

# Ancillary Benefits

Presented 2014 for FY 2015 Budget Workshop

August 11, 2014  
Commissioners' Court

# Employee Paid Voluntary Benefits

Voluntary benefits are optional benefits that employees may select. Employees are responsible for the full cost of such benefits.

- ❖ Health Care and Dependent Day Care Flexible Spending Accounts
- ❖ Pre-Paid Legal\*
- ❖ Supplemental Employee Life Insurance
- ❖ Supplemental Spouse Life Insurance
- ❖ Supplemental Dependent Life Insurance
- ❖ 457 Deferred Compensation Retirement\*
- ❖ Dreaded Disease, Accident and Universal Life Insurance
- ❖ Long Term Care (for employees with less than 8 years of service)

Data provided in this presentation is 2013 information unless otherwise noted.

\*CSCD and state employees are only eligible for pre-paid legal and 457 deferred compensation retirement plans.

# County Paid Ancillary Benefits

- ❖ Paid Leave (PTO, CTO\*, Compensatory Time)
- ❖ Overtime
- ❖ Paid Holidays
- ❖ County Longevity Pay\*
- ❖ Shift Differential (for qualified employees)
- ❖ Auto Allowance
- ❖ Call In Pay
- ❖ Court Reporter Compensatory Time Pay (Court Reporters only)
- ❖ Stipend Pay (for qualified CSCD employees working a particular type of case load or for speaking Spanish)
- ❖ Jury Duty Pay
- ❖ Short Term Disability\*\*
- ❖ Long Term Disability\*\*
- ❖ Basic Life Insurance and Basic Accidental Death & Dismemberment\*\*
- ❖ TCDRS Group Term Life Benefit
- ❖ Long Term Care (for employees with more than 8 years of service)\*\*
- ❖ Tuition Assistance
- ❖ Workers' Compensation\*\*
- ❖ Motivation Pay
- ❖ Safety Pay

\*Grandfathered employees only.

\*\*CSCD and state employees are not eligible.

# Paid Leave

❖ Paid Time Off (PTO) is based on employee years of service:

Years of Service	Annual Accrual	Maximum Accrual	# of Employees in each PTO category	% of Employees within 40 hours of the PTO Maximum*
0-4 years	24 days	200 hours	550	25%
5-9 years	27 days	240 hours	361	31%
10-19 years	30 days	320 hours	496	32%
20+ years	33 days	400 hours	156	47%

\*Data as of 5/30/14.

# Paid Time Off Comparison

Entity	Type of Leave	Annual Leave Days for Full Time Employees	PTO/Vacation Buyout at Termination	Sick Leave Buyout	Maximum Accruals
Collin County	PTO*	24-33	Yes (minimum 1 year of service)	N/A	200-400 hours
Allen	Vacation/ Sick	22-33	Yes	Yes	200-480 hours Vacation Unlimited Sick
Denton County	Vacation/ Sick	24-34	Yes (minimum 1 year of service)	No	160 hours Vacation 960 hours Sick
Tarrant County	Vacation/ Sick	25-40	Yes	Yes	Unlimited Vacation Unlimited Sick
Dallas County	Vacation/ Sick	27-37	Yes	Yes (minimum 5 years of service)	160-240 hours Vacation Unlimited Sick
McKinney	Vacation/ Sick	30-45	Yes	Yes (minimum 5 years of service)	300-450 hours Vacation Unlimited Sick
Frisco	Vacation/ Sick	32-35	Yes (minimum 1 year of service)	Yes (minimum 1 year of service)	240-360 hours Vacation Unlimited Sick
Plano	Vacation/ Sick	33-42	Yes (minimum 5 years of service)	Yes (minimum 5 years of service)	480 hours Vacation Unlimited Sick
<b>AVERAGE ALL</b>		<b>27 - 37</b>			

\*Includes Funeral Leave. Other entities grant between 2 – 5 days of funeral leave per year that is separate from vacation/sick leave.

# Catastrophic Time Off

- ❖ Catastrophic time off (CTO) is no longer awarded as of August 22, 2011.
  - Approximately 58% of employees still carry a catastrophic time off balance.
  
