

CITY OF SAN MATEO
BENEFITS SUMMARY, 1/29/2025

| Bargaining Units | CITY COUNCIL | DEPARTMENT HEADS | DEPUTY DIRECTOR | MANAGE- MENT NONSAFETY | MANAGE- MENT SAFETY | SAN MATEO EMPLOYEE ASSOC. (GENERAL) | SEIU MAINT- ENANCE | POLICE | POLICE NON-SAFETY COMM. SVC. OFFICERS & DISPATCHERS | POLICE SERGEANTS | SEIU LIBRARY | LIBRARY PER DIEM | SEIU NONMERIT PART TIME | UNREP NONMERIT PART TIME |
|--|--|--|---|---|---|--|--|---|--|--|---------------------------|---------------------------|-------------------------------|-----------------------------------|
| MOU Effective Dates | N/A | By City Council Resolution | By City Council Resolution | 4/12/20 thru 4/12/25 | 7/9/23 thru 6/21/26 | 7/21/24 thru 6/19/27 | 10/4/21 thru 6/22/24 | 1/7/24 thru 1/3/27 | 1/7/24 thru 1/3/27 | 6/27/21 thru 6/22/24 | 7/9/23 thru 6/21/26 | 7/9/23 thru 6/21/26 | 6/19/16 thru 6/10/23 | N/A |
| PERS Formulas 2% @ 55 Miscellaneous Eff.7/1/1998 3%@ 50 Safety Eff. 2/1/02 3%@55 Safety See unit 1/1/13 2%@62Misc 2.7%@ 57-Sfty Both w/ 3 year avg. final comp **See “new” definition-Pg 9 | 2% @ 55 w/1 yr final comp 12/9/12 2% @ 55, w/3 year avg. final comp. Hire after 1/1/13 2% @ 62 w/3 year avg. final comp. & “new” ** Enrollment Optional | 2% @ 55 Misc 3 % @ 50 Safety-1 yr final cmp 4/19/01 12/9/12 - not “New” Sfty -3% @ 55, w/ 3 yr avg final comp. Sfty & Misc Hired after 1/1/13- New: Misc2%@62 Sfty 2.7%@57 Both w/3 yr avg. comp | 2% @ 55-Misc 3% @ 50-Sfty. 1 yr final comp 4/19/01 (Misc &Safety) 12/9/12 & not new Safety -3% @ 55, w/3 yr. avg final comp. Safety & Misc Hired after 1/1/13 & New: Misc. 2%@62 Safety 2.7%@57 Both w/3 yr. avg. comp | 2% @ 55 1 yr final cmp 4/19/01 Hired after 12/9/12 & not New 2% @ 55, w/3 year average final comp Hired after 1/1/13 and New: 2% @ 62 w/3 year avg. final comp. | 3% @ 50 1 yr. final comp. 4/19/01 Hired after 12/9/12 & not New:3% @ 55, w/ 3 year avg. final comp. Hired after 1/1/13 & New: 2.7% @ 57 w/3 year average final comp | 2% @ 55 1 yr. final comp. 4/19/01 Hired after 12/9/12 & not New: 2% @ 55 w/3yr avg. final comp. Hired after 1/1/13 & New: 2% @ 62 w/3 year avg. final compensation | 2% @ 55 1 yr. final comp 04/19/01 Hired after 12/9/12 & not New: 2%@55 w/3yr avg. final comp. Hired after 1/1/13 & New: 2% @ 62 w/3 year avg. final compensation | 2% @ 55 1yr. final comp4/19/01 Hired after 12/9/12 & not “new” 3% @ 55 w/3 yr. avg. final comp. Hired after 1/1/13 & “new”: 2.7% @ 57 w/3 year avg. final comp. | 3% @ 50 1 yr. final comp 2/1/81 Hired after 12/9/12 & not “new” 3%@55 w/ 3 yr. average final comp Hired after 1/1/13 & “new” 2.7% @ 57 with 3 year avg. final comp. | 2% @ 55 1 yr. final comp 4/19/01 Hired after 12/9/12 & not New: 2%@55 w/ 3yr avg. final comp. Hired after 1/1/13 & New: 2% @ 62 with 3 yr. avg. final comp. | N/A | N/A | N/A | |

