



## LEU PLAN COMPARISON

	CURRENT Ending 2/18/2024	NEW LEU PLAN Effective 2/18/2024
<b>Sick Leave</b>	<p>County pays toward the monthly premium for one plan (either health OR dental) 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.</p>	<p><b>Employees hired before 2/18/2024:</b></p> <p>Freeze “old” sick leave as of 2/18/2024. 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><b>All Employees:</b></p> <p>As of 2/18/2024, “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 720 hour cap.</p>
<b>Employee Contribution for "Cost Neutrality"</b>	No current employee contribution.	<p><b>Employees hired before 2/18/2024:</b></p> <p>Biweekly contribution of 0.85% of salary</p>
<b>Employee and Employer RHRA Contribution</b>	No RHRA contribution	<p><b>Effective 2/18/2024 – All Employees:</b></p> <ul style="list-style-type: none"> <li>• <b>Mandatory employee contribution:</b> one hundred dollars (\$100) per month to the employee’s RHRA; 100% vested at all times</li> <li>• <b>Unused Vacation Accruals at Separation:</b> 50% of employee’s vacation will be cashed out and deposited into the employee’s RHRA</li> </ul> <p><b>Employees hired on or after 2/18/2024:</b></p> <ul style="list-style-type: none"> <li>• <b>County Contribution:</b> 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</li> </ul>



	<b>CURRENT RETIREE HEALTH</b> <b>Ending 6/11/2022</b>	<b>NEW RETIREE HEALTH</b> <b>Effective 2/18/2024</b>
<b>Summary</b>	<p>County pays toward the monthly premium for one plan (either health OR dental) 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><b>Employees hired before 2/18/2024:</b></p> <ul style="list-style-type: none"> <li>• <b>Frozen Sick Leave Conversion:</b> County contribution to retiree's RHRA based on unused frozen sick leave at the conversion rate set forth by the MOU.</li> <li>• <b>Pre-65 Benefit and Post-65 Benefit:</b> 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)</li> </ul>
<b>Retiring with less than 10 years of service</b>	<p style="text-align: center;"><b>HIRED BEFORE 7/10/2011</b></p> <p style="text-align: center;"><b>Sick Leave conversion:</b></p> <p style="text-align: center;">8 hours = \$440 9 hours = \$490 10 hours = \$540 11 hours = \$590 12 hours = \$640 13 hours = \$690 14 hours = \$740</p> <p style="text-align: center;"><b>HIRED BETWEEN 7/10/2011 and 2/18/2024</b></p> <p style="text-align: center;">Each 8 hours of sick leave converts to \$400 towards retiree health medical or dental</p> <p style="text-align: center;">No Annual Increase 96 additional sick leave hours</p>	<ul style="list-style-type: none"> <li>• <b>Frozen Sick Leave Conversion:</b> 100% of unused Frozen Sick Leave will be converted to RHRA contribution at the conversion rate below: <b>HIRED BEFORE 7/10/2011</b> 8 hours of unused frozen sick leave = \$440 <b>HIRED BETWEEN 7/10/2011 and 2/18/2024</b> 8 hours of unused frozen sick leave = \$400</li> <li>• <b>No pre-65 or post-65 benefit.</b></li> </ul>
<b>Retiring with 10 but less than 15 years of service</b>	<p style="text-align: center;"><b>HIRED BEFORE 7/10/2011</b></p> <p style="text-align: center;"><b>Sick Leave conversion:</b></p> <p style="text-align: center;">8 hours = \$440 9 hours = \$490 10 hours = \$540 11 hours = \$590 12 hours = \$640 13 hours = \$690 14 hours = \$740</p> <p style="text-align: center;"><b>HIRED BETWEEN 7/10/2011 and 2/18/2024</b></p> <p style="text-align: center;">Each 8 hours of sick leave converts to \$400 towards retiree health medical or dental</p> <p style="text-align: center;">No Annual Increase 96 additional sick leave hours</p>	<ul style="list-style-type: none"> <li>• <b>Frozen Sick Leave Conversion:</b> 50% of unused frozen sick leave hours x Employee's hourly wage will be deposited to retiree's RHRA</li> <li>• <b>Pre-65 Benefit</b> <ul style="list-style-type: none"> <li>- County contribution of \$500 per month towards County medical, dental, and vision;</li> <li>- Any remaining amount is deposited to the retiree's RHRA (100% if no County benefit);</li> <li>- Ends when retiree turns 65.</li> </ul> </li> <li>• <b>No Post-65 Benefit</b></li> </ul>
<b>Retiring with 15 but Less than 20 Years of Service</b>	<p style="text-align: center;"><b>HIRED BEFORE 7/10/2011</b></p> <p style="text-align: center;"><b>Sick Leave conversion:</b></p> <p style="text-align: center;">8 hours = \$440</p>	<ul style="list-style-type: none"> <li>• <b>Frozen Sick Leave Conversion:</b> 50% of unused frozen sick leave hours x</li> </ul>