- ❖ Catastrophic time off was designed to cover absences due to:
  - The birth of an employee's child
  - Employee providing care for a child, step-child, spouse, parent or custodial parent with a serious and/or chronic health condition
  - An employee's own serious and/or chronic health condition
  - Bereavement for an immediate family member
  
- ❖ Catastrophic carryover (CCO) is unused sick time that was converted when leave plans were revised in 2006.
  - Approximately 24% of employees have a carryover balance.

# Compensatory Time Off

- ❖ Accrued for work over 40 hours per week.
- ❖ 2 Types of compensatory time off:
  - Straight - awarded at a rate of 1 hour for each hour in excess of 40.
  - Premium - awarded at a rate of 1.5 hours for each hour worked in excess of 40.
- ❖ Current liability for straight compensatory time is \$252,685, an 8% increase.
  - Exempt employee straight compensatory time liability is \$62,039, a 9% decrease.
  - Non-exempt employee straight compensatory time liability is \$190,646, a 15% increase. (Due to 2.5 office closure days.)
- ❖ Current liability for premium compensatory time is \$783,587, an 8% decrease.
- ❖ \$1,032,053 was paid for compensatory time in 2013.
- ❖ \$105,277 was paid in compensatory termination buyouts in 2013, an increase of 5%.

# Compensatory Time Off - Exempt

- ❖ Collin County is not required to provide compensatory time to exempt employees.
  - Each department head/elected official decides if they will allow straight compensatory time.
  - If not allowed to earn straight compensatory time, exempt employees are considered to have worked for 40 hours per week regardless of the number of hours actually worked.
  - Cannot accrue more than 80 hours of straight compensatory time.
  
- ❖ Straight compensatory time:
  - Earned on an hour-for-hour basis.
  - Unused straight compensatory time is not paid to exempt employees upon termination.

# Compensatory Time Off - Non-Exempt

- ❖ Non-exempt employees may earn both premium and straight compensatory time .
  - Premium compensatory time is earned in lieu of paying overtime.
    - ❖ Should not accrue more than 200 hours of premium compensatory time.
  - Straight compensatory time is earned by non-exempt employees in the event of an office closure.
  
- ❖ Premium compensatory time:
  - Earned at 1.5 hours of time for each hour worked in excess of 40 in a one week period.
  - Earned, unused premium compensatory time is paid to non-exempt employees upon termination.

# Compensatory Time Off - Non-Exempt

Entity	Offers Employees Compensatory Time	Maximum Premium Compensatory Accrual
Collin County	Yes	200 hours*
Dallas County	Yes	240 hours (civilian non-exempt) 480 hours (law enforcement)
Denton County	Yes	240 hours (non-law enforcement) 480 hours (law enforcement)
McKinney	Yes	80 hours
Plano	Yes	80 hours
Frisco	Yes	40 hours
Allen	No	-
Tarrant County	No	-

\*There are 13 employees who currently exceed the maximum accrual.

