



# Ancillary Benefits

**2018 Presentation for FY 2019 Budget**

# 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(b) 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 2017 information unless otherwise noted.

Collin County statistics are provided as of December 2017.

\*CSCD and state employees are not eligible for these voluntary benefits through the county program.

# County-Paid Ancillary Benefits

- Paid Leave (Paid Time Off, Catastrophic Time Off\*, 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 and Juvenile Probation 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\*\*
- Elected Official Motivation/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	751	22%
5-9 years	27 days	240 hours	272	29%
10-19 years	30 days	320 hours	486	34%
20+ years	33 days	400 hours	155	42%

# 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
Dallas County*	Vacation/ Sick/ Bereavement	23-35	Yes	Yes (minimum 5 years of service)	160-240 hours vacation Unlimited sick
Denton County	Vacation/ Sick/ Bereavement	25-35	Yes (minimum 1 year of service)	No	160 hours vacation 960 hours sick
Tarrant County	Vacation/ Sick/ Bereavement	25-40	Yes	Yes (minimum 5 years of service)	Unlimited vacation Unlimited sick
Allen	Vacation/ Sick/ Bereavement	22-33	Yes	Yes	200-320 hours vacation Unlimited sick
Garland	Vacation/ Sick/ Bereavement	29-44	Yes	Yes (only police and fire)	160 hours vacation 160 hours sick
Frisco*	Vacation/ Sick/ Bereavement	30-35	Yes (minimum 1 year of service)	Yes (minimum 1 year of service)	240 hours vacation Unlimited sick
McKinney*	Vacation/ Sick/ Bereavement	30-45	Yes	Yes (minimum 5 years of service)	300 hours vacation Unlimited Sick
Plano	Vacation/ Sick/ Bereavement	33-42	Yes (minimum 5 years of service)	Yes (minimum 5 years of service)	480 hours vacation Unlimited sick
Richardson*	Vacation/ Sick/ Bereavement	35-40	Yes (minimum 2 years of service)	Yes (minimum 1 year of service)	160 hours vacation Unlimited Sick
	AVERAGE ALL	28-38			

\* These entities award bereavement leave per event.

# Catastrophic Time Off

- Catastrophic Time Off (CTO) is no longer awarded as of August 22, 2011.
- As of the end of 2017, approximately 29% of employees (478) still carried a CTO balance, down 28% from last year.
  - Total Hours Liability: 92,623 hours
  - Total Dollar Amount Liability: \$3,318,434 (14% decrease)
- For administrative purposes, CTO balances less than 8 hours are converted to PTO or straight compensatory time annually.
  - 20 employees had a balance less than 8 hours.
  - 26.78 hours (\$765.10) were converted from CTO to PTO/comp.

# Compensatory Time Off

- Accrued for hours worked in excess of 40 per week.
- Two types of compensatory time off:
  - Straight - awarded at a rate of 1 hour for each hour worked in excess of 40 (This is typically from office closure.)
  - Premium - awarded at a rate of 1.5 hours for each hour worked in excess of 40
- Liability for straight compensatory time is \$109,699 a 22% decrease.
  - Exempt employee straight compensatory time liability is \$45,515, a 11% decrease.
  - Non-exempt employee straight compensatory time liability is \$64,184, a 27% decrease.
- Liability for premium compensatory time is \$1,157,795 a 23% increase.
- \$1,143,751 was paid for compensatory time in 2017, a decrease of 0.1%
- \$107,749 was paid in compensatory termination buyouts for a total of 3,120 hours in 2017, an increase of 53%.

# 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.
  - Exempt employees cannot accrue more than 80 hours of straight compensatory time.
- Straight compensatory time:
  - Straight compensatory time is 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.
    - Non-exempt employees should not accrue more than 200 hours of premium compensatory time.
  - Straight compensatory time is earned by non-exempt employees who work when there is an office closure.
- Premium compensatory time:
  - Premium compensatory time is 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 (civilian non-exempt) 480 hours (law enforcement)
Richardson	Yes	240 hours (civilian non-exempt) 480 hours (law enforcement)
Garland	Yes	160 Hours (Non-Exempt) 90 hours (Exempt)
McKinney	Yes	80 hours
Plano	Yes	80 hours
Frisco	Yes	40 hours
Allen	No	-
Tarrant County	No	-

\*There were 22 employees who exceed the maximum accrual at the end of 2017.

