

Ancillary Benefits

August 1, 2011
Commissioners' Court

Employee Paid Voluntary Benefits

A voluntary benefit is an optional benefit made available for employees to use if desired. Employees are responsible for the full cost of such benefits if elected.

- 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)

CSCD and state employees are not eligible for these benefits except for the 457 deferred compensation retirement plans.

County Paid Ancillary Benefits

- Paid Leave (PTO, CTO, Compensatory Time)
- Paid Holidays
- Longevity Pay (for qualified employees)
- Shift Differential (for qualified employees)
- Car Allowance (for qualified employees)
- Short Term Disability*
- Long Term Disability*
- Basic Life Insurance and Basic Accidental Death & Dismemberment*
- TCDRS Optional Group Term Life Benefit
- Long Term Care (for employees with more than 8 years of service)*
- Tuition Assistance
- Worker's Compensation

*CSCD and state employees are not eligible

Paid Leave

- Collin County provides employees with several types of paid leave.
 - Paid Time Off is accrued based upon an employee's years of service with Collin County:

Years of Service	Annual Accrual	Maximum Accrual	# of Employees in each PTO category	# of Employees at the PTO Maximum
0-4 years	24 days	200 hours	565	24
5-9 years	27 days	240 hours	418	22
10-19 years	30 days	320 hours	409	18
20+ years	33 days	400 hours	165	5

- Catastrophic Time Off is accrued once per year in the amount of 24 hours to a maximum of 160 hours.
- Catastrophic Carryover is the unused sick time employees had when we revised our leave plans in 2006. Employees cannot earn Catastrophic Carryover. Employees hired after January 1, 2006 do not have Catastrophic Carryover.
- Premium Compensatory Time is earned when a non-exempt employee works more than 40 hours per week and is earned at a rate of 1.5 hours per hour worked in excess of 40.
- Straight Compensatory Time is for exempt employees and is calculated as 1 hour of comp time for each hour worked in excess of 40 hours.

Paid Leave Accruals

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)	-	200-400 hours
Dallas County	Vacation/ Sick	22-32	Yes	Yes (minimum 5 years of service)	160-240 hours (vacation) Unlimited (sick)
Denton County	Vacation/ Sick	22-32	Yes	No	160 hours (vacation) 120 days (sick)
Tarrant County	Vacation/ Sick	22-37	Yes	No	Unlimited (vacation) Unlimited (sick)
Allen	Vacation/ Sick	19-29	Yes	Yes	200-480 hours (vacation) Unlimited (sick)
Frisco	Vacation/ Sick	27-40	Yes	Yes	240 hours (vacation) Unlimited (sick)
McKinney	Vacation/ Sick	22-37	Yes	Yes	1.5 times annual accrual rate (vacation) 740 hours (sick)
Plano	Vacation/ Sick	20-36	Yes (minimum 5 years of service)	Yes (minimum 5 years of service)	480 hours (vacation) Unlimited (sick)

37% of private sector employers offer a consolidated leave plan such as PTO. Average leave days 17-28. - BLS 3/2010

*Leave accruals are based on years of service

Paid Leave Liability

Type of Leave	Hours Liability	Dollar Amount Liability	Average Number of Hours Outstanding Per Employee	Average Dollar Amount Outstanding Per Employee	# of Hours Used by Employees in 2010
Paid Time Off*	250,409	\$6,302,878	160	\$4,027	323,994
Catastrophic Time Off	126,981	\$3,209,306	81	\$2,035	17,272
Catastrophic Carryover	128,801	\$3,866,430	143	\$4,296	14,668
Premium Comp Time	45,872	\$1,072,366	34	\$787	41,585
Straight Comp Time	13,140	\$317,447	10	\$244	4,086

*Requires one year of service for payout.

