

## **EMPLOYMENT AGREEMENT**

This Employment Agreement (“Agreement”) is made and entered into on June 27, 2019, between Kern County Water Agency (“Employer”) and Amelia Minaberrigarai (“Employee”).

WHEREAS, the Employer desires and is authorized to fill the position of General Counsel; and

WHEREAS, Employee has been serving as the General Counsel since March 19, 2005, and the parties now desire to memorialize the terms and conditions of the Employee’s employment by Employer;

NOW, THEREFORE, in consideration of the mutual promises, terms, covenants and conditions set forth herein, and the performance of each, the parties hereto agree to be legally bound as follows:

1. Term. The term of this Agreement shall commence on July 1, 2019, and shall expire on June 30, 2024 (the “Initial Term”) unless the term is extended as provided in Section 10 below. If the term of this Agreement is otherwise extended, such continued employment shall be on the same terms and conditions set forth in this Agreement except as otherwise mutually agreed to in writing by Employee and Employer. The references to “Term” in this Agreement shall refer to the Initial Term and any extension thereof.

2. Duties & Authority. During the Term, the Employee will be employed as the General Counsel, with the authority and responsibility for overseeing the Employer’s legal matters and strategies, subject to the directions and policies of Employer and its Board of Directors as they may be, from time to time, stated either orally or in writing.

3. Policies. The at-will employment relationship between Employer and Employee shall be governed by the general employment policies of Employer, including, but not limited to, those relating to protecting confidential information and legal compliance with ethics/conflicts of interest/training; provided, however, that when the terms of this Agreement differ from or conflict with Employer’s general employment policies or practices, this Agreement shall control.

4. Outside Business Activities. During the Term of employment, Employee shall not, without the Board of Directors’ prior written consent, render to others services of any kind for compensation or engage in any other business activity that would materially conflict with the business of Employer or interfere with Employee’s ability to perform the services of General Counsel of Employer.

5. Salary. Employee shall receive for her services rendered an annual Base Salary of \$308,006.40, which reflects approximately a fifteen percent (15.0%) increase in base pay effective as of June 22, 2019. All wages shall be subject to all applicable required withholdings and deductions.

6. Benefits. Employee will be afforded at least the same level of benefits (e.g. Healthcare Benefits, Holidays/Other Time Off, Life Insurance, Short- and Long-Term Disability insurance, Workers’ Compensation, Employee Assistance Program, Pension/Retirement, etc.),

and shall be subject to the same rules and eligibility requirements with respect to said benefits, as other full-time employees of the Employer. Unless modified or augmented as provided below, these benefits are described in Exhibit A ("Schedule of Benefits") attached hereto and by this reference incorporated herein.

a. Vacation – The General Counsel shall accrue a total of 200 hours of vacation per year at a rate of 7.70 per biweekly pay period. Per prior Board action, Employee may accrue a maximum of 672 hours of vacation. Once that cap is reached, no further vacation shall accrue until vacation has been taken to reduce the accrual below the cap.

b. Sick Leave – The General Counsel, per prior Board action, shall not be subject to a cap on the accrual of sick leave.

c. Short/Long-Term Disability Insurance Policy – In addition to the existing group insurance coverage of \$15,000 per month, the Agency shall provide a supplemental policy for an additional benefit of up to \$2115 per month subject to underwriting.

Except as provided in subparagraphs (a) through (c) above, Employer reserves the right to modify, suspend or discontinue any and all of the benefit plans, policies, and practices described in the attached Schedule of Benefits at any time without notice, unless notice is required by law, provided that such action is taken generally with respect to other similarly situated employees and does not apply only to Employee.

7. Evaluation. Employee's performance shall be evaluated annually.

8. Expenses. During the Term, Employee shall be reimbursed for all reasonable and necessary expenses incurred in connection with the business of the Employer upon the submission of appropriate documentation/receipts. Such reimbursement shall be payable in accordance with the Employer's reimbursement policies.

9. Confidential Information. Employee's employment with Employer will result in her receipt of and access to Employer's confidential and proprietary information, which is of great value to Employer. Employee agrees that she shall not at any time during this Agreement or afterward divulge, disclose or communicate such confidential and proprietary information to any entity (other than Employer itself). Employee further agrees that she shall not at any time during this Agreement or afterward use such confidential and proprietary information other than on Employer's behalf.