# Compensatory Time Off Balance Reduction

- After the last payroll of December, 1,317 non-exempt employees had a compensatory time balance.
  - 68% of these balances were less than 40 hours.
  - 117 employees had a balance over 100 hours. (103 in 2016)
- Employees with a combined compensatory time balance over 100 hours as of January 1<sup>st</sup> each year must reduce compensatory time to 100 hours, or use 30% of their total compensatory time balance (whichever reduction is less), before PTO may be used for the year.
- Of the 117 employees who have a compensatory time balance over 100 hours:
  - The total required reduction was 4,413 hours.
  - The dollar liability for these hours was \$116,575.
- Total compensatory time balances for employees having more than 100 hours increased by 23% from January 2017 to January 2018.
- 8 people have yet to reduce their time by the required amount.
  - 7 of these people have reached their maximum PTO accrual.

# Compensatory Time Off – Non-Exempt

## Employees With Balances Greater Than 200 Hours

Position	2017 Combined Comp Balance	Change in Hours from Previous Year
Criminal Investigator*	447	↑ 224
Court Officer*	328	↓ 25
Animal Control Supervisor*	295	↓ 44
Criminal Investigator	287	↑ 196
Lieutenant	281	↑ 132
Deputy Sheriff	276	↑ 172
Court Officer*	267	↓ 61
Detention Officer	260	↑ 71
Deputy Sheriff	255	↑ 101
Detention Officer	247	↑ 215
Deputy Sheriff	230	↑ 204

\*Also exceeded 200 hours at the beginning of 2017

# Compensatory Time Off – Non-Exempt Continued

## Employees With Balances Greater Than 200 Hours

Position	2017 Combined Comp Balance	Change in Hours from Previous Year
Sergeant	228	↑ 115
Deputy Sheriff	219	↑ 66
Detention Officer*	219	↑ 9
Asset Management Technician*	215	↓ 46
Health Care Coord	214	↑ 44
Deputy Sheriff	211	↑ 124
Crim Justice Info Supervisor	210	↑ 125
Deputy Sheriff	208	↑ 85
Sergeant	207	↑ 55
Transfer Officer	202	↑ 23
Detention Officer	200	↑ 118

\*Also exceeded 200 hours at the beginning of 2017

# Paid Leave Liability

Type of Leave	2017 Hours Liability	Dollar Amount Liability	Paid at Termination
Paid Time Off	263,492	\$7,378,389	Yes*
Catastrophic Time Off	92,623	\$3,318,434	No
Premium Compensatory Time	46,675	\$1,157,795	Yes
Straight Compensatory Time – Non-Exempt	2,457	\$64,184	Yes
Straight Compensatory Time – Exempt	1,066	\$45,515	No

\*Requires one year of service in a PTO eligible position for payout.

# Paid Leave Liability Comparison

Type of Leave	2016 Hours Liability	2017 Hours Liability	% Change in Hours Liability	2016 Dollar Amount Liability	2017 Dollar Amount Liability	% Change in Dollar Amount Liability
Paid Time Off*	256,225	263,492	2.8%	\$7,165,006	\$7,378,389	3.0%
Catastrophic Time Off	110,007	92,623	-15.8%	\$3,848,721	\$3,318,434	-13.8%
Premium Compensatory Time	38,489	46,675	21%	\$944,080	\$1,157,795	23%
Straight Compensatory Time – Non Exempt	3,455	2,457	-29%	\$88,086	\$64,184	-27%
Straight Compensatory Time –Exempt	1,225	1,066	-13%	\$51,307	\$45,515	-11%

\*Requires one year of service for payout.

# Overtime Pay

Department Name	Overtime Cost for 2017	Total Payroll Dollars	Overtime as a % of Total Payroll
Sheriff's Office	\$1,671,716	\$28,073,332	6.0%
Elections (County employees)	\$31,588	\$748,617	4.2%
Road & Bridge	\$29,385	\$4,814,566	0.6%
Animal Services	\$26,033	\$1,910,644	1.4%
Facilities	\$22,810	\$2,653,718	0.9%
Info. Technology (elections related)	\$6,988	\$4,749,323	0.1%
Medical Examiner	\$6,693	\$1,005,739	0.7%
District Attorney (grant)	\$5,570	\$9,096,892	0.1%
Temporary Pool	\$99	\$327,125	0.03%

- A limited number of departments pay overtime.
- 55,736 hours were paid to county employees at a cost of \$1,800,963.
- In addition to county employee overtime, Collin County paid \$115,408 to election workers for overtime.



