

Mid-Management/Confidential Benefits Summary



2023 – 2027 Memorandum of Understanding
Updated: 1/1/2024

Salary and Compensation

Salary Increases	3% COLA effective 4/1/2024. 5% COLA effective 4/1/2025. 5% COLA effective 4/1/2026.
Longevity Pay	3% of Base Rate of Pay After Completion of 15 Years of Service.
Clothing Allowance	\$150 per fiscal year to be used towards City of Lincoln branded clothes.
Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.

Retirement Planning

CalPERS Retirement	Formula	Final Comp	Effective	FY 23/24 ER Rate	FY 23/24 EE Rate
Misc Classic Member	2.7% at 55	1 year	Prior 2/13/11	12.95%	11%
Misc Classic II Member	2% at 60	3 years	2/13/2011	7.1%	10%
Misc New Member	2% at 62	3 years	1/1/2013	4.68%	10.75%
CalPERS Cost Share	3% employee cost share agreement, already included in the employee rate above.				
Social Security	The City of Lincoln participates in Social Security, current rate is 6.2%.				
Deferred Comp	457(b) plans offered for voluntary employee participation. City will contribute up to \$150 per month in matching funds for employees who participate in a City-sponsored 457 plan.				
Retiree Medical	CalPERS retiree health per Government Code 22893 . City contributions are based on the vesting schedule and Annuitant 100/90 formula. Employees must have at least 10 years of PERS credit, 5 years with the City and retire within 120 days of separation from the City to qualify.				

Health and Insurance Plans

Medical Insurance	City contributes 80% of Region 1 Kaiser rates.	Employee	Employee +1	Employee +2
		\$817.13	\$1,634.26	\$2,124.54
Cash In-Lieu of Medical	Employees who waive medical can receive a bi-weekly cash benefit of \$314.30			
Vision Insurance	100% City-paid for employees. Employees pay for dependents: \$16.68 + children, \$15.57 + spouse or \$26.66 family			
Dental Insurance	100% City-paid for employee and any dependents.			
Flexible Spending	Pre-tax medical and dependent care FSA plans offered.			
Life Insurance	City-paid group policy with \$50,000 basic life and AD&D.			
Medicare	1.45%.			
Disability Insurance	City participates in California SDI; current rate is 1.1%.			
Voluntary Insurance	Supplemental life, critical illness and accident insurance plans offered for employee purchase.			

Paid Time Off

	Years of Service	Annual Hours Accrual	Hours Cap	Cash Out Program
Vacation Leave	0 – 3 years	88 hours	240 hours	Cash out up to 100 hours of balance in excess of 120 hours once per calendar year, with a minimum vacation usage of 40 hours in that calendar year.
	3 – 5 years	112 hours		
	5 – 8 years	128 hours		
	8 – 11 years	136 hours		
	11 – 13 years	144 hours		
	13 – 15 years	152 hours		
	15 – 17.5 years	160 hours		
	17.5+ years	208 hours		
Sick Leave	96 hours accrued annually		1,440 hours – hired prior to 7/10/18 OR 1,000 hours – hired after 7/10/18	Employees hired prior to 1/9/24, with 12+ years of continuous service <u>and</u> either: <ul style="list-style-type: none"> - Accumulated in excess of 300 hours: Will be allowed to cash out up to 40 hours of balance per fiscal year. <li style="text-align: center;">OR - Accumulated in excess of 500 hours: Will be allowed to cash out up to 100 hours of balance per fiscal year.
Administrative Leave	FLSA exempt employees credited 80 hours each calendar year; leave does not carry over.			
Holidays	10 City-paid and 16 hours of floating per calendar year. Unused floating hours shall be cashed out at year end.			
Bereavement Leave	Up to 24 hours for designated relatives.			

Please Note: The information contained in this document is a summary of benefits to regular employees. City contributions are prorated for employees who work less than full-time. For specific information refer to the MOU. The information contained herein does not constitute either an expressed or implied contract.