

# 2013 Ancillary Benefits

May 20, 2013

Commissioners' Court

VERSION #7

# Employee Paid Voluntary Benefits

A voluntary benefit is optional.

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)

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

All data provided is 2012 information unless noted otherwise.

# County Paid Ancillary Benefits

- ❖ Paid Leave (PTO, CTO\*, compensatory time)
- ❖ Paid Holidays
- ❖ Longevity Pay\*
- ❖ Shift Differential (for qualified employees)
- ❖ Auto Allowance (for qualified employees)
- ❖ Safety Pay\*\* (for qualified employees)
- ❖ Call In Pay
- ❖ Court Reporter Compensatory Time Pay (for court reporters only)
- ❖ Stipend Pay (for qualified employees)
- ❖ 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\*\*

\*Grandfathered employees only

\*\*CSCD and state employees are not eligible

# Paid Leave

- ❖ Paid Time Off 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       | 544                                 | 21.1%  |
| 5-9 years        | 27 days        | 240 hours       | 389                                 | 31.6%  |
| 10-19 years      | 30 days        | 320 hours       | 476                                 | 32.9%  |
| 20+ years        | 33 days        | 400 hours       | 146                                 | 48.6%  |

\*Data as of 3/3/13

# 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                                |
| Plano          | Vacation/<br>Sick | 33-42                                      | Yes (minimum 5 years of service)   | Yes (minimum 5 years of service) | 480 hours (vacation)<br>Unlimited (sick)     |
| Frisco         | Vacation/<br>Sick | 32-35                                      | Yes                                | Yes                              | 240-360 hours (vacation)<br>Unlimited (sick) |
| McKinney       | Vacation/<br>Sick | 30-45                                      | Yes                                | Yes (minimum 5 years of service) | 300-450 hours (vacation)<br>720 hours (sick) |
| Dallas County  | Vacation/<br>Sick | 27-37                                      | Yes                                | Yes (minimum 5 years of service) | 160-240 hours (vacation)<br>Unlimited (sick) |
| Tarrant County | Vacation/<br>Sick | 25-40                                      | Yes                                | No                               | Unlimited (vacation)<br>Unlimited (sick)     |
| Denton County  | Vacation/<br>Sick | 24-34                                      | Yes (minimum 1 year of service)    | No                               | 160 hours (vacation)<br>960 hours (sick)     |
| Allen          | Vacation/<br>Sick | 22-33                                      | Yes                                | Yes                              | 200-480 hours (vacation)<br>Unlimited (sick) |

\*Leave accruals are based on years of service. Includes Funeral Leave.

# Catastrophic Time Off

- No longer awarded as of August 22, 2011.
- Catastrophic Carryover is unused sick time that was converted when leave plans were revised in 2006.

# Compensatory Time Off

- ❖ Given for work over 40 hours per week.
- ❖ Premium compensatory time is time awarded at a rate of 1.5 hours for each hour worked in excess of 40.
- ❖ Straight compensatory time is time awarded at a rate of 1 hour for each hour in excess of 40.
- ❖ As of January 1, 2013, employees with a compensatory time balance of over 100 hours must use all compensatory time in excess of 100 hours, or 20% of their total compensatory time balance, whichever is less, before PTO time can be used for that year.
- ❖ \$1,057,561 was paid for compensatory time, an increase of 9%.
- ❖ \$88,270 was paid in compensatory buyouts, a decrease of 16%.
- ❖ Current liability for premium compensatory time is \$855,332, a 24% decrease.
- ❖ Current liability for straight compensatory time is \$234,196, a 7% decrease.
  - Exempt employee straight compensatory time liability is \$68,539, a 3% increase.
  - Non-exempt employee straight compensatory time liability is \$165,657, a decrease of 10%.

# Compensatory Time Off Non-Exempt Employees

- ❖ Non-exempt employees:
  - Earn compensatory time in lieu of overtime.
  - Premium compensatory time is calculated as 1.5 hours of time for each hour worked in excess of 40.
  - Should not accrue more than 200 hours.
  - Are paid for earned unused compensatory time upon termination.