# Overtime Pay

Entity	Overtime Paid in 2017	Compensatory Time Paid in 2017 (including buyouts)	Total Paid in 2017	# of Employees	Average Paid per Employee
Collin County*	\$1,800,963	\$1,255,190	\$3,056,153	1,724	\$1,773
City of McKinney	\$2,272,631	\$1,100,221	\$3,372,852	1,008	\$3,346
City of Allen	\$2,556,836	n/a	\$2,556,836	700	\$3,653
City of Plano	\$6,303,318	\$741,008	\$7,044,326	2,176	\$3,237
City of Frisco	\$3,874,030	n/a	\$3,874,030	1,133	\$3,419
Dallas County	\$5,221,401	\$4,311,414	\$9,532,815	6,021	\$1,583
Denton County	\$197,122	\$1,849,222	\$2,046,344	1,620	\$1,263
Tarrant County	\$3,382,645	n/a	\$3,382,645	4,204	\$805
Garland	\$6,357,871	\$2,404,338	\$8,762,209	1,995	\$4,392
Richardson	\$3,363,135	n/a	\$3,363,135	989	\$3,401

\*Overtime paid in 2017 excludes election workers

# Paid Holidays

Entity	Number of Holidays	Holidays* (In addition to the 6 shared by all entities listed)
Collin County	10	Martin Luther King Day, Good Friday, Friday After Thanksgiving, and Christmas Eve
Denton County	12	Martin Luther King Day, President's Day, Good Friday, Veteran's Day, Friday After Thanksgiving, and Christmas Eve
Tarrant County	12	Martin Luther King Day, President's Day, Good Friday, Cesar Chavez Day, Friday After Thanksgiving, and Christmas Eve
Dallas County	10	Martin Luther King Day, Friday After Thanksgiving, Christmas Eve, and New Years Eve
Allen	9	Christmas Eve, Friday After Thanksgiving and Personal Day
McKinney	9	Martin Luther King Day, Friday After Thanksgiving, and Christmas Eve
Plano	9	Martin Luther King Day, Friday After Thanksgiving, Winter Holiday, and Personal Day
Frisco	8	Christmas Eve and Patriot's Day
Garland	11	Martin Luther King Day, Friday after Thanksgiving, Christmas Eve, Personal Day, and Floating Holiday
Richardson	9	Martin Luther King Day, Friday After Thanksgiving, and Personal Day
Private Sector**	9	

- Regular full-time employees are eligible for ten paid holidays a year.
- Collin County paid \$3,283,856 in holiday pay last year.

\*All entities receive these holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

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

# Longevity Pay

- County longevity is 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 that date are only eligible to receive state-mandated longevity.
  - Assistant Prosecutor longevity (paid by the state)
  - Commissioned Deputy longevity (includes multiple positions)
- 745 eligible employees last year, a 6% decrease from the prior year.
- Collin County paid \$3,406,072 in 2017, a 1% decrease from the prior year.

Total Number of Employees	Employees Eligible for County Longevity Pay	Employees Not Eligible for County Longevity Pay
1,705	745 (43%)	979 (57%)

# Longevity Pay – Regular Employees

Entity	Provides 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	\$2,950*
Garland	Yes	36 months of service	Percentage Calc.	No	\$900
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	13 months of service	Flat	No	\$480
Plano	Yes	1 year of service	Flat	Yes	\$480
Richardson	Yes	1 year of service	Flat	Yes	\$480
Dallas County	No	n/a	n/a	n/a	n/a
Tarrant County	n/a	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 1:30 p.m.
  - Paid an additional \$0.50 per hour
- Third Shift
  - Regularly scheduled to begin work after
    - 8 p.m. for 8 hour shifts
    - 5 p.m. for 12 hour shifts
  - Paid an additional \$1.00 per hour
- Paid \$365,657 for shift differential last year, an overall 4.8% increase.
  - Second shift paid \$108,946, a 1.5% increase.
  - Third shift paid \$256,711, a 6.3% increase.

