



ANCILLARY BENEFITS

2021 Presentation for FY2022 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 Care Flexible Spending Accounts*
- Pre-Paid Legal
- Supplemental Employee Life Insurance*
- 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 2020 information unless otherwise noted.

Collin County statistics are provided as of December 2020 unless otherwise noted.

*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
- Tuition Assistance
- Court Reporter Compensatory Time Pay (Court Reporters only)
- Stipend Pay (for qualified CSCD, Juvenile Probation, and Juvenile Supervision employees working a particular type of case load or for speaking Spanish)
- Jury Duty Pay
- Sheriff's Office Supplemental Pay (Equipment Allowance, Special Unit Pay, Certification Pay, Training Officer Pay)
- Sheriff's Office Retention Pay
- Sheriff's Office Referral Program
- Short-Term Disability**
- Long-Term Disability**
- Basic Life Insurance and Basic Accidental Death & Dismemberment**
- Long Term Care (for employees with more than 8 years of service)**
- 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	746	25%
5-9 years	27 days	240 hours	361	32%
10-19 years	30 days	320 hours	408	32%
20+ years	33 days	400 hours	206	37%

Paid Time Off Buyout

- One-time PTO Buyout program was offered to employees in April and May of 2020.
- A total of 604 employees participated in the program, of those, 352 participated in both April and May.
- Employees sold 38,240 PTO hours for a total of \$1,271,538.
- 213 or 35% of the employees who participated in the program were Sheriff's Office employees.
- Employees in the top two PTO brackets (10-19 and 20+ years) made up 62% of buyout participants.

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
City of Allen	Vacation/ Sick/ Bereavement	22-32	Yes	Yes	200-320 hours vacation Unlimited sick
Dallas County*	Vacation/ Sick/ Bereavement	22-32	Yes (minimum of 6 months of service)	Yes (minimum 5 years of service)	160-240 hours vacation Unlimited sick
Tarrant County	Vacation/ Sick/ Bereavement	23-40	Yes	Yes (minimum 5 years of service & in good standing)	Unlimited vacation Unlimited sick
City of Garland	Vacation/ Sick/ Bereavement	24-44	Yes (minimum 6 months of service)	Yes (only police and fire)	200 hours vacation 160 hours sick
Denton County	Vacation/ Sick/ Bereavement	25-35	Yes (minimum 1 year of service)	No	160 hours vacation 960 Sick
City of Richardson*	Vacation/ Sick/ Bereavement	25-40	Yes (minimum 2 years of service)	Yes (minimum 1 year of service)	160 hours vacation Unlimited Sick
City of Frisco*	Vacation/ Sick/ Bereavement	30-37	Yes (minimum 1 year of service)	Yes (minimum 1 year of service)	160 hours vacation Unlimited sick
City of McKinney*	Vacation/ Sick/ Bereavement	30-45	Yes	Yes (minimum 5 years of service & in good standing)	200 hours vacation Unlimited Sick
City of Plano	Vacation/ Sick/ Bereavement	33-42	Yes (minimum 5 years of service)	Yes (minimum 5 years of service)	480 hours vacation Unlimited sick
	AVERAGE ALL	26-38			

* 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 2020, 330 employees (19%) still carried a CTO balance, down 9% from last year.
 - Total Hours Liability: 60,706 hours.
 - Total Dollar Amount Liability: \$2,461,208 (10% decrease).
- Annually for administrative purposes, CTO balances less than 8 hours are converted to PTO, or straight compensatory time if PTO is at or near max.
 - 6 employees had a balance less than 8 hours.
 - 20.81 hours with \$899 in CTO liability were converted from CTO to PTO/compensatory time.

COVID-19 Emergency Paid Leave

- Emergency Paid Leave was required under the Families First Coronavirus Response Act from April 1, 2020 through December 31, 2020.
- Employees received paid leave for absences related to COVID-19.
- Collin County paid a total of 22,830 hours to 377 employees for \$506,579.
- HB 2073 – effective June 15, 2021, HB2073 requires local government to provide paid quarantine leave for fire fighters, peace officers, detention officers, and emergency medical technicians.