# Non-Exempt Compensatory Time Off

| Entity         | Offers Employees Compensatory Time | Maximum Accrual  |
|----------------|------------------------------------|--|
| Collin County  | Yes                                | 200 hours*   |
| Denton County  | Yes                                | 240 hours<br>(non-law enforcement)<br>480 hours<br>(law enforcement) |
| Dallas County  | Yes                                | 120 hours<br>(civilian non-exempt)<br>240 hours<br>(law enforcement) |
| McKinney       | Yes                                | 80 hours   |
| Plano          | Yes                                | 80 hours   |
| Frisco         | Yes                                | 40 hours   |
| Allen          | No                                 | -  |
| Tarrant County | No                                 | -  |

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

# Compensatory Time Off Exempt Employees

- ❖ 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.
  
- ❖ Exempt employees:
  - Receive straight compensatory time on an hour for hour basis.
  - Earn up to 80 hours.
  - Not paid upon termination.
  
- ❖ Reason for using exempt compensatory time:
  - accountability.
  
- ❖ If straight compensatory time is not used, exempt employee are paid 40 hours per week regardless of the number of hours worked.

# Paid Leave Liability

| Type of Leave              | Hours Liability | Dollar Amount Liability | Paid at Termination |
|----------------------------|-----------------|-------------------------|---------------------|
| Paid Time Off*             | 252,682         | \$6,467,734             | Yes                 |
| Catastrophic Time Off      | 92,724          | \$2,499,600             | No                  |
| Catastrophic Carryover     | 103,384         | \$3,218,090             | No                  |
| Premium Compensatory Time  | 36,704          | \$855,332               | Yes                 |
| Straight Compensatory Time | 7,395           | \$156,657               | No**                |

Hours and dollar amounts outstanding are calculated as of 2/22/2013.

\*Requires one year of service for payout.

\*\*Paid to non-exempt employees only

# Paid Leave Liability Comparison

| Type of Leave              | 2012 Hours Liability | 2013 Hours Liability | % Increase or Decrease in Hours Liability | 2012 Dollar Amount Liability | 2013 Dollar Amount Liability | % Increase or Decrease in Dollar Amount Liability |
|----------------------------|----------------------|----------------------|---|------------------------------|------------------------------|---|
| Paid Time Off*             | 250,489              | 252,682              | 0.88%                                     | \$6,329,391                  | \$6,467,734                  | 2%  |
| Catastrophic Time Off      | 124,361              | 92,724               | -25%                                      | \$2,846,417                  | \$2,499,600                  | -12%  |
| Catastrophic Carryover     | 115,654              | 103,384              | -11%                                      | \$3,524,166                  | \$3,218,090                  | -9%   |
| Premium Compensatory Time  | 48,486               | 36,704               | -24%                                      | \$1,128,367                  | \$855,332                    | -24%  |
| Straight Compensatory Time | 10,034               | 7,395                | -26%                                      | \$251,020                    | \$156,657                    | -38%  |

\*Requires one year of service for payout.  
Hours and dollar amounts outstanding are calculated as of 2/22/2013.

# Overtime Pay

- ❖ A limited number of departments pay overtime.
- ❖ 23,979 hours were paid at a cost of \$736,435.
- ❖ County departments 2012 overtime:

|  |           |
|--|-----------|
| ➤ Sheriff's Office                     | \$571,035 |
| ➤ Elections                            | \$47,666  |
| ➤ Animal Services                      | \$27,681  |
| ➤ Road & Bridge                        | \$22,126  |
| ➤ District Attorney (grant related)    | \$19,983  |
| ➤ Temporary Pool                       | \$13,626  |
| ➤ Medical Examiner                     | \$13,509  |
| ➤ Info. Technology (elections related) | \$11,063  |
| ➤ Facilities                           | \$9,398   |
| ➤ Misc Departments                     | \$348     |
- ❖ Collin County paid \$203,771 to election workers for overtime.

# Overtime Pay

| Department             | Total Payroll Dollars | Overtime Paid | Overtime as a % of Total Payroll |
|------------------------|-----------------------|---------------|----------------------------------|
| Elections              | \$571,830             | \$47,666      | 8%                               |
| Animal Services        | \$377,376             | \$27,681      | 7%                               |
| Temporary Pool         | \$332,666             | \$13,626      | 4%                               |
| Sheriff's Office       | \$22,879,031          | \$571,035     | 3%                               |
| Medical Examiner       | \$622,662             | \$13,509      | 2%                               |
| Road & Bridge          | \$3,964,870           | \$22,126      | 0.6%                             |
| Facilities             | \$2,184,424           | \$9,398       | 0.4%                             |
| Information Technology | \$3,369,483           | \$11,063      | 0.3%                             |
| District Attorney      | \$6,907,725           | \$19,983      | 0.3%                             |

