

**BAY AREA COUNTY BOARDS OF SUPERVISORS  
COMPENSATION FACTORS**

	<u>Alameda</u>	<u>Contra Costa</u>	<u>Marin</u>	<u>Napa</u>
<b>Term Limits?</b>				
<b>Annual Salary</b>	\$147,680, eff. 7/1/14	\$104,307, eff 6/1/15	\$108,784	\$85,384
<b>Formula/Methodology</b>	80% of Superior Court Judge salary	By County Ordinance	60% of Superior Court Judge salary, plus CPI adjustments	47.09% of Superior Court Judge salary
<b>Pension &amp; Vesting</b>	37 Act pension plan; Alameda County contributes its employer share of BOS pension premiums only, which is based on membership type, plan tier, age at entry and salary. Rates are set annually by our retirement board (ACERA) and Alameda County BOS. Alameda County does not make any payments toward the BOS employee share of pension premiums. Vesting period is 5 years.	2% @ 55; County contributes approx 36% of salary towards premium. '37 Act pension plan (CCCERA). Effective on October 1, 2011, all County employees, including Board members, are responsible for the payment of one hundred percent (100%) of the employees' share of basic retirement benefit contributions determined annually by the CCCERA Board.	2% @ 62 benefit. The County contributes an amount equal to 22.78% of salary towards the annual premium. 5 years to vest.	No response.
<b>Health/Dental</b>	<p>Alameda County offers various health plans for employees to select from. For most plans, the county contributes 90% of the premium for the enrolled health plan for its employees and their eligible dependents.</p> <p>Alameda County offers dental plans and pays the full premium of the enrolled dental plan for its employees and their eligible dependents</p>	Board members may participate in the County's group health, dental, life insurance program in the same manner and at the same cost as other management employees.	The County has a cafeteria-style benefits plan that allows employees to choose from a variety of health, dental, vision, life, and long-term disability insurance plans. Benefit is approx \$448 biweekly.	No response.

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<b>Retiree Health/Dental &amp; Vesting</b>	Not offered.	At the same rate as active employees if elected prior to 2009. This benefit is not offered to employees hired after 1/1/09. Employees hired between 2007-09 require 15 years to vest in this benefit.	Current benefit is \$150 per year of service up to \$3,000 annually	No response.
<b>Other insurance</b>	See "Other"	Board members are provided with a \$10,000 Life Insurance policy for subscriber to a health or dental plan and also a \$60,000 term life insurance policy, premiums paid by the County.	None.	No response.

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	<u>Alameda</u>	<u>Contra Costa</u>	<u>Marin</u>	<u>Napa</u>
<b>Pension enhancement</b>	<p>Alameda County contributes a maximum of \$8,000.00 annually to the County's Deferred Compensation Plan for each of its BOS members.</p> <p>Alameda County contributes 7% of salary, up to the IRS cap, to a IRC 401(a) Employee Retirement Plan for each of its BOS members.</p>	<p>The County contributes \$85 per month to the deferred compensation of elected officials who participate in the County's Deferred Compensation Plan. To be eligible for this incentive supplement, one must first contribute a Base Contribution Amount to the deferred compensation plan. Employees who meet the base contribution amounts must contribute at least a specified monthly amount to remain eligible for the supplemental amount. If hired after January 1, 2009 employees can receive an additional contribution of \$150 per month provided they contribute a minimum of \$25 per month. Additionally, as compensation for not accruing paid vacation credit, including its retirement benefits, each elected county officer shall be provided \$12,000 as a deferred compensation contribution that will be added to the elected county officer's deferred compensation account effective July 1st of each year (commencing July 1, 2007).</p>	<p>The County does not participate in Social Security except for a mandatory Medicare contribution. The County does offer a choice of tax deferred 457k plans to which employees may contribute in order to enhance their retirement.</p>	<p>No response.</p>
<b>Auto allowance</b>	<p>\$8295; (\$320 biweekly auto allowance; no mileage reimbursement)</p>	<p>Board members who furnish a private automobile for County business receive an automobile allowance of \$600 per month plus mileage at the rate per mile allowed by the Internal Revenue Service (IRS) as a deductible expense.</p>	<p>\$9600 annually</p>	<p>No response.</p>
<b>Paid leave accruals</b>	<p>None.</p>	<p>None.</p>	<p>Vacation accrual at the rate of 15 days per year for new employee; 11 paid holidays annually; The County offers a generous leave package that includes management and sick leave benefits. However, Board members may not cash out balances.</p>	<p>No response.</p>
<b>Other</b>	<p>Alameda County provides a Cafeteria Benefit Plan with a current annual allowance of \$3000.00 to supplement the cost of health, life insurance and accidental death and dismemberment premiums and unreimbursed medical expenses.</p>	<p>Professional development allowance: \$925 biennially</p>	<p>0</p>	<p>No response.</p>

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<sup>1</sup> City and County of SF has 11 Board members instead of the typical 5-member board

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**San Francisco City/County<sup>1</sup>**

**San Mateo**

**Santa Clara**

<b>Term Limits?</b>	Yes		Yes: three 4-yr terms max
<b>Annual Salary</b>	\$110,858	\$129,912	\$145,034
<b>Formula/Methodology</b>	Set by Civil Service Commission every 5 years	By County Ordinance	80% of Superior Court Judge salary
<b>Pension &amp; Vesting</b>	County contributes 26.7% of salary amount toward premium. 5-20 years to vest depends on hire date.	<8/7/11=2%@55.5; '11-'12=1.725%@58; >'12=2%@62; County contribues 30-31% of salary towards premium. 10 years to vest.	2.5%@55 prior to 2013; 2%@62 after 2013 (PEPRA); 5 years to vest; % contribution??
<b>Health/Dental</b>	\$300-\$700 biweekly flexible spending account.	County contributes 75-85% of premium, but varies from plan to plan; County contributes 90% of dental premium.	Fixed dollar amount depending on what plan they choose (like Contra Costa). Basically covers most of employee cost for single plan.

