# CALIFORNIA ASSESSORS' OfFICES AND Assessment Appeals Boards' Salary and Benefits Survey 

JANUARY 2023

California State Board of Equalization<br>Ted Gaines, Sacramento<br>Sally J. Lieber, San Francisco<br>Antonio Vazquez, Santa Monica<br>Mike Schaefer, Vice Chair, San Diego Malia M. Cohen<br>First District Second District Third District Fourth District<br>State Controller

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## INTRODUCTION

This is a report of salaries and benefits of employees for California County Assessors' offices, county assessment appeals board members, county hearing officers, and comparable positions from the Property Tax Department of the State Board of Equalization (BOE). The purpose of compiling the salary schedules and benefits tables is to provide a means of making comparisons from county to county and with state positions. The report is often used when preparing budget justifications or when contemplating new positions.

The report provides:

- A list of salary ranges for civil service classifications used in the BOE's Property Tax Department.
- A list of budgeted positions (including vacancies) and monthly salary ranges for County Assessors' offices.
- A list of salaries for appointees as members of county assessment appeals boards for those counties where the boards of supervisors have created assessment appeals boards.
- A list of salaries for appointees as county hearing officers for those counties where the boards of supervisors have created hearing officers for their equalization functions.
- A list of benefits available to state and county employees.

This data was compiled by the BOE's County-Assessed Properties Division from a questionnaire sent to all County Assessors. A total of 48 counties participated in the survey.

For details regarding any county position, salary, or benefit, you should contact the local County Assessor or the applicable county personnel office. If you have questions regarding state salaries, classifications, and/or benefits, you may contact the BOE's County-Assessed Properties Division at 1-916-274-3350.

## SALARIES

The first portion of this report contains salaries for some State of California appointed and civil service classifications, and salary ranges used by the Property Tax Department of the BOE. All salaries are monthly and are in effect as of January 1, 2022.

The second segment of this report contains a list of elected, appointed, and civil service classifications for County Assessors' offices, the number of budgeted positions (including vacancies), and the monthly salary ranges for each classification. All salaries are monthly and are in effect as of January 1, 2022, unless otherwise noted.

Following the salaries of positions in County Assessors' offices is a list of salaries for appointees as members of county assessment appeals boards, and for appointees as county hearing officers who are part of the local equalization functions. For purposes of this survey, we only requested salaries of assessment appeals boards' members and not county boards of supervisors sitting as local boards of equalization. Assessment appeals boards are those boards specifically appointed by county boards of supervisors to perform the equalization functions of the county. ${ }^{1}$

## Benefits

The benefits section of this report contains a comparison of various benefits provided for, or available to, state and county employees. This list is not an all-inclusive list. It only reflects information provided by the counties. Benefits are separated into four categories:

- Retirement
- Health
- Leave
- Miscellaneous

For more details on employment benefits offered by a particular county, you should contact that county's personnel office.

[^0]
## State Board of Equalization (BOE) Salaries

For comparison purposes, the State of California appointed and civil service classifications, and monthly salary ranges used in the Property Tax Department of the BOE are listed below.

| ADMINISTRATORS |  |
| :--- | ---: |
| Deputy Director - Property Tax (CEA)* | $\$ 11,102-13,226$ |
| Division Chief (CEA)* | $9,471-11,463$ |
| Principal Property Appraiser | $8,817-10,013$ |
| SUPERVISORS |  |
| Business Taxes Administrator II | $7,752-10,130$ |
| Supervising Property Appraiser | $7,392-9,188$ |
| Research Data Supervisor I (GIS) | $6,563-8,153$ |
| APPRAISERS | $11,862-14,850$ |
| Senior Petroleum and Mining Appraisal Engineer | $6,992-8,750$ |
| Senior Specialist Property Appraiser | $6,082-7,618$ |
| Associate Property Appraiser | $5,059-6,336$ |
| Assistant Property Appraiser | $3,534-4,216$ |
| Junior Property Appraiser |  |
| AUDITOR-APPRAISERS | $6,992-9,189$ |
| Senior Specialist Property Auditor-Appraiser | $6,082-7,998$ |
| Associate Property Auditor-Appraiser | $5,059-6,651$ |
| Assistant Property Auditor-Appraiser | $4,091-6,651$ |
| Tax Auditor |  |
| GEOGRAPHIC INFORMATION SYSTEMS ANALYSTS | $6,061-7,587$ |
| Research Data Specialist I | $5,793-7,256$ |
| Research Data Analyst II | $3,895-6,032$ |
| Research Data Analyst I |  |
| PROFESSIONAL SUPPORT | $7,339-9,648$ |
| Business Taxes Specialist II | $4,125-5,162$ |
| Executive Assistant | $5,518-6,907$ |
| Associate Governmental Program Analyst | $3,534-5,744$ |
| Staff Services Analyst | $3,063-4,636$ |
| Tax Technician I/II/III | $3,308-4,145$ |
| STAFF SUPPORT | $3,369-4,217$ |
| Office Technician (General) | $2,880-3,912$ |
| Office Technician (Typing) |  |
| Office Assistant (Typing) |  |

