

RESOLUTION NO. 15-2022

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAHOE-TRUCKEE SANITATION AGENCY APPROVING EMPLOYEE BENEFIT CHANGES AND RESTATING EMPLOYEE BENEFITS

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 2020, the Board adopted Resolution No. 12-2020 that approved modified Agency employee benefits and a comprehensive write-up of the principal employee insurance and pension related benefits. Additionally, the Board adopted: Resolution No. 1-2021 which amended the vision benefits; Resolution No. 3-2021 that amended employer paid member contributions for Classic retirement members hired on or after April 1, 2021; Resolution No. 8-2021 that modified the postretirement health benefits; Resolution No. 16-2021 that clarified the applicability of the modified postretirement health benefits; and Resolution No. 17-2021 as a comprehensive rewrite and update of the Description of TTSA Employee Benefits that incorporated the modifications approved by the resolutions and the CalPERS health benefit plan changes.

b. 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.

c. The Board, at its September 21, 2022 Board of Directors' meeting, reviewed and recommended changes to employee health benefits, with those changes being incorporated into this Resolution's Attachment A.

2. Adoption of Employee Benefit Changes. The Board approved the modified employee benefits as set forth in the attached Description of TTSA Employee Benefits dated October 19, 2022 (Exhibit A), at its September 21, 2022 Board of Director's meeting. 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 the Resolutions listed above.

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.

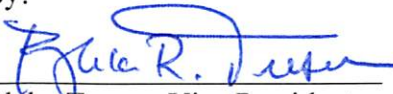
4. Future Changes. The employee benefits are subject to change at any time as may be determined by subsequent action of the Board.

5. Effective Date. This resolution shall take effect on January 1, 2023.

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency on this 19th day of October 2022, at Truckee, California, by the following vote:

AYES: Directors Cox, Smelser, Wilson, and Vice President Tresan
NOES: None
ABSTAIN: None
ABSENT: President Wilkins

By:



Blake Tresan, Vice President
Board of Directors
TAHOE-TRUCKEE SANITATION AGENCY

Attest:



Richard Pallante, Interim General Manager
Secretary of the Board of Directors
TAHOE-TRUCKEE SANITATION AGENCY

Exhibit A

Description of TTSA Employee Benefits **October 19, 2022**

1. Health Care Benefit

- a. Agency shall provide health care benefits for all of its regular and introductory employees and their eligible dependents 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 PERS Platinum plan and will include tier-levels of "Single", "2-Party", or "Family" plan options. At the employee's choice, he/she may choose from other available benefit plans offered to the Agency by CalPERS (i.e., PERS Platinum, PERS Gold).
- c. Agency shall pay 100% of the health care benefit plan premium.
- d. Regular and introductory employees may decline the PERS Platinum benefit plan and choose PERS Gold 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) at the pay date of the first full pay period in the calendar year, and equal to a defined amount, based on the plan tier level. The employee must register their health benefit plan in the zip code of their current physical residence to be eligible for the defined amount contribution, except for employees residing in Nevada that elect PERS Gold as they may register their health benefit plan in the Agency zip code. For each tier-level, the defined amounts are: Single = \$1,000, 2-Party = \$2,000, or Family = \$3,000. Introductory employees choosing this option will receive a pro-rated contribution based on their benefits eligibility date.
- 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 "Single" plan and \$1,000/year for "2-Party", or "Family" for PERS Platinum; or \$1,000/year for "Single" plan and \$2,000/year for "2-Party", or "Family" for PERS Gold) to the employee's HRA account. Introductory employees will receive a pro-rated contribution based on their benefits eligibility date.

2. Retiree Health Care Benefit

- a. Agency shall provide health care benefits for retired employees (that meet the eligibility requirements set forth by CalPERS) and their eligible dependents 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 "Single", "2-Party", or "Family."

- c. For employees hired prior to August 1, 2021, the Agency shall pay the health care benefit plan premium that CalPERS requires to be paid, per the contract on file with CalPERS.
 - d. For employees hired on or after August 1, 2021, the Agency shall pay the health care benefit premium subject to the vesting schedule, including the enrollment of family members, in health benefits plan up to a maximum of the amounts prescribed by Government Code Section 22893, plus administrative fees and Public Employees' Contingency Reserve Fund assessments. Additionally, the percentage of the Agency's contribution for post-retirement health benefits for each employee shall be based on the employee's completed years of credited service based upon the table in Government Code Section 22893, plus administrative fees and Public Employees' Contingency Reserve Fund assessments.
3. Dental Care Benefit
- a. Agency shall provide dental care benefits for all of its regular and introductory employees and their eligible dependents 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", "Employee & Spouse", or "Employee & Child(ren)" or "Family".
 - c. Agency shall pay 100% of the dental care benefit plan premium.
4. Vision Benefit
- a. Agency shall provide a vision benefit reimbursement up to \$400 per calendar year (January 1 – December 31) for each of the regular and introductory employees and their eligible dependents.
 - b. The reimbursement shall be made through 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 "Single" plan and \$1,000/year for "2-Party", or "Family" for PERS Platinum; or \$1,000/year for "Single" plan and \$2,000/year for "2-Party", or "Family" for PERS Gold) to regular and introductory employees if the employee enrolls in the Agency health care benefit. The contribution will be made at the pay date of the first full pay period in the calendar year. Introductory employees will receive a pro-rated contribution based on their benefits eligibility date.
- d. The HRA accounts will be administered through a third-party consultant retained by the Agency.

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, 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; see 2 California Code of Regulations § 579.1) hired prior to April 1, 2021.

- c. The Agency shall pay 100% of the Employer required pension contribution for “Classic” employees (as defined and determined by CalPERS) hired on or after April 1, 2021.
- d. 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.