# 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
Dallas County	Yes	Yes	\$0.75/hour	\$0.75/hour	Sheriff's Office Clerk Positions, 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, & IT
Allen	Yes	No	-	-	-
Denton County	Yes	No	-	-	-
Frisco	Yes	No	-	-	-
McKinney	Yes	No	-	-	-
Plano	Yes	No	-	-	-
Garland	Yes	No	-	-	-
Richardson	Yes	No	-	-	-

# Auto Allowance

Entity	Eligible Positions	Max Annual \$ Amount	% of Employees w/Auto	Est. Total \$ Amount 2017
Collin County	DA Investigators, County Ext Agents, Parks and Projects Mgr, Parks Mgr, Events Coordinator	\$2,990 - \$9,100	2%	\$104,486
Dallas County	Various Elected Officials and Department Heads	\$4,121 - \$9,296	1%	\$378,853
Tarrant County	Financial Accounting Mgr, Criminal DA, Purchasing Agent, County Auditor, Commissioner, County Clerk, Administrator, Community Development Dir, County Judge, Constable, Juvenile Services Dir, Housing Dir, Precinct Administrator, Tax Assessor, Exec Admin & Constituent Services Administrator, Exec Programs & Outreach Administrator, Sheriff, and Chief of Staff	\$15,420	0.5%	\$214,748
Denton County	Department Heads, Commissioners' Court, Elected Officials, DA Investigators, Veterans Service Officer	\$7,200	3.6%	\$370,847
Frisco	City Manager, Deputy City Manager, Assistant City Managers, CVB Director, EDC Executives	\$3,000 - \$15,600	1%	\$81,300
McKinney*	City Manager, Deputy City Manager, Assistant City Manager	\$250 - \$750	1%	\$66,600
Allen	City Manager, Director of Economic Development	\$9,000	0.2%	\$9,000
Garland	City Attorney, Deputy City Mgr, Asst. City Mgr, Chief of Police, Fire Chief, Internal Auditor, Sr. Managing Dir, Managing Dir Public Works, Managing Dir of EWC, CIO	\$3,000 - \$9,600	1%	\$200,000
Richardson	Approved on department basis	\$6,708	10%	\$528,608
Plano	Not offered	-	-	-

\*Phasing out car allowances through attrition

# 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 \$6,152 of straight call-in pay to 38 employees last year.\*

\* This does not include call-in time that was converted to overtime pay or compensatory time off.



# 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.
  - Hours are 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 at the end of the calendar year is forfeited.
- In 2017, 14 court reporters used their court reporter compensatory time as follows:
  - 4 used all 240 hours
  - 4 used between 200-239 hours
  - 2 used between 100-199 hours
  - 4 used between 1-99 hours
- Paid \$116,522 in court reporter compensatory time last year, a 13% increase from the previous year.

# Stipend Pay – Juvenile Probation

- 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.

# Stipend Pay – CSCD

- There are two different categories of stipends provided to qualified CSCD employees: Specialized Caseload and Language.
  - 22 employees received a specialized caseload stipend
    - 5 for \$45 per paycheck
    - 13 for \$60 per paycheck
    - 4 for \$85 per paycheck
  - 18 employees received a \$50 language stipend per paycheck
- These stipends do not have to be renewed each fiscal year. A court order is provided by the Director of CSCD and continues until the employee terminates or until the director suspends the stipend.

# Jury Duty Pay

- Collin County pays employees for their time off when they are summoned to serve on a jury.
- Collin County paid \$14,272 in jury duty and grand jury pay to 100 eligible employees last year, an increase of 12% from the previous year.
- The Counties of Dallas, Denton, and Tarrant, and the Cities of Allen, Frisco, McKinney, Garland, Richardson 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: \$180,844
    - An increase of 26%
    - Admin Fees: \$57,072
- Long-term disability is fully insured.
  - Premium Paid: \$211,442
  - An increase of 5%

# Short-Term Disability

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*	Employer	40%	14 Days	26 weeks
Dallas County*	Employee	60%	30 Days	26 Weeks
Garland**	Employer	60-75%	5 Days	26 weeks
McKinney	Not Offered	-	-	-
Denton County**	Not Offered	-	-	-
Tarrant County*	Not Offered	-	-	-
Plano*	Not Offered	-	-	-
Richardson*	Not Offered	-	-	-

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

\*\*Must exhaust all accrued leave.

# Long-Term Disability

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
Denton County	Employer	60%	\$5,500	180 Days
Tarrant County **	Employer	60%	\$5,500	180 Days
Allen**	Employer	60%	\$10,000	180 Days
Frisco**	Employer	60%	\$5,500	180 Days
Garland	Employer	60%	n/a	180 Days
McKinney* **	Employer	60%	\$5,000	180 Days
Richardson**	Employer	60%	\$5,000	4 Months
Plano* **	Employer	40%	\$6,000	180 Days

\*Employees have the option to purchase additional long-term disability coverage.

\*\*No maximum sick leave accrual limit.