	<p>9 hours = \$490 10 hours = \$540 11 hours = \$590 12 hours = \$640 13 hours = \$690 14 hours = \$740</p> <p><b>HIRED BETWEEN 7/10/2011 and 2/18/2024</b></p> <p>Each 8 hours of sick leave converts to \$400 towards retiree health medical or dental</p> <p>2% increase, not to exceed 90% of the Kaiser HMO rate 192 additional sick leave hours</p>	<p>Employee's hourly wage will be deposited to retiree's RHRA</p> <ul style="list-style-type: none"> <li>• <b>Pre-65 Benefit</b> <ul style="list-style-type: none"> <li>- County contribution of \$891.95 per month towards County medical, dental, and vision;</li> <li>- Any remaining amount is deposited to the retiree's RHRA (100% if no County benefit);</li> <li>- Ends when retiree turns 65.</li> </ul> </li> <li>• <b>Post-65 Benefit</b> <ul style="list-style-type: none"> <li>- Contribution of \$166.22 per month towards County medical, dental, and vision; in accordance with CMS adjustment, not to exceed 5.8% from 2023-2026 and 5% in 2027 and beyond;</li> <li>- Amount is doubled if married, regardless of spouse's age.</li> <li>- Payable for 10 years from age 65 or from retirement date, whichever is the latter.</li> </ul> </li> </ul>
<p><b>Retiring with 20 but less than 25 Years of Service</b></p>	<p><b>HIRED BEFORE 7/10/2011</b></p> <p><b>Sick Leave conversion:</b></p> <p>8 hours = \$440 9 hours = \$490 10 hours = \$540 11 hours = \$590 12 hours = \$640 13 hours = \$690 14 hours = \$740</p> <p><b>HIRED BETWEEN 7/10/2011 and 2/18/2024</b></p> <p>Each 8 hours of sick leave converts to \$400 towards retiree health medical or dental</p> <p><b>HIRED ON OR AFTER 1/1/2011</b></p> <p>8 hours of sick leave converts to \$400 towards retiree health medical or dental</p> <p>4% increase, not to exceed 90% of the Kaiser HMO rate 288 additional sick leave hours</p>	<ul style="list-style-type: none"> <li>• <b>Frozen Sick Leave Conversion:</b> 50% of unused frozen sick leave hours x Employee's hourly wage will be deposited to retiree's RHRA</li> <li>• <b>Pre-65 Benefit</b> <ul style="list-style-type: none"> <li>- County contribution of \$1,189.27 per month towards County medical, dental, and vision;</li> <li>- Any remaining amount is deposited to the retiree's RHRA (100% if no County benefit);</li> <li>- Ends when retiree turns 65.</li> </ul> </li> <li>• <b>Post-65 Benefit</b> <ul style="list-style-type: none"> <li>- Contribution of \$166.22 per month towards County medical, dental, and vision; in accordance with CMS adjustment, not to exceed 5.8% from 2024-2026 and 5% in 2027 and beyond;</li> <li>- Amount is doubled if married, regardless of spouse's age.</li> <li>- Payable for 10 years from age 65 or from retirement date, whichever is the latter.</li> </ul> </li> </ul>
<p><b>Retiring with 25 or more Years of Service</b></p>	<p><b>HIRED BEFORE 7/10/2011</b></p> <p><b>Sick Leave conversion:</b></p> <p>8 hours = \$440 9 hours = \$490 10 hours = \$540 11 hours = \$590</p>	<ul style="list-style-type: none"> <li>• <b>Frozen Sick Leave Conversion:</b> 50% of unused frozen sick leave hours x Employee's hourly wage will be deposited to retiree's RHRA</li> <li>• <b>Pre-65 Benefit</b></li> </ul>



**COUNTY OF SAN MATEO**  
EMPLOYEE BENEFITS

	<p>12 hours = \$640 13 hours = \$690 14 hours = \$740</p> <p><b>HIRED BETWEEN 7/10/2011 and 2/18/2024</b></p> <p>Each 8 hours of sick leave converts to \$400 towards retiree health medical or dental</p> <p><b>HIRED ON OR AFTER 1/1/2011</b></p> <p>8 hours of sick leave converts to \$400 towards retiree health medical or dental</p> <p>4% increase, not to exceed 90% of the Kaiser HMO rate 288 additional sick leave hours</p>	<ul style="list-style-type: none"> <li>- County contribution of \$1,300 per month towards County medical, dental, and vision;</li> <li>- Any remaining amount is deposited to the retiree's RHRA (100% if no County benefit);</li> <li>- Ends when retiree turns 65.</li> <li>• <b>Post-65 Benefit</b> <ul style="list-style-type: none"> <li>- Contribution of \$166.22 per month towards County medical, dental, and vision; in accordance with CMS adjustment, not to exceed 5.8% from 2024-2026 and 5% in 2027 and beyond;</li> <li>- Amount is doubled if married, regardless of spouse's age.</li> <li>- Payable for 10 years from age 65 or from retirement date, whichever is the latter.</li> </ul> </li> </ul>
<p><b>Dental &amp; Vision Plans</b></p>	<p>Only eligible to enroll in the Represented dental plan if waiving or has no medical plan</p> <p>If electing medical, retiree has the option of enrolling in voluntary dental and vision plans or continuing Represented coverage through COBRA for up to 18 months.</p>	<p>Eligible to continue Represented dental plan and Represented 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><b>Deferred Retiree Health Enrollment</b></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. Deferral must be for all benefit types; retiree cannot enroll in one benefit and defer another.</p>
<p><b>Surviving Spouse Benefits</b></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"> <li>• <b>Pre-65 Benefit</b></li> <li>Half of monthly contribution amount payable to RHRA defined eligible surviving spouse until retiree would have reached age 65.</li> <li>• <b>Post-65 Benefit</b></li> <li>Monthly cost for one person is payable to RHRA defined eligible surviving spouse until 10-year period would have expired.</li> </ul>