City of Mercer Island

2024 Benefits Comparison for Non-Represented Employees

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	Organization	Annual Paid Holidays	Sick Leave Annual (Days)	Sick Leave Cap (Days)	Sick Time Paid Out at Termination	Maximum Sick Leave Cash Out (Hours)	Minimum Balance of Sick Time to Cash Out (Hours)
	City of Auburn	13	12	120	If have over 960 hours will be cashed out at 25% of the difference between accrued amount and 960 hours	N/A	961
	City of Bothell	13	12	N/A	For hours over 960, cash-out 10% for voluntary separation and 20% for layoff or retirement	No cash-out; but employees may convert up to 24 hours to vacation leave.	192
	City of Edmonds	12	12	125	Up to 400 hours at regular pay with honorable separation	Conversion is 3 hours of sick to 1 hour of compensation; max payout is \$1000	Sick leave cash out only available if balance is more than 800 hours
AB 6491 Exhibit 2	City of Issaquah	14	8	160	Minimum 5 years of service to qualify, 1% per year of service up to 25%	N/A	N/A
Ext	City of Kirkland	13	12	120	None	N/A	N/A
nibit 2	City of Lynnwood	12	12	N/A	Payment of 50% of sick leave balance to VEBA account	N/A	N/A
Page 32	City of Redmond	13	12	120	Retirement eligible employees may receive 25% of sick leave cashed out up to 960 hours.	25% of sick leave accrued in preceding 12 months	N/A
	City of Sammamish	15	24	90	25%	N/A	N/A
	City of SeaTac	11	12	N/A	25% up to 64 hours (only if not participating in annual sick leave cash-out program)	At 100 hours, cash-out 10%; At 300 hours, cash-out 25%; At 720 hours, cash-out 50%	100
	City of Shoreline	13	12	130	10% paid out for retiring employees	N/A	N/A
	SUMMARY	Average: 12.90	Average: 12.80	Average: 123.57	Most have a qualifier/limit such as max hours or % of balance.	Most cities do not offer sick leave cash out	For cities that payout, there is a minimum balance for eligibility.
	City of Mercer Island	13	12	90	None	N/A	N/A

	City of Auburn	All	12	15	18	21	24	26	2x annual accrual amount
	City of Bothell	All	12	15	18	21	24	26	2x annual accrual amount
		Employees	11	16	21	22	22	N/A	
	City of Edmonds	Managers	16	21	22	22	25	27	2x annual accrual amount
		Directors	22	22	22	22	25	27	
	City of Issaquah	All	16	20	24	26	28	N/A	2x annual accrual amount
	City of Kirkland	All	13	16	17.50	21	24	25	35
AD C 404	City of Lynnwood	All	11	15	18	21	25	25	2x annual accrual amount
-	City of Redmond	Employees	12.75	16.80	19.20	21.80	23	N/A	45
-: 4: 4: 4 -: 4: 4: 4: 4	city of Rediffolia	Directors	21	21	21	21.8	23	N/A	43
	City of Sammamish	All	12 to 15	16 to 20	21	23	25	27	30
2	City of SeaTac	All	8 to 10	10 to 12	12 to 14	14 to 16	16 to 17	18.00	2x annual accrual amount
	City of Shoreline	All	14.50	17.60	19.60	23	N/A	N/A	2x annual accrual amount
	SUMMARY	N/A	Average: 12.78	Average: 16.49	Average: 19.41	Average: 21.98	Average: 24.00	Average: 23.90	Most cities have a cap of 2x annual accrual amount
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Recipient

Employees

Directors

15

24

18

24

21

24

Organization

City of Mercer Island

0 to 4

Years

5 to 9

Years

Annual Vacation Accrual (Days) by Length of Service

15 to 19

Years

20 to 24

Years

25+

Years

10 to 14

Years

Accrual Cap for

Vacation Time (Days)