# Compensatory Time Off - Non-Exempt

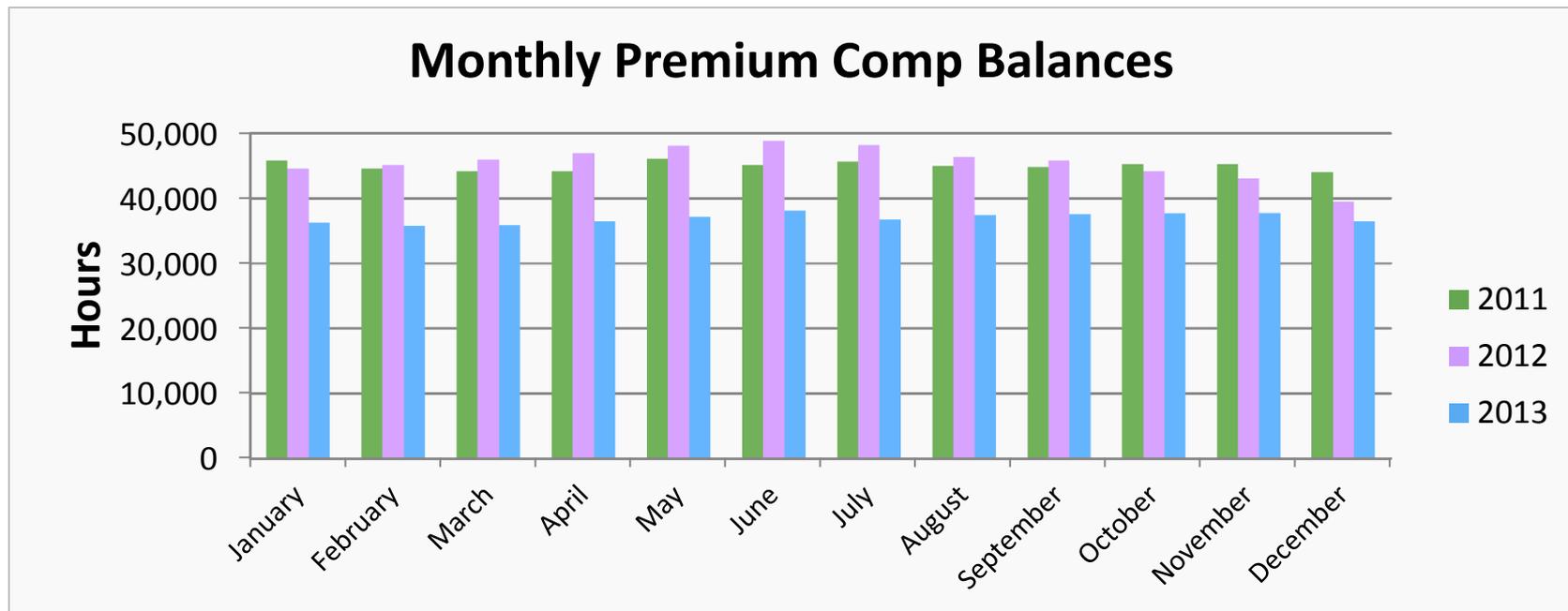
## Employees With Balances Greater Than 200 Hours

Employee	Position	Premium and Straight Comp Balance
Darryl Smith	Court Officer, 429 <sup>th</sup> District Court	485
David Toler	Nuisance Abatement Officer	465
Brian Burnett	Court Officer, District Courts Admin	397
Tommy Purtle	Court Officer, 296 <sup>th</sup> District Court	305
Christopher Meehan	Criminal Investigator	255
Cameron Brooks	Animal Control Officer	254
Andrew Tracy	Animal Control Lead	248
Amy Parker	Legal Clerk II, JP 4	247
Cesare Venegoni	Deputy Constable, Pct 4	237
Danny Davis	Animal Control Supervisor	235
Raymond Durrett	Animal Control Officer	222
James Bates	Deputy Constable, Pct 4	219
Betty Wolff	JP Court Administrator, JP 4	208

- ❖ 1,170 Non-exempt employees with a premium compensatory time balance
  - 71% of these balances are less than 40 hours
  - 67 employees with a balance over 100 hours

# Compensatory Time Off Balance Trends

- ❖ Compensatory time reduction measures were implemented January 1, 2013.
  - Employees with a combined compensatory time balance over 100 hours as of January 1<sup>st</sup> each year must either reduce compensatory time to 100 hours, or use 20% of their total compensatory time balance (whichever reduction is less), before PTO can be used that year.
  - Majority of excess compensatory time comes from premium compensatory time balances.
- ❖ 19% decrease in average monthly premium compensatory time balance from 2012 to 2013.



# Compensatory Time Off Balance Reduction

- ❖ As of January 2014, 122 employees had a combined compensatory time balance over 100 hours.
  - The total required reduction was 3,139 hours.
  - The dollar liability for these hours amounted to \$77,282.
  - As of July, 8 people have yet to reduce their time by the required amount.
    - 5 of these people have reached their maximum PTO accrual.
  
- ❖ Though average monthly balances have decreased, total balances over 100 hours only decreased by 4% from January 2013 to January 2014.
  - Tendency for employees to build balances back up after the required reduction.
  
- ❖ Recommend increasing the required reduction from 20% to 30% as added incentive to avoid accruing excess compensatory time.
  - A 30% required reduction in January 2014 would have further reduced compensatory time liability by 1,092 hours (6% of total).
  - Discourages high compensatory balances.

