

RESOLUTION NO. 12 - 2020

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE TAHOE-TRUCKEE SANITATION AGENCY
APPROVING EMPLOYEE BENEFIT CHANGES**

BE IT RESOLVED by the Board of Directors of the Tahoe-Truckee Sanitation Agency as follows:

1. Recitals. This resolution is adopted with reference to the following background recitals:

a. In 2019, the Board adopted Resolution No. 12-2019, which approved a new employee salary schedule and employee benefit changes. Since then, Agency staff have further evaluated the employee benefits and have proposed certain changes to the benefits.

b. The Agency General Manager has met with Agency employees to evaluate the proposed employee benefit changes and the General Manager has received and considered input from the employees. The General Manager then prepared a modified Description of TTSA Employee Benefits (which is attached as Exhibit A), which is a comprehensive write-up of the principal employee insurance and pension related benefits together with proposed changes. The General Manager recommends that the Board adopt the modified Description of TTSA Employee Benefits.

c. The Board desires to maintain a fair and competitive compensation and benefits structure that enables the Agency to retain and attract high-quality employees, while also being prudent fiscal managers of the Agency funds on behalf of the Agency residents and ratepayers. The Board has evaluated the General Manager employee benefit modification recommendations and finds and determines that the recommendations are appropriate and fairly satisfy these dual objectives.

2. Adoption of Employee Benefit Changes. The Board approves the modified employee benefits as set forth in the attached Description of TTSA Employee Benefits (Exhibit A). If there are any inconsistencies between Exhibit A and the Agency Employee Handbook or any other Agency resolution or policy, Exhibit A shall govern. This resolution and its Exhibit A supersede Resolution No. 12-2019, Exhibit C.

3. Implementation by General Manager. The Board authorizes and directs the Agency General Manager to take appropriate action to implement the employee benefit changes approved by this resolution and in a manner consistent with applicable employee benefit plan documents and applicable laws.

4. Effective Date and Future Changes. The employee benefit changes shall take effect on January 1, 2021 or at a later time for certain benefits as may be determined by the General Manager. The employee benefits are subject to change at any time as may be determined by subsequent action of the Board.

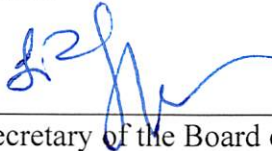
PASSED AND ADOPTED by the Board of Directors of Tahoe-Truckee Sanitation Agency this 16th day of September 2020, at Truckee, California, by the following roll call vote:

AYES: Directors Wilkins, Smelser, Lewis, Tresan, and President Cox.
NOES: None.
ABSENT: None.
ABSTAIN: None



Dale Cox, President
Board of Directors
TAHOE-TRUCKEE SANITATION AGENCY

Attest:



Secretary of the Board of Directors
TAHOE-TRUCKEE SANITATION AGENCY

Exhibit A

Description of TTSA Employee Benefits **September 16, 2020**

1. Health Care Benefit

- a. Agency shall provide health care benefits for all of its regular and introductory employees and their spouses and dependent children in accordance with the terms of the Public Employees' Medical & Hospital Care Act and CalPERS regulations and the applicable CalPERS health program coverage and plan documents.
- b. The health care benefit plan shall be the PERSCare plan and will include "Employee Only", "Employee Plus 1", or "Employee Plus 2 or More" plan options. At the employee's choice, he/she may choose from other available benefit plans offered to the Agency by CalPERS (i.e., PERSCare, PERSChoice, PERS Select).
- c. Agency shall pay 100% of the health care benefit plan premium.
- d. Regular and introductory employees may decline the PERSCare benefit plan and choose an alternate plan (i.e. PERS Choice & PERS Select) as offered by CalPERS health program. If there is a savings in the premium cost associated in the health benefit plan, the Agency shall contribute a sum to the employee's Agency Health Reimbursement Arrangement Plan (HRA) equal to 50% of the premium cost difference for the health benefit plan. The contribution, if any, will be provided monthly commencing at the beginning of the plan year (i.e. January 1, 2021). The employee must register their health benefit plan in the zip code of their current physical residence to be eligible for the 50% premium cost difference contribution.
- e. For regular and introductory employees who enroll in the Agency health care benefit plan as the primary member, the Agency shall contribute a monetary contribution equal to the current plan deductible (i.e. \$500/year for "Employee Only" plan and \$1,000/year for "Employee Plus One", or "Employee Plus 2 or More" for PERSCare or PERSChoice; or \$1,000/year for "Employee Only" plan and \$2,000/year for "Employee Plus One", or "Employee Plus 2 or More" for PERS Select) to the employee's HRA account.
- f. Regular and introductory employees may decline to participate in ("opt-out" of) the Agency health care benefit; however, coverage can be terminated only during the CalPERS open enrollment period. Before declining to participate in the plan or terminating coverage, the employee must provide satisfactory verification that he/she participates in a health care plan through another provider (i.e., a spouse's plan). If a regular and introductory employee does not participate in the Agency health care benefit, the Agency shall contribute a sum to the employee's HRA account equal to 50% of the premium cost for the "Employee Only" plan in California (Nevada County). The contribution will be provided monthly.
- g. Regular and introductory employees who are declared as a dependent to another regular and introductory employee's health care benefit plan shall be provided an Agency contribution that will be deposited to the employee HRA account, equal

to 50% of the premium cost for the “Employee Only” plan in California (Nevada County). The contribution will be provided monthly, commencing during the CalPERS open enrollment period.