30

Vacation Time Paid

Out at Termination

100%

100%

100%

100%

100%

100%

100%

100% 25% of unused sick

leave paid, not to exceed 64 hours

100%

Almost all pay 100%

Up to 240 hours

24

24

N/A

N/A

N/A

N/A

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Organization	Incentive Programs Available for Employees with Unused Vacation or Sick Time at the End of the Annual Accrual Cycle	Annual Management or Personal Days	Retirement Plans in Addition to PERS	Employer Contributions to Supplemental Retirement Plans
City of Auburn	Employees are compensated for 25% of accumulated and unused sick leave over 960 hours on record as of December 31 of each year.	5	457b	N/A
City of Bothell	May cash-out unused SICK PTO if unable to utilize management leave due to extraordinary circumstances, may cash-out up to 80 hours of vacation (if balance does not fall below 96 hours)	10	457b	5 years: 2% 10 years: 3% 15 years: 4% 20 years: 5%
City of Edmonds City of Issaquah	May cash-out unused sick leave	10 Management Leave	401a 457b ROTH	401a is a social security replacement program; City and Employee both contribute 6.2%
City of Issaquah	N/A	Exempt staff: 5 Managers: 7.5 Directors: 10	457b	One to one match up to \$200/month
City of Kirkland	N/A	Supervisors: 3.75 Managers: 5 Directors: 6.25	401k 457b	MEBT 401k = 6.2%
City of Lynnwood	N/A	Subject to Mayor's discretion; not guaranteed	457b, DRS DCP	N/A
City of Redmond	May get a credit equal to 25% of unused sick leave accrued during the preceding 12 months, take either as cash or added to vacation leave	6	401k 457b	MEBT: City matches 6.2%

	Organization	Incentive Programs Available for Employees with Unused Vacation or Sick Time at the End of the Annual Accrual Cycle	Annual Management or Personal Days	Retirement Plans in Addition to PERS	Employer Contributions to Supplemental Retirement Plans
AB 6491 Exhibit 2	City of Sammamish	City Manager can approve vacation carryover request if the employees' balance is over the annual cap due to workload; employees can donate unused accruals to the city's shared leave bank	5	401a 457b	401a 6.2%
	City of SeaTac	Employee may cash-out sick leave earned but not taken at the end of each calendar year or convert to vacation leave.	2	401a 457b	401a is a social security replacement program; City contributes 5.5342%. City matches 40% of all contributions to 457b up to 2% of the employee's monthly income
	City of Shoreline	Employee may cash-out unused Vacation leave	2	401a 457b	401a 6.2%, 457b only if employee has unused funds from the benefits allocation amount
Page 35	SUMMARY	Some cities offer a % of cash out at end of calendar year.	Average: 5.00	All cities offer a 457b and many also offer another type of plan (primarily for social security replacement costs).	Contributions vary based on whether the city participates in social security. Some offer 457b match.
	City of Mercer Island	Annual vacation leave cash out: after 3 years: 3 days; 5 years: 6 days, 10 years 8 days annually. Directors can cash out additional 5 days (10 days max)	N/A	457b	N/A

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	Organization	MEDICAL Insurance: Employer and Employee Cost Share % (Employee Only)	MEDICAL Insurance: Employer and Employee Cost Share % (Employee + Dependents)	HRA/HSA Employer Contribution
	City of Auburn	100% ER / 0% EE	90% ER / 10% EE	N/A
	City of Bothell	100% ER / 0% EE	90% ER / 10% EE	Offered only for HDHP; For 1st year employees: \$2000 for employee only plus \$4000 for each additional dependent. For 2nd year and after, \$1,500 for employee only plus \$3000 for each additional dependent.
	City of Edmonds	100% ER / 0% EE	90% ER / 10% EE	N/A (HRA VEBA contributions are provided based on Council Approval, not currently offered in 2024)
	City of Issaquah	100% ER / 0% EE	90-100% ER / 0-10% EE	N/A
AR 6491	City of Kirkland	100% ER / 0% EE	100% ER / 0% EE	Employees enrolled in HDHP receive employer funded HRA of \$1,200/yr (employee) or \$2,400/yr (family)
-1	City of Lynnwood	100% ER / 0% EE	90% ER / 10% EE	Offered only for HDHP; \$1,500 for employee only plus \$500 for each additional dependent.
Evhihit 2	City of Redmond	100% ER / 0% EE	87-95% ER / 5-13% EE	N/A
	City of Sammamish	100% ER / 0% EE	92% ER / 8% EE	N/A
Page 36	City of SeaTac	90% ER / 10% EE	90% ER / 10% EE	City contributes 2:1 to the HSA up to IRS limit.
ָר אַ בּ	City of Shoreline	Tier I (\$1,146) and II (\$2,417) allotmer are contributed to 457b. Premium c employee. Tier I is enough	N/A	
	SUMMARY	Most cities cover 100% of employee medical premiums	Most cities cover around 90% of dependent medical premiums	For cities that contribute, most policies are dependent on the type of medical plan chosen by the employee.
	City of Mercer Island	Employees pay \$10 of monthly premium cost for employee only coverage.	75% ER / 25% EE	\$1,200/year for HF 250, \$3,000/year for HDHP