10. Expiration, Extension, Death, Disability and Termination.

a. Expiration of Term and Notice. Employer or Employee shall provide the other party with not less than thirty (30) days' prior written notice of its or her intention not to extend the Initial Term of this Agreement. If the Initial Term of the Agreement expires without extension, Employee's employment shall terminate upon the expiration of the Initial Term and Employer shall only pay Employee her accrued but unpaid Base Salary, vacation, and any other benefits (such as retirement contributions) accrued through the date of termination.

If neither party has provided notice to the other of an intention to terminate the Agreement as of

the expiration of the Initial Term and the parties are in the process of negotiating either an extension, amendment or successor to this Agreement, the terms of this Agreement shall continue to apply to Employee's employment notwithstanding the expiration of the Initial Term, except no severance pay under section 10(e)(i) will apply given that the Initial Term will have expired.

b. Extension. The Initial Term may be extended as mutually agreed upon by Employer and the Employee, provided, however, that any such extension shall be approved by the Board and evidenced by a written amendment to this Agreement that is executed by both parties.

c. Death. In the event of the death of the Employee during the +Term, Employee's employment shall terminate as of the date of death and Employer shall pay the Employee's estate or her other designated beneficiary her accrued but unpaid Base Salary, vacation, and any other benefits (such as retirement contributions) accrued through the date of termination.

d. Disability. Employer may terminate Employee's employment during the Term of this Agreement if Employee suffers a disability that renders Employee unable, as determined in good faith by the Board, to perform the essential functions of the General Counsel position, even with reasonable accommodation, for a period of six (6) months in any 12-month period. Employee's employment shall terminate as of the date of written notice from Employer to the Employee terminating her employment due to such disability. Upon termination of employment, Employer shall pay Employee her accrued but unpaid Base Salary, vacation, and any other benefits (such as retirement contributions) accrued through the date of termination.

e. At-Will Employment and Termination Without Cause/Resignation for Good Reason. During the Term of this Agreement, Employee shall be an at-will employee serving at the pleasure of the Board, and her employment may be terminated as follows:

i. Employer shall have the right to terminate this Agreement without Cause (as defined in Section 10(e)(iii) below) at any time. If the Employer terminates Employee's employment without Cause, or if Employee resigns her employment for Good Reason (as defined in Section 10(e)(iv) below), Employer shall pay Employee her accrued but unpaid Base Salary, vacation, and any other benefits (such as retirement contributions) accrued through the date of termination. In addition, Employer shall pay Employee a lump sum severance equal to Employee's then-current Base Salary and any vacation that would have accrued to Employee had Employee remained employed, for the lesser of (1) fifteen (15) months, or (2) the remainder of the Term (the "Severance Period"). Employer shall also pay on behalf of or reimburse Employee for, the cost of the premiums for her medical insurance coverage during the Severance Period, with such contributions from Employee as if Employee had remained employed by Employer. Employee shall not be entitled to receive any of the severance pay provided under this Section 10(e)(i) unless and until Employee executes a full release of claims against Employer, in substantially the form attached hereto as Exhibit B, and such release is received by Employer on or before thirty (30) days after the separation date.

ii. Termination for Cause/Resignation Without Good Reason. If Employer terminates Employee's employment at any time for Cause or Employee resigns her employment without Good Reason, Employee's salary shall cease as of the separation date, and Employee will not be entitled to receive any severance pay or any other similar such compensation. Employer shall only be obligated to pay Employee her accrued but unpaid Base Salary, vacation, and any other benefits (such as retirement contributions) accrued through the date of termination. All benefits provided by Employer to Employee under this Agreement or otherwise shall cease on the date of termination (except items for which Employee is already fully vested).

iii. Definition of Cause. For purposes of this Agreement, "Cause" means that one or more of the following has occurred:

