

Professional/Administrative Benefits Summary

2023 – 2026 Memorandum of Understanding

Updated: 7/1/2025



Salary and Compensation

Certification Pay	\$75 monthly for an applicable bilingual certification.
Longevity Pay	3% of base salary after completion of 15 years of service.
Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.

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%
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. City will contribute up to \$100 per month in matching funds for employees who participate in a City-sponsored 457 plan.				
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. City contributions are as follows:	Employee \$890.32	Employee +1 \$1,780.64	Employee +2 \$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 only coverage. Employees pay bi-weekly for employee plus dependent coverage: \$3.52 for EE + spouse \$4.00 for EE + child(ren) \$8.32 for EE + family (spouse <u>and</u> child(ren))			
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 \$50,000 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 once per calendar year of up to 40 hours of accrued vacation with a minimum balance of 80 hours <u>and</u> a minimum usage of 40 hours within said 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	Employees with 12+ years of continuous service <u>and</u> accumulated sick leave in excess of 500 hours will be allowed to cash out up to 50 hours of balance per fiscal year.
Administrative Leave	FLSA exempt employees credited 64 hours each calendar year; leave does not carry over.			
Holidays	10 City-paid and 16 hours of floating per calendar year. Unused floating hours will 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.