Compensatory Time Off Liability

- 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 \$112,736, a 8% increase.
 - Exempt employee straight compensatory time liability is \$79,319, a 34% increase.
 - Non-exempt employee straight compensatory time liability is \$33,417, a 26% decrease.
- Liability for premium compensatory time is \$1,267,720, a 12% decrease.
- \$1,445,280 was paid for compensatory time off taken in 2020, a 5% decrease.
- \$144,020 was paid in compensatory termination buyouts for a total of 3,972 hours in 2020, an increase of 1%.

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 earned as an exempt employees is not paid 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.
 - Unused premium compensatory time is paid to non-exempt employees upon termination.

Compensatory Time Off Comparison – Non-Exempt

Entity	Offers Employees Compensatory Time	Maximum Premium Compensatory Accrual
Collin County	Yes	200 hours*
Dallas County	Yes	240 hours (civilian) 480 hours (law enforcement)
Denton County	Yes	240 hours (civilian) 480 hours (law enforcement)
City of Richardson	Yes	240 hours (civilian) 480 hours (law enforcement)
City of Allen	Yes	150 hours (specific non-exempt Parks & Rec employees)
City of Garland	Yes	120 hours
City of McKinney	Yes	80 hours
City of Plano	Yes	80 hours
City of Frisco	Yes	40 hours
Tarrant County	No	N/A

*There were 18 non-exempt employees who exceeded the maximum premium compensatory accrual at the end of 2020.

Compensatory Time Off- Balance Reduction

- After the last payroll of December 2020, 1,311 non-exempt employees had a compensatory time balance.
 - 69% of these balances were less than 40 hours.
 - 127 non-exempt employees had a balance over 100 hours, a decrease of 25% from January 2020.
- Employees with a combined compensatory time balance over 100 hours as of January 1st 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 127 non-exempt employees who had a compensatory time balance as of January 2021 over 100 hours:
 - The total required reduction was 4,171 hours.
 - The dollar liability for these hours was \$113,502.
- Of the 18 Non-Exempt employees with a 2020 ending compensatory balance over 200 hours as of January 2021, all were eligible to participate in the Sell Back Program for both months. 10 chose not to participate in April and 12 chose not to participate in May.

Compensatory Time Off Buyout

- One-time Compensatory Time Buyout program was offered to employees in April and May of 2020.
- A total of 205 employees participated in the program, of those, 47 participated in both April and May.
- Employees sold 10,080 PTO hours for a total of \$416,295.
- 141 or 69% of the employees who participated in the program were Sheriff's Office employees.

Compensatory Time Off – Non-Exempt

Employees With Balances Greater Than 200 Hours

Position	2020 Combined Comp Balance	Change in Hours from 01/2019
Early Voting Coordinator	408	↑ 297
Felony Investigator	313	↑ 151
Payroll Specialist*	304	↓ 46
Detention Officer*	296	↑ 42
Detention Officer	295	↑ 158
Deputy Sheriff*	284	↑ 55
Jail Sergeant	281	↑ 100
Detention Officer*	274	↔ 274
Detention Officer	248	↑ 156
Detention Officer	243	↑ 71

*Also exceeded 200 hours at the beginning of 2019.

Compensatory Time Off – Non-Exempt

Employees With Balances Greater Than 200 Hours

Position	2020 Combined Comp Balance	Change in Hours from Previous Year
Jail Sergeant	240	↑ 76
Detention Officer*	237	↓ 23
Jail Sergeant*	232	↑ 7
Detention Officer	215	↑ 155
Detention Officer	214	↑ 146
Deputy Sheriff	209	↑ 15
Deputy Sheriff*	207	↓ 105
Detention Officer	201	Hired 01/2020

*Also exceeded 200 hours at the beginning of 2019.