2. Retiree Health Care Benefit

- a. Agency shall provide health care benefits for all of its retired employees (that meet the eligibility requirements set forth by CalPERS) and their spouse and dependent children in accordance with the terms of the Public Employees’ Medical & Hospital Care Act and CalPERS regulations and the applicable CalPERS health program coverage and plan documents.
- b. The retiree health care benefit plan options shall be the CalPERS “Employee Only”, “Employee Plus 1”, or “Employee Plus 2 or More.”
- c. Agency shall pay 100% of the health care benefit plan premium, or the premium that CalPERS requires to be paid, per the plan on file with CalPERS.

3. Dental Care Benefit

- a. Agency shall provide dental care benefits for all of its regular and introductory employees and their spouses and dependent children in accordance with the terms of the dental policy and coverage documents.
- b. The dental care benefit plan shall include plan options such as “Employee Only”, “Employee Plus 1”, or “Employee Plus 2” or “Employee Plus 3+”.
- c. Agency shall pay 100% of the dental care benefit plan premium.
- d. Regular and introductory employees may decline to participate in (“opt-out” of) the Agency dental care benefit; however, coverage can be terminated only during the Agency open enrollment period, which will coincide with the CalPERS open enrollment period for the health care benefit. Before declining to participate in the plan or terminating coverage, the employee must provide satisfactory verification that he/she participates in a dental care plan through another provider (i.e. a spouse’s plan). If a regular and introductory employee does not participate in the Agency dental plan, the Agency shall contribute a sum to the employee’s HRA account equal to 50% of the premium cost for the “Employee Only” plan. The contribution will be provided monthly.
- e. Regular and introductory employees who are declared as a dependent to another regular and introductory employee’s dental care benefit shall be provided an Agency contribution that will be deposited to the employee HRA account, equal to 50% of the premium cost for the “Employee Only” plan. The contribution, if any, will be provided monthly commencing at the beginning of the plan year (i.e. January 1, 2021).

4. Vision Benefit

- a. Agency shall provide a vision benefit reimbursement up to \$400 per fiscal year (July 1 – June 30) for each of the regular and introductory employees and their spouses and dependent children.
- b. The reimbursement shall be deposited into the employee’s HRA account.

5. State Disability Insurance (SDI) Reimbursement
 - a. State Disability Insurance (SDI) is paid by all employees (per pay period) and is based on a percentage of their salary. The Agency shall provide a reimbursement to regular and introductory employees equal to the SDI withholding during each pay period.
 - b. The reimbursement shall be deposited into the employee's HRA account.

6. Short Term Disability Insurance
 - a. Agency shall provide short term disability benefits for all of its regular and introductory employees in accordance with the terms of the short term disability policy and coverage documents.
 - b. Agency shall pay 100% of the short term disability benefit plan premium.

7. Long Term Disability Insurance
 - a. Agency shall provide long term disability benefits for all of its regular and introductory employees in accordance with the terms of the long term disability policy and coverage documents.
 - b. Agency shall pay 100% of the long term disability benefit plan premium.

8. Health Reimbursement Arrangement (HRA)
 - a. Agency shall maintain an HRA account, which will be able to receive contributions from the employer and allow withdrawals from the employee, for all of its regular and introductory employees in accordance with the terms of the HRA plan document.
 - b. Agency shall maintain an HRA account, which will be able to allow withdrawals, for all of its separated employees. Once a former employee's HRA funds are depleted, the Agency plan administrator will close the former employee's account.
 - c. Agency shall contribute a monetary single lump sum contribution equal to the health plan deductible (i.e. \$500/year for "Employee Only" plan and \$1,000/year for "Employee Plus One", or "Employee Plus 2 or More" or \$1,000/year for "Employee Only" plan and \$2,000/year for "Employee Plus One", or "Employee Plus 2 or More" for PERS Select) to regular and introductory employees if the employee enrolls in the Agency health care benefit.

9. Cafeteria Plan
 - a. Agency shall provide and administer a pre-tax flexible spending medical and dependent care plan to which regular and introductory employees can provide contributions for medical and dependent care

10. Employee Assistance Program (EAP)
 - a. Agency shall provide and administer an employee assistance program of which regular and introductory employees can utilize.

11. Pension Contribution

- a. The Agency shall participate in the CalPERS retirement program in accordance with the Public Employees' Retirement Law and CalPERS regulations and the CalPERS/Agency agreement.
- b. The Agency shall pay 100% of the Employer and Employee required pension contribution for "Classic" employees, as defined and determined by CalPERS.
- c. The Agency shall pay 100% of the Employer required contribution for post-Jan. 1, 2013 "New Member" employees, as defined and determined by CalPERS.

12. Life Insurance

- a. The Agency shall provide life insurance coverage for all of its regular and introductory employees in the amount of \$200,000 per employee.