

SUMMARY OF BENEFITS NON-EXEMPT EMPLOYEES

- **Retirement**

United Water participates in the CalPERS retirement system. Employees who joined the system before January 1, 2013 are provided 2.5 percent per year worked of the single highest year of compensation with the District upon reaching the age of 55. Employees who joined the system after January 1, 2013, are provided with two percent per year of an average of the highest three-year period upon reaching the age of 62. The District pays the employee contribution to CalPERS (eight percent of the of the employee's salary), in addition to the employer's contribution.

- **Group Life Insurance**

The full life insurance premium for the employee is covered by the District. Amounts of insurance are one and one-half the annual salary of each employee up to a maximum of \$100,000 of coverage.

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- **Dental/Vision Insurance**

Regular, full time employees and their dependents are eligible to receive dental and vision benefits and is paid for 100% by the District. Employees are eligible the first day of the month after 60 days of employment.

- **Flexible Benefit Plan-WageWorks**

This plan allows pre-tax dollars to be withheld for reimbursement to pay for selected benefits such as dependent care and unreimbursed medical expenses not covered by the District.

- **Deferred Compensation Program**

All District employees are eligible to participate in one of two District-sponsored 457(b) deferred compensation programs. The District does not contribute to these plans on behalf of employees.

- **Vacation Accrual**

Full-time District non-exempt employees accrue 80 hours of vacation per year from commencement of employment through 5 years of employment. The 6th through 10th year accrual is 120 hours per year. Years 11 through 15 of employment, accrual is 120 hours plus one day (8 hours) of vacation per year for each year of employment after completion of 10 years. After 15 years of employment 20 days (160 hours) of vacation are accrued per year.

- **Sick Leave**

Sick leave allowance accumulates for regular employees at the rate of 3.69 hours per pay period, for a total of 12 days per year.