- (1) Employee's conviction or plea of nolo contendere or the equivalent of any felony involving moral turpitude;
- (2) Employee's intentional and material act of dishonesty, misappropriation, embezzlement, intentional fraud, or similar conduct by Employee involving Employer;
- (3) Damage of a material nature to any Employer property that is caused by Employee's willful or grossly negligent conduct;
- (4) Employee's threats or acts of violence in the workplace or in the course and scope of any business activity, harassment of any employee or independent contractor of Employer, or breach of this Agreement which results in any material harm to Employer;
- (5) Employee's gross negligence or intentional and willful refusal to follow the reasonable, material and lawful directions of the Board of Directors; or
- (6) Employee's material non-performance or breach of this Agreement or any other statutory duty owed by Employee to Employer that is not otherwise remedied to Employer's reasonable satisfaction within thirty (30) days of Employee's receipt of written notice from Employer of such non-performance or breach.

iv. Definition of Good Reason. For purposes of this Agreement, "Good Reason" shall mean that Employer has taken any one of the following actions without Employee's written consent:

- (i) Employee's position or duties are materially reduced, and such reduction is not remedied by Employer within thirty (30) days after written notice thereof is received by Employer from Employee; or
- (ii) Any material breach by Employer of its obligations under this Agreement that is not remedied by Employer to Employee's reasonable satisfaction within thirty (30) days of its receipt of written notice of such breach from Employee.

11. Notices. For the purpose of this Agreement, any notice or demand hereunder to or upon any party hereto required or permitted to be given or made shall be deemed to have been

duly given or made for all purposes if (a) in writing and either hand-delivered or sent by (i) messenger or an overnight courier service with receipt/confirmation, or (ii) certified or registered mail, postage paid, return receipt requested, or (b) sent by telecopy, telex or similar electronic means, provided that a written copy thereof is sent on the same day by postage paid first-class mail, to such party. Notices shall be sent to the parties, marked "CONFIDENTIAL" at the following address:

President of the Board of Directors  
3200 Rio Mirada Drive  
Bakersfield, CA 93308

Amelia Minaberrigarai  
[REDACTED]

or such other address as either party hereto may from time to time direct by notice given to the other party in accordance with this Section.

12. Severability & Assignment.

(a) If any portion of this Agreement is held invalid or unenforceable by a court of competent jurisdiction, such portion shall be deemed deleted as though it had never been included herein, but the remainder of this Agreement shall remain in full force and effect.

(b) This Agreement shall not be assignable by the Employee.

13. Cooperation With Regard to Litigation. The Employee agrees to cooperate with the Employer during the Term and thereafter (including following Employee's termination of employment for any reason) by making herself reasonably available to testify on behalf of the Employer or its affiliates, in any action, suit or proceeding, whether civil, criminal, administrative, or investigative and to assist the Employer or any of its affiliates in any such action, suit, or proceeding by providing information and meeting and consulting with its counsel and representatives. Post-termination, Employer shall pay Employee the hourly equivalent of Employee's Base Salary for time spent on behalf of Employer pursuant to this Section 13.

14. No Waiver. The failure of a party to insist upon strict adherence to any term of this Agreement on any occasion shall not be considered a waiver of such party's rights or deprive such party of the right thereafter to insist upon strict adherence to that term or any other term of this Agreement.

15. Confidentiality. Employer and Employee agree to keep this Agreement, including its attachments, confidential to the fullest extent provided by law.

16. Governing Law. This Agreement shall be governed by and construed in accordance with, the laws of the State of California without regard to conflict or choice of law provisions that would defer to the substantive laws of another jurisdiction.

17. No Third Party Beneficiaries. Nothing contained in this Agreement, whether express or implied, is intended, or shall be deemed, to create or confer any right, interest or remedy for the benefit of any person other than as otherwise provided in this Agreement.

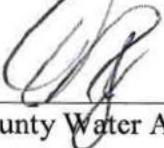
18. Entire Agreement. This Agreement supersedes all prior employment or other agreements, negotiations and understandings of any kind with respect to the subject matter of this Agreement and contains all of the terms and provisions of this Agreement between the parties hereto with respect to such subject matter. Any representation, promise or condition, whether written or oral, not specifically incorporated herein, shall have no binding effect upon the parties.

19. Headings. The headings contained in this Agreement are included for convenience and reference purposes only and shall be given no effect in the construction or interpretation of this Agreement.

20. Amendments. No modification, termination or waiver of any provision of this Agreement shall be valid unless it is in writing and signed by both parties.

21. Counterparts. This Agreement may be signed in counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the date first above written.

