



DSA and OSS PLAN COMPARISON

	CURRENT Ending 2/4/2023	NEW DSA and OSS PLAN Effective 2/5/2023
Sick Leave	<p>County pays toward the monthly premium for health, represented/management dental, and/or represented/management vision for hours of sick leave remaining upon retirement.</p> <p>Sick leave contribution is applied based on sick leave election and value; the contribution continues until sick leave balance is depleted; benefit does not change based on age.</p>	<p>Employees hired before 2/5/2023:</p> <p>Freeze "old" sick leave as of Feb 4, 2023. At retirement, Frozen sick leave will be converted to a Retiree Health Reimbursement Account contribution based on the conversion rate provided by the new retiree health plan. See Retiree Health section.</p> <p>As of transition date, 192 hours of "old" sick leave hours will be reserved on employees time accrual balance to use while "new" sick leave balances are accruing. If on an approved leave and have exhausted all 192 old sick leave and new sick leave, they can request to use more "old" sick leave.</p> <p>All Employees:</p> <p>As of Feb 5, 2023, "new" sick leave with no cash or retiree health value starts accruing at the same rate of 3.7 hours per pay period, with a 960 hour cap.</p>
Employee Contribution for "Cost Neutrality"	<p>Tier 2:</p> <p>Biweekly contribution of 0.3% of employee's wage</p>	<p>Employees hired before 2/5/2023:</p> <p>Biweekly contribution of 2.8% of employee's base wage rate</p>
Employee and Employer RHRA Contribution	<p>No RHRA contribution</p>	<p>Effective 2/5/2023 - All Employees:</p> <ul style="list-style-type: none"> • Mandatory employee contributions: One hundred dollars (\$100) per month to the employee's RHRA; 100% vested at all times • Unused Vacation Accruals at Separation: 50% of employee's vacation will be cashed out and deposited into the employee's RHRA <p>Employees hired on or after 2/5/2023:</p> <ul style="list-style-type: none"> • County Contribution: Upon successful completion of five (5) years of continuous paid regular employment with the County, the County will contribute a lump sum of three thousand dollars (\$3,000) (\$50/month for five years of service). Each month thereafter, the County will deposit fifty dollars (\$50) per month to the full time employee's RHRA; prorated for part time employees; vested after 5 years of service



COUNTY OF SAN MATEO
EMPLOYEE BENEFITS

	CURRENT RETIREE HEALTH Ending 2/4/2023	NEW RETIREE HEALTH DSA and OSS Effective 2/5/2023
Summary	<p>County pays toward the monthly premium for health, dental, and/or vision for hours of sick leave remaining upon retirement.</p> <p>Sick leave contribution is applied based on sick leave election and value; the contribution continues until sick leave balance is depleted; benefit does not change based on age.</p>	<p>Employees hired before 2/5/2023:</p> <ul style="list-style-type: none"> Unused Old Sick Leave Conversion: County contribution to retiree's RHRA based on unused old sick leave at the conversion rate set forth by the MOU. <p>Pre-65 Benefit: County contribution towards retiree's County health plan premiums based on years of service and age; Any remaining amount is deposited to the retiree's RHRA (100% if no County benefit)</p>
Retiring with less than 15 years of service	<p>Tier 1 = 8 hours of unused frozen sick leave = \$675 Tier 2 – 8 hours of unused frozen sick leave = \$400 No Annual Increase</p>	<ul style="list-style-type: none"> Unused Old Sick Leave Conversion: 100% of unused Frozen Sick Leave will be converted to RHRA contribution at the conversion rate below: Tier 1 = 8 hours of unused frozen sick leave = \$675 Tier 2 – 8 hours of unused frozen sick leave = \$400 No pre-65 or post-65 benefit.
Retiring with 15 or More and Less than 20 Years of Service	<p>Tier 1 = 8 hours of unused frozen sick leave = \$675 Tier 2 – 8 hours of unused frozen sick leave = \$400 No Annual Increase</p>	<ul style="list-style-type: none"> Unused Old Sick Leave Conversion: 50% of unused frozen sick leave hours x Employee's base hourly wage will be deposited to retiree's RHRA Pre-65 Benefit <ul style="list-style-type: none"> - County contribution of \$500 per month towards County medical, dental, and vision - Any remaining amount is deposited to the retiree's RHRA (100% if no County benefit); - Ends when retiree turns 65. Post-65 Benefit Employee can use RHRA for Post-65 Benefit
Retiring with 20 or more Years of Service	<p style="text-align: center;">Sick Leave Conversion</p> <p>Tier 1 = 8 hours of unused frozen sick leave = \$675 Tier 2 – 8 hours of unused frozen sick leave = \$400 288 additional sick leave hours for Tier 2</p>	<ul style="list-style-type: none"> Unused Old Leave Conversion: 50% of unused frozen sick leave hours x Employee's hourly base wage will be deposited to retiree's RHRA For Tier 2: 50% of the equivalent of two hundred eighty-eight (288) hours of "old" sick leave x employee's base hourly wage into will be deposited to retiree's RHRA Pre-65 Benefit <ul style="list-style-type: none"> - County contribution of \$1,000 per month towards County medical, dental, and vision; - Any remaining amount is deposited to the retiree's RHRA (100% if no County benefit); - Ends when retiree turns 65. Post-65 Benefit Employee can use RHRA for Post-65 Benefit



COUNTY OF SAN MATEO
EMPLOYEE BENEFITS

<p>Dental & Vision Plans</p>	<p>Eligible to continue represented (DSA) / management (OSS) dental plan, and represented (DSA) / management (OSS) vision plan in retirement; Once waived, retiree cannot re-enroll</p> <p>Eligible to enroll in Voluntary dental and vision plans during open enrollment/qualified life event; minimum of 12-month enrollment requirement</p>	<p>Eligible for Dental and Vision</p>
<p>Deferred Retiree Health Enrollment</p>	<p>Cannot defer enrollment; if employee does not enroll in retiree health upon retirement, all sick leave hours and medical health benefits are forfeited. Retiree would be eligible to enroll in voluntary dental and vision plans during Open Enrollment.</p>	<p>Enrollment may be deferred once.</p> <p>Deferral must be for all benefit types; retiree cannot enroll in one benefit and defer another.</p>
<p>Surviving Spouse Benefits</p>	<p>Surviving spouse is eligible to continue health coverage as long as they are a dependent under the retiree's health plan and a designated beneficiary with SamCERA.</p>	<ul style="list-style-type: none"> • Pre-65 Benefit Monthly contribution amount payable to RHRA defined eligible surviving spouse until retiree would have reached age 65. <ul style="list-style-type: none"> 15 or More and Less than 20 Years of Service \$250 (\$400 if surviving spouse has one or more dependent(s)) 20 or more Years of Service \$500 (\$800 if surviving spouse has one or more dependent(s)) • Post-65 Benefit Can use RHRA if spouse qualifies under the HRA guidelines

- Year of service with Half Moon Bay, Millbrae and San Carlos PD are included in years of service for Retiree Health monthly contribution
- RHRA contributions go to PORAC Trust