# Overtime Pay

| Entity          | Overtime Paid in 2012 | Compensatory Time Paid in 2012 | Total Paid in 2012 | # of Employees |
|-----------------|-----------------------|--------------------------------|--------------------|----------------|
| Collin County   | \$736,435             | \$1,057,561                    | \$1,793,996        | 1,590          |
| Dallas County*  | \$3,532,068           | \$3,277,392                    | \$6,809,460        | 5,838          |
| Plano**         | \$4,774,330           | \$628,301                      | \$5,402,631        | 1,971          |
| McKinney        | \$1,666,237           | \$807,544                      | \$2,473,781        | 797            |
| Allen           | \$1,919,088           | -                              | \$1,919,088        | 609            |
| Frisco          | \$1,380,597           | \$82,029                       | \$1,462,626        | 859            |
| Tarrant County  | \$1,472,286           | -                              | \$1,472,286        | 3,995          |
| Denton County** | \$248,646             | \$915,174                      | \$1,163,820        | 1,545          |

\*Provided Fiscal Year 2012 data.

\*\*Includes compensatory time buy outs for terminated employees.

# Paid Holidays

- ❖ Regular full time employees are eligible for ten paid holidays a year.
- ❖ Collin County paid \$2,557,776 in holiday pay.

| Entity           | Number of Holidays | Official Holidays*   |
|------------------|--------------------|--|
| 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.

# 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 that date only receive state mandated longevity – district attorney (paid by the state) and commissioned deputy longevity.

| Number of Current Employees on February 25, 2013 | Current Employees Eligible for Longevity Pay | Current Employees Not Eligible for Longevity Pay |
|--|--|--|
| 1,615  | 995<br>(62%)                                 | 620<br>(38%)                                     |

- ❖ \$3,670,430 was paid, a 0.7% decrease.

# Longevity Pay - Regular Employees

| Entity         | Provides Longevity | Eligibility Requirements   | Payout at Termination | 5 year employee | 10 year employee |
|----------------|--------------------|--|-----------------------|-----------------|------------------|
| Collin County  | Yes                | Approved for hire on or before the December 18, 2007 Commissioners' Court agenda | Retirees only         | \$1,000         | \$2,000          |
| Allen          | Yes                | 1 year of service  | Yes                   | \$240           | \$480            |
| Denton County  | Yes                | 1 year of service  | Yes                   | \$300           | \$600            |
| Frisco         | Yes                | 1 year of service  | No                    | \$240           | \$480            |
| McKinney       | Yes                | -  | Yes                   | \$300           | \$600            |
| Plano          | Yes                | 1 year of service  | Yes                   | \$240           | \$480            |
| Dallas County  | No                 | -  | -                     |                 |                  |
| Tarrant County | No                 | -  | -                     |                 |                  |

# Shift Differential

- ❖ A premium paid to employees who work the second and third shifts for Sheriff's Office, Juvenile Detention, and Facilities.
- ❖ Employees who are regularly scheduled and work the second shift receive an additional \$0.50/hour.
  - Regularly scheduled to begin work after 2 p.m.
- ❖ Employees who are regularly scheduled and work the third shift receive an additional \$1.00/hour.
  - Regularly scheduled to begin work after 7 p.m.
- ❖ Paid \$337,991 for shift differential, a increase of 0.9%.
  - Second shift paid: \$107,053, a 2% increase
  - Third shift paid: \$230,938, a 0.23% increase

# Shift Differential

| Entity         | Organization Works Multiple Shifts | Shift Differential Paid | 2 <sup>nd</sup> Shift Differential | 3 <sup>rd</sup> Shift Differential | All Employees Eligible?   |
|----------------|------------------------------------|-------------------------|------------------------------------|------------------------------------|---|
| Collin County  | Yes                                | Yes                     | \$0.50/hour                        | \$1.00/hour                        | Sheriff's Office, Juvenile Detention and Facilities   |
| Tarrant County | Yes                                | Yes                     | \$0.65/hour                        | \$0.65/hour                        | FT non-exempt in 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                        | Jail employees  |
| 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 \$146,020 in auto allowances. This was a 10.2% decrease.