# Paid Leave Liability

Type of Leave	2014 Hours Liability	Dollar Amount Liability	Paid at Termination
Paid Time Off	261,512	\$6,825,527	Yes*
Catastrophic Time Off	76,375	\$2,186,302	No
Catastrophic Carryover	89,626	\$2,903,307	No
Premium Compensatory Time	35,725	\$815,510	Yes
Straight Compensatory Time	8,622	\$190,646	No**

Hours and dollar amount liabilities are calculated as of 5/30/2014.

\*Requires one year of service for payout.

\*\*Paid to non-exempt employees only.

# Paid Leave Liability Comparison

Type of Leave	2013 Hours Liability	2014 Hours Liability	% Change in Hours Liability	2013 Dollar Amount Liability	2014 Dollar Amount Liability	% Change in Dollar Amount Liability
Paid Time Off*	252,682	261,512	3%	\$6,467,734	\$6,799,445	6%
Catastrophic Time Off	92,724	76,375	-18%	\$2,499,600	\$2,159,510	-13%
Catastrophic Carryover	103,384	89,626	-13%	\$3,218,090	\$2,903,226	-10%
Premium Compensatory Time	36,704	35,725	-3%	\$855,332	\$783,587	-5%
Straight Compensatory Time	7,395	8,622	17%	\$165,657	\$190,646	15%

\*Requires one year of service for payout.

Hours and dollar amount liabilities are calculated as of 5/30/2014.

# Overtime Pay

- ❖ A limited number of departments pay overtime.
- ❖ 22,688 hours were paid to County employees at a cost of \$689,883.

Department Name	Overtime Cost	Total Payroll Dollars	Overtime as a % of Total Payroll
Sheriff's Office	\$549,563	\$24,803,541	2.2%
District Attorney (Grant)	\$27,927	\$7,316,233	0.4%
Elections (County employees)	\$22,430	\$615,031	3.6%
Medical Examiner	\$22,362	\$686,128	3.3%
Animal Services	\$21,567	\$458,982	4.7%
Facilities	\$16,389	\$2,380,634	0.7%
Road & Bridge	\$16,857	\$3,390,125	0.5%
Info. Technology (elections related)	\$9,499	\$3,756,557	0.3%
Temporary Pool (elections related)	\$1,631	\$228,817	0.7%
Other	\$1,658	n/a	n/a

- ❖ In addition to County employee overtime, Collin County paid \$103,495 to election workers for overtime.
  - Most hours worked by election workers are billed back to other entities.

# Overtime Pay

Entity	Overtime Paid in 2013	Compensatory Time Paid in 2013 (including buyouts)	Total Paid in 2013	# of Employees	Average Paid per Employee
Collin County	\$689,883	\$1,126,023	\$1,815,906	1,605	\$1,131
Allen*	\$2,202,662	-	\$2,202,662	621	\$3,547
Plano	\$4,961,394	\$614,745	\$5,576,139	1,991	\$2,801
McKinney	\$1,385,871	\$849,836	\$2,235,707	845	\$2,646
Dallas County*	\$3,950,596	\$4,151,778	\$8,102,374	5,873	\$1,380
Denton County	\$560,806	\$591,810	\$1,152,616	1,549	\$744
Tarrant County*	\$1,550,868	-	\$1,550,868	4,038	\$384

\*Provided Fiscal Year 2013 data.

# Paid Holidays

- ❖ Regular full time employees are eligible for ten paid holidays a year.
- ❖ Collin County paid \$2,873,548 in holiday pay last year.

Entity	Number of Holidays	Holidays* (In addition to the 8 shared by all entities listed)
Collin County	10	Martin Luther King Day, Good Friday
Denton County	12	Martin Luther King Day, President's Day, Good Friday, Veteran's Day
Tarrant County	12	Martin Luther King Day, President's Day, Good Friday, Cesar Chavez Day
Dallas County	10	Martin Luther King Day, Personal Day
Allen	9	Floating Holiday
McKinney	9	Martin Luther King Day
Plano	9	Martin Luther King Day
Frisco	8	
Private Sector**	10	

\*All entities receive these holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Friday After Thanksgiving, Christmas Eve or the Day After Christmas (varies by entity), Christmas Day.

\*\*Specific holidays not listed for Private Sector.

