

## Appendix C

### 2020 Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition Hours <sup>7</sup>	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave <sup>6</sup> Cashout	SS/Medicare <sup>1,4</sup> Unemp/et al.
				Premium Health <sup>5</sup>	Other <sup>2</sup>			
AMEA	12/31/2021	2096	1.00%	\$2,089	\$8.68	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2020	2096	1.50%	\$2,183	\$34.25	24.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2020	2096	1.50%	\$2,183	\$14.15	24.00%	1.50%	8.01%
Executives		2096	1.00%	\$2,089	\$8.68	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2020	2096	0.00%	\$2,534	\$34.25	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2020	3159	0.00%	\$2,534	\$34.25	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2020	2408	0.00%	\$2,534	\$34.25	22.00%	6.00%	8.01%
IBEW/Electrical	12/31/2019	2096	1.20%	\$2,070 / \$2,164	\$52.03	\$1,392	1.60%	9.75%
IBEW/NECA Employees		2096	0.00%	\$2,020 / \$1,010	\$25.95	\$1,142	0.00%	10.85%
IBEW/Technicians	12/31/2020	2096	1.50%	\$2,077	\$8.68	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2021	2096	1.00%	\$1,673 / \$1,723	\$1.98	22.00%	3.00%	8.01%
Mayor		2096	0.00%	\$2,089	\$8.68	22.00%	0.00%	8.01%
Non-represented		2096	1.00%	\$2,089	\$8.68	22.00%	3.70%	8.01%
Operating Engineers	6/30/2022	2096	0.00%	\$1,575 / \$1,639	\$53.98	\$1,066	1.80%	7.85%
Plumbers	6/30/2019	2096	1.20%	\$1,930	\$8.68	22.00%	2.30%	8.01%
Teamsters	12/31/2019	2096	1.20%	\$2,089	\$8.68	22.00%	1.60%	8.01%
Assembly Members		2096	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 Laborers L71, IBEW and Operating Engineers 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: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

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

4 SS/Medicare/Unemp/et al. includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.9% 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, 2020 base wage assumption of \$136,800. 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.

Operating Engineers (Article 6.1.C) 2020 contribution Jan 1 - June 30, 2020 = \$1,575, July 1 increase 90% of the increase to the fund (increase assmp 4.5%) = \$1,639

AMEA (Article 6.1.5.A) 2020 contribution = \$2,089 (assmp MOA plan rate for Non-Reps & Execs)

Non-Reps, EXE, Mayor, and Teamsters (Article 6.1.5) 2020 contribution = \$2,089 - increase MOA plan renewal 2.2% (CPI-M was 7.6%)

IBEW/Technicians (Article 6.1.4) 2020 contribution = \$2,077 (Increase 60% of the difference between 2019 500 Plan \$2,231 and 2020 500 Plan \$2,281)

Plumbers (Article 6.1.C) 2020 contribution = \$1,930 (Increase CPI-M 7.6% or \$70 maximum)

IAFF (Article 15.2.B) 2020 contribution = \$2,534

APDEA (Article XVII, Section 2.C) 2020 contribution = \$2,183 (90% of 2020 500 Plan premium of \$2,425)

IBEW (Article 6.1.C) - Jan 1 - March 30, 2020 = \$2,070 - April 1 increase by CPI-M (assumption 4.5%) = \$2,164

L71 (Article 6.1.C.1) - Jan 1 - June 30, 2020 = \$1,673 - July 1 increase by CPI-M (assumption 4.5%) or max of \$50 = \$1,723

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. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

7 AMEA, APDEA, EXE, F40, IBEW, IBEW/NECA, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2096 payable hours in the year

IAFF Dispatch - 2408 = 52 weeks \* 40 hrs = 2096 + 104 Holiday Pay (Article 13.3 - 13 holidays \* 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs \* 1.5 additional OT pay \* 26 PP) + (4hrs \* .5 additional OT pay \* 26 pay periods) the 4 regular is already included in the 2096 because the employees work weeks are staggered 36/48

F56 - 3159 = 52 weeks \* 56 hours = 2912 + 169 Holiday pay (Article 13.2 - 13 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)

Non-F56 - 3133 = 52 weeks \* 56 hours = 2912 + 143 Holiday pay (Non-Rep Section 3.30.146 - 11 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)