Paid Leave Liability

Type of Leave	Paid at Termination	2019 Hours Liability	2020 Hours Liability	% Change in Hours Liability	2019 Dollar Amount Liability	2020 Dollar Amount Liability	% Change in Dollar Amount Liability
Paid Time Off	Yes*	273,481	285,176	4%	\$8,431,568	\$9,182,324	9%
Catastrophic Time Off	No	69,225	60,706	-12%	\$2,726,465	\$2,461,208	-10%
Premium Compensatory Time	Yes	55,363	45,700	-17%	\$1,438,343	\$1,267,720	-12%
Straight Compensatory Time – Non Exempt	Yes	1,593	1,115	-30%	\$45,448	\$33,417	-26%
Straight Compensatory Time –Exempt	No	1,260	1,794	42%	\$59,123	\$79,319	34%

*Requires one year of service for payout.

Overtime Pay

Department Name	Overtime Cost for 2020	Total Payroll Dollars	Overtime as a % of Total Payroll
Sheriff's Office	\$1,748,341	\$34,695,668	5.0%
Elections (County employees)	\$115,271	\$976,873	11.8%
Animal Services	\$55,611	\$823,476	6.8%
Info. Technology	\$37,750	\$6,218,893	0.6%
Temporary Pool	\$33,184	\$269,538	12.3%
Juvenile Services	\$25,763	\$9,881,851	0.3%
Healthcare Services	\$24,987	\$4,190,728	0.6%
Public Works	\$21,642	\$5,971,026	0.4%
Facilities	\$17,898	\$3,075,894	0.6%
District Attorney	\$14,057	\$12,174,640	0.1%
Bioterrorism	\$8,195	\$585,010	1.4%
Administrative Services	\$8,180	\$949,112	0.9%
Constable PCT 3	\$8,087	\$952,686	0.8%
County Clerk	\$6,564	\$4,386,656	0.1%

Department Name	Overtime Cost for 2020	Total Payroll Dollars	Overtime as a % of Total Payroll
Development Services	\$1,286	\$589,495	<0.1%
Medical Examiner	\$1,149	\$1,379,111	<0.1%
District Clerk	\$323	\$3,633,548	<0.1%
County Auditor	\$313	\$2,633,702	<0.1%
Constable PCT 4	\$280	\$507,121	<0.1%
Constable PCT 1	\$249	\$593,505	<0.1%
366 th District Court	\$170	\$285,276	<0.1%
Human Resources	\$155	\$1,885,881	<0.1%
Fire Marshal	\$142	\$400,752	<0.1%
468 th District Court	\$140	\$279,332	<0.1%
Purchasing	\$35	\$1,136,502	<0.1%
Justice of the Peace #4	\$18	\$225,737	<0.1%
Law Library	\$10	\$141,233	<0.1%
Court-Appointed Rep.	\$6	\$465,316	<0.1%

- 62,307 hours were paid to county employees at a cost of \$2,129,807.
- In addition to county employee overtime, Collin County paid \$779,105 to election workers for overtime.

Overtime Pay Comparison

Entity	Overtime Paid in 2020	Compensatory Time Paid in 2020 (including premium & straight buyouts)	Total Paid in 2020	# of FT Employees	Average Paid per Employee
Collin County*	\$2,129,807	\$1,999,985 ⁽¹⁾	\$4,129,791	1,765	\$2,340
City of McKinney	\$6,056,409	\$1,136,458	\$7,192,867	1,158	\$6,211
City of Richardson	\$2,735,892	N/A	\$2,735,892	964	\$2,838
City of Garland	\$7,940,000	\$380,000	\$8,320,000	2,164	\$3,845
City of Allen	\$2,265,948	\$6,710	\$2,272,658	738	\$3,080
City of Frisco	\$3,805,072	\$254,894	\$4,059,966	1,254	\$3,238
City of Plano	\$7,807,320	\$658,880	\$8,466,200	2,383	\$3,553
Dallas County	\$18,083,953	\$1,648,955	\$19,732,908	6,219	\$3,173
Tarrant County	\$5,649,926	N/A	\$5,649,926	4,271	\$1,323
Denton County	\$288,342	\$429,046	\$717,388	1,717	\$418

*Overtime paid in 2020 excludes election workers.

