

**City of Fresno
Unit 2
Management Confidential - Unrepresented**

Benefit	Description
Health & Welfare: Medical, Rx, Dental and Vision (Employee and dependents)	As of 07/01/2024 PPO Plan Premium = \$1,500.00 City Contributes \$1,050.00 Employee Contributes: High Plan: \$450.00, Low Plan: \$0.00
Retirement	<u>Non-Safety Employees</u> - (2%/year @ 55) City = 13.38%Employee (Average) = 8.90% Employees hired on/after 8/31/2014 pick up 1.5% of Employer Contribution <u>Safety Employees</u> City = 21.08% Tier II: Employees 9.00% Employees pick up 3% of Employer Contribution (DROP) – Deferred Retirement Option Program
Deferred Compensation	Savings/Mutual Funds 457 Plan with various investment options Employer Paid Contribution of \$75 per month for salary ranges E5 through E22
Life Insurance	1x annual salary rounded to nearest thousandth
Long Term Disability	66 2/3% to \$7,500/month maximum after 30 days or end of sick leave
Holidays	Holidays = 10 Birthday = 1 Personal Day = 2
Supplemental Sick	40 hours per fiscal year 80 hours lifetime maximum accrual
Annual Leave	1 – 9 years = 15.50 10+ years = 18.83 1,300, 1,100 or 840 hr. maximum accrual based on E range Hours exceeding 840 will be converted to HRA credits and placed in a Special HRA bank. May cash out up to 48 hours or 10% each fiscal year between July 1 and December 30
Management Leave	Based on E range, 60 or 80 hours per fiscal year for employees in exempt classifications Based on E range may cash out up to 48 or 60 hours during fiscal year in which leave is credited.
Supplemental Management Leave	E1-E5 Ranges may be granted up to 32 hrs. per fiscal year.
Bilingual	\$100 per month
Workers' Compensation	Benefits provided consistent with state law
Health Reimbursement Arrangement (HRA)	To pay premiums for retirement medical insurance and qualified medical expenses. Range E1-E5 may be granted 32 hours of Supplemental Mgmt Leave to be placed in HRA account.

* Full-time permanent employees
Employees Retirement System (Non-Safety) = Vested after completing 5 years of service
Fire & Police Retirement System (Safety) Tier II = Vested after completing 5 years of service

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Employment Not Covered by Social Security

Your earnings from a full time position in this unit are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from the City. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow (er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension. For additional information, please refer to Social Security Publication, "Government Pension Offset."

For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at www.socialsecurity.gov. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.