



Contra
Costa
County

To: In-Home Supportive Services Public Authority
From: Monica Nino, County Administrator
Date: August 16, 2022

Subject: In-Home Supportive Services Public Authority Employee Resolution No. 2022/290, which Supersedes Resolution No. 2018/593

RECOMMENDATION(S):

ADOPT attached Resolution No. 2022/290, which replaces and supersedes Resolution No. 2018/593, regarding compensation and benefits for employees of the In-Home Supportive Services Public Authority (IHSS PA).

FISCAL IMPACT:

The Juneteenth Holiday will have an approximate cost of \$1.3 million per year for all employee groups in the County.

BACKGROUND:

The IHSS-Public Authority employees' benefits have historically been linked to the resolution providing benefits for unrepresented management and exempt employees of Contra Costa. The Board of Supervisors adopted Resolution No. 2022/280, which provides for enhanced healthcare benefit subsidies for specified active unrepresented management employees on August 16, 2022. This Resolution, No. 2022/290 provides for the same benefits for IHSS/PA employees.

APPROVE OTHER
 RECOMMENDATION OF CNTY ADMINISTRATOR RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **08/16/2022** APPROVED AS RECOMMENDED OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: August 16, 2022
, County Administrator and Clerk of the Board of Supervisors

Contact: David Sanford, Chief of Labor Relations, (925) 655-2070

By: June McHuen, Deputy

cc:

BACKGROUND: (CONT'D)

The Resolution is modified in the following ways:

1. Add Juneteenth (June 19) to Section 1.10.
2. Add new amount of \$750 for HSA contribution beginning 2023 plan year.
3. Section 8 increase bilingual pay differential to \$200 from \$100.

CONSEQUENCE OF NEGATIVE ACTION:

If the action is not approved, eligible, active unrepresented employees will not have access to the appropriate benefits.

CLERK'S ADDENDUM

Speaker: China is a Bully

ATTACHMENTS

Text of Resolution 2022/290

IHSS PA mgmt Resolution 2022-290

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA
Acting in its capacity as the Governing Body of the
In-Home Supportive Services Public Authority

Adopted this Order on _____ by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SUBJECT: Compensation and Benefits Authorized for)
Employees of the In-Home Supportive) **Resolution No. 2022/290**
Services Public Authority for the Period)
from August 1, 2022, Until Further Order)

The Contra Costa County Board of Supervisors acting in its capacity as the governing body of the In-Home Supportive Services Public Authority **RESOLVES THAT:**

Effective from August 1, 2022, until further order of the Board, the Board adopts the attached program of compensation and benefits for the employees of the In-Home Supportive Services Public Authority. Except for Resolution No. 2002/608 (excluding inconsistent provisions concerning the amount of employee contributions for retirement benefits), this Resolution supersedes all previous resolutions providing compensation and benefits for the employees of the In-Home Supportive Services Public Authority, including but not limited to Resolution No. 2018/593.

Unless expressly provided otherwise, this Resolution is subject to the provisions of resolutions providing general and pay equity salary adjustments, to the 1937 County Employees Retirement Act, and to the Public Employees' Pension Reform Act. This Resolution does not authorize compensation and benefits for any employee who is represented by an employee organization with a Memorandum of Understanding.

Unless otherwise expressly provided, compensation and benefits under this Resolution are authorized only for permanent and project employees of the In-Home Supportive Services Public Authority who work full-time or part-time, twenty (20) or more hours per week.

The full text of this Resolution is attached. The following exhibits are also attached:

- I. **BENEFITS FOR ALL EMPLOYEES OF IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)** are provided for those classes listed in **Exhibit A**.
- II. **BENEFITS ONLY FOR MANAGEMENT AND EXEMPT EMPLOYEES OF IHSS PA** are provided for those classes listed in Exhibit A, except for the classes listed in **Exhibit B**.

Orig Dept.: Chief of Labor Relations – David Sanford (925-655-2070)

cc: County Counsel - Mary Ann McNett Mason
Auditor–Controller - Robert Campbell
County Finance Director- Adam Nguyen
County Director of Human Resources- Ann Elliott
In-Home Supportive Services Public Authority - Mac Obioma
Contra Costa County Employees' Retirement Association- Gail Strohl

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I. BENEFITS FOR ALL EMPLOYEES OF IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

1. Leaves With and Without Pay

1.10 Holidays: The County will observe the following holidays during the term covered by this Resolution:

New Year's Day	Labor Day
Martin Luther King Jr. Day	Veterans' Day
Presidents' Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Juneteenth (June 19)	Christmas Day
Independence Day	

Such other days as the Board of Supervisors may designate by Resolution as holidays.

Any holiday observed by the County that falls on a Saturday is observed on the preceding Friday and any holiday that falls on a Sunday is observed on the following Monday.

1.11 Definitions:

Regular Work Schedule: The regular work schedule is eight (8) hours per day, Monday through Friday, inclusive, for a total of forty (40) hours per week.

9/80 Work Schedule: A 9/80 work schedule is where an employee works a recurring schedule of thirty six (36) hours in one calendar week and forty four (44) hours in the next calendar week, but only forty (40) hours in the designated workweek. In the thirty six hour (36) calendar week, the employee works four (4) nine (9) hour days and has the same day of the week off that is worked for eight (8) hours in the forty four (44) hour calendar week. In the forty four (44) hour calendar week, the employee works four (4) nine (9) hour days and one eight (8) hour day.

Workweek for Employees on Regular, Flexible, Alternate, and 4/10 Schedules: For employees on regular, flexible, alternate, and 4/10 schedules, the workweek begins at 12:01 a.m. on Monday and ends at 12 midnight on Sunday.

