

## Appendix C

### 2013 Approved Personnel Benefit Assumptions

*Total benefit costs include benefit percentage of salary plus flat medical rate.*

Employee Group	Wage Increase	Health Benefits <sup>1</sup>			Soc. Sec. <sup>4</sup>	
		Yearly Budget	Monthly Budget	Retirement: PERS/Other	Leave Cashout	Medicare Unemp.
<sup>2</sup> AMEA	2.60%	\$22,564	\$1,880	22.00%	2.40%	7.67%
Operating Engineers	0.00%	\$15,645	\$1,304	18.00% <sup>5</sup>	1.10%	7.67%
<sup>2</sup> Non-represented	2.60%	\$22,564	\$1,880	22.00%	2%/1%	7.67%
Execs	1.50%	\$22,564	\$1,880	22.00%	2%/1%	7.67%
IAFF (Fire) F40	3.90%	\$27,697	\$2,308	22.00%	5.00%	7.67%
IAFF (Fire) F56	3.90%	\$27,697	\$2,308	22.00%	7.70%	7.67%
IAFF (Fire) Dispatch	3.90%	\$27,697	\$2,308	22.00%	2.00%	7.67%
<sup>2</sup> IBEW/Electrical	2.50%	\$14,585	\$1,215	20.00% <sup>5</sup>	3.70%	7.67%
<sup>2</sup> IBEW/Mechanics	2.00%	\$21,529	\$1,794	22.00% <sup>5</sup>	1.00%	7.67%
<sup>2</sup> Local 71 (Laborers)	2.60%	\$17,605	\$1,467	22.00%	2.00%	7.67%
APDEA (Police) Sworn	3.90%	\$27,763	\$2,314	24.00% <sup>3</sup>	1.00%	7.67%
APDEA (Police) Non-Sworn	3.90%	\$27,319	\$2,277	24.00% <sup>3</sup>	1.00%	7.67%
Plumbers	2.80%	\$22,553	\$1,879	22.00%	4.00%	7.67%
Teamsters	3.60%	\$20,918	\$1,743	22.00%	1.00%	7.67%
Assembly Members	0.00% <sup>6</sup>	\$6,540	\$545	22.00%	0.00%	7.67%

<sup>1</sup> Health Benefits may include: Medical, Dental, Vision, Life, Long Term Disability and Employee Assistance Program

<sup>2</sup> Seasonal Employees do not receive Medical or Retirement (with exception of IBEW seasonal employees receive medical only)

<sup>3</sup> Police retirement includes 2% to represent the union's 401K program

<sup>4</sup> Social Security @ 6.2%, Medicare @ 1.45% and Unemployment @ 0.02%. Some Police and Fire employees do not pay Social Security.

<sup>5</sup> IBEW and Operating Engineers do not participate in PERS, amounts include Pension Plan, Legal Trust, Money Purchase, Hardship fund, Joint Apprenticeship, and Union Training where applicable. Employees are eligible to participate in MOA 401K, 457, and 457 savings plan.

<sup>6</sup> Assembly member salary increases are based on memorandum from Commission on Salaries & Emoluments of Elected Officials.