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Definition of a “New” CalPERS Member: A new member is defined in the Public employees’ Pension Reform Act of 2013 as any of the following:

- A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, and who has no prior membership in any California public retirement system.
- A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, and who is not eligible for reciprocity with another California public retirement system.
- A member who first established CalPERS membership prior to January 1, 2013, and who is rehired by a different CalPERS employer after a break in service of greater than six months.

| Bargaining Units | CITY COUNCIL | DEPARTMENT HEADS | DEPUTY DIRECTOR | MANAGE- MENT NONSAFETY | MANAGE- MENT SAFETY | SAN MATEO EMPLOYEE ASSOC. (GENERAL) | SEIU MAINT- ENANCE | POLICE | POLICE NON- SAFETY COMM. SVC. OFFICERS & DISPATCHER | POLICE SERGEANTS | LIBRARY | LIBRARY PER DIEM | SEIU NONMERIT PART TIME | UNREP NONMERIT PART TIME |
|---|----------------------------------|--|--|---|---|---|---|---|--|---|---|------------------------|----------------------------------|-----------------------------------|
| PERS Employee Rate (Employee paid) | Misc. 8.34% PEPRA 7.50% | Misc. 8.34% PEPRA 7.50% Safety 15.39% PEPRA 12.25% | Misc. 8.34% PEPRA 7.50% Safety 15.39% PEPRA 12.25% | Misc. 8.34% PEPRA 7.50% | Safety 15.39% PEPRA 12.25% | Misc. 8.34% PEPRA 7.50% | Misc. 8.34% PEPRA 7.50% | Safety 15.39% PEPRA 12.25% | Misc. 8.34% PEPRA 7.50% | Safety 15.39% PEPRA 12.25% | Misc. 8.34% PEPRA 7.50% | N/A | N/A | N/A |
| PERS Employer Rate As of 7/1/24 | Misc. 9.44% | Misc. 9.44% Safety 20.38% | Misc. 9.44% Safety 20.38% | Misc. 9.44% | Safety 20.38% | Misc. 9.44% | Misc. 9.44% | Safety 20.38% | Misc. 9.44% | Safety 20.38% | Misc. 9.44% | N/A | N/A | N/A |
| PERS Employee Payment of Employer Rate As of 7/1/24 Total Normal Cost for Misc. is 16.67% Total Normal Cost for Safety is 30.78% | City-paid | Classic Employee pays ½ Total Normal Cost: Misc.: 0.92% Safety: 5.58% | Classic Employee pays ½ Total Normal Cost: Misc.: 0.92% Safety: 5.58% | Classic Employee pays ½ Total Normal Cost: Misc.: 0.92% | Classic Employee pays ½ Total Normal Cost (<u>up to 16%</u>): Safety: 5.58% | Classic Employee pays ½ Total Normal Cost: Misc.: 0.92% | Classic Employee pays ½ Total Normal Cost: Misc.: 0.92% | Classic Employee pays ½ Total Normal Cost (<u>up to 14%</u>): Safety: 5.00% | Classic Employee pays ½ Total Normal Cost (up to 8%): Misc.: 0.92% | Classic Employee pays ½ Total Normal Cost (<u>up to 14%</u>): Safety: 5.00% | Classic Employee pays ½ Total Normal Cost: Misc.: 0.92% | N/A | N/A | N/A |