Paid Leave Buyouts

- When an employee terminates they are paid out for any earned, unused paid time off, premium compensatory time, and straight comp time if they are non-exempt

Type of Leave	Hours Paid Out In 2010	Dollar Amount Paid Out
Paid Time Off	13,689	\$311,125
Premium Comp Time	1,275	\$36,332

Compensatory Time Off

- Collin County offers compensatory time off to exempt and non-exempt employees who work in excess of 40 hours in a work week.
- Exempt employees
 - Receive straight comp time which is calculated as 1 hour of comp time for each hour worked in excess of 40 hours.
 - May accrue up to 80 hours.
 - Are not required to be paid comp time. Each individual department head/elected official decides if they will allow their staff to earn straight comp time.
 - Are not paid for earned unused compensatory time upon termination.
- Non-exempt employees:
 - Receive premium comp time which is calculated as 1.5 hours of comp time for each hour worked in excess of 40 hours.
 - Are not supposed to accrue more than 200 hours of premium compensatory time.
 - Are paid for earned unused compensatory time upon termination.
- In 2010, Collin County paid \$1,060,947 for compensatory time used by employees during the year. In addition Collin County paid \$36,332 in compensatory buyouts.
- The current liability for premium compensatory time \$1,072,366.

Compensatory Time Off Continued

- The current liability for straight compensatory time is \$ 317,447.
 - Exempt employee straight compensatory time liability is \$77,794.
 - Non-exempt employee straight compensatory time liability is \$239,653.
- Changes were made to the Compensatory Time program in January 1, 2010.
 - Exempt Employees:
 - PeopleSoft programming and reports were developed to assist supervisors in managing the 80 hour maximum.
 - Exempt employees were advised that compensatory hours must be at or below 80 hours by March 1, 2010.
 - Exempt employees who had more than 80 hours of exempt compensatory time remaining after March 1, 2010 had their time adjusted to the 80 hour maximum.
 - Non-Exempt Employees:
 - Can accumulate up to 80 hours a year to max out at 200 hours.

Non-Exempt Compensatory Time Off

Entity	Offers Employees Comp Time	Maximum Accrual	Paid Upon Termination
Collin County	Yes	200 hours	Yes
Dallas County	Yes	120 hours (civilian nonexempt) 240 hours (law enforcement)	Yes
Denton County	Yes	240 hours	Yes
Tarrant County	No	-	-
Allen	No	-	-
Frisco	Yes	40 hours	Yes
McKinney	Yes	40 hours	Yes
Plano	Yes	80 hours	Yes

Paid Holidays

- Regular full time employees are eligible for ten paid holidays a year.
- In 2010, Collin County paid \$2,888,618 in holiday pay.

Paid Holidays

Entity	Number of Holidays	Official Holidays*
Collin County	10	Martin Luther King Day, Good Friday
Dallas County	10	Martin Luther King Day, Personal Day
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
Allen	9	Floating Holiday
Frisco	8	
McKinney	9	Martin Luther King Day
Plano	9	Martin Luther King Day
<i>Private Sector**</i>	9	

*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. -BLS 3/2010

Longevity Pay

- Collin County provides longevity pay to full time employees who were approved by Commissioners' Court on or prior to the December 18, 2007 agenda.
- Employees hired after that date are not eligible for longevity pay except for state mandated district attorney longevity (which is paid by the state) and law enforcement longevity.

Number of Current Employees on June 30, 2011	Current Employees Eligible for Longevity Pay	Current Employees Not Eligible for Longevity Pay
1569	1167 (74.4%)	402 (25.6%)

- In 2010, Collin County paid \$3,722,212 in longevity pay

Longevity Pay - Regular Employees

Entity	Provides Longevity	Eligibility Requirements	Eligible Employees	Payout at Termination	Calculation
Collin County	Yes	Approved on or before the December 18, 2007 Commissioners' Court agenda	Full time employees	Retirees only	Monthly Base Salary x .005 x months of service to a maximum of 10% salary
Dallas County	No	-	-	-	-
Denton County	Yes	1 year of service	All regular employees	Yes	\$5.00/month for each year of service up to and including 25 years
Tarrant County	No	-	-	-	-
Allen	Yes	1 year of service	Full time and part time employees	Yes	Full time - \$4.00/month times number of years of service
Frisco	Yes	1 year of service	Full time and part time employees	No	Full time - \$4.00 /full month times number of years of service up to a maximum of 25 years of service;
McKinney	Yes	1 year of service	Full time employees	Yes	\$60 per full year of service to a maximum of \$1,200
Plano	Yes	1 year of service	Full time employees	Yes	\$4.00/month for each year of service up to 25 years

