

Appendix C

2015 Personnel Benefit Assumptions

Total benefit costs include benefit percentage of salary plus fixed medical rate.

Employee Group	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave Cashout ⁶	SS/Medicare ⁴ Unemp/et al.
		Premium ^{1, 5}	Other ²			
AMEA	1.50%	\$1,818	\$8.68	22.00%	2.00%	8.01%
Operating Engineers	1.50%	\$1,283	\$53.98	\$914	2.05%	7.85%
Non-represented	1.50%	\$1,818	\$8.68	22.00%	3.50%	8.01%
Executives	3.00%	\$1,818	\$8.68	22.00%	0.80%	8.01%
IAFF (Fire) F40	1.50%	\$2,380	\$34.25	22.00%	5.40%	8.01%
IAFF (Fire) F56	1.50%	\$2,380	\$34.25	22.00%	7.30%	8.01%
IAFF (Fire) Dispatch	1.50%	\$2,380	\$34.25	22.00%	3.10%	8.01%
IBEW/Electrical	1.50%	\$1,753	\$51.96	\$1,305	1.90%	9.65%
IBEW/NECA Employees	3.00% ⁷	\$1,832 / \$916	\$25.95	\$1,001		10.85%
IBEW/Mechanics	1.50%	\$1,818	\$8.68	22.00%	2.65%	8.01%
Local 71 (Laborers)	1.50%	\$1,513	\$1.98	22.00%	4.50%	8.01%
APDEA (Police) Sworn	1.50%	\$2,387	\$34.25	24.00%	1.40%	8.01%
APDEA (Police) Non-Sworn	1.50%	\$2,387	\$14.15	24.00%	1.40%	8.01%
Plumbers	1.50%	\$1,818	\$8.68	22.00%	1.60%	8.01%
Teamsters	1.50%	\$1,818	\$8.68	22.00%	1.30%	8.01%
Assembly Members	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

¹ Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Operating Engineers, Laborers L71 and IBEW is a blended rate because contract ends mid year.

² Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month and IBEW NECA employees who do not receive.

Life: \$6.70/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$26.80/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, IBEW-NECA and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical and NECA employees

Apprentice Fund: \$17.33/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

³ Police retirement includes 2% to represent the unions 401K program.

⁴ Percentages calculated includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.8% IBEW Electrical and NECA employees

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, IBEW/NECA and Assembly

Social Security 6.2% all unions, 2014 base wage is \$117,900. Some police & fire employees are exempt..

Medicare 1.45% all unions

Unemployment 0.2% all unions

⁵ National Electric Contractor Association (NECA) employees, contractors and subcontractors used by MLP, health premium includes monthly premium for full-time and part-time workers.

⁶ For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule.

⁷ IBEW/NECA employees wage increase is 3% from 2014 Revised based on 1.5% increase after Assembly approval and 1.5% increase after 1/1/15.