¹ Includes one time buyout program payments.

Paid Holidays Comparison

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, Friday after Thanksgiving, Christmas Eve, and Cesar Chavez
City of Garland	10	Martin Luther King Day, Friday After Thanksgiving, Christmas Eve, and Floating Holiday
Dallas County	10	Martin Luther King Day, Friday After Thanksgiving, Christmas Eve, and Personal Day
City of McKinney	10	Martin Luther King Day, Friday After Thanksgiving, Christmas Eve, and Personal Day
City of Allen	9	Friday After Thanksgiving, Christmas Eve, and Personal Day
City of Plano	9	Martin Luther King Day, Friday After Thanksgiving, and Winter Holiday
City of Richardson	9	Martin Luther King Day, Friday after Thanksgiving, and Floating Holiday
City of Frisco	8	Friday After Thanksgiving and Christmas Eve
Private Sector	10	Specific holidays not listed in US Bureau of Labor Statistics National Compensation Survey

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

- Regular full-time Collin County employees are eligible for ten paid holidays a year.
- Collin County paid \$4,685,491 in holiday pay last year.

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).
- 603 eligible employees last year, a 7% decrease from the prior year.
- Collin County paid \$3,477,065 in 2020, a 0.4% decrease from the prior year.

Total Number of Employees	Employees Eligible for County Longevity Pay	Employees Not Eligible for County Longevity Pay
1,765	603 (34%)	1,162 (66%)

Longevity Pay Comparison

Entity	Provides Longevity	Eligibility Requirements	Flat or Percentage Calculation?	Payout at Termination	13-Year Employee
Collin County*	Yes	Approved for hire on or before the 12/18/2007 Commissioners' Court	Percentage	Separation Reasons: Retiree and Death	\$4,921.05
City of Garland	Yes	36 months of service	Percentage	No	\$1,125
Denton County*	Yes	1 year of service	Flat	Yes	\$780
City of McKinney	Yes	None – immediately eligible	Flat	Yes	\$780
Dallas County*	Yes	1 year of service (Law Enforcement only)	Flat	No	\$780
City of Allen	Yes	1 year of service	Flat	Yes	\$624
City of Frisco	Yes	1 year of service	Flat	Police & Firefighters Only	\$624
City of Plano	Yes	1 year of service	Flat	Yes	\$576
City of Richardson	Yes	1 year of service	Flat	Yes	\$624
Tarrant County*	Yes	1 year of service (Law Enforcement only)	Flat	No	\$720

*Texas counties must pay longevity for Assistant Prosecutors according to state statute.

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 2:00 p.m. (Exception for Sheriff's Office)
 - 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 \$392,976 for shift differential last year, an overall 1% increase.
 - Second shift paid \$82,762, a 25% decrease.
 - Third shift paid \$310,214, an 11% increase.

Shift Differential Comparison

Entity	Organization Works Multiple Shifts	Shift Differential Paid	2 nd Shift Differential	3 rd 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 Department, Specific Clerk Positions, and Facilities
Tarrant County	Yes	Yes	\$0.65/hour	\$0.65/hour	Non-Exempt Full Time Only Sheriff's Office, Juvenile Services, Medical Examiner's, Pre-Trial Release, Facilities Management, and IT
Denton County	Yes	No	N/A	N/A	N/A
City of Allen	Yes	No	N/A	N/A	N/A
City of Frisco	Yes	No	N/A	N/A	N/A
City of Garland	Yes	No	N/A	N/A	N/A
City of McKinney	Yes	No	N/A	N/A	N/A
City of Plano	Yes	No	N/A	N/A	N/A
City of Richardson	Yes	No	N/A	N/A	N/A