2% of private sector organizations offer longevity bonuses. -BLS 3/2010

District Attorney Prosecutors State Mandated Longevity Pay

Entity	State Eligibility Requirements	State Calculation
Collin County*	Employee: (1) is a full-time employee on the last day of a state fiscal quarter; (2) is not on leave without pay on the last day of a state fiscal quarter; and (3) has accrued at least four years of lifetime service credit not later than the last day of the month preceding the last month of a state fiscal quarter.	The amount of longevity pay is \$20 per month for each year of lifetime service credit. The maximum amount that may be received annually is \$5,000.
Dallas County		
Denton County*		
Tarrant County		

Counties are reimbursed by the state for this benefit.

*Some employees are eligible for county employee longevity benefits. Collin County reduces county longevity by the amount paid for District Attorney longevity.

Law Enforcement Deputy Sheriff

State Mandated Longevity Pay

Entity	Eligibility Requirements	Calculation
Collin County*	1 year of service	\$5 a month for each year of service, up to and including 25 years to a maximum of \$1,500
Dallas County		
Denton County		
Tarrant County		
Allen **	1 year of service	longevity pay of \$4 a month for each year
Frisco		longevity pay of \$4 a month for each year, up to 25 years to a maximum of \$1,200
McKinney**		\$60 per full year of service to a maximum of \$1,200
Plano		longevity pay of \$4 a month for each year, up to 25 years to a maximum of \$1,200

*If approved on or before the December 18, 2007 Commissioners' Court agenda employees will receive the grandfathered county longevity rather than the lower Law Enforcement longevity.

**The state mandates a minimum longevity payment which is lower than the longevity payment the city offers their regular employees. The city has elected to utilize the more favorable calculation in awarding longevity benefits to their law enforcement employees.

Shift Differential

- Shift differential is the premium paid to employees who work the second and third shifts for Sheriff's Office, Juvenile Detention, and Facilities.
- Employees who are scheduled and work the second shift receive an additional \$0.50/hour.
- Employees who are scheduled and work the third shift receive an additional \$1.00/hour.
- In 2010, Collin County paid \$348,340 in shift differential to employees.
 - Second shift differential paid: \$106,783
 - Third shift differential paid: \$241,557

Shift Differential

Entity	Organization Works Multiple Shifts	Shift Differential Paid	2 nd Shift Differential	3 rd Shift Differential	All Employees Eligible?
Collin County	Yes	Yes	\$0.50/hour	\$1.00/hour	Sheriff's Office, Juvenile Detention and Facilities
Dallas County	Yes	Yes	\$0.50/hour	\$0.50/hour	No; only jail employees
Denton County	Yes	No	-	-	-
Tarrant County	Yes	Yes	\$0.65/hour	\$0.65/hour	No; only FT non-exempt
Allen	Yes	No	-	-	-
Frisco	Yes	No	-	-	-
McKinney	Yes	No	-	-	-
Plano	Yes	No	-	-	-

36% of employers offer a shift differential. – Society for Human Resource Management 2011 Employee Benefits report.

Car Allowance

- Eligible positions for the car allowance include: Sheriff, Chief Deputy Sheriff, DA Investigators, Road and Bridge Superintendent and Assistant Director, County Extension Agents, Youth Park- Parks Manager and Events Coordinator, Building Projects Coordinator, and Veteran's Service Officer
- The amount of car allowance offered varies per position.
- In 2010, Collin County paid \$173,850 in car allowances.

