

# Classified

## Benefits Summary

2021 – 2024 Memorandum of Understanding  
 Updated: 7/1/2024



### Salary and Compensation

Salary Increase	Last 3% COLA effective 7/2/2023
Market Adjustments	Last 1% for all classifications effective 7/2/2023.
Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.
Certification Pay	\$75 monthly per approved certification, up to 4 certs based on certifications schedule in MOU. \$75 monthly for an applicable bilingual certification.

### Retirement Planning

CalPERS Retirement	Formula	Final Comp	Effective	FY 24/25 ER Rate	FY 24/25 EE Rate
Misc Classic Member	2.7% at 55	1 year	Prior 2/13/11	13.02%	11%
Misc Classic II Member	2% at 60	3 years	2/13/2011	7.15%	10%
Misc New Member	2% at 62	3 years	1/1/2013	4.87%	10.75%
CalPERS Cost Share	3% employee cost share agreement, already included in the employee rate above.				
Social Security	The City of Lincoln participates in Social Security, current rate is 6.2%.				
Deferred Comp	457(b) plans offered for voluntary employee participation.				
Retiree Medical	CalPERS retiree health per <a href="#">Government Code 22893</a> . City contributions are based on the vesting schedule and Annuitant 100/90 formula. Employees must have at least 10 years of PERS credit, 5 years with the City and retire within 120 days of separation from the City to qualify.				

### Health and Insurance Plans

Medical Insurance	City contributes 80% of Region 1 Kaiser rates.	Employee	Employee +1	Employee +2
		\$817.13	\$1,634.26	\$2,124.54
Cash In-Lieu of Medical	Employees who waive medical can receive a bi-weekly cash benefit of \$314.30			
Vision Insurance	100% City-paid for employees. Employees pay for dependents: \$16.68 + children, \$15.57 + spouse or \$26.66 family			
Dental Insurance	100% City-paid for employee and any dependents.			
Flexible Spending	Pre-tax medical and dependent care FSA plans offered.			
Life Insurance	City-paid group policy with \$25,000 basic life and AD&D.			
Medicare	1.45%.			
Disability Insurance	City participates in California SDI; current rate is 1.1%.			
Voluntary Insurance	Supplemental life, critical illness and accident insurance plans offered for employee purchase.			

## Paid Time Off

	Years of Service	Annual Hours Accrual	Hours Cap	Cash Out Program
Vacation Leave	0 – 3 years	88 hours	240 hours	Cash out option up to 40 hours with a minimum balance of 80 hours and already expended one-week continuous vacation within calendar year.
	3 – 5 years	112 hours		
	5 – 8 years	128 hours		
	8 – 11 years	136 hours		
	11 – 13 years	144 hours		
	13 – 15 years	152 hours		
	15 – 17.5 years	160 hours		
	17.5+ years	208 hours		
Sick Leave	96 hours accrued annually		1,440 Hours	No cash out option.
Holidays	10 City-paid and 16 hours of floating per calendar year. Unused floating hours can be cashed out at year end.			
Bereavement Leave	Up to 24 hours for designated relatives.			

Please Note: The information contained in this document is a summary of benefits to regular employees. City contributions are prorated for employees who work less than full-time. For specific information refer to the MOU. The information contained herein does not constitute either an expressed or implied contract.