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|---|--------------|---|---|---|--|--|---|--|--|---|--|------------------------|----------------------------------|-----------------------------------|
| RETIREE HEALTH SAVINGS ACCOUNT (RHSA) <i>Employee Contribution</i> | N/A | 9/10/17 <u>Safety-</u> Employee pays 1% if EE was hired before 12/31/99 <u>Misc.-</u> Employee pays 1% if EE was hired after 1/1/77 | 9/10/17 <u>Safety-</u> Employee contributes 2% <u>Misc.-</u> Employee contributes \$50 per pay period | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| RETIREE HEALTH SAVINGS ACCOUNT (RHSA) <i>City Contribution</i> | N/A | 9/10/17 <u>Safety-</u> City contributes 1% if EE was hired after 6/1/00 <u>Misc.</u> City matches 2% if EE was hired on or after 1/1/77 | N/A | 4/5/20 0.25% City contribution to RHSA | 7/2/17 1.0% City contribution to RHSA | Eff 6/26/22 City contribution changes to 1.0% AND 2.0% City contribution if EE is age 45 or over, and has 15 or more years of service. | 5/1/22 0.75% City contribution to RHSA also EEs who are at least 45 years old and have at least 15 years of service receive an additional 0.75% | 5/15/22 PORAC City contribution is \$550 per month to PORAC Trust | 5/15/22 PORAC City contribution is \$500 per month to PORAC Trust | 1/27/19 3.4% City contribution to RHSA AND 2% for age 45 or older, and with at least 15 years of service | 5/3/20 0.75% City contribution, and on 6/27/21 City contribution will increase to 1.25% 5/3//20 1.75% per pay period to RHSA for 45 years or older and at least 15 years of service | N/A | N/A | N/A |

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|---|--|------------------|---|--|--|--|--|--|--|--|--|------------------------|----------------------------------|-----------------------------------|
| <p>RETIREE HEALTH SAVINGS ACCOUNT</p> <p><i>Separation Distribution</i></p> | <u>City Council – N/A</u> | | 9/10/17 | 1/1/24 | 1/1/22 | 1/1/23 | 10/4/21 | 1/1/19 | 1/1/18 | 1/1/18 | As of 1/1/19 | N/A | N/A | N/A |
| | <u>Department Heads</u> 9/10/17 | | -Safety- 100% of eligible sick leave and 100% of vacation leave to RHSA upon separation | 30 years or less of service, 100% of all eligible accrued leaves to RHSA | At Service or Disability retirement, all eligible accrued leaves to RHSA | Less than 10 years of service, 100% of all eligible accrued leaves to RHSA | 50 % of eligible accrued leave balances to RHSA upon retirement, plus eligible sick leave to RHSA upon retirement. | At service or disability retirement no accrued leaves shall be contributed to RHSA | At service or disability retirement no accrued leaves shall be contributed to RHSA | At service or disability retirement no accrued leaves shall be contributed to RHSA | 0% of separation pay to be contributed to RHSA | | | |
| | <u>Safety- hired before 6/1/00-</u> No leave balances to RHSA upon separation | | | More than 31 years, 100% of all eligible accrued sick leave to RHSA | If non–retirement separation, no accrued leaves to RHSA | 10-26 years of service, all eligible accrued sick leave to RHSA, and all other eligible accrued leaves to cash | | If non-retirement separation, no accrued leaves shall be contributed to RHSA | If non-retirement separation, no accrued leaves shall be contributed to RHSA | If non-retirement separation, no accrued leaves shall be contributed to RHSA | | | | |
| | <u>Safety- hired after 6/1/2000</u> 100% of eligible sick leave and 100% of discretionary leave to RHSA upon separation | | | | | More than 26 years of service, 100% of all eligible accrued leaves to RHSA | | | | | | | | |
| | <u>Misc. hired before 1/1/77</u> 100% of eligible sick leave and 50% of discretionary leave to RHSA upon separation | | <u>Misc.-</u> 100% eligible sick leave to RHSA upon separation | If non-retirement separation, no accrued leave to RHSA | | | | | | | | | | |
| | <u>Misc. hired after 1/1/77</u> 100% eligible sick and 100% of vacation leave upon separation | | | | | If non-retirement separation, no accrued leaves shall be contributed to RHSA | | | | | | | | |