Workweek for Employees on a 9/80 Schedule: The 9/80 workweek begins on the same day of the week as the employee's eight (8) hour work day and regularly scheduled 9/80 day off. The start time of the workweek is four (4) hours and one (1) minute after the start time of the eight (8) hour work day. The end time of the workweek is four (4) hours after the start time of the eight (8) hour work day. The result is a workweek that is a fixed and regularly recurring period of seven (7) consecutive twenty four (24) hour periods (168 hours).

- 1.12 Holidays Observed: Employees are entitled to observe a holiday (day off work), without a reduction in pay, whenever a holiday is observed by the County.
- 1.13 Holidays - 9/80 Work Schedules: When a holiday falls on the regularly scheduled day off of any employee who is on a 9/80 work schedule, the employee is entitled to take the day off, without a reduction in pay, in recognition of the holiday. These employees are entitled to request another day off in recognition of their regularly scheduled day off. The requested day off must be within the same month and workweek as the holiday and it must be pre-approved by the employee's supervisor. If the day off is not approved by the supervisor, it is lost. If the approved day off is a nine (9) hour workday, the employee must use one (1) hour of non-sick-leave accruals. If the approved day off is a ten (10) hour workday, the employee must use two (2) hours of non-sick-leave accruals. If the employee does not have any non-sick-leave accrual balances, leave without pay (AWOP) will be authorized.
- 1.14 Holidays - Part-Time Employees: Permanent, part-time employees are entitled to observe a holiday (day off work) in the same ratio as the number of hours in the part time employee's weekly schedule bears to forty (40) hours.
- 1.15 Personal Holiday Credit: Employees are entitled to accrue two (2) hours of personal holiday credit each month. This time is prorated for part time employees. No employee may accrue more than forty (40) hours of personal holiday credit. On separation from employment, employees are paid for any unused personal holiday credit hours at the employee's then current rate of pay, up to a maximum of forty (40) hours.
- 1.16 Vacation: Employees are entitled to accrue paid vacation credit not to exceed the maximum cumulative hours as follows:

<u>Length of Service</u>	<u>Monthly Accrual Hours</u>	<u>Maximum Cumulative Hours</u>
Under 11 years	10	240
11 years	10-2/3	256
12 years	11-1/3	272
13 years	12	288
14 years	12-2/3	304
15 through 19 years	13-1/3	320
20 through 24 years	16-2/3	400
25 through 29 years	20	480
30 years and up	23-1/3	560

Each employee is eligible to accrue increased vacation hours on the first day of the month following the employee's Service Award Date.

An employee's Service Award Date is the first day of his/her temporary, provisional, or permanent appointment to a position in the County. If an employee is first appointed to a temporary or provisional position and then later appointed to a permanent position, the Service Award Date for that employee is the date of the first day of the temporary or provisional appointment.

- 1.17 Sick Leave: The accrual and cancellation of sick leave credits is governed by Section 9.3 of the Contra Costa County Salary Regulations. The use of sick leave is governed by the IHSS PA Personnel Rules and the policies of the Executive Director.

Credits to and charges against sick leave are to be made in increments of no less than one-tenth of an hour (6 minutes).

- 1.18 Part-Time Employees: Part-time employees are entitled to accrue paid vacation and sick leave on a pro-rata basis.
- 1.19 Leave Without Pay - Use of Accruals: The provisions of Section 1006.6 of the Contra Costa County Personnel Management Regulations, as amended, relating to the use of accruals while on leave without pay, apply to all employees covered by this Resolution.

2. Health, Dental, and Related Benefits

- 2.10 Health Plan Coverages: The IHSS PA will provide the medical and dental coverage for IHSS PA employees and for their eligible family members, expressed in one of the Medical Plan contracts and one of the Dental Plan contracts between the County and the following providers:

- a. Contra Costa Health Plans (CCHP)
- b. Kaiser Permanente Health Plan
- c. Health Net
- d. Delta Dental

Medical Plans:

All employees will have access to the following medical plans:

1. CCHP Plan A & Plan B
2. Kaiser Permanente Plan A & Plan B
3. Health Net HMO Plan A & Plan B
4. Health Net PPO Plan A
5. Kaiser High Deductible Health Plan

In the event that one of the medical plans listed above meets the criteria for a high cost employer-sponsored health plan that may be subject to an excise penalty (a.k.a. Cadillac Tax) under the federal Patient Protection and Affordable Care Act ("ACA") (42 U.S.C. § 18081), such plan(s) will be eliminated for all employees. In the event that the Joint Labor Management Benefits Committee (JLMBC) and the County agree to replace any of the providers or plans listed above with an alternate provider or plan, the

replacement plan will be available for the employees on the same date that the replacement plan is available for members of the JLMBC.

2.11 Monthly Premium Subsidy:

- a. The IHSS PA’s monthly premium subsidy in effect on January 1, 2015, for each medical and/or dental plan, is a set dollar amount and is not a percentage of the premium charged by the plan. The IHSS PA will pay the following monthly premium subsidy:

<u>Health & Dental Plans</u>	<u>Employee</u>	<u>Employee +1 Dependent</u>	<u>Employee +2 or More Dependents</u>
Contra Costa Health Plans (CCHP), Plan A	\$509.92	\$1,214.90	\$1,214.90
Contra Costa Health Plans (CCHP), Plan B	\$528.50	\$1,255.79	\$1,255.79
Kaiser Permanente Health Plans	\$478.91	\$1,115.84	\$1,115.84
Health Net HMO Plans	\$627.79	\$1,540.02	\$1,540.02
Health Net PPO Plans	\$604.60	\$1,436.25	\$1,436.25
Kaiser High Deductible Health Plan	\$478.91	\$1,115.84	\$1,115.84
Delta Dental with CCHP A or B	\$41.17	\$93.00	\$93.00
Delta Dental with Kaiser or Health Net	\$34.02	\$76.77	\$76.77
Delta Dental without a Health Plan	\$43.35	\$97.81	\$97.81
DeltaCare (PMI) with CCHP A or B	\$25.41	\$54.91	\$54.91
DeltaCare (PMI) with Kaiser or Health Net	\$21.31	\$46.05	\$46.05
DeltaCare (PMI) without a Health Plan	\$27.31	\$59.03	\$59.03

