

Police/Fire Mid-Management Benefits Summary

2017 – 2021 Memorandum of Understanding
Updated: 1/1/2022



Salary and Compensation

Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.
Certification Pay	\$75 monthly for an EMT or applicable bi-lingual certification.
Uniform Allowance	Sworn employees receive \$67.96 bi-weekly.
Special Assignments	5% of base pay when assigned to a designated special assignment position.
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 21/22 ER Rate	FY 21/22 EE Rate
Misc Classic Member	2.7% at 55	1 year	Prior 2/13/11	11.02%	11%
Misc Classic II Member	2% at 60	3 years	2/13/2011	5.65%	10%
Misc New Member	2% at 62	3 years	1/1/2013	4.59%	9.75%
Safety Classic Member	3% at 50	3 years	Prior 1/1/2013	19.48%	12%
Safety New Member	2.7% at 57	3 years	1/1/2013	10.13%	16%
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 Government Code 22893 . 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 \$685.65	Employee +1 \$1,371.30	Employee +2 \$1,782.69
Cash In-Lieu of Medical	Employees who waive medical can receive a bi-weekly cash benefit of \$263.72.			
Vision Insurance	100% City-paid for employee and any dependents.			
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 \$100,000 basic life and AD&D for the positions of Police Lieutenant, Police Sergeant and Battalion Chief. All other positions receive \$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 – 4 years	100 hours	300 hours	Cash out option up to 80 hours with a minimum balance of 220 hours and minimum 40 hours usage within same calendar year.
	5 – 9 years	144 hours		
	10 – 14 years	160 hours		
	15 – 17 years	184 hours		
	18+ years	220 hours		
Sick Leave	84-hour schedules accrue 144 hours and 80-hour schedules accrue 96 hours annually.		1,000 hours	No cash out option.
Administrative Leave	FLSA exempt employees credited 80 hours each calendar year, leave does not carry over.			
Holidays	10 City-paid and 16 hours of floating. Unused floating hours can be cashed out at year end.			
Holiday In-Lieu Pay	Sworn employees receive 132 hours annually of holiday pay; paid bi-weekly.			
Bereavement Leave	Up to 24 hours for designated relatives.			

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.