Auto Allowance

Entity	Eligible Positions	Max Annual \$ Amount	% w/ Auto	Est. Total \$ Amt 2020
Collin County	DA Investigators, County Extension Agents, Parks Manager, Event Coordinator.	\$9,100	2%	\$125,325
City of Richardson	Inspectors, Senior Inspectors, Managers, Captains, Code Enforcement Officers, Engineers, Senior Project Engineers, Environmental Health Specialists, Superintendents, Senior Code Enforcement Officers, Senior Planner level positions. Assistant Director of Health, Assistant Chief Admin Bureau, Environmental Health Tech, Rental Regist Program Officers, Senior Environmental Health Specialist, Traffic Systems Operator, Deputy Fire Marshal, Design Planner, Fire Invest/Plan Reviewer, Gymnastic Center Head Coach, EMS Education Coordinator.	\$6,708	8%	\$423,393
City of Plano	Assistant Chiefs, Chiefs, Directors, Inspectors, Senior Inspectors, Police Lieutenants, and Superintendent level positions. Assistant Director of Public Works, Building Inspections Supervisor, PARD Business Analyst, City Manager, Environmental Health Specialists, Senior and Lead, Property Standards Supervisor.	\$12,000	2.8%	\$430,489
Dallas County	Most Elected Officials and Department Heads.	\$9,296	<1%	\$407,588
Denton County	Assistant Directors, Commissioners, Managers, Chief Administrators, Directors, Elected Officials, Chief Deputies, and Assistant Chief Deputy level positions. Veteran Services, Aide to the Court, Treasurer, Budget Officer, DA Investigators, Commissioners Court Admins, County Judge, County Communications, CIO, Assistant CIO, Elections Administrator, Assistant Facilities, Admin to Director, Health Authority.	\$8,280	3.6%	\$437,529
Tarrant County	Financial Accounting Manager, Purchasing Agent, County Auditor, Commissioner, County Administrator, Director Comm. Development, County Judge, Sheriff Executive Admin, County Judge Executive Admin, Precinct Director Administrator, Juvenile Services Chief of Staff, Tax Assessor.	\$15,420	<1%	\$237,732
City of Garland	Managers, Chiefs, Directors, Managing Directors, and Assistant Police Chief level positions. Electric Regulatory Compliance Officer, Electric Plant Administrator, First Assistant City Attorney, City Attorney, Internal Auditor, QSE and Energy Supply Administrator.	\$9,600	1.5%	\$153,000
City of Frisco	Director level positions. EDC Executives, City Manager, Assistant City Manager, Deputy City Manager, Executive Director CVB.	\$15,600	<1%	\$87,288
City of McKinney	City Manager, Assistant City Manager, Director of Comm. & Marketing, Director of CVB, Solid Waste Superintendent, Assistant Fire Chief, Assistant Chief of Police, MCVB Comm. Manager, MedC President, MedC Vice President.	\$9,000	<1%	\$63,300
City of Allen	City Manager, Director of Economic Development, Foreman, Superintendent, Traffic Signal Foreman.	\$6,000	<1%	\$19,200

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 \$6,672 of straight call-in pay to 70 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 are awarded on January 1st of each year.
- Any remaining balance at the end of the calendar year is forfeited.
- In 2020, 16 court reporters used their court reporter compensatory time as follows:
 - 0 used all 240 hours.
 - 2 used between 200-239 hours.
 - 7 used between 100-199 hours.
 - 7 used between 1-99 hours.
- Paid \$111,338 in court reporter compensatory time last year, a 28% decrease from the previous year.

Stipend Pay –Juvenile Probation and Detention

- Three employees in Juvenile Probation and one employee in Juvenile Detention receive a stipend as ordered by the Collin County Juvenile Board. These stipends began in October 2012.
 - Three 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.
 - 28 employees received a specialized caseload stipend.
 - 11 for \$1,170 per year
 - 13 for \$1,560 per year
 - 4 for \$2,210 per year
 - 19 employees received a \$1,300 language stipend per year.
- 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.