By:   
Kern County Water Agency

Date: 7/25/19

Employee

  
Amelia Minaberrigaran

Date: 7/25/19

## EXHIBIT B

### FORM OF SEVERANCE AND RELEASE AGREEMENT

This Severance and Release Agreement (“Agreement”) dated effective \_\_\_\_\_, is made by and among Kern County Water Agency (“Employer”), and Amelia Minaberrigarai, an individual (“Employee”).

#### RECITALS

A. Employee’s employment with Employer was terminated on \_\_\_\_\_. Employer and Employee now wish to enter into this Agreement.

B. For and in consideration of the mutual promises and covenants in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

#### OPERATIVE PROVISIONS

1. Termination of Employment. Employee acknowledges that her employment with Employer ceased on \_\_\_\_\_. Employee further acknowledges that Employer has paid to Employee all sums owing to her, including wages, accrued but unused vacation, reimbursable business expenses and benefits accrued or incurred through that date within the time frame required by law.

2. Severance Payment. In consideration of Employee’s execution of and compliance with this Agreement, Employer agrees to pay to Employee severance in the gross sum of \_\_\_\_\_. This amount shall be subject to all applicable state and federal withholdings, and shall be paid in one lump sum within five (5) business days of the effective date of this Agreement. In no event, however, shall severance be paid until the expiration of the Consideration Period and Revocation Period referenced in paragraph 5 below. Employer further agrees to continue Employee’s health insurance coverage through \_\_\_\_\_. The parties specifically agree that the consideration paid to Employee in accordance with this Agreement is good and sufficient consideration for this Agreement.

3. Compromise and Settlement. Employee, in consideration of the promises and covenants made by Employer in this Agreement, hereby compromises, settles and releases Employer from any and all past, present, or future claims, demands, obligations, or causes of action, whether based on tort, contract, or other theories of recovery arising from the employment relationship between Employer and Employee, and the termination of that employment relationship. Such claims include those Employee may have or has, or which may later accrue to or be acquired by Employee, against Employer or its predecessors, successors in interest, assigns, parent and subsidiary organizations, affiliates, and partners, and its past, present, and future officers, directors, agents, and employees, and their heirs and assigns. Such claims specifically include but are not limited to claims for wages, wrongful termination, constructive discharge, fraud, mental or emotional distress, misrepresentation, attorney’s fees, or

any claim for discrimination under federal or state law including, but not limited to, discrimination based on age, sex, race, national origin, disability, marital status or any claims under Title VII of the Civil Rights Act, the Age Discrimination in Employment Act, Labor Code sections 132a and 4553, or the Fair Employment and Housing Act of California. Employee further acknowledges that she has suffered no injury compensable under the California Workers' Compensation Act.

4. Unknown Claims. Employee acknowledges that this Agreement applies to all known or unknown, foreseen or unforeseen, injury or damage arising out of or pertaining to the employment relationship and its termination, and expressly waives any benefit she may have under Section 1542 of the California Civil Code, which provides as follows:

**A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor.**

Employee understands and acknowledges that the significance and consequence of this waiver of California Civil Code Section 1542 is that even if she should eventually suffer injury arising out of or pertaining to the employment relationship and its termination, she will be unable to make any claim for those injuries. Furthermore, Employee acknowledges that she consciously intends these consequences even as to claims for injuries that may exist as of the date of the Agreement but which she does not know exist and which, if known, would materially affect Employee's decision to execute this Agreement, regardless of whether Employee's lack of knowledge is the result of ignorance, oversight, error, negligence, or any other cause.

5. Waiver of Rights Under the Age Discrimination in Employment Act. Employee specifically understands and acknowledges that the Age Discrimination in Employment Act of 1967, as amended (the "ADEA"), provides Employee the right to bring a claim against Employer if Employee believes that Employee has been discriminated against on the basis of age. Employer specifically denies any such discrimination. Employee understands the rights afforded to her under the ADEA and agrees that she will not file any claim or action against Employer or any of the entities released in Section 3 affiliated with Employer based on any alleged violations of the ADEA. Employee hereby knowingly and voluntarily waives any right to assert a claim for relief under this Act, including but not limited to back pay, front pay, attorneys fees, damages, reinstatement or injunctive relief. Employee is advised to consult with independent legal counsel prior to executing a waiver of rights under the ADEA.

