

Tooele City's Benefit Package It's About Your Health...Your Lifestyle...and Your Future!

Summary of Employee Benefits Available to Part-time Regular Employees

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*Your benefit package is a large component of your total compensation package. Tooele City's benefits have been designed to consider your health, your lifestyle, and to improve your future. The following is a summary of the benefit package available to **Tooele City part-time regular employees**. This summary is provided as an overview only and is subject to change without notice. Please reference specific plan documents for additional questions and answers. In the event this document and specific plans conflict, plan documents will prevail.*

Part-time regular employees are provided with some benefits, depending on what their pre-arranged estimated work schedule is. Eligibility is as follows:

	Less than 20 Hrs./Week	More than 20 Hrs./Week but under 32 Hrs./Week
Utah State Retirement and LTD benefits	No	Yes
IRA's through Utah State Retirement	No	Yes
401K without City contribution	No	Yes
Section 125 Cafeteria Plan	Yes	Yes
Sick Leave	Prorated	Prorated
Annual Leave	Prorated	Prorated
Funeral, Military, Jury & Witness	Prorated	Prorated
Holiday Pay	Prorated	Prorated

UTAH RETIREMENT SYSTEMS

The Utah State Retirement program laws and regulations determine which retirement plan an employee is enrolled in. In summary, the plans are:

- a. Tier 1 (*For employees enrolled in the Utah State Retirement System prior to July 1, 2011*)
 - 1) Public Employees' Contributory Retirement Plan
 - 2) Public Employees' Non-Contributory Retirement Plan
 - 3) Public Safety Employees' Non-Contributory Retirement Plan
 - 4) Exemption from participation. Elected officials, appointed employees, or others

allowed to exempt out of participation in the Tier 1 Utah State Retirement System may file a formal request for exemption from membership in the retirement plan. In such cases, Tooele City will contribute to the employee's 401(k) plan, an amount equivalent to the Utah Retirement System's Total Cost Rate (URS normal cost + URS amortization of UAAL) for the respective plan applicable to the employee had he/she not exempted from participation. This amount is subject to change each year and is based on the rates established by the Utah Retirement System. This contribution must be included with any other Employer's 401(k) contributions in meeting the Internal Revenue Service (IRS) contribution limitations and therefore, may be limited if IRS limitations apply.

b. Tier 2 (*For employees first entering the Utah State Retirement System after July 1, 2011*)

- 1) Public Employees' Defined Contribution Plan Only
- 2) Public Employees' Hybrid Retirement Plan
- 3) Public Safety Employees' Defined Contribution Plan Only
- 4) Public Safety Employees' Hybrid Retirement Plan

IRA's THROUGH UTAH RETIREMENT SYSTEMS

Option to contribute to a Roth and/or Traditional Individual Retirement Plan administered by Utah Retirement Systems.

UTAH RETIREMENT SYSTEMS 401K SAVINGS PLAN

Effective July 1, 2011, eligible employees may enroll in the Utah Retirement System 401K Plan upon hire. The 401K Savings Plan provides employees with the opportunity to defer compensation on a pre-tax basis. All contributions are subsequently invested into options of the employee's choice. Employees may borrow against their 401K Plan. The Plan may also be able to accept your rollover contributions from a prior Plan. Questions should be directed to the plan administrator, the Utah Retirement Office

LONG TERM DISABILITY BENEFITS

Public Employees Health Plan

PEHP's long-term disability insurance program is intended to be a bridge from active to retired status. Employees who are not eligible to retire from a URS pension plan (or otherwise would've been eligible to retire had they not exempted out) may apply for LTD benefits through PEHP. In the event of disability lasting more than 3 calendar months from the date last worked, both income protection and other benefit continuation options may apply. Benefits do differ based on the pension plan enrollment (i.e. Tier 1 or 2). Please contact the HR office for more information.

SECTION 125 CAFETERIA PLAN

Employees are provided the option to defer money on a pre-tax basis for health care and dependent care reimbursement. Employees specify a minimum annual contribution that is withheld from their paycheck pre-tax. Upon acquiring eligible expenses (i.e. paying co-payments, medical bills not covered by insurance, or day care), the employee may request reimbursement. Employees will be reimbursed this money from their Cafeteria account. The benefit is that the money has never been taxed. Employees may defer \$5,000 per family to the dependent care account for a married couple filing jointly, or for a single parent. Employee may defer \$2,500 for a married person filing separately. Use is subject to some limitation and the employee will be required to provide documentation prior to reimbursement. Please see the Policies & Procedures manual for specific details.

ANNUAL, SICK, FUNERAL, MILITARY, JURY & WITNESS LEAVE

Prorated. See the Policies & Procedures manual for specific provisions relating to use and administration of leave.

HOLIDAY PAY

Tooele City provides employees with 11 paid holidays off. The number of hours you are paid for holidays will be prorated based on your average hours worked during the pay period in which the holiday occurred. To calculate your holiday hours: 1. Add number of hours recorded in the pay period (to include actual hours, vacation, comp-time, and sick leave. 2. Count the number of days with hours recorded in the pay period. 3. Divide #1 by #2 to get the hours to record on that holiday.

Tooele City recognizes the following holidays:

New Year's Day	Jan. 1
Human Rights Day	3 rd Monday in January
President's Day	3 rd Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Pioneer Day	July 24
Labor Day	1 st Monday in September
Columbus Day	2 nd Monday in October
Veterans' Day	Nov. 11
Thanksgiving Day	4 th Thursday in Nov.
Christmas Day	Dec. 25