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## FRINGE BENEFITS PROGRAM

### I. INTRODUCTION

The City of Boise offers a comprehensive, flexible and highly competitive employee benefit package and pays a significant portion of the costs of these benefits for eligible employees. The City's flexible benefits program is known as *MyBenefits*. This program provides greater choice and flexibility for each employee's unique set of circumstances.

There is no entitlement to fringe benefits. The City reserves the right to make changes to or to cancel any benefit at any time. Nothing in this regulation shall create an employment contract, or be construed to modify the employment relationship between the City and the employee, or to restrict the City's management rights.

Bargaining unit employees shall refer to the fringe benefit sections outlined in their collective labor agreements.

Staff of the Mayor and City Council may receive a benefit package that is different from what is contained in this regulation providing the benefit package offered is deemed reasonable by the Mayor and/or City Council and consistent with Boise City Code and applicable laws.

Eligibility for individual benefits varies according to the type of position the employee holds. For more details on benefit eligibility please refer to the Fringe Benefits Exhibit.

### III. BENEFITS OFFERED

The following is a list of fringe benefits the City of Boise offers eligible employees:

- A. Medical/Vision and Dental Benefits – The City of Boise offers medical, vision and dental benefits to eligible employees through a partially self-funded plan. Employer contributions and employee contributions are subject to change each year.
- B. Employee Assistance Program – The City of Boise provides confidential counseling and referral service for eligible employees and their families. For

details see the Employee Assistance regulation in the Employee Policy Handbook.

- C. Deferred Compensation Plan – 457 – Plan for eligible employees to defer pre-tax dollars to supplement retirement. The City of Boise provides various matching percentage amounts for eligible employees. For general employees the City matches the employee contribution each pay period, not to exceed the allowable percentage amount. No frontloading is permitted.
- D. PERSI Retirement Plan – The Public Employee Retirement System of Idaho (PERSI) provides retirement, disability retirement and survivor benefits to eligible employees.
- E. Group Life Insurance – Boise City provides Basic Term Life and Accidental Death & Dismemberment (AD&D) Insurance including limited dependent coverage to all non-temporary employees who are regularly scheduled to work 20 or more hours per week.
- F. Vacation Leave – The City of Boise offers paid vacation hours to eligible employees. For details see the Vacation Leave regulation in the Employee Policy Handbook.
- G. Sick Leave – The City of Boise offers paid sick leave hours for eligible employees. For details see the Sick Leave regulation in the Employee Policy Handbook.
- H. COBRA – When an eligible employee separates from the City or their work hours fall below a specified number of hours per week, the employee, spouse, and/or dependent children may be eligible to purchase continuing health care coverage under the Health Trust for a limited amount of time. For details see the Health Care Continuation (COBRA) policy and regulation in the Employee Policy Handbook.
- I. Retiree Health Coverage– After exhausting COBRA benefits, retired employees may be eligible for the City's health and dental plans at a higher retiree rate. For details see the Health Care Continuation (COBRA) policy and regulation in the Employee Policy Handbook.
- J. Post-Employment Health Reimbursement Plan – The City's Post Employment Health Reimbursement Arrangement (HRA VEBA) is a 501(c)9 plan under Internal Revenue Code that provides each eligible member with an individual account to pay health/dental contributions and/or un-reimbursed medical expenses after separation of employment with the City of Boise.
- K. Compassionate Leave– Eligible employees may donate specified accrued leave hours to other eligible City employees who have exhausted their leave balances and who need to miss work because of a qualifying event. For details see the Compassionate Leave regulation in the Employee Policy Handbook.
- L. Family Medical Leave – Family Medical Leave provides job protection for a guaranteed period of time to eligible employees who are absent from work for

a qualifying event. For details see the Family Leave regulation in the Employee Policy Handbook.