- b. If the County contracts with a medical or dental plan that is not listed above, the IHSS PA will determine the monthly dollar premium subsidy that it will pay to that health plan for employees and their eligible family members.
- c. In the event that the IHSS PA premium subsidy amounts are greater than one hundred percent (100%) of the applicable premium of any health or dental plan, for any plan year, the IHSS PA’s contribution will not exceed one hundred percent (100%) of the applicable plan premium.

2.12 Retirement Coverage:

a. Upon Retirement:

1. Upon retirement and for the term of this resolution, eligible employees and their eligible family members may remain in their County health/dental plan, but without IHSS PA-paid life insurance coverage, if immediately before their proposed retirement the employees and dependents are either active subscribers to one of the County contracted health/dental plans or if while on authorized leave of absence without pay, they have retained continuous coverage during the leave period. The IHSS PA will pay the health/dental plan monthly premium subsidies set forth in Section 2.11(a) for eligible retirees and

their eligible family members.

2. Any person who becomes age 65 on or after January 1, 2009 and who is eligible for Medicare must immediately enroll in Medicare Parts A and B.
 3. For employees hired on or after January 1, 2009 and their eligible family members, no monthly premium subsidy will be paid by the IHSS PA for any health or dental plan after they separate from IHSS PA employment. However, any such eligible employee who retires under the Contra Costa County Employees' Retirement Association ("CCCERA") may retain continuous coverage of a county health and/or dental plan provided that (i) he or she begins to receive a monthly retirement allowance from CCCERA within 120 days of separation from IHSS PA employment and (ii) he or she pays the full premium cost under the health and/or dental plan without any IHSS PA premium subsidy.
 4. If an employee was eligible for a retiree health/dental plan monthly premium subsidy from the County immediately prior to entering into an unrepresented classification (no break in service), the employee will be deemed covered by section 2.12 subsection (a) (1), above.
- b. Employees Who File For Deferred Retirement: Employees, who resign and file for a deferred retirement and their eligible family members, may continue in their County group health and/or dental plan under the following conditions and limitations.
1. Health and dental coverage during the deferred retirement period is totally at the expense of the employee, without any IHSS PA contributions.
 2. Life insurance coverage is not included.
 3. To continue health and dental coverage, the employee must:
 - i. be qualified for a deferred retirement under the 1937 Retirement Act provisions;
 - ii. be an active member of a County group health and/or dental plan at the time of filing their deferred retirement application and elect to continue plan benefits;
 - iii. be eligible for a monthly allowance from the Retirement System and direct receipt of a monthly allowance within twenty-four (24) months of application for deferred retirement; and
 - iv. file an election to defer retirement and to continue health benefits hereunder with the County Benefits Division within thirty (30) days before separation from IHSS PA service.
 4. Deferred retirees who elect continued health benefits hereunder and their eligible family members may maintain continuous membership in

their County health and/or dental plan group during the period of deferred retirement by paying the full premium for health and dental coverage on or before the 10th of each month, to the Contra Costa County Human Resources Department-Employee Benefits Division. When the deferred retirees begin to receive retirement benefits, they will qualify for the same health and/or dental coverage pursuant to subsection (a) above, as similarly situated retirees who did not defer retirement.

5. Deferred retirees may elect retiree health benefits hereunder without electing to maintain participation in their County health and/or dental plan during their deferred retirement period. When they begin to receive retirement benefits, they will qualify for the same health and/or dental coverage pursuant to subsection (a) above, as similarly situated retirees who did not defer retirement, provided reinstatement to a County group health and/or dental plan will only occur following a three (3) full calendar month waiting period after the month in which their retirement allowance commences.
 6. Employees who elect deferred retirement will not be eligible in any event for IHSS PA health and/or dental plan subvention unless the member draws a monthly retirement allowance within twenty-four (24) months after separation from IHSS PA service.
 7. Deferred retirees and their eligible family members are required to meet the same eligibility provisions for retiree health/dental coverage as similarly situated retirees who did not defer retirement.
- c. Employees Hired After December 31, 2006 - Eligibility for Retiree Health Coverage: Employees hired after December 31, 2006 are eligible for retiree health/dental coverage pursuant to subsections (a) and (b), above, upon completion of fifteen (15) years of service as an employee of the IHSS PA. For purposes of retiree health eligibility, one year of service is defined as one thousand (1,000) hours worked within one anniversary year. The existing method of crediting service while an employee is on an approved leave of absence will continue for the duration of this Resolution.
- d. For purposes of this Section 2.12 only, "eligible family members" does not include Survivors of employees or retirees.

2.13 Layoff and Other Loss of Coverage:

- a. If a married couple both work for the IHSS PA and one (1) spouse is laid off, the remaining employee, if eligible, will be allowed to enroll or transfer into the health and/or dental coverage combination of his/her choice.
- b. An eligible employee who loses medical or dental coverage through a spouse or partner not employed by the IHSS PA will be allowed to enroll or transfer into the County health and/or dental plan of his/her choice within

thirty (30) days of the date coverage is no longer afforded under the spouse's plan.