Sheriff's Office Supplemental Pay

- Sheriff's Office employees receive the following supplemental pay. Details will be covered in the Law Enforcement presentation.
 - Equipment Allowance
 - Special Unit Pay
 - Certification Pay
 - Training Officer Pay
 - Referral Pay
 - Retention Pay (Effective October 2020)



Jury Duty Pay

- Collin County pays employees for their time off when they are summoned to serve on a jury.
- Collin County paid \$4,670 in jury duty and grand jury pay to 24 eligible employees last year, a decrease of 69% in jury pay 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: \$145,579
 - A decrease of 38.5%
 - Admin Fees: \$39,778
 - A decrease of 33%
- Long-term disability is fully insured.
 - Premium Paid: \$236,802
 - A decrease of 2.5%

Short-Term Disability Comparison

Entity	Benefit Paid By	Salary Replacement %	Waiting Period	Duration
Collin County	Employer	67%	14 Days	26 Weeks
City of Frisco*	Employer	40%	14 Days	26 Weeks
City of Garland**	Employer	80%	7 Days	16 Weeks
City of Plano*	Employee	60-100%	21 Days	26 Weeks
City of Allen*	Employee	60%	14 Days	26 Weeks
Dallas County*	Employee	Up to 60%	0 – 180 Days	12 or 24 Weeks
Denton County	Not Offered	N/A	N/A	N/A
Tarrant County*	Not Offered	N/A	N/A	N/A
City of McKinney*	Not Offered	N/A	N/A	N/A
City of Richardson*	Not Offered	N/A	N/A	N/A

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

**Must exhaust all accrued sick leave.

Long-Term Disability Comparison

Entity	Benefit Paid By	Salary Replacement %	Maximum Monthly Benefit Amount	Waiting Period
Collin County	Employer	67%	\$15,000	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
City of Allen**	Employer	60%	\$10,000	180 Days
City of Frisco**	Employer	60%	\$5,500	180 Days
City of McKinney* **	Employer	60%	\$5,000	180 Days
City of Richardson**	Employer	60%	\$5,000	120 Days
City of Plano* **	Employer	40%	\$5,000	180 Days
City of Garland	Employee	Up to 60%	N/A	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.
- Pays 1.5 times their annual base pay plus \$50,000 in either life insurance and/or accidental death and dismemberment (AD&D) up to \$300,000.
- Paid \$133,415 in basic life premiums last year.
- Employees have the option to purchase supplemental life insurance.
 - Employees can purchase 1 or 2 times base pay up to \$400,000.
 - Employees pay the full cost of supplemental life insurance.
 - 831 employees purchased supplemental life.

Employer-Paid Life Insurance Comparison

Entity	Basic Life Amount of Coverage	Retirement Plan Includes Group Term Life Benefit
Collin County	1.5x Salary & \$50,000 up to \$300,000	No
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 \$350,00	No
City of Allen	1x Salary up to \$250,000	Yes – Annual Salary
City of Frisco	\$50,000 or \$150,000 for uniform police and fire	Yes – Annual Salary
City of Garland	\$50,000	Yes – Annual Salary
City of McKinney	1x Salary up to \$300,000 (\$60,000 minimum)	Yes – Annual Salary
City of Plano	4x Salary up to \$510,000	No
City of Richardson	2x Salary up to \$50,000	No

All entities offer supplemental employee-paid life insurance.