# Longevity Pay

- ❖ Paid to full time employees who were approved for hire by Commissioners' Court on or prior to the December 18, 2007 agenda.
- ❖ Employees hired after are only eligible to receive state mandated longevity.
  - Assistant Prosecutor longevity (paid by the state)
  - Commissioned Deputy longevity (includes multiple positions)
- ❖ \$3,555,886 paid last year, a 3% decrease.

Total Number of Employees	Employees Eligible for County Longevity Pay	Employees Not Eligible for County Longevity Pay
1,605	933 (58%)	672 (42%)

Employee numbers as of 6/2/2014.

# Longevity Pay - Regular Employees

Entity	Provides County Longevity	Eligibility Requirements	Flat or Percentage Calculation?	Payout at Termination	10 year employee
Collin County	Yes	Approved for hire on or before the 12/18/2007 Commissioners' Court	Percentage	Retirees only	\$2,650*
Denton County	Yes	1 year of service	Flat	Yes	\$600
McKinney	Yes	None – immediately eligible	Flat	Yes	\$600
Allen	Yes	1 year of service	Flat	Yes	\$480
Frisco	Yes	1 year of service	Flat	No	\$480
Plano	Yes	1 year of service	Flat	Yes	\$480
Dallas County	No	n/a	n/a	n/a	n/a
Tarrant County	No	n/a	n/a	n/a	n/a

\*Calculated on the average salary of employees who are currently at 10 years of service.

# Shift Differential

- ❖ Shift Differential - a premium paid to employees who work the second and third shifts for Sheriff's Office, Juvenile Detention, and Facilities as part of their regular schedule.
  - Shift differential is currently paid to both exempt and non-exempt employees in these positions.
- ❖ Second Shift
  - Regularly scheduled to begin work after 2 p.m.
  - Paid an additional \$0.50 per hour.
- ❖ Third Shift
  - Regularly scheduled to begin work after 7 p.m.
  - Paid an additional \$1.00 per hour.
- ❖ Paid \$340,688 for shift differential last year, a decrease of 2.5%.
  - Second shift paid \$108,380, a 2% decrease.
  - Third shift paid \$232,308, a 3% decrease.

# Shift Differential Comparison

Entity	Organization Works Multiple Shifts	Shift Differential Paid	2 <sup>nd</sup> Shift Differential	3 <sup>rd</sup> Shift Differential	Eligible Employees
Collin County	Yes	Yes	\$0.50/hour	\$1.00/hour	Exempt and Non-Exempt Sheriff's Office, Juvenile Detention and Facilities
Tarrant County	Yes	Yes	\$0.65/hour	\$0.65/hour	Non-Exempt only Sheriff's Office, Juvenile Services, Medical Examiner's, Pre-Trial Release, Facilities Management & I.T.
Dallas County	Yes	Yes	\$0.50/hour	\$0.50/hour	Non-Exempt only Jail positions
Denton County	Yes	No	-	-	-
Allen	Yes	No	-	-	-
Frisco	Yes	No	-	-	-
McKinney	Yes	No	-	-	-
Plano	Yes	No	-	-	-

# Auto Allowance

- ❖ The amount of auto allowance offered varies per position.
- ❖ Collin County paid \$142,100 in auto allowances in 2013, a 6% decrease from the previous year.

Entity	Eligible Positions	Max Annual \$ Amount	% of Employees w/Auto	Est. Total \$ Amount 2014
Collin County	Sheriff, Chief Deputy Sheriff, DA Investigators, Road & Bridge Assistant Director, County Ext Agents, Parks Mgr, Events Coordinator, Building Projects Coordinator (1 of 2)	\$2,990 - \$9,100	2.0%	\$143,780
Dallas County	Elected Officials, Department Heads, Constable, Commissioners' Court Admin., Captain, Detention Service Commander	\$4,121 - \$9,296	0.8%	\$330,366
Denton County	Department Heads, Commissioners' Court, Elected Officials, DA Investigators, Veterans Service Officer, Detention Officer/Crewman	\$1,320-\$7,800	3.0%	\$247,800
Tarrant County	Elected Officials and Executive positions	\$4,020 - \$15,420	0.4%	\$183,264
Allen	City Manager	\$7,800	0.16%	\$7,800
Frisco	City Manager, Deputy City Manager, Assistant City Managers, CVB Director, Public Safety Director, EDC Executives	\$960 - \$10,600	1.0%	\$57,760
McKinney	Department Heads, Assistant Airport Director, Assistant Director of Development Services, Assistant Fire Chief, Assistant Police Chief	\$3,000 - \$6,600	2.0%	\$90,000
Plano	Department Heads, HR Compensation/Benefits Manager, Asst. Chief of Police, Police Captains, Police Lieutenants, Asst. Fire Chief, Environmental Health Specialists, Inspectors, Park Technology Specialist	\$3,000 - \$7,967	2.8%	\$360,029