# Life Insurance

- Paid by the county.
- Provides regular, full-time employees with:
  - \$50,000 in life insurance
  - \$50,000 in accidental death and dismemberment (AD&D) insurance
- Paid \$59,348 in life premiums last year. (2% increase)
- Employees have the option to purchase supplemental life insurance.
  - Employees can purchase 1 or 2 times annual salary up to \$400,000.
  - Employees pay the full cost of supplemental life insurance.
  - 798 employees purchased supplemental life.
- Additional group term life is provided through TCDRS.
  - Amount is 1x annual salary for employees.
  - Retirees are provided with \$5,000.
  - Collin County paid \$234,235 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
Richardson	2x Salary up to \$50,000	No
Allen	1x Salary up to \$250,000	Yes – Annual Salary
Frisco	\$50,000	Yes – Annual Salary
McKinney	\$50,000	Yes – Annual Salary
Garland	\$25,000	Yes – Annual Salary
Plano	\$10,000	No

All entities offer supplemental employee paid life insurance.

# 457(b) Deferred Compensation Plans

- Employees are able to contribute up to \$18,500 annually to a 457(b) plan.
- At the age of 50, employees are eligible to contribute an additional “catch-up” amount of \$6,000 per year for a total of \$24,500 per year.
- Three years prior to retirement, employees are eligible to contribute an additional “catch-up” amount up to \$18,500 per year for a total of \$37,000 per year.
- Collin County offers three 457(b) plans. Participation decreased by 5% last year.
  - AIG/VALIC – 68 participants
  - Mass Mutual – 44 participants
  - Nationwide – 78 participants

# 457(b) Deferred Compensation Plans

Entity	Offer 457(b) plans	Number of Vendors Offered
Collin County	Yes	3
Tarrant County	Yes	3
Denton County	Yes	2
McKinney	Yes	2
Richardson	Yes	2
Dallas County	Yes	1
Allen	Yes	1
Frisco	Yes	1
Garland	Yes	1
Plano	Yes	1

# 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
  - The employee has at least eight years of eligible service
- Coverage levels
  - Less than eight years of service - employee is responsible for the full cost
  - 8-14 years of service - employee receives a basic plan
  - 15 or more years of service - employee receives an enhanced plan
- 709 employees have county-paid long term care benefits.
  - Paid \$139,847 in long term care premiums, a decrease of 6.3%.
- In 2017, the Texas Department of Insurance approved significant rate increases for 2018.
  - Put out to bid
  - No insurance company bid
  - UNUM agreed to continue

# 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	-
Garland	Not Provided	-
McKinney	Not Provided	-
Plano	Not Provided	-
Richardson	Not Provided	-

# Tuition Assistance

- Tuition assistance is offered to encourage the enhancement of job-related skills.
- 100% of tuition costs are paid.
  - Maximum amount is 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 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 \$29,311 in tuition assistance to 7 employees (a decrease of 6 employees). This is a decrease of 38% in paid tuition assistance.