[^1]
## AlamedA <br> Total Reported Positions: 173.45

| Title | Number of Positions | Monthly Salary |
| :---: | :---: | :---: |
| County Assessor | 1 | \$20,523 |
| Chief Deputy Assessor | 1 | 16,130 |
| Chief, Appraisal Division | 2 | 13,884 |
| Chief, Assessment Services Division | 1 | 13,884 |
| Financial Services Officer | 1 | 10,416 |
| Departmental Human Resources Officer | 1 | 9,773 |
| Administrative Specialist II | 1 | 8,060 |
| Administrative Assistant | 1 | 6,517 |
| Human Resources Technician | 1 | 6,746 |
| Principal Appraiser | 1 | 11,667 |
| Supervising Appraiser II | 10 | 9,977 |
| Appraiser III | 19 | 8,439 |
| Appraiser II | 29 | 7,392 |
| Principal Auditor-Appraiser | 1 | 11,667 |
| Supervising Auditor-Appraiser II | 4 | 9,977 |
| Auditor-Appraiser III | 11 | 8,643 |
| Auditor-Appraiser II | 7 | 7,574 |
| Assessor Representative | 2 | 9,493 |
| Mapping Supervisor | 1 | 8,060 |
| Mapping Technician II | 1 | 5,702 |
| Mapping Technician III | 5 | 6,622 |
| Information Systems Manager | 1 | 12,116 |
| Information Systems Analyst | 1 | 10,826 |
| Information Systems Specialist | 1 | 8,060 |
| Information Systems Technician I | 1 | 5,630 |
| Training Officer | 1 | 9,493 |
| Assessment Roll Manager | 1 | 8,388 |
| Assessment Supervisor II | 5 | 7,381 |
| Assessment Supervisor I | 3 | 7,023 |
| Senior Assessor's Technician | 22 | 5,922 |
| Assessor's Technician | 31 | 5,197 |
| Secretary II | 1 | 6,968 |
| Specialist Clerk I | 1 | 4,948 |
| Clerk II | 3 | 4,753 |
| Clerk Intermittent | 0.45 | 3,621 |


|  | ALPINE |  |
| :--- | :---: | ---: |
|  | Total Reported Positions: | 3.4 |
| Title | Number OF Positions | Monthly SALARY |
| County Assessor | 1 | $\$ 7,819$ |
| Senior Appraiser | 1 | 4,695 |
| Auditor-Appraiser | 0.4 | 2,156 |
| Assessment Technician | 1 | 4,692 |

## AMADOR <br> No information provided

## BuTTE

Total Reported Positions: 34

Title
County Assessor
Assistant Assessor
Supervisor, Assessment Office
Information Systems Analyst, Principal
Property Appraiser
Property Appraiser, Senior
Property Appraiser, Principal
Supervisor, Appraiser
Auditor-Appraiser, Senior
Supervisor, Auditor-Appraiser Assessment Clerk
Assessment Clerk, Senior
Supervisor, Assessment Clerk
Cadastral Drafting Technician

Number of Positions Monthly Salary
\$11,046-12,500
8,303-11,126
3,924-5,257
6,276-8,414
3,630-4,867
4,006-5,368
4,422-5,928
5,023-6,734
4,106-5,503
5,023-6,734
2,629-3,524
2,905-3,891
3,300-4,422
3,288-4,410

## CALAVERAS

Total Reported Positions: 17

Title
County Assessor
Chief Appraiser
Chief of Assessment Services
Senior Appraiser
Appraiser III
Appraiser II
Appraiser I

Number of Positions Monthly Salary
\$12,286
6,133-7,457
5,824-7,084
5,219-6,344
4,659-5,659
4,245-5,165
3,921-4,767

Title
Appraiser Trainee
Assessment Analyst II
Assessment Analyst I
Assessment Technician II
Assessment Technician I
Appraiser Analyst

Number of Positions Monthly Salary
3,184-3,869
\$5,219-6,346
4,659-5,666
3,664-4,456
3,018-3,664
4,597-5,590

## COLUSA

Total Reported Positions: 10

Title
County Assessor
Assistant Assessor
Appraiser I
Appraiser III
Supervising Assessment Technician
Assessment Technician I
Auditor-Appraiser I

Number of Positions Monthly Salary
\$8,244-16,081
6,365-10,441
3,505-5,751
4,272-7,012
3,831-6,292
2,915-4,791
3,967-6,509

## CONTRA COSTA

Total Reported Positions: 109

Title
County Assessor
Assistant County Assessor
Principal Appraiser
Supervising Appraiser
Associate Appraiser
Assistant Appraiser
Junior Appraiser
Senior Real Property Technical Assistant
Supervising Auditor-Appraiser
Senior Auditor-Appraiser
Auditor-Appraiser II
Auditor-Appraiser I
Drafting Services Coordinator
Computer Aided Drafting Operator
Assessor's Clerical Staff Manager
Supervising Assessment Clerk
Clerk - Specialist Level
Clerk - Senior Level

