

**UPDATED 2-22-19
COMPARISON OF COMPENSATION TO PEER COUNTIES**

	Alameda	Contra Costa	Marin	Napa*	Sacramento	San Mateo	Santa Clara*	Santa Cruz*	Solano*	Sonoma
Annual Salary	\$ 165,939	\$ 116,841	\$ 124,454	\$ 97,676	\$ 114,083	\$ 146,908	\$ 165,939	\$ 128,846	\$ 109,935	\$ 155,568
Other Pay (Transparent CA)	\$ 7,903	\$ 7,200	\$ 13,428	\$ 9,380	\$ 10,434	\$ 13,235	\$ 4,800	\$ 4,210	\$ 34,256	\$ 24,608
Auto Allowance/Mileage	Mileage	\$ 7,200	\$ 9,600	\$ 5,280	not available	\$ 13,338	not available	None	\$ 10,400	not available
Deferred Compensation	None	\$ 13,020	None	\$ 1,000	\$ 1,141	None	\$ 18,500	None	\$ 1,319	\$ 1,556
Average Employee FY 2018-19 Contribution Rates (Entry Age 40 for non-PERS plans)	8.54%	12.22%	10.34%	8.10%	10.86%	8.52%	3.93%	7.00%	7.00%	11.93%
Employee Pension Contribution (based on Salary only)	\$ 14,171	\$ 14,278	\$ 12,869	\$ 7,912	\$ 12,389	\$ 12,517	\$ 6,523	\$ 9,019	\$ 7,695	\$ 18,559
County Health Contribution - Kaiser Family Coverage (2018)	\$ 21,205	\$ 18,539	\$ 20,410	\$ 21,169	\$ 17,439	\$ 18,824	\$ 15,033	\$ 24,048	\$ 18,577	\$ 18,704
Annual Pension Benefit: Based on 8 years service and age 55	\$ 19,806	\$ 18,695	\$ 19,913	\$ 19,535	\$ 17,770	\$ 22,918	\$ 33,188	\$ 20,615	\$ 23,746	\$ 31,114
Pension Formula & Vesting	Tier 2A is 1.492% @ 55; Tier 4 is 1.3% @ 55, 3 year FAC period	Tier 1 & 3 Enhanced is 2% @ 55, up to 3% COLA, 1 year FAC period	General Classic Tier 3A 2% @ 55, up to 2% COLA, 3 year FAC period	CalPERS Tier 1 2.5% @ 55, and Tier 2 2% @ 60.	Tier 3 - 1.947% @ 55; up to 2% COLA, 5 years to vest	Plan 4 hired before 8/7/11 - 2% @ 55.5, up to 2% COLA, 3 year FAC period	CalPERS Classic - 2.5% @ 55	Tier 1 - CalPERS 2% @ 55, 1 year FAC period; Tier 2 2% @ 60, 3 year FAC	CalPERS Hired 5/4/12 to 1/1/2013 - 2% @ 60; Hired prior to 5/4/12 - 2.7% @ 55	Plan A 2.5% @ 55; 1 year FAC period
Public Employees Pension Reform Act of 2013	2% at age 62 for new non-safety members with an early retirement age of 52 and a maximum benefit factor of 2.5% at age 67									
Retirement System Assumed Rate of Return	7.25%	7.00%	7.00%	7.25% for FY 2018-19 rate, lowered to 7.00% in FY 19-20	7.00%	7% for FY 2018-19 rates, lowered to 6.75 for FY 2019-20	7.25% for FY 2018-19 rate, lowered to 7.00% in FY 19-20	7.25% for FY 2018-19 rate, lowered to 7.00% in FY 19-20	7.25% for FY 2018-19 rate, lowered to 7.00% in FY 19-20	7.25%
County Pension Rate	not available	29.63%	21.69%	20.99%	18.54%	32.71%	not available	21.36%	22.94%	18.95%
Retiree Health	County provides none. However, ACERA provides partial benefits with 10 years svc credit.	Capped - Kaiser rate is \$1,115.84 per month for Family. No subsidy if hired after 12/31/08.	Capped, based on hire date and years of service. Hired on or after 1/1/08 using Plan 4 - Max subsidy formula - years of service (up to 20) x \$150 (max subsidy of \$250 per month).	Subsidy to health premium of lowest cost active, and may convert accumulated sick leave to credit for retiree's portion of monthly premium. (8 hours of sick leave = one month of retiree health insurance premium.)	\$650/annually while an active employee	Sick leave does not get added to retirement base. Banked sick leave can be "spent" on retiree health premiums. 8 hours buys one month of retiree health.	For most retirees, the County pays for single Kaiser retiree-only health plan. Employees hired after 2012 must have 15 years of service. Board members pay approximately \$62.21 every two weeks while active towards the benefit (20% of lowest cost plan premium).	Premium minus the PEMHCA Minimum, which is \$133 for 2018.	If eligible, retiree pays PEMHCA minimum (currently \$136 per month). Accumulated unused sick leave accruals paid into RHS account. Account may only be used for health care-related expenses.	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.

*CalPERS Members - classic member FY 2018/19 contribution rates. These items have been updated since 2-15-19

	A	B	C	D	E	F
1	PHASED IN SCENARIOS					
2						
3		SALARY		SALARY &		
4		ONLY		OTHER PAY¹		
5						
6	9 COUNTY AVERAGE	\$ 134,372		\$ 150,569		
7						
8	Contra Costa	\$ 116,841		\$ 116,841		
9	Deferred Comp	\$ -		\$ 13,020		
10	Auto	\$ -		\$ 7,200		
11	TOTAL	\$ 116,841		\$ 137,061		
12						
13	DIFFERENCE	\$ 17,531		\$ 13,508		
14						
15						
16	JUDGES SALARY	\$ 207,424				
17						
18	60%	\$ 124,454				
19	65%	\$ 134,826				
20	70%	\$ 145,197				
21						
22	IF PHASED IN		plus assumed Judges increases of 3% per year			
23		year one	year two	year three	year four	year five
24	60%	\$ 124,454	\$ 128,188	\$ 132,034	\$ 135,995	\$ 140,075
25	63%	\$ 130,677	\$ 134,597	\$ 138,635	\$ 142,794	\$ 147,078
26	65%	\$ 134,826	\$ 138,870	\$ 143,036	\$ 147,328	\$ 151,747
27	68%	\$ 141,048	\$ 145,280	\$ 149,638	\$ 154,127	\$ 158,751
28	70%	\$ 145,197	\$ 149,553	\$ 154,039	\$ 158,660	\$ 163,420
29						
30	¹ Other Pay as reported by Transparent CA (includes any auto allowance) plus any reported deferred compensation contribution					