Car Allowance

Entity	Eligible Positions	Max Annual Amount
Collin County	Sheriff, Chief Deputy Sheriff, DA Investigators, Road and Bridge Superintendent and Assistant Director, County Extension Agents, Youth Park- Parks Manager and Events Coordinator, Building Projects Coordinator, Veteran's Service Officer	\$1,380 - \$4,200
Dallas County	Director levels	\$7,358
Denton County	Most Department Heads, Commissioners' Court, some Elected Officials, DA Investigators, Veterans Services	Avg. \$4,800
Tarrant County	Elected Officials/Executives	\$6,096 - \$15,420
Allen	City Manager and EDC Director	City Manager (\$7,800); EDC Director (\$6,000)
Frisco	City Manager, Deputy City Manager, Assistant City Managers, CVB Director, EDC Executives	\$3,000 - \$10,600
McKinney	City Manager, Deputy City Manager, Chief Information Officer, Executive Director, Director, Division Chief, Assistant Chief , Tourism Manager	\$1,080 - \$9,000
Plano	City Manager, Assistant City Manager, Deputy City Manager, Assistant Chief , Chief, City Attorney, Deputy City Attorney, Inspector, Superintendent, Captain, Lieutenant, Controller, Director, Manager, Chief Building Official, Environmental Health Specialists, Inspection Services Supervisor, Police Technology Specialist, Sr. Police Legal Advisor, Rehabilitation Estimators, Storm Water Program Administrator, Sr. Video Producer	\$2,130 - \$10,783

46% of employers offer automobile allowances. –Society for Human Resource Management 2011 Employee Benefits report.

Short Term and Long Term Disability

- Collin County pays the full cost of short term and long term disability benefits for full time employees once they reach 90 days of employment.
- Short Term Disability is processed through United Healthcare. The claims are self funded.
 - 2010 Claims Paid: \$164,037
 - 2010 Admin Fees: \$34,031
- Long Term Disability is fully insured. The 2010 annual premium paid was \$182,842.

Short Term Disability Benefits

Entity	Benefit Paid By	Salary Replacement %	Waiting Period	Duration
Collin County	County	67%	15 Days	26 weeks
Dallas County	Not Offered	-	-	-
Denton County*	Employee	Varies	Varies	Varies
Tarrant County	Not Offered	-	-	-
Allen	Employee	50%	14 Days and Exhaust Sick Leave	26 weeks
Frisco	Employee	60%	30 Days	26 weeks
McKinney	Not Offered	-	-	-
Plano	Not Offered	-	-	-

63% of private sector employers offer short term disability benefits. Only 12% required employee contributions. The average salary replacement percentage was 66%. The median duration was 26 weeks. -BLS 3/2010

*Coverage is offered through Aflac, salary replacement percentage and waiting period are determined by each individual employee

Long Term Disability Benefits

Entity	Benefit Paid By	Salary Replacement %	Maximum Monthly Benefit Amount	Waiting Period
Collin County	County	67%	\$10,000	180 Days
Dallas County	County	60%	\$5,500	180 Days and Exhaust Sick Leave
Denton County	County	60%	\$5,500	180 Days and Exhaust Sick Leave
Tarrant County	County	60%	\$5,500	180 Days and Exhaust Sick Leave
Allen	City	60%	\$10,000	180 Days and Exhaust Sick Leave
Frisco	City	60%	\$5,550	90 Days
McKinney*	City	50%	\$1,000	180 Days
Plano**	City	40%	\$6,000	180 Days

61% of private sector employers offer long term disability benefits. Only 11% require employees to contribute to cost of coverage. The average salary replacement percentage is 57%. The median maximum monthly benefit amount is \$10,000. -BLS 3/2010.

*City of McKinney offers employees the ability to purchase additional long term disability coverage with a salary replacement percentage of 60% and a maximum monthly benefit amount of \$2,500.

**City of Plano employees may voluntarily purchase 10% or 20% of pre-disability earnings to increase their % of salary covered.

