

Lincoln Firefighter's Association

Benefits Summary



2021 – 2026 Memorandum of Understanding
Updated: 1/1/2026

Salary and Compensation

Special Assignment	5% of base pay when assigned to a designated special assignment position.
Certification Pay	\$75 per month for an applicable bilingual certification.
Uniform Allowance	Bi-weekly, employees receive \$46.15 allowance and \$19.50 cleaning.
Longevity Pay	<ul style="list-style-type: none"> 3% of base salary beginning the 10th year of service. 3% of base salary beginning the 15th year of service Longevity pay is compounded (i.e., 6% total longevity at 15 years).
Tuition Reimbursement	\$750 per semester, up to \$1,500 per year.
Hours of Work	Employees work a 24-hour shift schedule.

Retirement Planning

CalPERS Retirement	Formula	Final Comp	Effective	FY 25/26 ER Rate	FY 25/26 EE Rate
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 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 monthly contributions are as follows:	Employee	Employee +1	Employee +2
		\$935.09	\$1,870.18	\$2,431.23
Cash In-Lieu of Medical	Employees who waive medical may be eligible to receive a bi-weekly cash benefit of \$359.67.			
Vision Insurance	100% City-paid for employee and any dependents.			
Dental Insurance	100% City-paid for employee and any dependents.			
Flexible Spending	Pre-tax health 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 1.3%.			
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	123.2 hours	396 hours	Employee may cash out up to 50% of remaining accrued vacation leave one-time annually if they have used 96 vacation hours in 48-hour blocks.
	5 – 9 years	182 hours		
	10 – 14 years	196 hours		
	15 – 17 years	226.8 hours		
	18+ years	291.2 hours		
Sick Leave	158.4 hours accrued annually		<u>2,916 Schedule:</u> 2,016 hours – hired prior to 1/1/01 OR 1,400 hours – hired after 1/1/01	No cash out option
Holiday In-Lieu Pay	Sworn employees receive 134.4 hours annually of holiday pay; paid bi-weekly.			
Bereavement Leave	Up to 24 hours for designated relatives, with a cap of 48 hours for deaths that occur simultaneously.			

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.