Number of Positions Monthly Salary
\$18,390
13,472-14,852
10,116-12,949
8,008-10,251
7,054-8,575
5,914-7,189
5,903-6,508
5,087-6,183
8,208-10,508
7,508-9,126
6,202-7,539
6,159-6,791
6,381-7,756
5,350-6,503
6,323-8,075
4,809-6,142
4,245-5,421
3,759-4,800

Title
Clerk - Experienced Level
Assessor's Customer Services Coordinator
Administrative Services Assistant III

Number of Positions Monthly Salary
3,401-4,220
\$6,956-9,829
6,812-8,280

## DEL NORTE

Total Reported Positions: 10

Title
County Assessor
Assistant Assessor
Assessment Analyst
Property Transfer/Mapping Specialist
Appraiser Technician
Property Appraiser II
Property Appraiser I
Property Appraiser I
Property Appraiser - Part Time/Temporary

Number of Positions Monthly Salary
\$8,121
7,027
4,289
4,140
3,775
4,543
4,044
3,523
2,662

## El DORADO

Total Reported Positions: 40

Title
County Assessor
Assistant Assessor, Valuations
Deputy Assessor, Systems and Support
Administrative Technician
Information Technology Dept. Coordinator
Supervising Appraiser
Appraiser I
Appraiser II
Senior Appraiser
Cadastral Drafter
Geographic Information Analyst I
Property Transfer Supervisor
Property Transfer Specialist
Supervising Assessment Technician
Assessment Technician I
Senior Assessment Technician
Supervising Auditor Appraiser

Number of Positions
1
1
1
1
1
1
5
4
4
1
1
1
4
1
2
5
1

Monthly Salary
\$14,551
9,831-11,950
7,641-9,287
4,479-5,444
6,299-7,656
6,327-7,691
4,274-5,195
4,746-5,770
5,276-6,415
4,794-5,829
5,507-6,694
4,446-5,403
3,865-4,699
4,134-5,023
3,009-3,659
3,597-4,371
6,070-7,379

Title
Auditor-Appraiser
Appraiser Aide
Office Assistant I
Department Systems Analyst

Number of Positions Monthly Salary
\$4,746-5,770
3,593-4,368
2,267-2,754
6,119-7,438

## Fresno

Total Reported Positions: 110

## Title

County Assessor
Assistant Assessor
Chief Appraiser
Business Manager
Special Properties Appraiser
Appraiser I
Appraiser II
Appraiser III
Senior Appraiser
Supervising Appraiser
Auditor-Appraiser I
Auditor-Appraiser II
Auditor-Appraiser III
Assessment Technician I/II/III
Supervising Assessment Technician
Cadastral Technician I/II/III
Executive Assistant 1
Supervising Office Assistant 2
Office Assistant I/II/III 17
Program Technician I/II 7
Information Technology Analysts III/IV
Senior Auditor-Appraiser
Information Technology Manager

Number of Positions Monthly Salary \$13,591
10,562
9,602
8,287
7,078
3,967
4,892
6,073
7,106
8,705
4,121
4,508
6,153
4,586
6,242
4,080
4,833
4,268
3,146
4,216
6,318
6,768
9,223

## GLENN

Total Reported Positions: 8

Title
County Assessor
Assistant Assessor
Senior Appraiser
Number of Positions Monthly Salary
\$9,835

2
7,149
Appraiser $\quad 1$
Office Technician I 3
Office Technician II

4,869
4,298
3,331
3,771

## Humboldt

Total Reported Positions: 31

| Title | Number of Positions | Monthly SALARY |
| :--- | :---: | ---: |
| County Assessor | 1 | $\$ 11,067-12,521$ |
| Deputy Assessor | 2 | $6,146-7,886$ |
| Office Services Supervisor | 1 | $3,732-4,789$ |
| Principal Appraiser | 2 | $4,624-5,934$ |
| Appraiser III | 4 | $4,186-5,371$ |
| Appraiser II | 1 | $3,808-4,886$ |
| Appraiser I | 3 | $3,395-4,355$ |
| Principal Auditor-Appraiser | 1 | $4,862-6,238$ |
| Auditor-Appraiser III | 1 | $4,400-5,647$ |
| Auditor-Appraiser I | 1 | $3,551-4,556$ |
| Appraisal Technician | 4 | $2,922-3,750$ |
| Senior Property Transfer Assistant | 1 | $3,360-4,312$ |
| Property Transfer Assistant | 2 | $2,967-3,808$ |
| Cadastral Drafting Technician | 1 | $3,118-4,002$ |
| Senior Assessment Technician | 1 | $3,073-3,943$ |
| Assessment Technician II | 1 | $2,712-3,480$ |
| Assessment Technician I | 4 | $2,430-3,118$ |

## IMPERIAL

No information provided

## INYO

Total Reported Positions: 9

Title
County Assessor
Assistant Assessor
Administrative Analyst III
Auditor Appraiser
Real Property Appraiser
Office Technician III
Office Technician II