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|---|--------------|--|---|---|---------------------------|--|---|---|--|---|---|--|---|---|
| DEFERRED COMPENSATION 457 <i>Employee & Employer paid as listed</i> | N/A | 9/10/17 <u>Misc.</u> City matches up to 2% if hired before 1/1/77 Plus, City contributes 0.5% <u>Misc.</u> City contributes 0.5% if hired after 1/1/77 <u>Safety</u> City contributes 1% if EE was hired before 6/1/00 | 9/10/17 <u>Misc.</u> Up to 2% City match Plus, City contributes 0.5% <u>Safety</u> City contributes 1% | 4/3/22 City contribution is 1.5%, and City will match up to 1% of employee's base salary | N/A | 6/16/19 City will match up to 0.5% of base salary AND 1/10/21 City will also contribute 0.5% of base salary | 5/1/22 All EEs receive 1% city contribution Plus 0.5% City match to 457 account | N/A | N/A | Eff. 1/27/19 2.5% City Contribution | 6/27/21 1.5% City Contribution 6/26/22 City will MATCH up to an additional 0.5% of employee's contribution | PTS - Voya employee 3.75% employer 3.75% In lieu of Soc.Security EE may voluntarily contribute more \$ | PTS- Voya employee 3.75% employer 3.75% In lieu of Soc.Security EE may voluntarily contribute more \$ | PTS- Voya employee 3.75% employer 3.75% In lieu of Soc.Security EE may voluntarily contribute more \$ |
| DEFERRED COMPENSATION 401(a) only <i>Employee & Employer Paid as listed</i> | | | | | | | | 5/15/22 2.63% City contribution to 401(a) only | 5/15/22 0.75% City contribution to 401(a) only | | | | | |

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|---|---|---|--|---|--|---|---|---|---|---|--|--|--|-----------------------------------|
| HEALTH Benefits <i>Dedicated health - City contribution is PEMHCA minimum for PERS retiree medical.</i> | Cafeteria plan money covers 100% Kaiser or \$41.66 mo. in lieu to FSA for medical expenses Dedicated health contribution n \$385 for PERS retiree medical | 9/10/17 City Paid: <u>Single party</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMCHA in lieu | 9/10/17 City Paid: <u>Single party:</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMHCA in lieu | 1/6/13 City Paid: <u>Single party:</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMHCA in lieu | 7/10/11 City Paid: <u>Single party:</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMHCA in lieu | 1/5/14 City Paid: <u>Single party:</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMHCA in lieu | 1/5/14 City Paid: <u>Single party:</u> 100% of Kaiser single party cost <u>Two party:</u> 90% of Kaiser 2 party cost <u>Family:</u> 90% of Kaiser family cost or PEMHCA in lieu Hired before 7/1/06, \$377.39/ mo. in lieu. Hired before 7/1/06 single coverage, City pays 100% of Kaiser (EE only) and \$120.00 cash /mo. | 1/3/16 City Paid: <u>Single party:</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMHCA in lieu | 1/3/16 City Paid: <u>Single party:</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMHCA in lieu | 1/3/16 City Paid: <u>Single party:</u> 100% Kaiser single party <u>Two party:</u> 90% Kaiser 2 party <u>Family:</u> 90% Kaiser family or PEMHCA in lieu | 7/1/23 HealthWorx for eligible employees City pays \$390.00 per month EE pays remainder <u>OR</u> \$19.23 per pay period (\$500/year) City paid into FSA medical reimb. plan | 1/1/18 HealthWorx for eligible employees City pays \$175.00 per month. EE pays remainder <u>OR</u> \$11.53 per pay period (\$300/year) City paid into FSA medical reimb. plan | N/A 1/1/09 Leave accruals end for benefited per diems. | |
| CIGNA Dental | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho 50% to \$3,000 max \$15.00 deductible | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho 50% to \$3,500 max \$15.00 Deductible | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho 50% to \$3,500 max \$15.00 deductible | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho 50% to \$3,500 max \$15.00 deductible | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho 50% to \$3,500 max \$15.00 deductible | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho 50% to \$2,000 max. \$15.00 Deductible | 7/1/2024 \$137.49 100/80/80 UCR \$3,000 max. Ortho 50% \$2,000 max. 3/01/05 No deductible | 7/1/2024 \$137.49 100/80/80 UCR \$3,000 max. Ortho 50% to \$2,000 max. \$15.00 deductible | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho. 50% to \$2,000 max. \$15.00 deductible | 7/1/2024 \$137.49 100/80/80 UCR, \$3,000 max. Ortho. 50% to \$2,000 max. \$15.00 deductible | 7/1/2024 \$137.49 100/80/80 UCR \$3,000 max. Ortho. 50% to \$2,000 max. \$15.00 deductible | N/A | N/A | N/A |

