

Response to Questions on the FY 2015 Budget

Request By: Chairman Bulova

Question: Please provide the benefits employees receive and the rate or amount each employee contributes towards that benefit, including retirement. Also provide the types of positions eligible for overtime and compensatory time.

Response: **Employee Benefits**

The table below shows the benefits that are available to County employees and the employee and County contribution rates for each. It should be noted that contribution rates shown are based on full-time employment in a merit position. County contributions for some benefit categories are reduced for part-time employees. Some benefit categories are not available to all employees (e.g. non-merit positions are not eligible for retirement benefits).

Benefit	Employee Contribution	County Contribution
Retirement		
Employees' Retirement System	Plans A & C: 4.00 percent of salary up to the Social Security Wage Base and 5.33 percent of salary over the Social Security Wage Base Plans B & D: 5.33 percent of salary	Actuarially determined rate is proposed to be 20.18 percent of salary in FY 2015
Uniformed Retirement System	Plans D & E (members hired after April 1, 1997): 7.08 percent of salary	Actuarially determined rate is proposed to be 37.90 percent of salary in FY 2015
Police Officers Retirement System	Proposed to be reduced from 10.00 percent of salary in FY 2014 to 9.32 percent of salary in FY 2015	Actuarially determined rate is proposed to be 36.23 percent of salary in FY 2015
Medical Insurance (premiums differ by plan for the 5 health insurance options offered by the County)		
Individual Coverage	15 percent of premium	85 percent of premium
2 Party or Family Coverage	25 percent of premium	75 percent of premium
Dental Insurance	50 percent of premium	50 percent of premium
Vision Insurance (<i>premiums are included in Medical Insurance premiums</i>)		
Individual Coverage	15 percent of premium	85 percent of premium
2 Party or Family Coverage	25 percent of premium	75 percent of premium
Flexible Spending Accounts	100 percent of elected amount	-
Deferred Compensation	100 percent of elected amount	-

Benefit	Employee Contribution	County Contribution
Life Insurance	100 percent of premium for additional coverage elected in excess of County-funded basic coverage. Employees may elect additional coverage in the amount of up to four times the employee's annual salary.	100 percent of premium for basic coverage at one times the employee's annual salary
Long Term Disability Insurance	100 percent of premium	-
FICA (<i>includes Social Security and Medicare</i>)	7.65 percent of salary	7.65 percent of salary

Overtime and Compensatory Time Eligibility

All employees, except those defined as senior managers, are eligible for compensation for overtime hours worked. FLSA Eligible Employees are compensated at 1.5 times their regular rate of pay or receive 1.5 hours of compensatory time for overtime hours worked. Straight Pay Eligible Employees earn straight compensatory time or are paid at their hourly rate of pay for overtime hours worked, at the discretion of their supervisor. Compensatory Time Eligible Employees earn straight compensatory time for overtime hours worked.

The definitions of these eligibility groups are contained in the Personnel Regulations and are as follows:

FLSA Eligible (FLSA Non-exempt)

An employee who holds a position covered by the minimum wage, mandatory overtime, or recordkeeping provisions of the FLSA. FLSA Eligible employees must be compensated with overtime pay or compensatory time for all hours worked over the FLSA threshold for overtime, as outlined in the definition of overtime. FLSA Eligible employees are in pay grades S-21, P-23, O/C-21, F-22 and below. Exceptions are noted in a procedural memorandum issued by the Human Resources Director.

Straight Pay Eligible

Employees in pay grades S-22 to S-25, P-24 to P-26, O-22 to O-26, C-22 to C-26, F-25 to F-29 and L-01. Exceptions are noted in a procedural memorandum issued by the Human Resources Director.

Compensatory Time Eligible

Employees in pay grades S-26, P/O/C-27, F-31 or above and L-02 or above, excluding any classes designated as exceptions in a procedural memorandum issued by the Human Resources Director.