Number of Positions Monthly Salary
\$11,198
7,708-9,020
4,714-6,292
4,943-6,012
4,714-6,292
4,184-5,091
3,816-4,636

## KERN

Total Reported Positions: 85

## Title

County Assessor
Confidential Assistant Assessor
Business Manager
Administrative Coordinator
Engineering Technician I/II/III
Fiscal Support Supervisor
Fiscal Support Specialist
Fiscal Support Technician
Confidential Administrative Assistant
Assessment Technician
Chief Appraiser
Supervising Appraiser
Senior Appraiser
Appraiser I/II/III
Supervising Auditor-Appraiser
Senior Auditor-Appraiser
Auditor-Appraiser I/II/III

Number of Positions Monthly Salary
\$12,246
8,125-9,710
5,590-6,680
4,249-5,077
4,206-6,137
3,845-4,595
3,429-4,097
2,894-3,458
4,648-5,554
2,808-3,356
6,395-7,643
5,934-7,092
5,452-6,483
3,788-6,137
5,934-7,092
5,452-6,483
$3,788-6,137$

## KINGS

Total Reported Positions: 24

Title
County Assessor
Auditor-Accountant
Chief Appraiser
Senior Appraiser
Auditor-Appraiser I/II/III
Appraiser I/II/III
Cadastral GIS Technician I/II/III
Assessment Specialist I/II
Assessment Specialist III
Executive Secretary

Number of Positions Monthly Salary
\$12,091

$$
6,041
$$

7,308
5,472-6,680
3,942-6,484
3,713-6,077
3,533-5,528
2,726-3,676
3,328-4,061
4,761

## LAKE

## No information provided

## LASSEN

Total Reported Positions: $\quad 10.5$

| Title | Number of Positions | Monthly Salary |
| :--- | :---: | ---: |
| County Assessor | 1 | $\$ 9,745$ |
| Chief Appraiser | 1 | 6,600 |
| Chief Business \& Administration | 1 | 6,600 |
| Senior Appraiser | 1 | 4,960 |
| Associate Appraiser | 1 | 4,995 |
| Assistant Appraiser | 1 | 4,574 |
| Administrative Assistant | 1 | 4,982 |
| Senior Cadastral Drafter | 1 | 4,768 |
| Cadastral Drafter I | 1 | 3,025 |
| Administrative Clerk | 0.5 | 3,018 |
| Appraiser Technician | 1 | 3,133 |

## LOS ANGELES

Total Reported Positions: 1,380

Title
County Assessor
Assistant Assessor (UC)
Accounting Technician I
Administrative Assistant II
Administrative Assistant III
Administrative Assistant IV, Assessor
Administrative Deputy II (UC)
Administrative Services Manager I
Administrative Services Manager II
Administrative Services Manager III
Application Developer II
Appraiser
Appraiser Assistant
Appraiser Specialist I
Assistant Property Assessment Specialist
Career Development Intern
Chief Appraiser
Chief Clerk
Chief Deputy Assessor, Unclassified
Database Administrator
Departmental Chief Information Officer II (UC)
Departmental Civil Service Representative
Departmental Finance Manager II
Departmental Human Resources Manager II
Departmental Personnel Assistant

Number of Positions Monthly Salary
\$19,869
15,095-23,476
3,547-4,773
4,880-6,576
5,439-7,330
6,003-8,089
11,304-17,579
6,641-8,949
7,203-9,707
9,425-12,701
6,823-8,710
4,303-7,815
3,379-4,543
6,463-8,710
5,203-7,011
2,830
10,515-16,352
4,868-6,740
15,095-23,476
9,061-12,210
12,151-18,898
6,840-9,218
9,781-15,212
9,781-15,212
3,573-4,808

Title
Departmental Information Security Officer I
Director, Assessor's Operations (UC)
Executive Secretary, Unclassified
Geographical Information Systems Manager I
Geographical Information Systems Manager II
Geographical Information Systems Technician I
Geographical Information Systems Technician II
Graphic Arts Aide
Graphic Arts Specialist
Head Clerk
Head Reprographics, Assessor
Head Support Services, Assessor
Information Systems Analyst I
Information Systems Analyst II
Information Technology Aide
Information Technology Manager I
Information Technology Manager II
Information Technology Specialist I
Information Technology Specialist II
Information Technology Supervisor
IT Technical Support Supervisor
Intermediate Clerk
Intermediate Supervising Clerk
IT Technical Support Analyst I
IT Technical Support Analyst II
Management Analyst
Management Secretary III
Management Secretary V
Network Systems Administrator II
Ownership Clerk I
Ownership Clerk II
Ownership Services Specialist
Ownership Services Supervisor I
Ownership Services Supervisor II
Payroll Clerk I
Principal Application Developer
Principal Appraiser
Principal Information Systems Analyst
Principal Network Systems Administrator
Principal Property Assessment Specialist
Printer I
Printer II
Procurement Aide