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|--|--|---|---|---|--|--|---|--|--|--|---|------------------------|-------------------------|--------------------------|
| VISION Vision Service Plan (VSP) | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$12.43 \$25 deductible "C" plan Exam, lenses & frames annually | 01/01/2025 \$18.14 \$10 deductible "C" plan Exam, lenses & frames annually | N/A | N/A | N/A |
| LIFE Standard Ins. Rate- \$0.17/\$1,000 AD&D .035/\$1000 30 hr. week required. | \$25,000 \$4.25 mo. \$10,000 \$.35 mo. | \$50,000 9/1/96 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 9/1/96 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 9/1/96 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 9/1/96 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 4/1/02 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 4/1/02 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 4/1/02 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 2/1/19 \$8.50 mo. \$10,000 \$.35 mo. | \$50,000 3/01/02 \$8.50 mo. \$10,000 \$.35 mo. | N/A N/A | N/A N/A | N/A N/A |
| SUPPLE- MENTAL LIFE Standard Ins. 30 hr./week required. Rate based on age & amount | N/A | Eff. 3/1/83 Med quest. req'd after 31 days from hire date | Eff. 3/1/83 Med quest. req'd after 31 days from hire date | Eff. 3/1/83 Med quest. req'd after 31 days from hire date | Eff. 3/1/83 Med quest. req'd after 31 days from hire date | Eff. 6/5/83 Med quest. req'd after 31 days from hire date | Eff. 3/1/86 Med quest. req'd after 31 days from hire date | Eff. 6/1/87 Med quest. req'd after 31 days from hire date | Eff. 6/1/87 Med quest. req'd after 31 days from hire date | Eff. 10/6/85 Med quest. req'd after 31 days from hire date | Eff. 6/5/83 Med quest. req'd after 31 days from hire date | N/A | N/A | N/A |
| LTD Standard Ins. 30-hr. week required. | N/A | 60 calendar days or end of sick leave 66-2/3% of full salary to maximum benefit of \$14,000/ mo. to age 65 .38/100 7/1/2022 | 60 calendar days or end of sick leave 66-2/3% of full salary to maximum benefit of \$10,000 /mo. to age 65 .38/100 7/1/2022 | 60 calendar days or end of sick leave 66-2/3% of full salary to maximum benefit of \$10,000 /mo. to age 65 .38/100 7/1/2022 | Coverage through PORAC @ EE's option | 60 calendar days or end of sick leave 66-2/3% of full salary to maximum benefit of \$8,000 /mo. to age 65 .38/100 7/1/2022 | 180 calendar days or end of sick leave, 66-2/3% of salary to maximum benefit of \$4,000 /mo. to age 65 .38/100 7/1/2022 | Coverage through PORAC | Coverage through PORAC | Coverage through PORAC | 60 calendar days or end of sick leave 66-2/3% of full salary to Max benefit of \$4,000 /mo. to age 65. Eligibility -20 hrs. week .38/100 7/1/2022 | N/A | N/A | N/A |

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|-----------------------|---|--|---|--|--|--|---|---|---|---|---|------------------------|----------------------------------|-----------------------------------|
| EXECUTIVE LEAVE | N/A | 80 hours | 48 hours; Up to 40 hours additional with Dept. Head approva | 48 hrs. for FLSA Exempt employees; Up to 40 hours add'l w/Dept .Head approval | 48 hours for FLSA Exempt employees; Up to 40 hours additional with Dept. Head approval | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| CONCERN EAP | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | 6 visits per year per problem for employee & eligible dependents | N/A | N/A | N/A |
| SHIFT DIFFERENTIAL | N/A | N/A | N/A | WQ Shift Supervisor 6pm-6am \$2.50 hr. 9 – No pay on leave time | N/A | If 60% of shift is between 3pm and 6am, 4.5% for whole shift SEE MOU FOR JOB CLASSES | 10/20/19 WTTP 6p-6a \$2.50 SEE MOU | N/A | 5% Dispatch I, II, Seniors, CSOs: “Relief”, “Overlap” Swing Shift or Midnight Shift | N/A | N/A | N/A | N/A | N/A |
| ANNUAL LEAVE | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Optional 12-1-91 | Optional 12-1-91 1/1/13 Dispatch | Eff. 1/1/83 Optional 10-6-85 | N/A | N/A | N/A | N/A |
| UNIFORM ALLOWANCE | N/A | Police Chief \$36.73 pp | Police Deputy \$36.73 pp | N/A | Police \$46.15 pp | 6/16/19 Police Records EEs receive \$8.00 12/1/19 Community Engagement & Public Relations Coordinator will receive \$30.77 pp | 7/31/16 Report \$500 to PERS for uniforms for Classic members | 7/30/2017 \$38.46 per pp Full uniform provided on initial graduation | 7/30/17 \$30.77 per pp CSOs 10/21/18 \$8.00 per pp Dispatchers Full uniform provided on initial graduation | 1/27/19 \$46.15 per pp | N/A | N/A | N/A | N/A |