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	Organization	DENTAL Insurance: Employer and Employee Cost Share % (Employee Only)	DENTAL Insurance: Employer and Employee Cost Share % (Employee + Dependents)	ORTHODONTIA Insurance: Employer and Employee Cost Share % (Employee Only)	ORTHODONTIA Insurance: Employer and Employee Cost Share % (Employee + Dependents)	
	City of Auburn	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	
	City of Bothell	100% ER / 0% EE	90% ER / 10% EE	90% ER / 10% EE	90% ER / 10% EE	
	City of Edmonds	100% ER / 0% EE	90% ER / 10% EE	100% ER / 0% EE	90% ER / 10% EE	
	City of Issaquah	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	
	City of Kirkland	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	
	City of Lynnwood	100% ER / 0% EE	90% ER / 10% EE	Not covered unless employee elects Willamette option.	Not covered unless employee elects Willamette option.	
۸ D C /	City of Redmond	100% ER / 0% EE	85-92% ER / 8-15% EE	Included in Dental Coverage	Included in Dental Coverage	
101	City of Sammamish	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	
- ~ h :	City of SeaTac	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	100% ER / 0% EE	
2 - D	City of Shoreline	City offers Tier I (\$1,146) and II (\$2,417) allotments to employees buy benefits. Unused Tier I funds are contributed to Premium costs exceeding Tier II are paid by the employee. Tier I is enough to cover employee 100%.				
100 37	SUMMARY	All cities cover 100% of employee dental premiums.	Most cities cover from 90- 100% of dependent dental premiums.	Most cities cover 100% of employee orthodontia.	Most cities cover 90-100% of dependent orthodontia.	
	City of Mercer Island	100% ER / 0% EE	75% ER / 25% EE	Only offered with Willamette 100% ER / 0% EE	Only offered with Willamette 75% ER / 25% EE	

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Organiza	ation	VISION Insurance: Employer and Employee Cost Share % (Employee Only)	VISION Insurance: Employer and Employee Cost Share % (Employee + Dependents)	Life Insurance	Short-Term/Long-Term Disability Insurance
City of A	uburn	100% ER / 0% EE	100% ER / 0% EE	\$10,000	Long-term
City of B	othell	100% ER / 0% EE	100% ER / 0% EE	\$100,000	Long-term
City of Ed	monds	100% ER / 0% EE	90% ER / 10% EE	\$50,000	Long-term
City of Iss	saquah	100% ER / 0% EE	100% ER / 0% EE	\$50,000	Long-term; 90 days
City of Ki	rkland	100% ER / 0% EE	100% ER / 0% EE	2x annual salary	Long-term
City of Lyn	nwood	100% ER / 0% EE	100% ER / 0% EE	\$50,000	Long-term; 90 days, 60% monthly earnings
City of Rec	dmond	100% ER / 0% EE	87-94% ER / 6-13% EE	\$50,000 (Directors and up: 1x salary up to \$150k)	Short-term: from 3-6 months. 40%-60% of salary Long-term: 60%, 180 days; \$7800/month max
City of Sam	nmamish	100% ER / 0% EE	100% ER / 0% EE	Basic Life: 100% ER / 0% EE Additional Life: 100% EE	Long-term
City of So	еаТас	100% ER / 0% EE	100% ER / 0% EE	2x annual salary up to \$300,000	Long-term
City of Shoreline SUMMARY		City offers Tier I (\$1,146) and II (\$ to buy benefits. Unused Tier II Premium costs exceeding Tier II covers emp	are paid by the employee. Tier I	\$50,000	Long-term
		All cities cover 100% of employee vision premiums.	Most cities cover 100% of dependent vision premiums.	Most cities cover \$50,000- \$100,000 with some organizations using employee salary as a baseline.	Most cities offer full employee coverage for long-term disability Insurance.
City of Merc	cer Island	100% ER / 0% EE	100% ER / 0% EE	125% annual salary	Long term; 90 days, 60% benefit

Organization	Additional Benefits for Directors
City of Auburn	10 days of management leave each year; can cash out up to 80 hours of accrued vacation leave per year
City of Bothell	N/A
City of Edmonds	10 days of management leave; \$100,000 life insurance
City of Issaquah	10 days of management time in lieu of 457 match; directors have 401(a) match of 3.5% if they contribute 5%.
City of Kirkland	6.25 days of management leave; auto allowance \$2,700/year
City of Lynnwood	N/A
City of Redmond	Vacation leave is front-loaded and not accrued; life insurance is 1x base salary up to \$150,000
City of Sammamish	N/A
City of SeaTac	N/A
City of Shoreline	N/A
SUMMARY	Most cities do not provide directors with additional benefits; if they do, paid management leave is the most common additional benefit with some cities offering additional life insurance coverage.
City of Mercer Island	40 hours of executive leave; can cash out up to 80 hours of accrued vacation leave per year; \$3,000 Retirement Health Savings (RHS) Account Contribution and \$1,500 Discretionary Award (Cash, Flex Spending or 457b)