Number of Positions Monthly Salary
\$9,099-14,151
13,063-20,315
7,133-9,613
9,781-15,212
$10,515-16,352$
5,685-7,257
6,003-7,662
3,504-4,714
4,588-6,183
4,127-5,714
5,799-7,815
6,416-8,646
$6,003-8,089$
6,448-8,688
3,742-5,039
9,781-15,212
10,515-16,352
10,377-13,985
11,942-16,095
9,061-12,210
7,063-9,518
2,899-3,997
3,617-5,002
5,101-6,874
5,685-7,662
5,506-7,420
5,152-6,943
5,742-7,739
6,690-9,016
3,148-4,345
3,504-4,844
3,901-5,399
4,345-6,018
$4,844-6,707$
3,530-4,880
8,753-11,795
7,681-10,928
8,818-11,883
8,818-11,883
7,681-10,928
3,322-4,465
4,208-5,089
3,487-4,691

Title
Procurement Assistant I
Procurement Assistant III
Property Assessment Specialist
Senior Application Developer
Senior Clerk
Senior Departmental Personnel Assistant
Senior GIS Analyst
Senior Information Systems Analyst
Senior Information Technology Aide
Senior IT Technical Support Analyst
Senior Management Secretary V
Senior Network Systems Administrator
Senior Property Assessment Specialist
Senior Secretary V
Senior Typist - Clerk
Special Assistant, Assessor - Field Deputy (UC)
Special Assistant, Assessor (UC)
Staff Assistant I
Staff Assistant II
Staff Assistant, Assessor
Supervising Appraiser
Supervising GIS Technician
Supervising Payroll Clerk II
Supply Officer I
Transcriber Typist
Warehouse Worker Aide
Warehouse Worker I
Warehouse Worker II
Warehouse Worker III

Number of Positions Monthly Salary
\$3,872-5,216
4,820-6,495
6,463-8,710
7,384-9,950
3,265-4,510
4,645-6,260
7,796-9,950
7,854-10,583
4,400-5,929
6,337-8,540
6,400-8,625
7,457-10,049
7,011-9,448
5,152-6,943
3,346-4,622
4,521-6,790
8,332-12,514
3,882-5,229
4,691-6,322
3,770-5,076
7,257-9,780
6,823-8,710
4,367-6,048
5,320-7,168
3,354-4,389
3,210-4,313
3,387-4,554
3,770-5,076
3,977-5,359

## MADERA

Total Reported Positions: 24.5
Title
County Assessor
Deputy Assessor, Real Property
Deputy Assessor, Business
Deputy Assessor, Appraisal Support Operation
Supervising Residential Appraiser
Real Property Appraiser
Residential Appraiser
Auditor-Appraiser
Senior Cadastral Drafting Technician
Cadastral Drafting Technician

Number of Positions Monthly Salary
\$12,124-12,730
6,448-7,837
6,448-7,837
5,836-7,093
5,778-7,023
3,838-5,987
3,838-5,987
3,838-5,987
4,414-5,365
3,272-3,977

Title
Principal Administrative Analyst
Assessment Technician
Assessment Clerk
Office Assistant

Number of Positions Monthly Salary
\$5,894-7,165
3,208-3,899
2,627-3,529
2,601-3,324

MARIN
Total Reported Positions: 56

Title
County Assessor
Assistant Assessor-Recorder
Assistant Assessor - Valuation
Administrative Assistant II
Chief of Assessment Standards
Chief of Assessment Systems
Administrative Services Manager
Administrative Services Associate
Administrative Services Technician
Assessment/Record/Clerk Technician I/II
Assessment Recording Clerk Supervisor
Senior ARCC Technician
Principal Auditor-Appraiser
Senior Auditor-Appraiser
Principal Appraiser
Appraiser III
Appraiser I/II
Auditor-Appraiser I/II
Cadastral Mapping Technician I/II
Supervising Technology Systems Specialist
Technology Systems Specialist III

Number of Positions Monthly Salary
\$18,141
13,351
12,058-13,351
5,577-6,672
8,680-10,509
8,680 - 10,509
8,588-10,389
6,2034-775891
5,196-6,266
$4,190-5,599$
6,118-7,436
5,297-6,441
8,370-10,081
6,714-8,045
8,370-10,081
6,714-8,037
5,778-7,327
5,562-7,395
4,736-6,943
8,723-10,452
7,990-9,569

## MARIPOSA

Total Reported Positions: 10

Title
County Assessor
Appraiser I
Appraiser II
Appraiser III
Assessment Office Manager
Clerk II
Clerk III
Cadastral Draft Technician

Number of Positions Monthly Salary
\$10,105
4,023
4,726
6,555
5,770
3,949
4,315
5,757