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|---|----------------------|--|--------------------------------------|--|---------------------------|--|---|--|--|--|----------------------|------------------------|---|-----------------------------------|
| SAFETY SHOE ALLOW- ANCE | N/A | N/A | 9/10/17 \$200 every 2 years | 5/1/17 \$200 every 2 years See MOU for positions | N/A | 7/21/24 \$250 reimb. every 2 years for safety boots and \$250 every 2 years for safety prescription glasses | 10/4/21 \$250 reimb annually for safety shoes (including orthotics) | N/A | N/A | N/A | N/A | N/A | Some classifica tions \$200 safety shoe reimburse every 2 years (Dept. Head discretion) | N/A |
| STANDBY PAY | N/A | N/A | N/A | N/A | N/A | 3 hours straight time pay for up to 24 hours of standby | 10/20/19 \$3.85/hr. | 12.5% for detectives or other officers designated by Chief | N/A | Stand by and/or On-Call 12.5% | N/A | N/A | N/A | N/A |
| MILEAGE ALLOW- ANCE IRS 1/1/22 | \$.585/mile | \$.585/mile \$375/mo. car allowance 2/5/03 | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile | \$.585/mile |
| SOCIAL SECURITY 2022 Taxable earnings up to \$147,000 | N/A N/A | ER 6.2% EE 6.2% N/A Safety | ER 6.2% EE 6.2% N/A Safety | ER 6.2% EE 6.2% | N/A N/A | ER 6.2% EE 6.2% | ER 6.2% EE 6.2% | N/A N/A | ER 6.2% EE 6.2% | N/A N/A | ER 6.2% EE 6.2% | N/A N/A | N/A N/A | N/A N/A |
| MANDATORY MEDICARE No max. | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | Hired after 1986 ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | Hired after 1986 ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% | ER 1.45% EE 1.45% |
| SDI 1.2% (1/1/25) | N/A | N/A | N/A | 7/1/15 1.2% | N/A | 10/1/00 1.2% | 10/1/83 1.2% | N/A | N/A | N/A | N/A | 1/1/96 1.2% | N/A | N/A |

