

Before the Board of Supervisors
County of Placer, State of California

In the matter of: An Ordinance amending the Placer County Code, Chapter 3, Article 3.12 Allocations and Compensation, Section 3.12.100 Cafeteria plan.

Ordinance No.: 5925-B

Introduced: September 11, 2018

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held September 25, 2018, by the following vote on roll call:

Ayes: DURAN, MONTGOMERY, HOLMES

Noes: NONE

Abstain: UHLER

Absent: WEYGANDT

Signed and approved by me after its passage.



Chair, Board of Supervisors

Attest:



Clerk of said Board

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. That the Placer County Code, Article 3.12 Allocations and Compensation, section 3.12.100 cafeteria plan is hereby amended and shall read as follows:

3.12.100 Cafeteria Plan

A. Management and Confidential Employees.

~~1. Each management and confidential employee will receive annually, for allocation within the cafeteria plan, an amount equal to the costs of the discontinued supplemental compensation and retiree life insurance programs. Plan components will be set by the IRS Cafeteria Plan Adoption Resolution. This allocation basis will expire effective at 12:00 midnight on December 13, 2013.~~

~~12. The above-referenced **Cafeteria plan** options may only be changed during open enrollment for the following calendar year.~~

~~23. Employees terminating from county employment, or who are removed from the management or confidential team designation, will receive a prorated amount based upon the number of pay periods completed during that calendar year.~~

~~34. Effective pay period 14, December 14, 2013, employees designated as confidential will receive an employer paid annual cafeteria contribution of two thousand eight hundred sixty dollars (\$2,860.00) per person.~~

~~45. Effective pay period 14, December 14, 2013, employees designated as management will receive an employer paid annual cafeteria contribution of two thousand one hundred dollars (\$2,100.00) per person. **Effective pay period 14, December 8, 2018, employees designated as management will receive an employer paid annual cafeteria contribution of four thousand dollars (\$4,000) per person.**~~

B. PPEO Represented Employees. For employees represented by PPEO, cafeteria plan benefits shall be as set forth in the Memorandum of Understanding between the county and Placer Public Employees Organization.

~~1. The parties agree to maintain the IRS 125 program to provide health care and dependent care tax benefits consistent with IRS rules.~~

~~2. Effective pay period 14, December 15, 2012, miscellaneous retirement plan employees will receive an employer paid annual cafeteria contribution equal to six percent of their base hourly rate plus longevity, if applicable, per person.~~

~~3. Effective pay period 14, December 15, 2012, safety retirement plan employees will receive an employer paid annual cafeteria contribution equal to five percent of their base hourly rate plus longevity, if applicable, per person.~~

~~4. Both miscellaneous and safety retirement plan employees may receive the cafeteria contribution as cash, a 401(k) contribution and/or offset the cost of dependent care up to IRS annual limits.~~

~~5. For employees who work less than full time, this benefit will be prorated. Since this is designed to be a PERS salary exchange and not a health benefit enhancement, this prorate will be a straight adjustment based on salary and a percentage of scheduled FTE for the calendar year.~~