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<b>Retiree Health/Dental &amp; Vesting</b>	5-20 vesting; additional 2% active employee contribution	<p>If hired before April 1, 2008: County pays full cost of one month's health, dental and vision premium for the employee and eligible dependents for each 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit</p> <p>If hired between April 1, 2008 and 12/31/10: County pays \$700 toward the monthly premium for the health plan for every 8 hours of unused sick leave; 100% paid dental and vision premiums for every 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit County pays \$100 per month to a post-employment health reimbursement account to pay for eligible medical expenses upon termination or retirement.</p> <p>If hired January 1, 2011 or later: County pays \$400 toward the monthly premium the health plan for every 8 hours of unused sick leave; 100% paid dental and vision premiums for every 8 hours of unused sick leave. Employees who separate from County service without retiring are not eligible for this benefit. Employees are credited with additional sick leave hours based on years of service.</p>	Yes, active employees contribute \$63 biweekly for this benefit; VESTING: pre-'96=5 yrs, '96-'06=8 yrs, '06-'13=10 yrs, >'13=15 yrs
<b>Other insurance</b>	\$50,000 life insurance policy	N/A	\$200,000 life insurance policy; LTD insurance

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Pension enhancement	No employer contribution.	None.	County contributes \$18,000 - \$24,000 Annually to deferred compensation
Auto allowance	None, but county has "auto-central" program that facilitates transportation accessibility for all employees. (Pool cars)	\$13,338; (\$513 biweekly)	\$4,800 Annually
Paid leave accruals	None.	None.	None.
Other	None.	None.	None.

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	<u>Solano</u>	<u>Sonoma</u>
<b>Term Limits?</b>		
<b>Annual Salary</b>	\$97,843	\$135,976
<b>Formula/Methodology</b>	53% of Superior Court Judge salary	75% of Superior Court Judge salary
<b>Pension &amp; Vesting</b>	CalPERS: >2013=2%@62; 2012-2013=2%@60; <2012=2.7%@55; County contributes 17.43% of salary to the premium.	No response.
<b>Health/Dental</b>	CalPERS medical insurance is effective the first of the month following date of hire. The maximum County contribution for family coverage for the 2015 calendar year is \$1,393.18 per month. If the medical plan costs are less than \$1,393.18 per month, employees will receive the difference as taxable earnings to a maximum of \$334.58. Employees who waive CalPERS medical coverage due to alternate group medical insurance are eligible to receive a taxable earnings equivalent to \$500 less the CalPERS Minimum Employer Contribution (\$378.00 per month for 2015 calendar year). Dental insurance is effective the first of the month following two months after the date of hire. Employees have two Dental Plan options, Delta Dental and Pacific Union Dental, with the County paying 100% of the cost.	No response.

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	<u>Solano</u>	<u>Sonoma</u>
<b>Retiree Health/Dental &amp; Vesting</b>	<p>The County contributes the CalPERS minimum employer contribution (\$122/month in 2015) for medical. There is no vesting requirement for this benefit. There is no County contribution for retiree dental.</p>	<p>No response.</p>
<b>Other insurance</b>	<p>Life Insurance is effective the first of the month following six months after the date of hire. The benefit is 1.5 times employee’s base yearly earnings to a maximum of \$350,000, and is paid by the County. Employees may purchase supplemental life insurance up to three times the employee’s annual earnings to a maximum of \$500,000 and \$250,000 for spouses with the cost based on age. Long Term Disability insurance coverage is effective the first of the month following date of hire. The maximum benefit is the lesser of 66.67% of basic salary or \$10,000, minus other income. This benefit is paid for by the County.</p>	<p>No response.</p>

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	<u>Solano</u>	<u>Sonoma</u>
<b>Pension enhancement</b>	<p>Elected officials who elect not to participate in CalPERS receive a County contribution to a Deferred Compensation plan(s) in an amount equal to the County’s CalPERS employer rate (normal cost only) for that class of membership. The County offers the choice of three providers – Nationwide Retirement Solutions, ICMA Retirement Corporation, and CalPERS Supplemental Income Plan.</p> <p>Additionally, members of the Board of Supervisors are eligible to participate in a 457 Deferred Compensation plan with the County contributing a dollar-for-dollar match to a maximum of \$5 per pay period. Elected officials are eligible to participate in a 401(a) plan administered by ICMA Retirement Corporation. The 401(a) plan provisions require mandatory employee contributions of 1.2% of salary with a 50% County match, equivalent to 0.6%.</p>	<p>No response.</p>
<b>Auto allowance</b>	<p>\$10,400 annually</p>	<p>No response.</p>
<b>Paid leave accruals</b>	<p>N/A</p>	<p>No response.</p>
<b>Other</b>	<p>Employees are eligible to receive an additional 2.5% longevity pay, per level, after the completion of continuous service at 10, 15, 20, 25, 30, and 35 years. Employees may receive credit for prior years of service employed with California cities, counties, joint power authorities, and other special districts as approved by the Director of Human Resources and the County Administrator.</p>	<p>No response.</p>

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