| Bargaining Units | CITY COUNCIL | DEPARTMENT HEADS | DEPUTY DIRECTOR | MANAGEMENT NONSAFETY | MANAGEMENT SAFETY | SAN MATEO EMPLOYEE ASSOC. (GENERAL) | SEIU MAINT-ENANCE | POLICE | POLICE NON- SAFETY COMM. SVC. OFFICERS & DISPATCHER | POLICE SERGEANTS | LIBRARY | LIBRARY PER DIEM | SEIU NONMERIT PART TIME | UNREP NONMERIT PART TIME |
|------------------------|--------------|---|--|--|--|--------------------------------------|--------------------------------------|---|--|---|----------------|---------------------------|---------------------------|-----------------------------------|
| BILINGUAL DIFFERENTIAL | N/A | N/A | | \$90 bi-weekly | \$90 bi-weekly | \$90 bi-weekly | \$90 bi-weekly | \$200.00 bi-weekly 10/11/15 | \$138.46 bi-weekly 10/11/15 | \$200.00 bi-weekly 10/11/15 | \$90 bi-weekly | \$90 bi-weekly (prorated) | \$90 bi-weekly (prorated) | \$90 bi-weekly (prorated) 8/11/08 |
| EDUCATIONAL INCENTIVE | N/A | N/A | | N/A | <u>7/9/23</u> Police Captain & Lieutenant 8% POST Management Course. 3% POST Executive Development Course, POST Command College or Master's degree | N/A | N/A | 4% Int. POST 9% Adv. POST Dispatchers: 1% Int POST Dispatchers: 2.5% Adv. POST CSOs: 2% AA Degree | N/A | 4.5% Int. POST 8% Adv. POST 3.0% POST Supv. Leadership Inst. Training | N/A | N/A | N/A | N/A |
| OTHER DIFFERENTIALS | N/A | \$375.00 Auto Fringe Benefit* *see MOU | \$300.00 Eligible Mgrs. Auto Fringe Benefit* *see MOU | \$300.00 Eligible Mgrs. Auto Fringe Benefit* *see MOU 4/5/20 \$200/m Housing Allowance | <u>7/9/23</u> Management Incentive 3% \$300.00 Eligible Mgrs. Auto Fringe Benefit* *see MOU | See MOU for Certification Incentives | See MOU for assignment differentials | 10/11/15 FTO: 8% 5% Duty Differentials: Bomb, canine, traffic detail, detective, PAL/Youth Services, Downtown, Training, CRU, School Resource and PIO | 7/1/21 CSO FTO: 8% Special Duty: CSO: Investigations ; Court Liaison; Traffic; and Support Services 7/1/21 Dispatcher Training 8% | 1/27/19 | N/A | N/A | N/A | N/A |

| Bargaining Units | CITY COUNCIL | DEPARTMENT HEADS | DEPUTY DIRECTOR | MANAGE- MENT NONSAFETY | MANAGE- MENT SAFETY | SAN MATEO EMPLOYEE ASSOC. (GENERAL) | SEIU MAINT- ENANCE | POLICE | POLICE NON-SAFETY COMM. SVC. OFFICER S & | POLICE SERGEANTS | LIBRARY | LIBRARY PER DIEM | SEIU NONMERIT PART TIME | UNREP NONMERIT PART TIME |
|----------------------------|--------------|--|--|---|--|--|---|--|---|---|---|--|---|--|
| SICK LEAVE | N/A | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days = 3.70 hours biweekly | 12 days =3.70 hours biweekly | 12 days .04625 hrs. per hour worked. 2000 hrs.+ 30 hrs. per pp required | After 30 days of work, employees accrue sick leave at the rate of .03333 hours for each hour worked. After 90 calendar days of employment, employees can use up to 24 hours of sick leave per fiscal year. The maximum sick leave accrual is 48 hours. | After 30 days of work, employees accrue sick leave at the rate of .03333 hours for each hour worked. After 90 calendar days of employment, employees can use up to 24 hours of sick leave per fiscal year. The maximum sick leave accrual is 48 hours. |
| HOLIDAYS | N/A | 14 days: Includes 3 floats 12 hrs. -Jan. 12 hrs. -July | 14 days: Includes 3 floats 12 hrs. -Jan. 12 hrs. -July | 14 days: Includes 3 floats 12 hrs. -Jan. 12 hrs. -July Eff 4/19/20 WWTP Supv, Police Records Supv and Dispatch Supv will receive holiday-in-lieu pay of 5.0 % | (40 hrs.) 14 days: Includes 3 floats (56 hrs.) 6% Differential Eff 3/22/20 Police Captains and Lieutenants receive holiday-in-lieu pay of 5.0% | 14 days: Includes 3 floats 12 hrs. -Jan. 12 hrs. -July | 14 days: Includes 3 floats 12 hrs. -Jan. 12 hrs. -July | 14 days = 4.31 hrs. bi- weekly Includes 3 floats | 14 days = 4.0 hrs. bi- weekly Includes 3 floats | 14 days = 4.0 hrs. bi- weekly Includes 3 floats | 13.5 days Includes 3.5 floats 14 hrs. - Jan. 14 hrs. - July Eff. 3/27/16 Easter Sunday: Time-and-a- half pay (every Easter Sunday) | 13.5 days .0519hrs./per hr. worked, 2000 hrs. + 30 hrs. per p/p required Eff. 3/27/16 Easter Sunday: Time-and- ahalf pay (every Easter Sunday) | 4 days holiday pay after 800 hrs. worked in prior F/Y. See MOU Eff. 1/15/17 | N/A |
| LAST SALARY INCREASE | N/A | 3.0% 11/24/24 | 3.0% 11/24/24 | 1.0% 3/31/24 | 3.0% 6/23/24 | 3.0% 7/21/24 | 4.0% 4/17/22 WWTP Operator: 2% plus 1% recruit/retain | 4.0% 1/22/24 | 4.0% 1/22/24 | 5.0% 1/22/24 | 3.0% 6/23/24 | 3.0% 6/23/24 | 7/21/24: 3.0% SMCEA | Varies Merit linked classes receive increases |

