

Lincoln Police Officer's Association

Benefits Summary



2025 – 2026 Memorandum of Understanding
Updated: 1/1/2026

Salary and Compensation

Special Assignments	5% of base pay when assigned to a designated special assignment position.
Certification Pay	<ul style="list-style-type: none"> \$75 per month for an EMT certification. \$100 per month for an applicable bilingual certification.
POST Certification Pay	<ul style="list-style-type: none"> 2.5% for POST Intermediate and an additional 2.5% for POST Advanced (5% total).
Uniform Allowance	<ul style="list-style-type: none"> Sworn employees receive \$55.00 bi-weekly. Non-sworn employees receive \$42.00 bi-weekly.
Longevity	<ul style="list-style-type: none"> 3% of base salary beginning the 10th 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 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 medical and dependent care FSA plans offered.			

Life Insurance	City-paid group policy with \$100,000 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	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		
Sick Leave	<ul style="list-style-type: none"> Sworn employees accrue 144 hours annually. Non-sworn employees assigned to an 84-hour schedule accrue 144 hours annually. Non-sworn employees assigned to an 80-hour schedule 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
Holidays	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.			
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.			

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.