# Call In Pay

- ❖ Call In Pay provides a guaranteed minimum of two hours pay for non-exempt employees under either of the following conditions:
  - Called back to work after leaving their work location
  - Called in to work on a scheduled day off.
- ❖ This policy applies only to unscheduled work that is necessitated because of an unforeseen emergency situation.
- ❖ If an employee works two hours or less, they are paid for two hours of call-in pay.
- ❖ If an employee works more than two hours, they are paid for actual hours worked.
- ❖ Paid \$3,492 of Call In Pay to 35 employees last year.

# Court Reporter Compensatory Time

- ❖ Court Reporters in a District Court or County Court at Law receive 240 court reporter compensatory time hours per calendar year.
  - Provided in accordance with Texas Government Code statute 52.042
  - Hours are to be used when the court reporter is unable to perform their duties due to other official work.
  
- ❖ 240 hours is awarded on January 1<sup>st</sup> of each year.
  
- ❖ Any remaining balance is forfeited at the end of the calendar year.
  
- ❖ In 2013, 15 court reporters used their Court Reporter Compensatory Time as follows:
  - 1 used all 240 hours
  - 3 used between 200-239 hours
  - 3 used between 100-199 hours
  - 5 used between 1-99 hours
  - 3 used zero hours
  
- ❖ Paid \$75,371 in court reporter compensatory time last year.

# Stipend Pay

- ❖ Four employees in Juvenile Probation receive a stipend as ordered by the Collin County Juvenile Board. These stipends began in October 2012.
  - One intensive supervision probation officer receives \$1,500
  - Two drug court officers receive \$1,500
  - One training officer receives \$4,000
  
- ❖ These stipends have to be renewed each fiscal year.
  
- ❖ The money for these stipends comes from Juvenile Probation's out-of-county sex offender revenues.

# Jury Duty Pay

- ❖ Collin County pays employees for their time off when they are summoned to serve on a jury.
- ❖ Collin County paid \$18,762 in jury duty pay to 107 eligible employees last year.
- ❖ Prior to Fiscal Year 2014, wages were reduced by the amount of jury pay received from the state. This practice was eliminated effective October 1, 2013.
- ❖ The Counties of Dallas, Denton and Tarrant, and the Cities of Allen, Frisco, McKinney and Plano all offer jury duty pay.

# Short Term and Long Term Disability

- ❖ Collin County pays the entire cost of short term and long term disability benefits.
  
- ❖ Short Term Disability is self funded.
  - Claims Paid: \$143,147
    - A decrease of 27%
    - Admin Fees: \$32,949
  
- ❖ Long Term Disability is fully insured with no change in premium cost.
  - Premium Paid: \$180,095

# Short Term Disability Benefits

Entity	Benefit Paid By	Salary Replacement %	Waiting Period	Duration
Collin County	Employer	67%	15 Days	26 weeks
Allen*	Employee	60%	14 Days and Exhaust Sick Leave	26 weeks
Frisco*	Employee	40% (can buy up to 60%)	31 Days	26 weeks
Dallas County*	Not Offered	-	-	-
Denton County**	Not Offered	-	-	-
Tarrant County*	Not Offered	-	-	-
McKinney*	Not Offered	-	-	-
Plano*	Not Offered	-	-	-

\*These entities do not have a maximum sick leave accrual limit.

\*\*Denton maximum sick accrual is 960 hours (24 weeks).

# Long Term Disability Benefits

Entity	Benefit Paid By	Salary Replacement %	Maximum Monthly Benefit Amount	Waiting Period
Collin County	Employer	67%	\$10,000	180 Days
Dallas County	Employer	60%	\$5,500	180 Days & Exhaust Sick Leave
Denton County***	Employer	60%	\$5,500	180 Days
Tarrant County **	Employer	60%	\$5,500	180 Days & Exhaust Sick Leave
Allen	Employer	60%	\$10,000	180 Days & Exhaust Sick Leave
Frisco* **	Employer	60%	\$5,550	180 Days
McKinney* **	Employer	60%	\$5,000	180 Days
Plano* **	Employer	40%	\$6,000	180 Days

\*These entities offer employees the ability to purchase additional long term disability coverage.