| Entity         | Eligible Positions   | Max Annual \$ Amount | % of Employee's w/Auto | Est. Total Annual \$ Amount |
|----------------|--|----------------------|------------------------|-----------------------------|
| 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    | 2.2%                   | \$140,660                   |
| Plano          | Assistant Chief, Battalion Chief, Captain, Chief Building Official, Deputy City Manager, Director, Environmental Health Specialist, Inspection Services Supervisor, Inspector, Lieutenant, Manger, Police Tech Specialist, Superintendent, | \$3,000 - \$7,967    | 3.1%                   | \$371,508                   |
| Dallas County  | Assistant Chief, Budget Officer, Captain, Chief Financial Officer, Chief Information Officer, Commissioners' Court staff, Director, Deputy, Elected Officials, Executive Chief Deputy, Manager, Property Dept.                             | \$4,121 - \$9,296    | .57%                   | \$245,503                   |
| Denton County  | Most Department Heads, Commissioners' Court, Elected Officials, DA Investigators, Veterans Services  | \$1,320 - \$7,200    | 3.3%                   | \$226,200                   |
| Tarrant County | Elected Officials, Executives  | \$6,096 - \$15,420   | .50%                   | \$183,168                   |
| McKinney       | City Manager, Deputy City Manager, Chief Information Officer, Exec Director, Director, Chief ,Division Chief, Asst Chief, Tourism Mgr  | \$1,080 - \$9,000    | 2.9%                   | \$122,580                   |
| Frisco         | City Manager, Deputy City Manager, Assistant City Managers, CVB Director, Public Safety Director, EDC Executives   | \$3,000 - \$10,600   | 1.3%                   | \$59,200                    |
| Allen          | City Manager and EDC Director  | \$6,000- \$7,800     | .32%                   | \$13,800                    |

# Safety Pay

- ❖ Implemented in 2006
  - \$250 annual payment for employees that:
    - drive more than 20,000 miles per year, or
    - operate a county vehicle or equipment more than 30 hours per week as part of their regular job duties.
  - To receive the \$250 payment the employee:
    - must not be at fault for any property damage or bodily injuries (including to any county or non-county equipment, vehicles, property or individuals) in the 12 months preceding the date of the award, and
    - must not receive any tickets for speeding or traffic violations while operating either their own personal vehicle or a Collin County vehicle, as evidenced through an MVR review, and
    - have worked at an eligible job for a full 12 month period preceding the award.
- ❖ Positions eligible for safety pay are: Asset Management Technician, Chief Deputy Constable, Deputy Constable, Deputy Sheriff, Environmental Construction Specialist, Equipment Operator, Equipment Technician, Foreman, Inspector, Lead Operator, Lieutenant, Maintenance Specialist, Parts Warehouse Supervisor, Right of Way Coordinator, Shop Technician, Traffic Maintenance Technician, and Truck Driver.
- ❖ 221 employees were eligible to receive safety pay
  - 159 (72%) were paid \$39,750.
  - 62 employees did not meet the criteria.

# Safety Pay

| Entity         | Offers Safety Pay | Eligible Positions   | Annual Amount |
|----------------|-------------------|--|---------------|
| Collin County  | Yes               | Asset Management Technician, Chief Deputy Constable, Deputy Constable, Deputy Sheriff, Environmental Construction Specialist, Equipment Operator, Equipment Technician, Foreman, Inspector, Lead Operator, Lieutenant, Maintenance Specialist, Parts Warehouse Supervisor, Right of Way Coordinator, Shop Technician, Traffic Maintenance Technician, and Truck Driver | \$250         |
| Tarrant County | No                | -  | -             |
| Dallas County  | No                | -  | -             |
| Denton County  | No                | -  | -             |
| Allen          | No                | -  | -             |
| Frisco         | No                | -  | -             |
| McKinney       | No                | -  | -             |
| Plano          | No                | -  | -             |

# Call In Pay

- ❖ If a non-exempt employee is called back to work after leaving their work location, or if they are called in to work on a scheduled day off they are guaranteed a minimum of two hours pay.
  - 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
- ❖ This policy only applies to unscheduled work that is necessitated because of an unforeseen emergency situation.
- ❖ Paid \$2,945 to 53 employees.

