

CONTRA COSTA COUNTY COMPARISON OF TOTAL COMPENSATION TO PEER COUNTIES

	Alameda	Contra Costa	San Mateo	Sacramento	Fresno	Kern	Ventura	Sonoma	San Francisco
Adjusted Annual Compensation <sup>1</sup>	\$193,376	\$147,929	\$143,808	\$148,641	\$165,876	\$173,876	\$162,734	\$195,735	\$96,201
COL Adjustment Factor <sup>2</sup>	-3.15%	0.00%	-12.47%	12.26%	14.32%	21.55%	4.03%	5.00%	-24.72%
Total Est Annual Compensation	\$ 199,667	\$ 147,929	\$ 164,293	\$ 132,403	\$ 145,101	\$ 143,049	\$ 156,432	\$ 186,417	\$ 127,797
Annual Salary	\$ 147,680	\$ 104,307	\$ 129,917	\$ 101,536	\$ 110,766	\$ 105,107	\$ 129,227	\$ 138,459	\$ 110,858
Retirement System Assumed Rate of Return:	7.60%	7.25%	7.25%	7.88%	7.25%	7.50%	7.75%	7.50%	7.50%
County Pension Contribution % of Normal Cost for Basic + COLA	9.41%	14.99%	10.30%	12.43%	17.04%	6.41%	8.31%	12.32%	8.60%
County Pension Contribution \$ Based on Normal Cost Only	\$ 14,960	\$ 16,784	\$ 14,755	\$ 13,429	\$ 20,281	\$ 7,870	\$ 11,113	\$ 18,880	\$ 9,534
County Health/Dental Contribution - Kaiser Single Coverage	\$ 7,393	\$ 6,155	\$ 6,283	\$ 9,923	\$ 5,798	\$ 5,460	\$ 7,716	\$ 5,979	\$ 7,405
Pension enhancement	\$ 18,338	\$ 13,020	\$ -	\$ 1,015	\$ -	\$ 6,937	\$ 3,876	\$ 8,308	\$ -
Auto allowance	\$ 8,296	\$ 7,200	\$ 13,338	\$ 6,500	\$ 6,156	\$ 7,164	\$ 4,500	\$ 8,340	\$ -
Other	\$ 3,000	\$ 463	\$ -	\$ -	\$ 2,100	\$ 10,511		\$ 6,450	\$ -
Annual Pension Benefit: Based on 8 years service @ Home County Salary (2 terms of office)	\$ 17,627	\$ 16,689	\$ 20,246	\$ 15,823	\$ 17,723	\$ 8,325	\$ 15,404	\$ 27,692	\$ 13,303
Annual Pension Benefit: Based on 8 years service @ Costa Costa Salary (2 terms of office)	\$ 12,450	\$ 16,689	\$ 16,255	\$ 16,247	\$ 16,689	\$ 8,261	\$ 12,433	\$ 20,861	\$ 12,517
Pension Formula & Vesting	Tier 2A is 1.492% @ 55; Tier 4 is 1.3% @ 55;	Tier 1 & 3 Enhanced is 2% @ 55	< 8/7/11 = 1.948% @ 55	1.947%@55; 5 years to vest	2% @ 55; 5 years to vest	0.99% @ 55 10 years and age 50 to vest	1.49% @ 55; 10 years and age 50 to vest	2.5% @ 55; 10 years and age 50 OR reach age 70	Misc Plan A8.587 1.5% @ 55; 5 years to vest

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Retiree Health	County provides none. However, ACERA provides partial benefits with 10 years svc credit. 3,321-6264		SamCERA: Sick leave does not get added to retirement base. Instead, banked sick leave can be "spent" on retiree health premiums. 8 hours buys \$700.	\$650/annually while an active employee		Stipend of \$477/year for single coverage and \$738/year for family coverage.		County contributes to HRA only while an active employee. (No post retirement contribution) All Board members elected as of Jan. 1, 2009 receive \$2400 contribution to an HRA after 2 years of service. Then, \$110 per month contribution after that, as long as they remain in active status. No contribution once they retire or leave County service, but HRA is portable.	Yes, active employees pay 2%, 5-20 years to vest.
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<sup>1</sup>Excludes statutory benefits: FICA, worker's comp, unemployment insuranace

<sup>2</sup>COL Adjustment/Factor is based on Cost of Living factors from [www.relocationessentials.com](http://www.relocationessentials.com) and reflect the increase/decrease in wages needed to support a comparable standard of living in Contra Costa County.