# Mendocino <br> <br> No information provided 

 <br> <br> No information provided}

## Merced

Total Reported Positions: 35

| Title | Number of Positions | Monthly SALARY |
| :--- | :---: | ---: |
| County Assessor | 1 | $\$ 12,561-15,297$ |
| Assistant Assessor | 1 | $9,826-11,958$ |
| Director of Administrative Services | 1 | $8,240-10,020$ |
| Chief Appraiser | 1 | $7,512-9,131$ |
| Chief Auditor-Appraiser | 1 | $7,512-9,131$ |
| Staff Services Analyst II | 1 | $5,410-6,583$ |
| Supervising Auditor-Appraiser | 1 | $6,814-8,280$ |
| Supervising Appraiser | 2 | $6,328-7,696$ |
| Chief, Mapping \& Title Services | 1 | $6,176-7,512$ |
| Auditor-Appraiser I/II/III (Flexible Staffing) | 4 | $4,579-7,121$ |
| Appraiser I/II/III (Flexible Staffing) | 8 | $4,053-6,299$ |
| Appraiser IV | 1 | $5,710-6,949$ |
| Assessment Services Supervisor | 1 | $4,716-5,739$ |
| Assessment Clerk I/II/III (Flexible Staffing) | 5 | $2,751-4,276$ |
| Title Technician | 1 | $4,361-5,306$ |
| Assistant Title Technician | 1 | $3,765-4,579$ |
| GIS Analyst I | 1 | $4,670-5,682$ |
| Extra Help Special Projects | 3 | $18.40-25.41 / h o u r$ |

Modoc
Total Reported Positions: 5

## Title

County Assessor
Senior Appraiser
Appraiser II
Support Services Administrator
Assessor Technician II

## Number of Positions Monthly Salary

\$5,800
2,906-5,241
3,787-4,833
3,428-4,374
2,966-3,786

## Mono

No information provided

## Monterey

Total Reported Positions: 52

Title
County Assessor
Assistant Assessor, Valuation
Number of Positions Monthly Salary
Assistant Assessor, Valuation
Administrative Services Assistant
Administrative Secretary - Confidential
Appraiser I
Appraiser II
Appraiser III
Assessment Clerk
Auditor-Appraiser I
Auditor-Appraiser II
Auditor-Appraiser III
Auditor-Appraiser Manager
Business Technology Analyst I
Departmental Information Systems Manager II
Map Drafting Technician
Office Assistant II
Office Assistant III
Personnel Technician - Confidential
Property Transfer Clerk
Senior Map Drafting Technician
Senior Personnel Analyst
Senior Property Transfer Clerk
Supervising Appraiser
Supervising Office Assistant II
\$19,243
9,557-13,045
5,559-7,593
4,512-6,163
3,907-5,336
4,479-5,547
5,350-7,307
3,105-4,241
4,107-5,609
4,939-6,746
5,990-8,181
7,243-9,887
5,736-7,835
8,334-11,377
3,736-5,101
3,270-4,466
3,578-4,886
4,720-6,447
3,296-4,288
4,434-6,053
7,315-9,990
3,643-4,976
6,680-9,119
$4,445-6,072$

## NAPA

Total Reported Positions: 24.5

Title
County Assessor
Chief Appraiser
Supervising Auditor Appraiser
Supervising Appraiser
Mapping and Title Supervisor
Staff Services Manager
Auditor-Appraiser I
Appraiser III
Appraiser II
Appraiser I
Appraiser Aide
Senior Mapping Technician

Number of Positions
1
1
1
1
1
0.5

2
4
3
1
3
1

MONTHLY SALARY
\$9,600-11,669
7,798-9,350
7,798-9,350
7,379-8,847
6,583-7,878
4,572-5,555
5,869-6,994
6,698-8,022
6,150-7,353
5,632-6,727
4,562-5,422
5,337-6,372

Title
Title Technician
Assessment Records Assistant II
Assessment Records Assistant I

Number of Positions Monthly Salary
\$4,522-5,375
4,406-5,210
$4,072-4,807$

## NEVADA

Total Reported Positions: 26

Title
County Assessor
Assistant Assessor
Chief Appraiser
Senior Administrative Analyst
Accounting Assistant I
Appraiser II
Appraiser I
Auditor-Appraiser I
Appraisal Technician I
Assessment Assistant II
Assessment Assistant I
GIS Analyst I
Senior Assessment Assistant
Appraisal Technician I - Temporary

Number of Positions
1
1
1
1
1
4
4
21
2
3
2
1
1
2

Monthly Salary
\$14,087
9,903-12,090
8,442-10,306
7,197-8,786
3,199-3,905
5,112-6,241
4,627-5,648
4,46304-5,54866
4,293-5,241
3,552-4,336
3,215-3,925
6,241-7,619
3,925-4,791
$4,293-5,241$

## ORANGE

Total Reported Positions: 282

Title
County Assessor
Administrative Manager I
Administrative Manager II
Administrative Manager III
Appraiser I
Appraiser II
Appraiser III
Appraiser Trainee
Assessment Technician II
Assessment Technician III
Assessment Technician Trainee
Auditor-Appraiser I
Auditor-Appraiser II
Auditor-Appraiser III
Auditor-Appraiser Trainee
Cadastral Technician II