2.14 Health Plan Coverages and Provisions: The following provisions are applicable to Health and Dental Plan participation:

- a. Health, Dental and Life Participation by Other Employees: Except as provided in Section 2.26 "Health Benefit Access for Employees Not Otherwise Covered," Section 2, "Health, Dental, and Related Benefits" does not apply to employees who work less than twenty (20) hours per week.
- b. Employee Contribution Deficiencies: The IHSS PA's contributions to the Health Plan and/or Dental Plan premiums are payable for any month in which the employee is paid. If an employee's compensation in any month is not sufficient to pay the employee share of the premium, the employee must make up the difference by remitting the unpaid amount to the County Human Resources Benefits Division. The responsibility for this payment rests solely with the employee.
- c. Leave of Absence: The IHSS PA will continue to pay the IHSS PA shares of health and/or dental plan premiums for enrolled employees who are on an approved paid or unpaid leave of absence for a period of thirty (30) days or more provided the employee's share of the premiums is paid by the employee.
- d. Coverage Upon Separation: An employee who separates from IHSS PA employment is covered by his/her County health and/or dental plan through the last day of the month in which he/she separates. Employees who separate from IHSS PA employment may continue group health and/or dental plan coverage to the extent provided by the COBRA laws and regulations.
- e. Health Savings Account:
 1. Beginning no earlier than the 2017 plan year, active permanent full-time and active permanent part-time employees who are enrolled in the Kaiser High Deductible Health Plan may elect to enroll in a Health Savings Account (HSA). Employees may contribute up to the maximum annual contribution rate for HSAs as set forth in the United States Internal Revenue Code. Funds contributed to the HSA are invested as directed by the employee. The IHSS PA does not provide any recommendations or advice on investment or use of HSA funds. Employees are responsible for paying any HSA account management fees charged by the HSA administrator. The IHSS PA does not manage or administer the HSA. The HSA is not available to temporary or permanent-intermittent employees.
 2. For the 2019 Plan Year, the IHSS PA will make a one-time contribution of five hundred dollars (\$500) into the HSA for active employees

employed as of January 1, 2019, who are enrolled in the Kaiser Permanente High Deductible Health Plan for the 2019 plan year and who have an HSA. The contribution will be made with the February 10, 2019 pay.

3. For the 2020 through 2022 Plan Years, the IHSS PA will contribute six hundred and twenty-five dollars (\$625) annually into the HSA for active employees employed as of January 1 who are enrolled in the Kaiser Permanente High Deductible Health Plan and have an HSA. The contribution will be made with the February 10 pay for the plan year.
4. For the 2023 Plan Year and each year thereafter, the IHSS PA will contribute seven hundred and fifty dollars (\$750) annually into the HSA for active employees who are enrolled in the Kaiser Permanente High Deductible Health Plan and have an HSA. The contribution will be made with the February 10 pay for the plan year.

2.15 Family Member Eligibility Criteria: The following persons may be enrolled as the eligible Family Members of a medical and/or dental plan Subscriber:

a. Health Insurance

1. Eligible Dependents:

- i. Employee's legal spouse
- ii. Employee's qualified domestic partner
- iii. Employee's child to age 26
- iv. Employee's disabled child who is over age 26, unmarried, and incapable of sustaining employment due to a physical or mental disability that existed prior to the child's attainment of age 19.

2. "Employee's child" includes natural child, step-child, adopted child, child of a qualified domestic partner, and a child specified in a Qualified Medical Child Support Order (QMCSO) or similar court order.

b. Dental Insurance

1. Eligible Dependents – All dental plans:

- i. Employee's legal spouse
- ii. Employee's qualified domestic partner
- iii. Employee's disabled child who is over age 19, unmarried, and incapable of sustaining employment due to a physical or mental disability that existed prior to the child's attainment of age 19.

2. Delta Dental PPO Only – Employee's unmarried child who is:

- i. Under age 19; or
- ii. Age 19, or above, but under age 24; and

- A. Resides with the Employee for more than 50% of the year excluding time living at school; and,
- B. Receives at least 50% of support from Employee; and
- C. Is enrolled and attends school on a full-time basis, as defined by the School.

3. Delta Care HMO Only – Employee’s Child to age 26.

4. “Employee’s child” includes natural child, step-child, adopted child, child of a qualified domestic partner, and a child specified in a Qualified Medical Child Support Order (QMCSO) or similar court order.

2.16 Dual Coverage:

- a. Each employee and retiree may be covered by only a single County health (or dental) plan, including a CalPERS plan. For example, an IHSS PA employee may be covered under a single County health and/or dental plan as either the primary insured or the dependent of another County employee or retiree, but not as both the primary insured and the dependent of another County employee or retiree.
- b. All dependents, as defined in Section 2.15 (Family Member Eligibility Criteria) may be covered by the health and/or dental plan of only one spouse or one domestic partner. For example, when both parents are County employees, all of their eligible children may be covered as dependents of either parent, but not both.
- c. For purposes of this Section 2.16 only, “County” includes the IHSS PA, the County of Contra Costa, and all special districts governed by the Board of Supervisors, including but not limited to, the Contra Costa County Fire Protection District.