# Court Reporter Compensatory Time Pay

- ❖ District Court and County Court at Law court reporters receive 240 court reporter compensatory time hours per calendar year.
  - Provided as per Texas Government Code statute 52.042
  - Hours are used when the court reporter is unable to perform their duties due to other official work
- ❖ If a court reporter doesn't use the entire amount, the balance is forfeited at the end of the calendar year.
- ❖ A new 240 hours is awarded on January 1<sup>st</sup> of each year.
- ❖ In 2012, out of 15 court reporters
  - 3 used all 240 hours
  - 0 used between 200-239 hours
  - 7 used between 100-199 hours
  - 4 used between 1-99 hours
  - 1 didn't use any
- ❖ Paid \$85,033 in court reporter compensatory time.

# Stipend Pay

- ❖ Six employees in the Juvenile Probation receive a stipend as ordered by the Collin County Juvenile Board. These stipends began in October 2012.
  - Two intensive supervision probation officers receive \$1,500
  - Two drug court officers receive \$1,500
  - One training officer receives \$4,000
  - The Deputy Director receives \$11,275
  
- ❖ These stipends will have to be renewed each fiscal year.
  
- ❖ The money for these stipends came 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.
- ❖ Wages are reduced by the amount of jury pay they receive if they serve more than one day on jury duty.
- ❖ Collin County paid \$18,310 in jury duty pay to 136 eligible employees.

# Jury Duty Pay

| Entity         | Offers Jury Duty Pay | Wage reduction if employee serves more than one day? |
|----------------|----------------------|--|
| Collin County  | Yes                  | Yes  |
| Tarrant County | Yes                  | No   |
| Dallas County  | Yes                  | No   |
| Denton County  | Yes                  | No   |
| Allen          | Yes                  | No   |
| Frisco         | Yes                  | No   |
| McKinney       | Yes                  | No   |
| Plano          | Yes                  | No   |

# Short Term and Long Term Disability

- ❖ Collin County pays the cost of short term and long term disability benefits.
- ❖ Short Term Disability is self funded.
  - Claims Paid: \$195,488
    - A decrease of 23%
    - Admin Fees: \$32,978
    - A decrease of 1%
- ❖ Long Term Disability is fully insured. The premium paid was \$179,263, a 0.6% decrease.

# Short Term Disability Benefits

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

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

\*\*Coverage is offered through outside carrier, 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                        |
| Allen          | City            | 60%                  | \$10,000                       | 180 Days & Exhaust Sick Leave** |
| Dallas County  | County          | 60%                  | \$5,500                        | 180 Days & Exhaust Sick Leave** |
| Denton County  | County          | 60%                  | \$5,500                        | 180 Days & Exhaust Sick Leave   |
| Tarrant County | County          | 60%                  | \$5,500                        | 180 Days & Exhaust Sick Leave** |
| Frisco         | City            | 60%                  | \$5,550                        | 90 Days**                       |
| McKinney*      | City            | 50%                  | \$1,000                        | 180 Days                        |
| Plano***       | City            | 40%                  | \$6,000                        | 180 Days**                      |

\*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.

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

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

# Life Insurance

- ❖ Paid by the County
- ❖ Provide full-time employees with \$50,000 in life insurance and \$50,000 in accidental death and dismemberment (AD&D) insurance.
- ❖ Paid \$85,401 in life premiums, a 1% decrease.
  - Premiums decreased due to reduction in cost after RFP process.
- ❖ Can purchase supplemental life insurance in 1 or 2 times annual salary to \$400,000. Employees pay the full cost.
- ❖ Optional group term life provided through TCDRS. Amount is 1x annual salary. Retirees are provided with \$5,000. Collin County paid \$210,767 in premiums, an 8% increase.

# 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 up to \$50,000 | No   |
| Allen          | 1x Salary                | Yes – Annual Salary                              |
| Frisco         | \$50,000                 | Yes – Annual Salary                              |
| McKinney       | \$10,000                 | Yes – Annual Salary                              |
| Plano*         | \$10,000                 | No   |

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

- ❖ Basic long term care insurance coverage provided at no cost:
  - to regular full time employees
  - eight years of eligible service.
  
- ❖ Provides nursing and custodial care benefits for assistance with daily life activities.
  
- ❖ Coverage levels:
  - Less than eight years of service the employee is responsible for the full cost.
  - 8-14 years receive a basic plan.
  - 15 or more years receive an enhanced plan.
  