Employee also understands and acknowledges that the ADEA requires Employer to provide Employee with at least twenty-one (21) calendar days to consider this Agreement ("Consideration Period") prior to its execution. Employee acknowledges that she was provided with and has used the Consideration Period or, alternatively, that she elected to sign the Agreement within the Consideration Period and waives the remainder of the Consideration Period. Employee also understands that Employee is entitled to revoke this Agreement at any time during the seven (7) days following Employee's execution of this Agreement ("Revocation Period"). Employee also understands that any revocation of this Agreement must be in writing

and delivered to the attention of the Board President prior to the expiration of the Revocation Period.

6. No Admission of Liability. Employee acknowledges that neither this Agreement, nor payment of any consideration pursuant to this Agreement, shall be taken or construed to be an admission or concession of any kind with respect to alleged liability or alleged wrongdoing against Employee by Employer. Employer specifically asserts that all actions taken with regard to Employee were proper and lawful and affirmatively denies any wrongdoing of any kind.

7. Representation by Attorney. Employee acknowledges that Employee has carefully read this Agreement; that Employee understands its final and binding effect; that Employee has been given the opportunity to be represented by independent counsel in negotiating and executing this Agreement and that Employee has either chosen to be represented by counsel or has voluntarily declined such representation; and that Employee understands the provisions of this Agreement and knowingly and voluntarily agrees to be bound by them.

8. Entire Agreement. This Agreement and the surviving portions of Employee's Employment Agreement dated \_\_\_\_\_ shall contain the entire agreement between the parties, and it shall not be modified except in writing signed by the party to be bound.

9. Severability. If a court of competent jurisdiction finds any provision of this Agreement invalid or unenforceable as applied to any circumstance, the remainder of this Agreement and the application of such provision shall be interpreted so as best to effect the intent of the parties. The parties further agree to replace any such void or unenforceable provision of this Agreement with a valid and enforceable provision that will achieve, to the extent possible, the economic, business, or other purposes of the void or unenforceable provision.

10. Counterpart Originals. This Agreement may be signed in counterparts.

11. Governing Law. This Agreement shall be governed by the laws of the State of California.

Date: \_\_\_\_\_

EMPLOYER

By: \_\_\_\_\_  
Kern County Water Agency

Date: \_\_\_\_\_

Amelia Minaberrigarai

## SOCIAL SECURITY AND MEDICARE

The cost of the Social Security and Medicare benefit is shared by the employee and the Agency as follows:

- 6.20 percent of gross salary is paid by the employee for Social Security (FICA 1), up to a maximum salary established by the Social Security Administration.
- 6.20 percent of gross salary is paid by the Agency for Social Security (FICA 1), up to a maximum salary established by the Social Security Administration.
- 1.45 percent of gross salary is paid by the employee for Medicare (FICA 2), which has no salary limit
- 1.45 percent of gross salary is paid by the Agency for Medicare (FICA 2), which has no salary limit.

## IRC 457 DEFERRED COMPENSATION PLAN

Full time, non-temporary executive management employees of the Agency are eligible to participate in an IRC 457 deferred compensation plan. The program allows employees to defer income and, therefore, also defer income taxes to a future date.

## IRC 401(A) PLAN

Full-time, non-temporary executive management employees hired on or after January 1, 2010 are eligible to receive a "matching" contribution of up to 3 percent of gross base biweekly salary per biweekly pay period provided they are contributing a like amount or greater toward the Agency's 457 Deferred Compensation Plan. The Agency match is deposited into an IRC 401(a) Plan.

The Agency also contributes \$100.00 per pay period, per executive management employee, regardless of the participation in the Agency's 457 Deferred Compensation Plan. The Agency contribution is deposited into an IRC 401(a) Plan. Employee contributions are not permitted under the rules of the plan.

## EMPLOYEE ASSISTANCE PLAN (EAP)

Full time, non-temporary executive management employees of the Agency and their families enjoy behavioral health benefits such as crisis intervention counseling, through:

- Managed Health Network Employee Assistance Program

100 percent of the premium is currently paid by the Agency for employees and household members.