\*\*These entities do not have a maximum sick leave accrual limit.

\*\*\*Denton maximum sick accrual is 960 hours (24 weeks).

# Life Insurance

- ❖ Paid by the County.
- ❖ Provides full-time employees with:
  - \$50,000 in life insurance.
  - \$50,000 in accidental death and dismemberment (AD&D) insurance.
- ❖ Paid \$33,735 in life premiums last year.
- ❖ Employees have the option to purchase supplemental life insurance.
  - in 1 or 2 times annual salary to \$200,000.
  - Employees pay the full cost of supplemental life insurance.
- ❖ Optional group term life provided through TCDRS.
  - Amount is 1x annual salary.
  - Retirees are provided with \$5,000.
  - Collin County paid \$212,493 in premiums.

# Employer Paid Life Insurance

Entity	Basic Life Amount of Coverage	Retirement Plan Includes Group Term Life Benefit
Collin County	\$50,000	Yes – Annual Salary
Dallas County	1x Salary up to \$50,000	No
Denton County	1x Salary up to \$50,000	Yes – Annual Salary
Tarrant County	1x Salary up to \$50,000	No
Allen	1x Salary	Yes - Annual Salary
Frisco	\$50,000	Yes - Annual Salary
McKinney	1x Salary	Yes - Annual Salary
Plano	1x Salary	No

All entities offer supplemental employee paid life insurance.

# Long Term Care

- ❖ Long Term Care provides nursing and custodial care benefits for assistance with daily life activities.
- ❖ Basic long term care insurance coverage provided at no cost if:
  - The employee is regular full-time AND
  - The employee has at least eight years of eligible service.
- ❖ Coverage levels
  - Less than eight years of service, the employee is responsible for the full cost.
  - 8-14 years of service, employees receive a basic plan.
  - 15 or more years of service, employees receive an enhanced plan.
- ❖ 710 employees with County paid long term care benefit.
  - Paid \$140,171 in long term care premiums, a decrease of 5%.

# Long Term Care

Entity	Paid By	Waiting Period (Days)
Collin County	Employer	90
Dallas County	Not Provided	-
Denton County	Not Provided	-
Tarrant County	Not Provided	-
Allen	Not Provided	-
Frisco	Not Provided	-
McKinney	Not Provided	-
Plano	Not Provided	-

# Tuition Assistance

- ❖ Tuition assistance is offered encourage the enhancement of job related skills.
- ❖ 100% of tuition costs are paid
  - Maximum amount not to exceed that which would be payable to the University of Texas at Dallas for similar courses
  - Must receive a minimum grade of:
    - C for undergraduate work
    - B for graduate work
- ❖ Must remain employed with Collin County for a defined number of years based on the amount of assistance they received each calendar year.

Amount Received	Years of Service Required	Repayment Liability for Early Termination
\$0 - \$2,000	1	100%
\$2,000 - \$5,000	2	100%
\$5,000 - \$7,500	3	100%
\$7,500 or more	4	100%

- ❖ Paid \$190,440 in tuition assistance to 39 employees. This is a decrease of 7%.