457(b) Deferred Compensation Plans

- Employees are able to contribute up to \$19,500 annually to a 457(b) plan.
- At the age of 50, employees are eligible to contribute an additional “catch-up” amount of \$6,500 per year for a total of \$26,000 per year.
- Three years prior to retirement, employees may be eligible to contribute an additional “catch-up” amount up to \$19,500 per year for a total of \$39,000 per year.
- Collin County offers three 457(b) plans. Participation remained constant from last year.
 - AIG – 116 participants
 - MassMutual/Empower – 35 participants
 - Nationwide – 82 participants

457(b) Plan Comparison

Entity	Offer 457(b) plans	Number of Vendors Offered
Collin County	Yes	3
Tarrant County	Yes	3
Denton County	Yes	2
City of McKinney	Yes	2
City of Richardson	Yes	2
Dallas County	Yes	1
City of Allen	Yes	1
City of Frisco	Yes	1
City of Garland	Yes	1
City of 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.
- 668 employees have county-paid long term care benefits.
 - Paid \$241,649 in long term care premiums.

Long Term Care Comparison

Entity	Paid By	Waiting Period
Collin County	Employer	90 Days
Dallas County	Not Provided	N/A
Denton County	Not Provided	N/A
Tarrant County	Not Provided	N/A
City of Allen	Not Provided	N/A
City of Frisco	Not Provided	N/A
City of Garland	Not Provided	N/A
City of McKinney	Not Provided	N/A
City of Plano	Not Provided	N/A
City of Richardson	Not Provided	N/A

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.

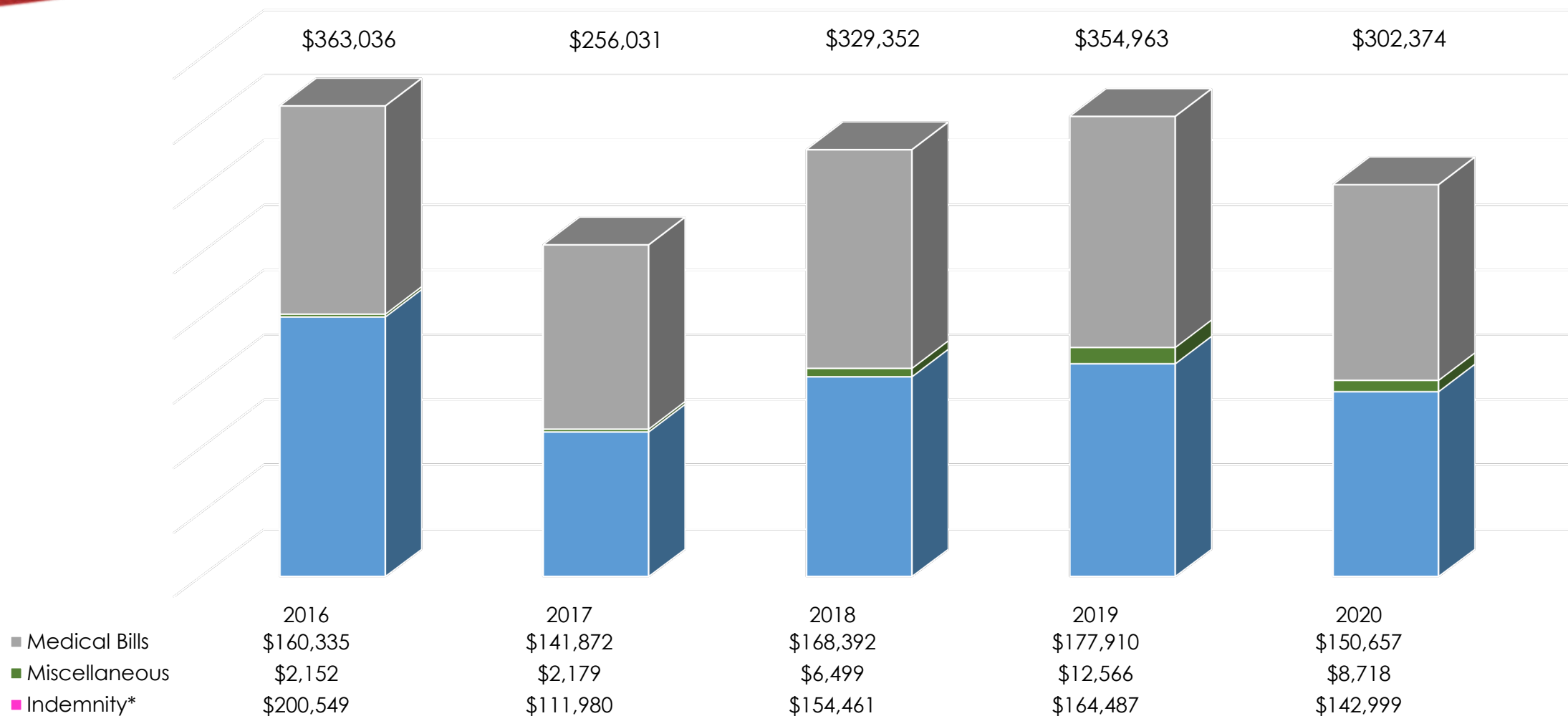
Amount Received	Years of Service Required	Repayment Liability for Early Termination
\$0 - \$2,000	1	100%
\$2,000 - \$5,000	2	100%
\$5,000 - \$7,500	3	100%
\$7,500 or more	4	100%