| Bargaining Units | CITY COUNCIL | DEPARTMENT HEADS | DEPUTY DIRECTOR | MANAGE- MENT NONSAFETY | MANAGE- MENT SAFETY | SAN MATEO EMPLOYEE ASSOC. (GENERAL) | SEIU MAINT- ENANCE | POLICE | POLICE NON- SAFETY COMM. SVC. OFFICERS & DISPATCHERS | POLICE SERGEANTS | LIBRARY | LIBRARY PER DIEM | SEIU NONMERIT PART TIME | UNREP NONMERIT PART TIME |
|----------------------------|--------------|------------------|-----------------|------------------------------|---------------------------|--|--|----------------|---|---------------------|-----------------|------------------------|-------------------------------|--|
| NEXT SALARY INCREASE | | | | | 3.0% 6/22/25 | 3.0% 6/22/25 | 4.0% 6/25/23 3.0% 6/22/25 | 3.0% 1/5/25 | 3.0% 1/5/25 | 4.0% 1/5/25 | 3.0% 6/22/25 | 3.0% 6/22/25 | | Varies Merit linked classes receive increases |

CITY OF SAN MATEO
HUMAN RESOURCES DEPARTMENT
VACATION LEAVE ACCRUAL SCHEDULE (By Bargaining Unit)

| GENERAL 2/01/21 | | DEPARTMENT HEAD & DEPUTY DIRECTOR 8/14/94 | | MANAGEMENT 8/6/00 40-hour week | | MANAGEMENT Safety Hired after 8/14/94 | | POLICE 8/19/01 | |
|---|---|--|--|---|--|---|---|--|--|
| 11 days 16 days 17 days 18 days 20 days 22.5 days 25 days | 0-3 years 4-9 years 10th year 11th year 12 years 13-23 years 24 years + | 20 days 22.5 days 25 days | 0-12 years 13-23 years 24 years + | 20 days 22.5 days 25 days | 0-12 years 13-23 years 24 years + | 20 days 22.5 days 25 days | 0-12 years 13-23 years 24 years + | 88 hours 128 hours 136 hours 144 hours 160 hours 180 hours 200 hours | 1-3 years 4-9 years 10th year 11th year 12th year 13-23 years 24 years + |
| SEIU MAINTENANCE 3/4/01 | | SERGEANTS 8/18/02 | | LIBRARY 3/20/20 | | LIBRARY -Per Diem 1/31/94 | | | |
| 11 days 16 days 17 days 18 days 20 days 22.5 days 25 days | 0.5-3 years 4-9 years 10 years 11 years 12 year 13-23 years 24 years + | 88 hours 128 hours 136 hours 144 hours 160 hours 180 hours 200 hours | 1-3 years 4-9 years 10th year 11th year 12th year 13-23 years 24 years + | 11 days 16 days 17 days 18 days 20 days 22.5 days 25 days | 0-3 years 4-9 years 10th year 11th year 12th year 13-23 years 24 years + | 10 days | Over 2000 hrs. + working 30 hours per pay period Eff. 8/09/09 (.0384 hrs./per hr. of non-overtime work) Under 2000 hrs., sick leave accrual is 0.333/hour | | |