2.17 Medical Plan Cost-Sharing for Active Employees on and after January 1, 2019:

- a. Medical Plan Cost-Sharing for Active Employees for the 2019 Plan Year. For active employees for the plan year that begins on January 1, 2019, the County will pay the monthly premium subsidy for medical plans, stated below:

Medical Plans	Employee	Employee +1 Dependent	Employee +2 or More Dependents
Contra Costa Health Plans (CCHP), Plan A	\$641.65	\$1,271.99	\$1,980.17
Contra Costa Health Plans (CCHP), Plan B	\$672.58	\$1,314.95	\$2,106.48
Kaiser Permanente Health Plan A	\$600.00	\$1,200.00	\$1,825.00
Kaiser Permanente Health Plan B	\$600.00	\$1,200.00	\$1,825.00
Health Net HMO Plan A	\$986.18	\$1,765.02	\$3,230.62
Health Net HMO Plan B	\$882.34	\$1,720.86	\$2,721.74
Health Net PPO Plan A	\$1,226.79	\$2,109.72	\$4,251.97
Kaiser High Deductible Health Plan	\$559.68	\$1,119.36	\$1,679.04

b. Medical Plan Cost-Sharing for Active Employees on and after January 1, 2020.

1. For active employees for the plan year that begins on January 1, 2020, the County will move to a percentage-based cost sharing approach for medical care premium subsidies. The County will pay seventy-five percent (75%) of the total medical plan premium for the Employee and Employee + 1 Dependent tiers of the second lowest priced non-deductible HMO plan. The County will pay seventy-six and one half percent (76.5%) of the total medical plan premium for the Employee + 2 or more Dependents tier of the second lowest price non-deductible HMO plan. These annual calculated dollar amounts will be applied to all plans and tiers as described.
2. For active employees for the plan year that begins on January 1, 2021, the County will pay seventy-eight and one half percent (78.5%) of the total medical plan premium for each tier of the second lowest priced non-deductible HMO plan. This annual calculated amount will be applied to all plans and tiers, except Kaiser Permanente Health Plan B.
3. For active employees for the plan year that begins on January 1, 2022, and each year thereafter, the County will pay eighty percent (80%) of the total medical plan premium for each tier of the second lowest priced non-deductible HMO plan. This annual calculated amount will be applied to all plans and tiers, except Kaiser Permanente Health Plan B.
4. For active employees for the plan year that begins on January 1, 2021, and each year thereafter, for the Kaiser Permanente Health Plan B, employees will pay at least the following share of the total medical plan premium:

Kaiser Permanente Health Plan B	Employee Monthly Premium Cost
Employee	\$20.00
Employee +1 Dependent	\$40.00
Employee + 2 or More Dependents	\$60.00

5. In the event of a reduction in the premium for the second lowest priced non-deductible HMO plan, the County will pay the premium subsidy for medical plans that the County paid in the previous plan year.

2.18 Life Insurance Benefit Under Health and Dental Plans: For employees who are enrolled in the County’s program of medical or dental coverage as either the primary or the dependent, term life insurance in the amount of ten thousand dollars (\$10,000) will be provided by the IHSS PA.

2.19 Supplemental Life Insurance: In addition to the life insurance benefits provided by this resolution, employees may subscribe voluntarily and at their own expense for supplemental life insurance. Employees may subscribe for an

amount not to exceed five hundred thousand dollars (\$500,000), of which one hundred thousand (\$100,000) is a guaranteed issue, provided the election is made within the required enrollment periods.

- 2.20 Health Care Spending Account: After six (6) months of permanent employment, full time and part time (20/40 or greater) employees may elect to participate in a Health Care Spending Account (HCSA) Program designated to qualify for tax savings under Section 125 of the Internal Revenue Code, but such savings are not guaranteed. The HCSA Program allows employees to set aside a predetermined amount of money from their pay, before taxes, for health care expenses not reimbursed by any other health benefit plans. HCSA dollars may be expended on any eligible medical expenses allowed by Internal Revenue Code Section 125. Any unused balance is forfeited and cannot be recovered by the employee.
- 2.21 PERS Long-Term Care: The IHSS PA will deduct and remit monthly premiums to the PERS Long-Term Care Administrator for employees who are eligible and voluntarily elect to purchase long-term care at their personal expense through the PERS Long-Term Care Program.
- 2.22 Dependent Care Assistance Program: The IHSS PA will continue to offer the option of enrolling in a Dependent Care Assistance Program (DCAP) designed to qualify for tax savings under Section 129 of the Internal Revenue Code, but such savings are not guaranteed. The program allows employees to set aside up to five thousand dollars (\$5,000) of annual salary (before taxes) per calendar year to pay for eligible dependent care (child and elder care) expenses. Any unused balance is forfeited and cannot be recovered by the employee.
- 2.23 Premium Conversion Plan: The IHSS PA will continue to offer the Premium Conversion Plan (PCP) designed to qualify for tax savings under Section 125 of the Internal Revenue Code, but tax savings are not guaranteed. The program allows employees to use pre-tax dollars to pay health and dental premiums.
- 2.24 Voluntary Vision Plan: Beginning no earlier than the 2017 plan year, active permanent full-time and active permanent part-time employees will be offered the opportunity to enroll in a voluntary vision plan. Employees will pay the full premium costs of the plan. The County will contract with a provider for a voluntary vision plan with no co-pays. The vision plan is not available to temporary or permanent-intermittent employees.
- 2.25 Prevailing Section: To the extent that any provision of this Section (Section 2. Health, Dental, and Related Benefits) is inconsistent with any provision of any other County or IHSS PA enactment or policy, including but not limited to Administrative Bulletins, the Salary Regulations, the Personnel Management Regulations, or any other resolution or order of the Board of Supervisors acting in any of its various capacities, the provision(s) of this Section (Section 2. Health, Dental, and Related Benefits) will prevail.