# Tuition Assistance

Entity	Educational Assistance is Offered	Percent of Tuition Costs Reimbursed	Maximum Reimbursement	Course Must Relate to Job Duties?	Reimbursement Required Upon Termination?
Collin County	Yes	100% (min. grade of C for undergraduate, B for graduate)	No annual limit	Yes	Yes- 100% reimbursement required if termination occurs within the following period: 1 year for amounts of \$0 - \$2,000, 2 years for amounts of \$2,000 - \$5,000, 3 years for amounts of \$5,000 - \$7,500, 4 years for amounts of \$7,500 or more
Denton County	Yes	100% - A; 75% - B; 50% - C; 0% for less than a C	16 credit hours	Yes	No
Tarrant County	Yes	100% - A; 80% - B; 70% - C; 0% for less than a C	8 classes per year	No - must be related to a position at the county but not current position	Yes - 100% reimbursement required if termination occurs within 2 years.
Allen	Yes	100% (min. grade of C for undergraduate, B for graduate)	\$2,500/yr.	Yes	Yes - 100% reimbursement required if termination occurs within 2 years.
Frisco	Yes	100% (min. grade of C for undergraduate, B for graduate)	\$3,000/yr.	Yes	Yes - 100% reimbursement required if termination occurs within 0-6 months, 75% reimbursement if termination occurs after 6 months but prior to one year, 50% reimbursement if termination occurs after one year but prior to one and one-half years, 25% reimbursement if termination occurs after one and one half years but prior to 2 years.
McKinney	Yes	100% - A; 75% - B; 50% - C (0% if graduate student)	\$10,000/yr.	Yes	Yes - 100% reimbursement required if termination occurs within two years.
Plano	Yes	100% (min. grade of C for undergraduate, B for graduate)	\$2,500/yr.	Yes	Yes - 100% reimbursement required if termination occurs within 0-12 months. 50% reimbursement required if termination occurs within 13-24 months.
Dallas County	No	-	-	-	-

# Workers' Compensation

- ❖ Workers' Compensation insurance provides for medical, surgical and hospital treatment as well as compensation for lost wages in the event an employee is injured on the job.
- ❖ Collin County pays employees who are injured on the job 100% of their salary for up to 12 weeks.
- ❖ Sheriff's Office employees who are certified peace officers acting in that capacity are covered under the Texas Constitution, Article 3, Section 52e. This statute requires Collin County to pay eligible employees of the Sheriff's Office 100% of their wages until the Sheriff leaves office.
- ❖ Payments:
  - \$191,484 in indemnity\* – 40% decrease
  - \$334,020 in medical bills – 51% increase
  - \$2,902 in miscellaneous charges – 40% decrease

\*Indemnity includes lost time wages and whole body impairment payments

# Ancillary Benefits Not Provided

- ❖ There are some additional ancillary benefits provided by other cities and counties that Collin County does not provide.
  - Education Pay – Pay awarded to an employee for having a higher education degree.
    - Denton County
  - Certification Pay – Pay awarded to an employee for obtaining/maintaining a job related certification.
    - Denton County - Fire/Police
    - City of Frisco – Fire/Police
    - City of Allen – Fire/Police
  - Merit Pay – Pay awarded to an employee for exceptional performance.
    - Dallas County
    - City of Allen
    - City of Frisco
    - City of Plano

# Private Sector Pay Comparisons

## PAID LEAVE COMPARISON

Entity	Vacation	Avg # Vacation Days	PTO	Avg # PTO Days	Sick Leave	Avg # Sick Leave Days	Funeral Leave	Paid Holidays
Collin County	n/a	n/a	✓	24-33	n/a	n/a	n/a	10
Private Sector	90%	13-24	39%	18-29	81%	11-13	86%	9

## PAY COMPARISON

Entity	Longevity Pay	Shift Differential	Auto Allowance	Jury Duty
Collin County	✓	✓	✓	✓
Private Sector	2%	43%	43%	86%

# Private Sector Benefit Comparisons

Entity	Short Term Disability	STD Avg Salary Replacement	STD Avg Duration	Long Term Disability	LTD Avg Salary Replacement	LTD Max Monthly Benefit
Collin County	✓	67%	26 weeks	✓	67%	\$10,000
Private Sector*	61%	64.8%	26 weeks	60%	57%	\$10,000

\*11% of employers require employee contributions for Short Term Disability premiums.  
 12% of employers require employee contributions for Long Term Disability premiums.

Entity	Life Insurance	Life Insurance	Long Term Care	Tuition Assistance	Tuition Assistance Avg Reimbursement
Collin County	✓	\$50,000	✓	✓	\$4,881
Private Sector	85%	*	35%	61% (undergrad) 58% (grad)	\$4,980

\*74% of employers offer the life insurance benefit as a multiple of annual earnings. 1x annual salary is the most common multiple.

# Recommendations

- ❖ Increase annual compensatory time reduction requirement to 30% of balance or amount to reduce to 100 hours, whichever is less.
- ❖ Move Catastrophic Carryover balances into the regular Catastrophic bucket.