Number of Positions
1
2
3
5
8
43
18
4
48
13
7
8
14
12
6
5

Monthly Salary
\$18,161
$5,067-10,071$
7,044-12,520
8,807-15,465 5,021-6,765
5,604-7,543
6,216-8,374
4,079-5,446
3,553-4,763
4,079-5,446
3,077-4,079
5,021-6,765
5,604-7,543
6,216-8,374
4,288-5,741
4,462-5,975

Title
Executive Assistant
Executive Secretary I
Information Technologist II
IT Supervisor
IT Systems Technician I
IT Systems Technician II
Managing Appraiser
Managing Assessment Technician
Managing Auditor-Appraiser
Office Assistant
Principal Appraiser
Procurement Contract Specialist
Secretary II
Senior Appraiser
Senior Assessment Technician
Senior Auditor-Appraiser
Senior Cadastral Technician
Senior Information Technologist
Senior IT Applications Developer
Staff Assistant
Staff Specialist
Store Clerk
Storekeeper I
Supervising Cadastral Technician
Technical Systems Specialist

Number of Positions Monthly Salary
\$2,964-12,520
4,481-6,003
6,497-8,729
8,453-11,409
4,344-5,819
5,086-6,848
7,741-10,423
5,521-7,434
7,741-10,423
3,231-3,808
6,951-9,341
5,703-7,687
3,585-4,779
6,951-9,341
4,581-6,127
6,951-9,341
4,949-6,666
7,628-10,273
7,628-10,273
3,988-5,347
4,696-6,278
3,134-4,137
3,519-4,716
5,521-7,434
7,039-9,462

## Placer

Total Reported Positions: 79

Title
County Assessor
Chief Deputy Assessor
Chief Appraiser
Managing Appraiser
Information Technology Supervisor
Supervising Appraiser
Senior Information Technology Analyst
Business Process Analyst
Senior Appraiser
Senior Auditor-Appraiser
Administrative and Fiscal Officer I/II
Geographic Information Systems Analyst I/II
Information Technology Specialist
Assistant/Associate Appraiser

Number of Positions Monthly Salary
\$16,552
11,681-14,588
9,667-12,074
8,748-10,925
8,748-10,925
8,121-10,142
7,935-9,909
7,533-9,409
7,384-9,220
7,384-9,220
7,171-8,954
6,855-8,561
6,528-8,152
6,377-7,965

Title
Assistant/Associate Auditor-Appraiser
Assessment Supervisor
Staff Services Analyst I/II
Information Technology Technician I/II
Geographic Information Systems Tech I/II
Cadastral Technician I/II
Appraisal Technician
Administrative Technician
Accountant I
Administrative Clerk - Senior
Administrative Clerk - Entry/Journey

Number of Positions Monthly Salary
\$6,377-7,965
6,075-7,587
5,921-7,394
5,370-6,706
5,247-6,554
4,760-5,944
4,533-5,661
4,418-5,517
4,318-5,392
3,552-4,436
3,221-4,025

## Plumas

No information provided

## RIVERSIDE

Total Reported Positions: 191

## Title

County Assessor
Assistant Assessor
Chief Appraiser
Chief Deputy Assessor-Clerk-Recorder
Principal Deputy Assessor-Clerk Recorder
Supervising Appraiser
Supervising Auditor-Appraiser
Senior Appraiser
Senior Auditor-Appraiser
Number of Positions
Monthly Salary

Appraiser II Apryiser
Appraiser II 41
Auditor-Appraiser II 9
Assessor-Clerk-Recorder Technician I 4
Assessor-Clerk-Recorder Technician II 44
Assessor-Clerk-Recorder Technician III 7
Appraiser Technician 10
GIS Analyst 1
GIS Specialist II 6
GIS Supervisor Analyst 1
Senior GIS Specialist 1
Supervising Assessor-Clerk-Recorder Technician 1
Administrative Services Assistant 1
1
1
Business Process Manager $\quad 1$
Business Process Analyst I 1
1 7,381

Title
Business Process Analyst II
Supervising Deputy Assessor-Clerk-Recorder

Number of Positions
3

SACRAMENTO
Total Reported Positions: 148
Title
County Assessor
Assistant Assessor
Administrative Services Officer I
Administrative Services Officer II
Administrative Services Officer III
Assessment Supervisor
Assessment Technician
Associate Auditor-Appraiser
Associate Real Property Appraiser
Auditor-Appraiser I/II
Chief Appraiser 6
Data Entry Operator 1
Executive Secretary 1
$\begin{array}{lll}\text { Geographic Information Systems Analyst II } & 2 & 8,808\end{array}$
$\begin{array}{lll}\text { Geographic Information Systems Technician III } & 2 & 6,147\end{array}$
$\begin{array}{lll}\text { Information Technician Applications Analyst III } 1 & 9,713\end{array}$
Information Technician Applications Analyst II 4
$\begin{array}{lll}\text { Information Technician Infrastructure Analyst II } & 1 & 8,808\end{array}$
Office Assistant II 1
Office Specialist II 12
Real Property Appraiser I/II 21
Senior Auditor-Appraiser
Senior Office Specialist 14
Senior Real Property Appraiser 16
Supervising Auditor-Appraiser 2
Supervising Information Technology Analyst 2
Supervising Real Property Appraiser 9