2.26 Health Benefit Access for Employees Not Otherwise Covered: To access IHSS PA health plans, an employee who is not otherwise eligible for health coverage by the IHSS PA, must be eligible to receive an offer of coverage from the IHSS PA under the federal Patient Protection and Affordable Care Act (“ACA”) (42 U.S.C. § 18081). Employees eligible to receive an offer of coverage (and qualified dependents), will be offered access to IHSS PA health insurance plans. Employees will be responsible for the full premium cost of coverage.

3. **Mileage Reimbursement** The IHSS PA will pay a mileage allowance for the use of personal vehicles on IHSS PA business at the rate allowed by the Internal Revenue Service (IRS) as a tax deductible expense, adjusted to reflect changes in this rate on the date it becomes effective or the first of the month following announcement of the changed rate by the IRS, whichever is later.

4. **Retirement Contributions**

4.10 No IHSS PA Subvention: Effective on October 1, 2011, employees are responsible for the payment of one hundred percent (100%) of the employees’ basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees’ Retirement Association, without the IHSS PA paying any part of the employees’ contributions. Employees are also responsible for the payment of the employees’ contributions to the retirement cost-of-living program as determined annually by the Board of Retirement without the County paying any part of the employees’ contributions. The County is responsible for one hundred percent (100%) of the employer’s retirement contributions determined annually by the Board of Retirement.

4.11 414H2 Participation: The County, on behalf of the IHSS PA, will continue to implement Section 414(h) (2) of the Internal Revenue Code which allows the County Auditor–Controller to reduce the gross monthly pay of employees by an amount equal to the employee’s total contribution to the County Retirement System before Federal and State income taxes are withheld, and forward that amount to the Retirement system. This program of deferred retirement contribution will be universal and non-voluntary as is required by statute.

5. **PEPRA Retirement Plan**

A. PEPRA for Employees who become CCCERA Members on or after January 1, 2013. For employees who, under the California Public Employees Pension Reform Act of 2013 (PEPRA) (Chapters 296 and 297, Statutes of 2012) become New Members of the Contra Costa County Employees Retirement Association (CCCERA) on or after January 1, 2013, retirement benefits are governed by PEPRA. To the extent that this resolution conflicts with any provision of PEPRA, PEPRA governs.

B. COLA. For employees hired on and after January 1, 2014, who under PEPRA, become New Members of CCCERA, the cost of living adjustment to the retirement

allowance will not exceed two percent (2%) per year, and the cost of living adjustment will be banked.

- C. DISABILITY STANDARD. For employees, who under PEPRA, become New Members of CCCERA, the disability provisions are the same as the current Tier III disability provisions.
- D. This section 5 does not apply to employees who are safety members of the Contra Costa County Employees Retirement Association, if any.

6. Training

- 6.10 Career Development Training Reimbursement: All full-time employees are eligible for career development training reimbursement not to exceed seven hundred fifty dollars (\$750) per fiscal year. The reimbursement of training expenses includes books and is governed by any County Administrative Bulletins on Travel or Training.
- 6.11 Management Development Policy: Employees are authorized to attend professional training programs, seminars, and workshops, during normal work hours at the discretion of the Executive Director, for the purpose of developing knowledge, skills, and abilities, in the areas of supervision, management, and County policies and procedures.

The Executive Director is responsible for authorization of individual professional development reimbursement requests. Reimbursement is through the regular demand process with demands being accompanied by proof of payment (copy of invoice or canceled check).

- 7. Bilingual Pay Differential A monthly salary differential will be paid to incumbents of positions requiring bilingual proficiency as designated by the Appointing Authority and the Director of Human Resources. The differential will be prorated for employees working less than full time and/or on an unpaid leave of absence during any given month. The differential is two hundred dollars (\$200.00) per month.

Designation of positions for which bilingual proficiency is required is the sole prerogative of the IHSS PA, and such designations may be amended or deleted at any time.

- 8. Higher Pay for Work in a Higher Classification The County Salary Regulations notwithstanding, when an employee is required to work in a higher paid classification, the employee will receive the higher compensation for such work, pursuant to the County Salary Regulations, plus any differentials and incentives the employee would have received in his/her regular position. Unless the Board has by Resolution otherwise specified, the higher pay entitlement will begin on the completion of the 40th consecutive hour in the assignment, retroactive to the beginning of the second full day of work in the assignment.

- 9. Other Terms and Conditions of Employment

9.10 Length of Service Credits: Length of service credit dates from the beginning of the last period of continuous IHSS PA employment, including temporary, provisional and permanent status and absences on an approved leave of absence; except that when an employee separates from a permanent position in good standing and is subsequently re-employed in a permanent IHSS PA position within two (2) years from the date of separation, the period of separation will be bridged. Under these circumstances, the service credits will include all credits accumulated at the time of separation but will not include the period of separation. The service credits of an employee are determined from employee status records maintained by the Human Resources Department.

9.11 Administrative Provisions: The IHSS Executive Director may establish guidelines, bulletins or directives as necessary to further define or implement the provisions of this resolution.

10. Computer Vision Care (CVC) Users Eye Examination Employees are eligible to receive an annual eye examination on IHSS PA time and at IHSS PA expense provided that the employee regularly uses a video display terminal at least an average of two (2) hours per day as certified by their department.

Employees certified for examination under this program must make their request through the Benefits Service Unit of the County Human Resources Department. Should prescription VDT eyeglasses be prescribed for the employee following the examination, the IHSS PA agrees to provide, at no cost, basic VDT eye wear consisting of a fifty dollar (\$50) frame and single, bifocal or trifocal lenses. Employees may, through individual arrangement between the employee and the employees' doctor and solely at the employee's expense, include blended lenses and other care, services or materials not covered by the Plan.

