

# Lincoln Police Officer's Association

## Benefits Summary

2025 – 2026 Memorandum of Understanding

Updated: 7/1/2025



### Salary and Compensation

Salary Increases	2% COLA effective 1/1/2026.
Special Assignments	5% of base pay when assigned to a designated special assignment position.
Certification Pay	<ul style="list-style-type: none"> <li>\$75 per month for an EMT certification.</li> <li>\$100 per month for an applicable bilingual certification.</li> </ul>
POST Certification Pay	2.5% for POST Intermediate and an additional 2.5% for POST Advanced (5% total).
Uniform Allowance	<ul style="list-style-type: none"> <li>Sworn employees receive \$55.00 bi-weekly.</li> <li>Non-sworn employees receive \$42.00 bi-weekly.</li> </ul>
Longevity	3% of base salary beginning the 10 <sup>th</sup> year of service.
Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.
Hours of Work	Employees work 84-hour and 80-hour schedules dependent upon position or assignment.

### Retirement Planning

CalPERS Retirement	Formula	Final Comp	Effective	FY 25/26 ER Rate	FY 25/26 EE Rate
Misc Classic Member	2.7% at 55	1 year	Prior 2/13/11	13.09%	11%
Misc Classic II Member	2% at 60	3 years	2/13/2011	7.19%	10%
Misc New Member	2% at 62	3 years	1/1/2013	4.96%	10.75%
Safety Classic Member	3% at 50	3 years	Prior 1/1/2013	22.91%	12%
Safety New Member	2.7% at 57	3 years	1/1/2013	10.99%	16.75%
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. City contributions are as follows:	Employee	Employee +1	Employee +2
		\$890.32	\$1,780.64	\$2,314.83
Cash In-Lieu of Medical	Employees who waive medical can receive a bi-weekly cash benefit of \$342.45.			
Vision Insurance	100% City-paid for employee and any dependents.			
Dental Insurance	100% City-paid for employee and any dependents.			

<b>Flexible Spending</b>	Pre-tax medical and dependent care FSA plans offered.
<b>Life Insurance</b>	City-paid group policy with \$100,000 basic life and AD&D.
<b>Medicare</b>	1.45%
<b>Disability Insurance</b>	City participates in California SDI; current rate is 1.1%.
<b>Voluntary Insurance</b>	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
<b>Vacation Leave</b>	0 – 4 years	100 hours	260 hours	Cash out option up to 80 hours if employee is to reach 260 accrued vacation hours within a calendar year.
	5 – 9 years	144 hours		
	10 – 14 years	160 hours		
	15 – 17 years	184 hours		
	18+ years	220 hours		
<b>Sick Leave</b>	Sworn and 84-hour schedules accrue 144 hours annually. Non-sworn and 80-hour schedules accrue 96 hours annually.		1,440 hours – hired prior to 1/1/01 OR 1,000 hours – hired after 1/1/01	No cash out option
<b>Holidays</b>	Non-Sworn employees receive 10 City-paid and 16 hours of floating per calendar year. Unused floating hours can be cashed out at year end.			
<b>Holiday In-Lieu Pay</b>	Sworn employees receive 132 hours annually of holiday pay; paid bi-weekly.			
<b>Bereavement Leave</b>	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.