- ❖ Paid \$147,198 in long term care premiums for 730 employees, a 0.5% increase.

# 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 | -                     |

\*No longer offered to new employees

# Tuition Assistance

- ❖ Offers tuition assistance to enhance job related 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
  - 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 upon the amount of assistance they received.

| 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 \$204,470 in tuition assistance to 51 employees. This is a decrease of 18%.

# 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 if termination occurs within the following period:<br>1 year for amounts of \$0 - \$2,000,<br>2 years for amounts of \$2,000 - \$5,000,<br>3 years for amounts of \$5,000 - \$7,500,<br>4 years for amounts of \$7,500 or more  |
| Frisco         | Yes                               | 100% (min. grade of C for undergraduate, B for graduate) | \$3,000/yr.   | Yes   | Yes - 100% reimbursement 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% (min. grade of C for undergraduate, B for graduate) | \$1,500/yr.   | Yes   | Yes - 100% reimbursement if termination occurs within 0-12 months.  |
| Plano          | Yes                               | 100% (min. grade of C for undergraduate, B for graduate) | \$2,500/yr.   | Yes   | Yes - 100% reimbursement if termination occurs within 0-12 months. 50% reimbursement if termination occurs within 13-24 months  |
| 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 necessarily current position | Yes - 100% reimbursement if termination occurs within 2 years   |
| Denton County  | Yes                               | 100% - A; 75% - B; 50% - C; 0% for less than a C         | 16 credit hours per calendar year                               | Yes   | No  |
| Allen          | Yes                               | 100% (min. grade of C for undergraduate, B for graduate) | Amount varies from year to year depending upon allocated budget | Yes   | Yes - 100% reimbursement if termination occurs within 2 year  |
| 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 law enforcement employees (Detention Officers, Deputy Sheriffs, etc.) 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:
  - \$317,755 in lost time wages, an increase of 21%
  - \$220,768 in medical bills a decrease of 27%
  - \$4,842 in miscellaneous charges an increase of 32%

# 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
  - Certification Pay – Pay awarded to an employee for obtaining/maintaining a job related certification
  - Merit Pay – Pay awarded to an employee for exceptional performance

# Private Sector Paid Leave Comparisons

| Entity            | Vacation | Vacation<br>Avg # of<br>Days | PTO | PTO<br>Avg #<br>of<br>Days | Sick<br>Leave | Sick<br>Leave<br>Avg #<br>of Days | Funeral<br>Leave | Paid<br>Holidays |
|-------------------|----------|------------------------------|-----|----------------------------|---------------|-----------------------------------|------------------|------------------|
| Collin<br>County  | X        | X                            | ✓   | 24-33                      | X             | X                                 | X                | 10               |
| Private<br>Sector | 90%      | 13-24                        | 39% | 18-29                      | 82%           | 11-13                             | 85%              | 10               |

# Private Sector Pay Comparisons

| Entity         | Longevity Pay | Shift Differential | Auto Allowance | Jury Duty |
|----------------|---------------|--------------------|----------------|-----------|
| Collin County  | ✓             | ✓                  | ✓              | ✓         |
| Private Sector | 3%            | 38%                | 89%            | 86%       |

# Private Sector Benefit Comparisons

| Entity          | Short Term Disability | STD Avg Salary Replacement | STD Avg Duration | Long Term Disability | LTD Avg Salary Replacement | LTD Maximum Monthly Benefit |
|-----------------|-----------------------|----------------------------|------------------|----------------------|----------------------------|-----------------------------|
| Collin County   | ✓                     | 67%                        | 26 weeks         | ✓                    | 67%                        | \$10,000                    |
| Private Sector* | 46%                   | 64.2%                      | 26 weeks         | 51%                  | 58%                        | \$8,000                     |

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

# Private Sector Benefit Comparisons

| Entity          | Life Insurance | Life Insurance   | Long Term Care | Tuition Assistance                | Tuition Assistance Avg Reimbursement |
|-----------------|----------------|------------------|----------------|-----------------------------------|--------------------------------------|
| Collin County   | ✓              | \$50,000         | ✓              | ✓                                 | \$4,009                              |
| Private Sector* | 85%            | 1x annual salary | 35%            | 61% (undergrad)<br>58% (graduate) | \$5,591                              |

\*60% of employers offer the life insurance benefit as a multiple of annual earnings. 1x annual salary is the most common multiple.