## SPECIAL EQUIPMENT

Uniforms, safety glasses, safety shoes and personal protective equipment are available to full-time, non temporary executive management employees in designated positions with management approval.

## EDUCATION REIMBURSEMENT

Full time, non temporary executive management employees of the Agency are eligible for educational reimbursement of up to \$1,000 per year for job related coursework and/or materials (e.g., tuition, books, institutional fees, etc.).

## COMPUTER REIMBURSEMENT

To facilitate development of employee computer skills, the Agency shall reimburse full-time, non temporary executive management employees up to \$100 for funds actually spent on home computer equipment.

### Please Note:

Employees should refer to the Agency Personnel Handbook for further information regarding personnel procedures and policies. All benefits listed in this pamphlet are subject to change at any time.

All Agency prepaid insurance (Medical, Dental, Vision, Short-Term/Long-Term Disability, Employee Assistance Program, Life, Travel, etc.) includes exclusions and/or limits and is subject to change. Please see the Agency Personnel Handbook and insurance policy for specific information.

This information sheet may not conform to the existing Agency Personnel Handbook and is not construed to be part of any agreement with the employee. Employees are referred to the current version of the Agency Personnel Handbook for updated information.

07/01/2019



## SCHEDULE OF BENEFITS

**Eligibility:** All full-time, non-temporary executive management employees working a minimum of 21 hours per week.

**Effective July 1, 2019**  
**All Benefits Subject to Change.**



## MEDICAL INSURANCE

Full-time, non-temporary executive management employees of the Kern County Water Agency (Agency) have a choice of four medical plans from which to choose:

- Anthem Blue Cross Classic (PPO)
- Anthem Blue Cross Advantage (PPO)
- Anthem Blue Cross California Care (HMO)
- Kaiser Permanente (HMO)

Monthly premium costs for employees and qualified dependents are shared between employees and the Agency. Premiums in excess of the Agency contribution require a pre-tax deduction from employee wages. The Agency's contribution to each medical plan will be equivalent to the previous year's contribution plus 75% of any increase or decrease to that medical plan's premium for the subsequent year. The employee contribution to each medical plan will be equivalent to the previous year's contribution plus 25% of any increase or decrease to that medical plan's premium for the subsequent year. However, calculated employee contributions for each medical plan shall not be less than zero and may result in a further adjustment to the Agency's contribution. The Agency's medical contributions are subject to Association of California Water Agencies/Joint Powers Insurance Authority medical plan rules.

## DENTAL INSURANCE

Full-time, non-temporary executive management employees of the Agency have a choice of two dental plans from which to choose:

- Delta Dental (PPO)
- DeltaCare USA (HMO)

100 percent of the premium is currently paid by the Agency for employees and qualified dependents.

## VISION INSURANCE

Full-time, non-temporary executive management employees of the Agency receive vision benefits through the Vision Service Plan (VSP).

100 percent of the premium is currently paid by the Agency for employees and qualified dependents.

## SHORT-/LONG-TERM DISABILITY INSURANCE

Full-time, non-temporary executive management employees of the Agency are provided with short-term/long-term disability insurance coverage. Following a 30-day waiting period and meeting certain disability requirements, this insurance provides a benefit of  $66\frac{2}{3}$  percent of the employee's base monthly salary, up to \$15,000 per month until the employee is either able to return to work or reaches retirement. 100 percent of the premium is currently paid by the Agency for employees.

## LIFE INSURANCE

Full-time, non-temporary executive management employees of the Agency receive life insurance benefits of:

- \$500,000 per employee; and
- \$10,000 per qualified dependent.

100 percent of the premium is currently paid by the Agency for employees and qualified dependents.

## TRAVEL INSURANCE

The Agency provides up to \$1,000,000 accidental death insurance for full-time, non-temporary executive management employees while traveling on Agency business. 100 percent of the premium is currently paid by the Agency for employees.

## SECTION 125 BENEFITS

Full-time, non-temporary executive management employees of the Agency may participate in an optional program made possible through section 125 of the Internal Revenue Code (IRC). By participating in this program, employees may elect to make before-tax and/or after-tax payroll deductions to pay for such items as:

- Dependent care expenses (i.e., child care, adult care)
- Medical expenses

The dependent care and medical care expenses are paid through reimbursement accounts, and expenses paid through these accounts must meet federal and State laws.