- M. Bereavement Leave – Eligible employees may receive paid leave for the death of a relative as defined in the regulation. For details see the Bereavement Leave regulation in the Employee Policy Handbook.
- N. Jury and Witness Duty Leave – The City of Boise provides paid leave to eligible employees who are required to attend court under specific circumstances. For details see the Jury and Witness Duty regulation in the Employee Policy Handbook.
- O. Military Leave – The City of Boise grants military leave to eligible employees in the United States military or who miss work because of reserve or National Guard training or a call-up to active duty. For details see the Military Leave regulation in the Employee Policy Handbook.
- P. Paid holiday program – The City of Boise provides eligible employees paid time off from work to commemorate certain events or people. For details see the Holiday regulation in the Employee Policy Handbook.
- Q. Compensatory Time for Exempt Employees – Some exempt employees are eligible to accrue compensatory time for hours worked in excess of 40 in their designated FLSA workweek. For details see the Wage Payment and Overtime regulation in the Employee Policy Handbook.
- R. Tuition Reimbursement – The City of Boise offers a tuition reimbursement program as a commitment to the professional growth of eligible employees. For details see the Tuition Reimbursement policy and regulation in the Employee Policy Handbook.

For more detailed information regarding specific benefits please refer to the *MyBenefits* page on the City's intranet.

The following is a list of supplemental benefits the City offers or employees may be eligible for based on their employment with the City:

- A. Flexible Spending Account - The City's Section 125 Flexible Spending Account (FSA) helps participating employees use pretax dollars, through a salary reduction, to pay out-of-pocket expenses not covered by medical or dental coverage. Another type of FSA allows employees to use pretax dollars for work-related dependent care as defined by the law.
- B. Long Term Disability Insurance – Long Term Disability (LTD) Insurance provides financial protection for the participating employee by paying a portion of their income while they have a long period of disability. The amount the employee receives is based on the amount he or she earned before the disability began. LTD insures participating employees when, as a result of qualifying sickness, injury, or pregnancy, an employee is unable to perform the material and substantial duties of his or her job.

- C. Optional Term Life and Dependent Life Insurance – Eligible employees may purchase up to eight times his or her annual base rate salary with some restrictions. Supplemental Dependant Life may be purchased in limited amounts to cover eligible dependants
- D. Fort Boise Community Center membership – Eligible employees may join the Fort Boise Community Center at a reduced cost.
- E. Valley Ride Bus Pass – The City of Boise offers free access to Valleyride Bus system within Boise to eligible employees.
- F. Alternative Transportation Program – The City offers a monthly allowance to eligible employees toward the commuter bus throughout the Treasure Valley.
- G. Wellness Program – Includes fitness testing, cholesterol screening, on-site exercise classes, educational nutrition and fitness classes, chair massages and more.
- H. PERSI Choice Plan – 401K – A voluntary pre-tax opportunity to save toward retirement through the Public Employee Retirement System of Idaho (PERSI).
- I. Optional Accidental Death and Dismemberment (AD&D) Insurance – Eligible employees may purchase additional AD&D benefits in \$10,000 increments with some restrictions. Please refer to the *MyBenefits* page on the City's intranet for more information.

The City acts as a pass through for the following series of voluntary benefits offered through AFLAC. Please contact Human Resources for details.

- 1. Short-Term Disability
- 2. Accident Insurance
- 3. Cancer/Specified-Disease Insurance
- 4. Hospital Intensive Care
- 5. Hospital Confinement Indemnity
- 6. Dental
- 7. Specified Health Event
- 8. Hospital Confinement Sickness Indemnity Insurance
- 9. Long Term Care

#### IV. EXECUTIVE BENEFIT PLAN

The City provides an Executive Benefit Plan for Department Directors, Senior Managers, and Command Staff. The Plan offers enhanced benefits for vacation leave, supplemental retirement benefit, and relocation expenses.

##### A. Vacation Leave

Department Directors shall receive enhanced vacation accrual amounts as outlined in the Vacation Leave regulation.

B. Supplemental Retirement Benefit

Department Directors and Senior Managers are eligible for an enhanced supplemental retirement benefit contribution into the participant's choice of available investment options. For Department Directors the City shall provide a dollar-for-dollar match up to 4.5% maximum of the Department Director's base salary. For Senior Managers the City shall provide a dollar-for-dollar match up to 4% maximum of the Senior Manager's base salary.

C. Relocation Expenses

Department Directors, Senior Managers, and Command staff are eligible for relocation expenses as outlined in the Relocation regulation in the Employee Policy Handbook.