- Paid \$0 in tuition assistance to 0 employees (a decrease of 5 employees). This is a decrease of 100% 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. Eligible law enforcement employees paid 100% until Sheriff leaves office or employee returns to work under Texas Constitution Article 3 Section 52e
- Payments:
 - \$142,999 in indemnity – 13% decrease
 - Includes lost time wages and whole body impairment payments.
 - \$150,657 in medical bills – 15% decrease
 - \$8,718 miscellaneous charges – 31% decrease
- SB 22 – Effective June 14, 2021, SB 22 creates a presumption for peace officers, firefighters, EMTs, detention officers and custodial officers that any COVID-19 diagnosis occurred in the course and scope of employment. The presumption applies to a) full-time workers; b) who have a positive test; and c) were on duty within 15 days of being diagnosed with a positive test.

Workers' Compensation Expenses



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

Elected Official Motivation/Safety Pay

- Elected Official Motivation Pay:
 - 10 employees
 - A total of 129 hours
 - \$4,025 paid, decrease of 16% from the prior year
- Elected Official Safety Pay:
 - 11 employees
 - A total of 434 hours
 - \$7,915 paid; \$236 the previous 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.
 - Dallas County – Detention Officers, Deputies
 - Denton County
 - City of Frisco - Fire/Police
 - City of Garland - Fire/Police
 - City of McKinney - Fire/Police
 - City of Richardson – Fire/Police
 - Language Pay* - Pay awarded to an employee for fluency in secondary language.
 - Dallas County
 - Denton County
 - City of Frisco
 - City of Garland - Fire/police
 - City of McKinney
 - 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	N/A	N/A	✓	24 – 33	N/A	N/A	N/A	10
Private Sector	82%	14 - 23	42%	17 - 27	52%	9 - 10	81%	10

Entity	Longevity Pay	Shift Differential	Auto Allowance	Jury Duty
Collin County	✓	✓	✓	✓
Private Sector	3%	35%	30%	83%

Private Sector Benefit Comparisons

Entity	Short -Term Disability	STD Avg Salary Replacement	STD Avg Duration	STD Employee Contribution Required	Long -Term Disability	LTD Avg Salary Replacement	LTD Max Monthly Benefit	LTD Employee Contribution Required
Collin County	✓	67%	26 weeks	N/A	✓	67%	\$15,000	N/A
Private Sector	53%	62%	26 weeks	12%	53%	57%	\$10,000	6%

Entity	Life Insurance	Life Insurance	Long Term Care	Tuition Assistance	Tuition Assistance Avg Reimbursement
Collin County	✓	1.5x Base Pay + \$50,000	✓	✓	\$0
Private Sector	84%	*	33%	56%	**

*63% of employers offer the life insurance benefit as a multiple of annual earnings. 2x annual salary is the most common multiple.

**Tax-Free Tuition Assistance Maximum was \$5,250.