees, the Truckee employees will be reimbursed the same as all other County employees as described in numbers 1 through 3 above and the rural Health Subsidy shall be discontinued.
- c. Should the HMO option become unavailable for all County employees, the County agrees to meet and confer over the effects of such a change.

RETIREMENT PROGRAM

A. COVERAGE AND CONTRIBUTION RATE

1. The type of coverage and amount of employee contribution shall be established in accordance with this Addendum and the contract between the County and the Public Employees' Retirement System (PERS).
2. Tier I/Legacy Tier: (Employees hired prior to December 13, 2012) Effective July 1, 2006, the County adopted the 2.7% at 55 modified retirement plan for Miscellaneous employees. County contributes on behalf of all covered employees their contribution at the established rate of 8% of monthly base salary received in excess of \$133.33.

The employees shall contribute 10.585% towards the employer share of the PERS reportable compensation in accordance with California Government Code Section 20516.

Tier I/Legacy Tier-Safety: Employees enrolled in the 3% @ 50 formula shall contribute a total of 9.0% of the employer share of reportable compensation in accordance with California Government Code Section 20516.

3. Tier II/Classic Tier: Employees hired after December 13, 2012 are enrolled in the 2%@60 formula. Employees shall contribute the 7.0% employee contribution to PERS.

Tier II/Classic Tier-Safety: (Employees hired between July 24, 2011 and December 31, 2012): Employees are enrolled in the 3%@55 formula shall contribute 9% towards the employee share of PERS reportable compensation.

4. Tier III: PERS "PEPRA" Employees hired on or after January 1, 2013 are enrolled in the 2%@62 formula. Employees shall contribute 50% of the Total Normal Cost (as determined annually by CalPERS) rate of their pensionable compensation to PERS.

Tier III-Safety: PERS "PEPRA" Employees hired on or after January 1, 2013. Employees are enrolled in the 2.7%@57 safety formula; employees shall contribute 50% of the Total Normal Cost (as determined annually by CalPERS) rate of their pensionable compensation to PERS.

Tier III employees shall be subject to the provisions of the Public Employee Pension Reform Act (PEPRA), including provisions governing pensionable compensation.

5. The County agrees to adopt the PERS optional death benefit Section 21548, Pre-Retirement Optional Settlement 2 Death Benefit by June 30, 2003.
6. The Elected Department Heads are eligible for PERS Section 21540.5 Special Death Benefit.
7. EPMC - Employees of this unit are eligible for provisions of Senate Bill 53, wherein regulations provided in Government Code Section 20636(c)(4) that the full monetary value of employer-paid member contributions (EPMC) paid to PERS shall be reported as compensation on behalf of all unit members.
8. Social Security - Each regular employee shall pay his/her contribution to the system.

HEALTH COVERAGE

Retiree Health Coverage benefits shall be provided pursuant to Section 24 of the Nevada County Personnel Code.

MISCELLANEOUS

A. MANAGEMENT BENEFIT ALLOWANCE

Each Elected Department Head shall be provided a \$2,000.00 per fiscal year management benefit allowance for expenses associated with the following: education, training, travel and workshops undertaken for purposes of personal growth and enrichment; membership and participation in activities of cultural, benevolent or service organizations; computer equipment, software and other supplies and equipment; health club dues and fees, and equipment intended to maintain good health and physical fitness; and attendance or participation in community events. The allowance shall be automatically included only in the final paycheck of each fiscal year. No receipts are required.

B. CAR ALLOWANCE

Elected Officials shall be provided a monthly car allowance of \$600.00 per month for all travel within 50 miles of their office location. Additionally, all elected officials shall be reimbursed at the current IRS allowable rate for all work-related travel in his or her private vehicle further than 50 miles, one-way. Elected Officials who travel out of town using air transport can claim mileage to/from the Sacramento International Airport even if less than 50 miles in conjunction with official overnight travel. Elected officials who have County assigned emergency vehicles which are available for their use during non-business hours are not eligible for this allowance.

C. SICK LEAVE BALANCE

1. Upon appointment to an elected position from any former regular County position, the employee shall choose one of two options to address any sick leave balance:
 - a. The employee shall be paid thirty-five percent (35%) of the value of all unused, accrued sick leave balance if they have achieved five years of service; or
 - b. The employee shall elect to freeze the sick leave balance to apply towards service credit upon retirement per PERS Section 20965, Credit for Unused Sick Leave. This election must be made in writing.

D. CONFIDENTIAL DIFFERENTIAL

The Sheriff and Auditor Controller are designated as Confidential positions and are eligible for a 5% confidential differential upon entering office and continue to receive the differential for the amount of time the incumbent is in office.

E. ELECTED OFFICIAL STATE BOARD SPECIAL PAY

The County Executive Officer can assign a special pay of 2.5% salary differential for Elective Officials who have been elected to serve on their State Association as a Board Member for the duration of their appointment not to exceed 6 years. Elected Officials must have served at least one year as an Elected Official to be eligible for the special pay.