- The dependent care annual maximum amount is \$5,000
- The medical expense annual maximum amount is \$2,700

## LONG-TERM CARE INSURANCE

Full-time, non-temporary executive management employees of the Agency receive long-term care insurance coverage with benefits of up to \$4,000 per month for a period of three years. 100 percent of the premium is currently paid by the Agency for employees.

Employees may elect to purchase ("buy-up") additional insurance for themselves and eligible family members up to a benefit of \$8,000 per month for up to six years or an unlimited duration, and may be subject to underwriting requirements. All costs incurred as a result of the employee buy-up option are borne by the employee through an after-tax payroll deduction.

## SICK LEAVE

- 12 days per year

The maximum accumulation provided for full-time, non-temporary executive management employees is 144 days.

## SICK LEAVE PAYOUT

Full-time, non-temporary executive management employees who use little, if any, of the sick leave earned during a 12-month period may elect to convert a portion of their annually earned sick leave to pay up to a maximum of 20 hours.

## VACATION

Annual vacation accrual for full-time, non-temporary executive management employees is as follows:

• 0-2 Years of Employment:	10 days per year
• After 2 Years of Employment:	12 days per year
• After 5 Years of Employment:	15 days per year
• After 9 Years of Employment:	20 days per year
• After 14 Years of Employment:	25 days per year

A one-time credit of 40 hours is provided to employees upon reaching five years of employment.

## SUPPLEMENTAL YEAR-END SERVICE BENEFIT

Full-time, non-temporary executive management employees shall be entitled to a ham or turkey on or about the middle of November or middle of December each year.

## SERVICE AWARD ADMINISTRATIVE LEAVE

The General Manager is authorized to grant service award administrative leave to full-time, non-temporary, non-exempt employees of the Agency that have completed service time through December 31 each calendar year, as follows:

- 10-19 years of Agency service = 1 day of administrative leave per year
- 20-29 years of Agency service = 2 days of administrative leave per year
- 30+ years of Agency service = 3 days of administrative leave per year

Service award administrative leave will be available to eligible employees on January 1 of the subsequent calendar year unless the General Manager or his/her designee has advised Human Resources otherwise.

## ADMINISTRATIVE LEAVE

The General Manager may grant full-time, non-temporary executive management employees a limited amount of administrative leave.

## PAID HOLIDAYS

- 12 days per year

The Agency observes nine designated holidays and provides three floating holidays annually for full-time, non-temporary executive management employees to use at their discretion and subject to business conditions and supervisor approval. The floating holiday allotment may be less in the first year of employment depending on the date of hire.

## VEHICLE ASSIGNMENT/ALLOWANCE

Agency vehicles are provided to full-time, non-temporary executive management employees for their use in conducting Agency business. With approval of the General Manager, full-time, non-temporary executive management employees may opt to receive a vehicle allowance in lieu of an assigned vehicle.

## RETIREMENT

The retirement benefit is administered through the Kern County Employees' Retirement Association (KCERA). Full-time, non-temporary executive management employees hired prior to January 1, 2010 participate in the "3 percent at 60" retirement plan (Tier I); employees hired on or after January 1, 2010 participate in the "1.62 percent at 65" retirement plan (Tier II). Employees in either plan, if hired after August 22, 2004, pay 100 percent of the employee contribution for the duration of their employment with the Agency. The employee contribution rate for Tier I participants hired after August 22, 2004 is based on age at entry into the retirement system, and currently ranges between approximately 6.32 and 11.54 percent of gross base salary. The employee contribution rate for Tier II participants hired before January 1, 2013 is based on age at entry into the retirement system, and currently ranges between approximately 4.55 and 9.09 percent of gross base salary. The employee contribution rate for Tier II participants hired on or after January 1, 2013 is a flat rate and is currently approximately 6.37 percent of gross base salary.

## SICK LEAVE PAYOUT AT RETIREMENT

Upon retirement or death, full-time, non-temporary executive management employees will be paid 50 percent for unused sick leave after 10 years of continuous service with the Agency; 75 percent of unused sick leave after 20 years of continuous service and 100 percent of unused sick leave after 25 years of continuous service.