

**Benefits Summary**  
**Full-time non-union 40-hour non-exempt employee**  
1/1/2010

This is intended as a summary of eligibility and benefits. For further details refer to the respective Standard Operating Guideline (S.O.G.).

Benefit	Description	Eligibility Date	Cost to Employee
Overtime	Eligible for overtime pay provisions. Employees may accrue compensatory time in lieu of payment in overtime wages, with maximum of 40 hours. Any hours over 40 will be paid out as overtime wages.	Date of employment	None
Vacation	<u>Annual accrual rate:</u> Less than 4 years completed service--85.71 hours 4 or more years completed service--137.14 hours 9 or more years completed service--188.57 hours 14 or more years completed service--222.86 hours 19 or more years completed service--240.00 hours --> Vacation carryover maximum is 480 hours of annual accrual reset on anniversary date. --> Vacation sellback provisions (detailed in Vacation S.O.G.)	Date of employment (accruals based on hours worked)	None
Sick Leave	Annual accrual rate: 96 hours. No maximum and no cash value.	Date of employment (accruals based on hours worked)	None
Personal Leave	24 hours provided every July 1st. (Prorated if start or exit date is mid year.) Any carryover is converted to Vacation annually on July 1st.	Date of employment (prorated if mid-year)	None
Holidays	11 paid holidays per year (8-hour equivalent).	Date of employment	None
Bereavement Leave	Up to 3 days (8-hour equivalent) paid time off per occurrence for the purpose of attending the funeral of a member of immediate family.	Date of employment	None
Military Leave	Up to 80 hours + 1 day paid per fiscal year to attend all periods of annual active duty for members of the US Armed Forces and Reserve members.	Date of employment	None
Jury Duty	Up to 80 hours +1 day paid per fiscal year to employees required to serve jury duty.	Date of employment	None
Medical Insurance	Comprehensive medical coverage offered through Providence Health Plans (2 options). Employees have option of waiving coverage and receiving monthly stipend.	1st of the month subsequent to date of employment.	Employee only: \$44/month. Employee plus 1: \$96/month. Employee plus family: \$132/month.
Dental Insurance	Comprehensive dental coverage is offered through Pacific Source. Employees have option of waiving coverage and receiving monthly stipend.	1st of the month subsequent to date of employment.	for employee and family. Participants have an incentive plan where class I and II services paid at 70% for the first year of service and increases 10% each year reaching 100% after 4 years of service.
Life Insurance	\$50,000 minimum or equivalent to one times the employee's annual salary up to \$100,000.	1st of the month subsequent to date of employment.	None. District pays full premium.
Accidental Death and Dismemberment	\$50,000 minimum or equivalent to one times the employee's annual salary up to \$100,000.	1st of the month subsequent to date of employment.	None. District pays full premium.
Dependent Life Insurance	\$2,000 spouse, \$1,000 child(ren).	1st of the month subsequent to date of employment.	None. District pays full premium.
Long-term Disability	66 2/3% of the first \$10,500 of monthly pre-disability earnings. Maximum monthly benefit: \$7,000. 90-day waiting period.	1st of the month subsequent to date of employment.	None. District pays full premium.
PERS/OPSRP Retirement: pension program.	The OPSRP Pension Program provides a lifetime pension. It is designed to provide approximately 45 % of your final average salary at retirement (for a general service member with a 30-year career or a police and fire member with a 25-year career). Final average salary is generally the average of the highest three consecutive years (or less if you were employed for less than three years) or 1/3 of total salary in the last 36 months of employment. PERS uses a formula to determine your OPSRP Pension Program benefit at retirement: 1.5 percent (1.8 percent for police and fire members) x years of retirement credit x final average salary.	New members must complete a six-month waiting period working for the same employer in a position requiring at least 600 hours of work in a calendar year. You vest in the OPSRP Pension Program after working at least 600 hours a year in each of five calendar years. You automatically vest at age 65 even if you have worked fewer than five years.	None. District funds.

PERS/OPSRP Retirement: IAP	Unless existing Tier 1 or Tier 2 member of PERS, employees come in under the OPSRP hybrid program. The IAP is the second part of the OPSRP retirement plan. Six percent of your subject salary goes into your IAP account. Your account is credited with earnings (or losses) annually based on investment returns. IAP administrative costs are charged to member accounts. The IAP is estimated to pay approximately 15-20 percent of your final average salary (for a 30-year career) based on an estimated 8 percent investment return each year (estimated investment return is not guaranteed). At retirement, your IAP dollars are paid in a lump-sum or in installments over 5, 10, 15, or 20 years, or over your expected lifetime.	New members must complete a six-month waiting period working for the same employer in a position requiring at least 600 hours of work in a calendar year. You are automatically fully vested immediately once membership established.	None. District funds.
Post Employment Health Plan (PEHP)	Contributions (currently \$75/month) are placed in a fund to use for post employment reimbursement for qualifying out-of-pocket medical or health care expenses.	After 1 year of continuous employment.	None. District pays monthly contribution amount.
Deferred Compensation IRC 401(a) "match" plan.	District contributes to an account you have established after selecting from a variety of funds. Contributions are calculated on annual base salary according to the following years of service: 0-1 years of employment: no match 1-4 years of employment: 1.0 % 5-14 years of employment: 1.5% 15-19 years of employment: 2.0% 19+ years of employment: 3.0%	After 1 year of continuous employment. Vested after 5 years of service.	Employee must be contributing at least \$25/paycheck into one of the Deferred Compensation 457 carriers the District offers.
457 Deferred Compensation	OPTIONAL Employees may contribute portion (subject to IRS code provisions) of salary (pre-tax) to an allocation of funds chosen among four vendors.	Date of employment.	Optional/voluntary: 100% funded by employee.
Tuition Reimbursement	Employees taking pre-approved job-related courses may be reimbursed for completed classes based on approved education plan. 100% of tuition, 50% of books at current PSU or PCC rates. First \$5,250 per year is tax free.	Date of employment.	50% of books.
Employee Assistance Program	Any employee, spouse and/or child(ren) may use up to six counseling visits per year. Also available: legal and financial services, identity theft services, and crisis assistance.	Date of employment.	None. District pays full premium.
Credit Union Enrollments	District employees are eligible for membership in 3 credit unions.	Date of employment.	Optional/voluntary.
Section 125 Flexible Spending Plan	Employees may designate pre-tax contributions from salary toward this plan and receive reimbursement for qualifying expenses (qualifying unreimbursed medical expenses and qualifying dependent care expenses).	Date of employment.	Optional/voluntary.
Supplemental Life Insurance	District offers group rates for this optional coverage.	1st of the month subsequent to date of employment.	Optional/voluntary. Employee pays 100% of monthly premium.
Short-term Disability Insurance	Available through AFLAC on a self paying pre-tax or post tax basis.	1st of the month subsequent to date of employment.	Optional/voluntary. Employee pays 100% of monthly premium.