11. Special Benefit for Permanent Employees Hired on and after January 1, 2009

A. Beginning on April 1, 2009 and for the term of this resolution, the County will contribute one hundred and fifty dollars (\$150) per month to an employee's account in the Contra Costa County Deferred Compensation Plan, or other tax-qualified savings program designated by the County, for employees who meet all of the following conditions:

1. The employee must be hired by Contra Costa County on or after January 1, 2009.
2. The employee must be appointed to a permanent position. The position may be either full time or part time, but if it is part time, it must be designated, at a minimum, as 20 hours per week.
3. The employee must have been employed by Contra Costa County for at least 90 calendar days.

4. The employee must contribute a minimum of twenty-five dollars (\$25) per month to the Contra Costa County Deferred Compensation Plan, or other tax-qualified savings program designated by the County.
5. The employee must complete and sign the required enrollment form(s) for his/her deferred compensation account and submit those forms to the Human Resources Department, Employee Benefits Services Unit.
6. The employee may not exceed the annual maximum contribution amount allowable by the United States Internal Revenue Code.

This special benefit does not apply to any employee who is covered by Section 2.12, subsection (a) (1).

- B. No Cross Crediting: The amounts contributed by the employee and the County pursuant to this Section do not count towards the “Qualifying Base Contribution Amount” or the “Monthly Contribution Required to Maintain Incentive Program Eligibility” set forth in Section 14. Similarly, the amounts contributed by the employee and the County pursuant to Section 14 do not count towards the employee’s \$25 per month minimum contribution required by this Section.
- C. Maximum Annual Contribution: All of the employee and County contributions set forth in Sections 11 and 14 will be added together to ensure that the annual maximum contribution to the employee’s deferred compensation account does not exceed the annual maximum contribution rate set forth in the United States Internal Revenue Code.
- D. Eligibility for Loan Program: All employees are eligible to apply for loans from the Contra Costa County Deferred Compensation Plan loan program established by the Board of Supervisors on June 26, 2012, by Resolution No. 2012/298.

II. BENEFITS ONLY FOR MANAGEMENT AND EXEMPT EMPLOYEES OF IHSS PA

Management and Exempt employees of the IHSS PA will receive the benefits set forth in Part I and also the following additional benefits:

12. Overtime Provisions

12.10 No Overtime Pay, Holiday Pay, or Comp Time: Management and exempt employees are not entitled to receive overtime pay, holiday pay, overtime compensatory time, or holiday compensatory time. Employees who are unable or not permitted to observe a holiday (take the day off), are authorized to receive overtime pay ONLY IF the employee is on the Overtime Exempt Exclusion List.

12.11 Overtime Exempt Exclusion List: Employees in unrepresented, management, and exempt classifications are overtime exempt and are not eligible for overtime pay, holiday pay, overtime compensatory time, or holiday compensatory time. Instead, these employees are awarded Annual Management Administrative Leave in recognition of the extra burden their job responsibilities may sometimes place on their work schedules. However, unrepresented, management, and exempt employees may be made eligible for overtime pay if their names are placed on the Overtime Exempt Exclusion List by the County Administrator's Office. Employees on the Overtime Exempt Exclusion List are authorized to receive overtime pay, only. These employees are NOT eligible for holiday pay, overtime compensatory time, or holiday compensatory time. Employees on the Overtime Exempt Exclusion List are also NOT eligible for Annual Management Administrative Leave for the quarter they are on the Overtime Exempt Exclusion List. The policies and procedures for the Overtime Exempt Exclusion List are set forth in the County Administrator's memo of November 6, 2002, as may be amended.

Employees may be approved for placement on the Overtime Exempt Exclusion List if and when they are assigned to a special or temporary project or task that requires persistent, excess work hours, without relief from their regular job duties. Overtime pay will not be authorized as a means to address normal staffing or operational issues.

12.12 Overtime Pay: Employees on the Overtime Exempt Exclusion List will be compensated at one and one-half (1.5) times their base rate of pay (excluding differentials) for authorized work exceeding eight (8) hours in a day or forty (40) hours in a work week.

13. Management Longevity Pay

13.10 Ten Years of Service:

Employees who have completed ten (10) years of service for the IHSS PA are eligible to receive a two and one-half percent (2.5%) longevity differential effective on the first day of the month following the month in which the employee qualifies for the ten (10) year service award.

13.11 Fifteen Years of Service:

Employees who have completed fifteen (15) years of service for the IHSS PA are eligible to receive an additional two and one-half percent (2.5%) longevity differential effective on the first day of the month following the month in which the employee qualifies for the fifteen (15) year service award. For employees who completed fifteen (15) years of service on or before January 1, 2007, this longevity differential will be paid prospectively only from January 1, 2007.

14. Deferred Compensation.

- A. Deferred Compensation Incentive. The IHSS PA will contribute eighty-five dollars (\$85) per month to each employee who participates in the County's Deferred Compensation Plan. To be eligible for this Deferred Compensation Incentive, the employee must contribute to the deferred compensation plan as indicated below.

<u>Employees with Current Monthly Salary of:</u>	<u>Qualifying Base Contribution Amount</u>	<u>Monthly Contribution Required to Maintain Incentive Program Eligibility</u>
\$2,500 and below	\$250	\$50
\$2,501 – 3,334	\$500	\$50
\$3,335 – 4,167	\$750	\$50
\$4,168 – 5,000	\$1,000	\$50
\$5,001 – 5,834	\$1,500	\$100
\$5,835 – 6,667	\$2,000	\$100
\$6,668 and above	\$2,500	\$100

Employees who discontinue contributions or who contribute less than the required amount per month for a period of one (1) month or more will no longer be eligible for the eighty-five dollar (\$85) Deferred Compensation Incentive. To reestablish eligibility, employees must again make a Base Contribution Amount as set forth above based on current monthly salary. Employees with a break in deferred compensation contributions either because of an approved medical leave or an approved financial hardship withdrawal will not be required to reestablish eligibility. Further, employees who lose eligibility due to displacement by layoff, but maintain contributions at the required level and are later employed in an eligible position, will not be required to reestablish eligibility.