Life Insurance

- Collin County provides employees with \$50,000 in basic life insurance and \$50,000 in Accidental Death and Dismemberment (AD&D) insurance.
- In 2010, Collin County paid \$86,733 in basic life premiums.
- Employees may elect to purchase supplemental life insurance in the amount of 1 or 2 times their annual salary up to \$400,000. Employees pay the full cost of supplemental coverage.
- Collin County also provides optional group term life insurance through TCDRS. Employees are provided with life insurance in the amount of 1x their annual salary and retirees are provided with \$5,000 in life insurance. Collin County paid \$255,922 for TCDRS life insurance.

Employer Paid Life Insurance

Entity	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	No
Allen	1x Salary	Yes – Annual Salary
Frisco	\$50,000	Yes – Annual Salary
McKinney	\$10,000	Yes – Annual Salary
Plano*	\$10,000	No

86% of private sector employees offer employer paid life . 96% pay the entire cost of the benefit. 71% offered a benefit as a multiple of earnings (the most common multiple was 1x annual salary). 20% offered a flat dollar benefit (the median benefit amount was \$15,000). - BLS 3/2010

All entities offer supplemental employee paid life insurance.

*In addition, Plano provides additional life insurance coverage to offset the Social Security Survivor's benefit. The amount varies based on employee age.

Long Term Care

- Collin County provides basic long term care insurance coverage at no cost to regular full time employees with at least eight years of eligible service.
- Long term care insurance provides nursing and custodial care benefits to employees who require assistance with daily life activities such as dressing and eating.
- Coverage levels:
 - Employees with less than eight years of service may elect coverage but they are responsible for the full cost of the premium.
 - Employees with 8-14 receive a basic plan.
 - Employees with 15 or more years of service receive an enhanced plan.
- In 2010, Collin County paid \$144,301 in long term care premiums for 716 employees.

Long Term Care

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

33% of private industry employers offer long term care benefits. -BLS
3/2010

Tuition Assistance

- Collin County offers tuition assistance to employees seeking to enhance job skills.
- 100% of tuition costs are paid with a maximum amount not to exceed that which would be payable to the University of Texas at Dallas for similar courses.
- The employee must receive a minimum grade of C for undergraduate work or B for graduate work in order to qualify for reimbursement.
- An employee receiving tuition assistance must retain employment with Collin County for a period of at least one year following final reimbursement of tuition. If an employee voluntarily leaves the county before this mandatory one year period is over, full reimbursement is payable to Collin County upon separation.
- In the last year Collin County paid \$267,207 in tuition assistance to employees.

Tuition Assistance

Entity	Educational Assistance is Offered	Percent of Tuition Costs Reimbursed	Maximum Reimbursement	Course Must Relate to Job Duties
Collin County	Yes	100% (min. grade of C for undergraduate, B for graduate)	Not to exceed that which would be payable to UT-Dallas	Yes
Dallas County	No	-	-	-
Denton County	Yes	100% - A; 75% - B; 50% - C; 0% < C	Based on cost at UNT	Yes
Tarrant County	Yes	100% - A; 80% - B; 70% - C; 0% < C	Limits are tied to tuition rates at UT-Arlington	No - must be related to a position at the county but not necessarily current position
Allen	Yes	100% (min. grade of C for undergraduate, B for graduate)	Based on avg. cost of tuition and fees at UTD, UTA, and UNT.	Yes
Frisco	Yes	100% (min. grade of C for undergraduate, B for graduate)	\$3,000/yr.	Yes
McKinney	Yes	100% (min. grade of C for undergraduate, B for graduate)	Up to \$3,780/yr. for undergraduate; up to \$4,264/yr. for graduate	Yes
Plano	Currently Suspended	-	-	-

58% of employers offer undergraduate educational assistance and 54% offer graduate educational assistance. The average maximum reimbursement is \$4,563/yr. -Society for Human Resources Management 2011 Employee Benefits report.