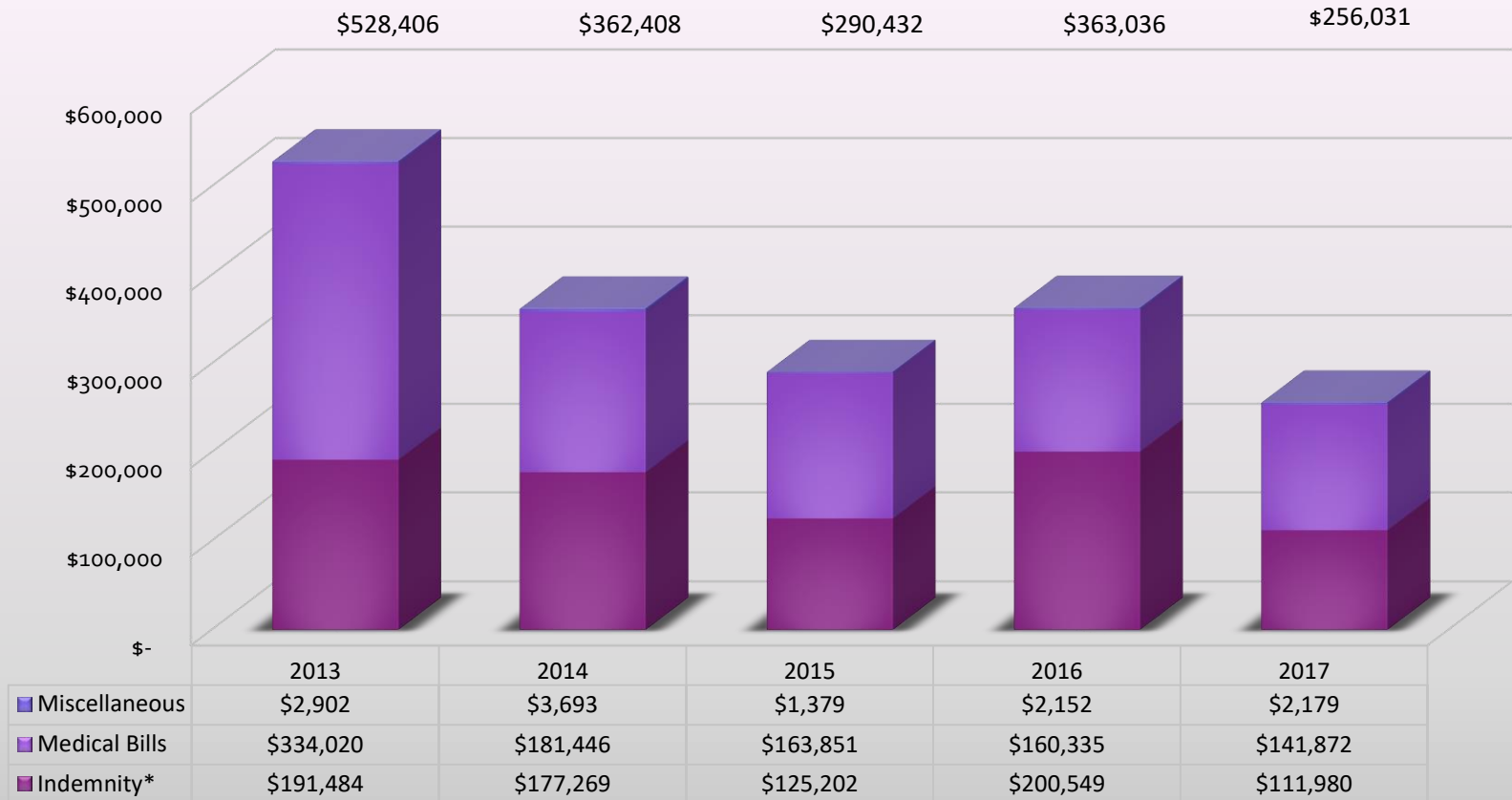
# Workers' Compensation

- 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 and Constable 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 law enforcement employees 100% of their wages until the elected official leaves office.
- Payments:
  - \$111,980 in indemnity\* – 44% decrease
  - \$141,872 in medical bills – 12% decrease
  - \$2,179 in miscellaneous charges – 1% increase

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

# Workers' Compensation

## Workers' Compensation Expenses



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



# Elected Official Motivation/Safety Pay

- Elected Official Motivation Pay
  - 101 employees
  - A total of 280 hours
  - \$6,440 paid, a decrease of 15% from the prior year
- Elected Official Safety Pay
  - 59 employees
  - A total of 54 hours
  - \$972 paid; \$0 paid in prior year

# 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
    - Dallas County
    - City of McKinney - Fire/Police
    - City of Frisco - Fire/Police
    - City of Garland - Fire/Police
    - City of Richardson
  - Language Pay\* - Pay awarded to an employee for fluency in secondary language
    - Denton County
    - Dallas County
    - City of Frisco
    - City of McKinney
    - City of Garland- Fire/police
    - City of Richardson

\*CSCD does offer Language Pay

# Private Sector Benefit Comparisons

Entity	Vacation	Avg # Vacation Days	PTO	Avg # PTO Days	Sick Leave	Avg # Sick Leave Days	Funeral Leave	Paid Holidays
Collin County	----	----	✓	24 – 33	----	----	----	10
Private Sector	81%	14 - 24	38%	18 - 28	86%	9 - 11	85%	9

Entity	Longevity Pay	Shift Differential	Auto Allowance	Jury Duty
Collin County	✓	✓	✓	✓
Private Sector	7%	33%	23%	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*	64%	63%	26 weeks	60%	59%	\$5,000

\*11% of employers require employee contributions for short-term disability premiums.  
7% 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	✓	✓	\$4,187
Private Sector	86%	*	36%	55% (undergrad) 52% (grad)	\$3,998

\*40% of employers offer the life insurance benefit as a multiple of annual earnings. 1x annual salary is the most common multiple.