- B. Eligibility for Loan Program. Employees are eligible to apply for loans from the Contra Costa County Deferred Compensation Plan loan program established by the Board of Supervisors on June 26, 2012, by Resolution No. 2012/298.

15. Annual Management Administrative Leave

- A. On January 1st of each year, full-time management and exempt employees in paid status will be credited with ninety four (94) hours of paid Management Administrative Leave. This time is non-accruable and all balances will be zeroed out on December 31 of each year.
 - B. Permanent part-time employees are eligible for Management Administrative Leave on a prorated basis, based upon their position hours. Permanent-intermittent employees are not eligible for Management Administrative Leave.
 - C. Employees appointed (hired or promoted) to management or exempt positions are eligible for Management Administrative Leave on the first day of the month following their appointment date and will receive Management Administrative Leave on a prorated basis for that first year.
 - D. Management and exempt employees on the Overtime Exempt Exclusion List are authorized to receive overtime pay; therefore, their Management Administrative Leave will be reduced by 25% each time the employee is on the List. The 25% reduction will be deducted from the employee's current leave balance, but if there is no balance, it will be deducted from future awarded Annual Management Administrative Leave.
16. **Management Life Insurance** Employees are covered at IHSS PA expense by term life insurance in the amount of fifty seven thousand dollars (\$57,000) in addition to the insurance provided under Section 2.18.
17. **Professional Development Reimbursement** Management and exempt employees are eligible for reimbursement of up to six hundred twenty-five dollars (\$625) for each two (2) year period beginning on January 1, 1999, for memberships in professional organizations, subscriptions to professional publications, attendance fees at job-related professional development activities and purchase of job-related computer hardware and software (excludes automation connectivity, support, or subscription fees) from a standardized County-approved list or with Executive Director approval, provided each employee complies with the provisions of the Computer Use and Security Policy adopted by the Board of Supervisors and the applicable manuals. In order to receive reimbursement, the employee must have been in an eligible classification when the expense was incurred.

Each professional development reimbursement request must be approved by the Executive Director and submitted through the regular County demand process. Demands must be accompanied by proof of payment (copy of invoice or receipt). Certification regarding compliance with the County's computer use and security policy may be required. Questions regarding the appropriateness of a request will be answered by the Office of the County Administrator.

18. **Sick Leave Incentive Plan** Employees may be eligible for a payoff of a part of unused sick leave accruals at separation. This program is an incentive for employees to safeguard sick leave accruals as protection against wage loss due to time lost for injury or illness. Payoff must be approved by the Director of Human

Resources, and is subject to the following conditions:

- A. The employee must have resigned in good standing.
- B. Payout is not available if the employee is eligible to retire.
- C. The balance of sick leave at resignation must be at least seventy percent (70%) of accruals earned in the preceding continuous period of employment excluding any sick leave use covered by the Family and Medical Leave Act, the California Family Rights Act, or the California Pregnancy Disability Act.
- D. Payout is by the following schedule:

<u>Years of Payment Continuous Service</u>	<u>Payment of Unused Sick Leave Payable</u>
3 – 5 years	30%
5 – 7 years	40%
7 plus years	50%

- E. No payoff will be made pursuant to this section unless the Contra Costa County Employees' Retirement Association has certified that an employee requesting a sick leave payoff has terminated membership in, and has withdrawn his or her contributions from, the Retirement Association.
- F. It is the intent of the Board of Supervisors that payments made pursuant to this section are in lieu of County retirement benefits resulting from employment by this County, the IHSS PA, or by Districts governed by this Board.

19. **Long-Term Disability Insurance** The IHSS PA will continue in force the Long-Term Disability Insurance program with a replacement limit of eighty-five (85%) of total monthly base earnings reduced by any deductible benefits.

III. SPECIAL BENEFITS FOR DESIGNATED CLASSIFICATIONS

20. Longevity Pay for Clerical Support Staff

Effective on July 1, 2008, employees in the classifications listed below, who have completed ten (10) years of service for the IHSS PA, are eligible to receive a two and one-half percent (2.5%) longevity differential, effective on the first day of the month following the month in which the employee qualifies for the ten (10) year service award.

Eligible Classifications:

This section only applies to the following classifications:

- 8IH4 Office Manager/Secretary - PA
- 8IH6 Public Authority Benefits Clerk
- 8IH7 Public Authority Senior Benefits Clerk
- 8IH8 Public Authority 311 Benefits Clerk

Exhibit A

Job Code	Job Title
8IH9	Administrative Svcs Asst II- Pa
8IH4	Office Manager/Secretary-Pa
8IH3	PA Registry/Training Spec
8IH2	Program Manager - Public Auth
8IH0	Pub Auth Secretary - Advanced
8IH8	Public Auth Ben Clerk Spec
8IH6	Public Auth Benefits Clerk
8IH5	Public Auth Benefits Clerk Sup
8IH1	Public Auth Executive Director
8IH7	Public Auth Sr Benefits Clerk

Exhibit B

Job Code	Job Title
8IH9	Administrative Svcs Asst II - Pa
8IH4	Office Manager/Secretary - Pa
8IH3	PA Registry/Training Spec
8IH2	Program Manager - Public Auth
8IH0	Pub Auth Secretary - Advanced
8IH5	Public Auth Benefits Clerk Sup
8IH1	Public Auth Executive Director