3
$2 \quad 10,694$
Number of Positions Monthly Salary
\$18,578
14,188
6,816
8,173
10,148
5,361
4,834
7,411
7,411
6,311
12,349 3,802
5,881

8,808

3,769
4,434
6,311
8,157
4,743
8,157
9,243
9,243

## SAN BENITO

Total Reported Positions: 20.5

Title
County Assessor
Assistant Assessor
Chief Appraiser
Appraiser III

No. of Positions
1
1
1
4

Monthly Salary
\$11,819-15,669
8,651-11,599
7,219-9,680
5,289-7,090

Title
Appraiser II
Appraiser I
Auditor-Appraiser III
Auditor-Appraiser II
Supervising Computer Mapping Specialist
Computer Mapping Specialist III
Assessor's Office Manager
Assessment Clerk III
Assessment Clerk II
Accounting Appraiser Technician
Property Transfer Assessment Technician

No. of Positions
2
1
1
1
1
2.5

1
1
1
1
1

Monthly Salary
\$4,568-6,124
3,945-5,289
5,527-7,407
4,773-6,399
5,527-7,407
4,773-6,399
4,862-6,518
3,276-4,393
2,972-3,984
3,720-4,988
3,945-5,289

SAN BERNARDINO
Total Reported Positions: 189

Title
County Assessor
Assistant Assessor
Accounting Technician
Administrative \& Financial Manager
Administrative Supervisor I
Applications Specialist
Appraisal Technician
Appraiser II
Appraiser III
ARC Project Administrator
ARC Public \& Legislative Affairs Officer
Auditor-Appraiser II
Auditor-Appraiser III
Automated Systems Analyst II
Business Applications Manager
Business Systems Analyst I
Business Systems Analyst II
Business Systems Analyst III
Cadastral Drafting Technician I
Cadastral Drafting Technician II
Cadastral Drafting Technician III
Cadastral Services Supervisor
Chief Appraiser
Chief of Assessment Services
Departmental IS Administrator
Department Systems Engineer
Executive Secretary III

No. of Positions
1
1
1
1
1
1
15
43
17
1
1
12
2
2

Monthly Salary
\$21,233
10,339-13,943
3,437-4,734
8,006-10,887
5,604-7,722
4,735-6,503
3,437-4,734
5,210-7,164
5,743-7,904
5,529-7,464
6,198-8,398
5,210-7,164
5,743-7,904
5,604-7,722
7,341-10,116
5,210-7,164
6,034-8,304
6,653-9,161
3,527-4,850
3,864-5,304
4,160-5,713
4,966-6,826
8,589-11,698
$8,589-11,698$
9,447-12,877
6,653-9,161
$4,579-6,205$

Title
Office Assistant III
Office Specialist
Payroll Specialist
Principal Appraiser
Programmer Analyst III
Public Service Employee
Staff Analyst I
Staff Analyst II
Supervising Auditor Appraiser
Supervising District Appraiser
Supervising Title Transfer Technician I
Supervising Title Transfer Technician II
Title Transfer Technician I
Title Transfer Technician II

No. of Positions Monthly Salary
\$2,801-3,846
3,047-4,186
2,907-3,990
7,294-9,904
6,767-9,320
1,907-2,643
4,394-6,037
5,091-6,996
6,495-8,941
6,495-8,941
3,770-5,186
4,089-5,611
3,120-4,403
3,501-4,812

SAN DIEGO
No Information Provided

## SAN Francisco

Total Reported Positions: $\quad 187.63$

| Title | Number OF Positions | Monthly SALARY |
| :--- | :---: | ---: |
| County Assessor | 1 | $\$ 19,685$ |
| Manager I | 3 | 12,320 |
| Manager II | 2 | 13,226 |
| Manager III | 6 | 14,260 |
| Manager V | 1 | 16,512 |
| Deputy Director III | 17,724 |  |
| IS Engineer - Journey | 12,505 |  |
| IS Business Analyst | 10,090 |  |
| IS Business Analyst - Senior | 2 | 11,682 |
| IS Manager | 1 | 17,724 |
| IT Operations Support Administrator II | 1 | 7,658 |
| IT Operations Support Administrator III | 1 | 9,310 |
| Senior Payroll and Personnel Clerk | 1 | 7,903 |
| Human Resources Analyst | 2 | 9,604 |
| Senior Human Resources Analyst | 1 | 11,203 |
| Account Clerk | 1 | 6,042 |
| Senior Account Clerk | 1 | 6,995 |
| Accountant III | 1 | 10,216 |
| Senior Microphoto/Imaging Technician | 1 | 6,568 |
| Junior Administrative Analyst | 5 | 6,928 |
| Administrative Analyst | 4 | 9,110 |


| Title | Number OF Positions | Monthly Salary |
| :--- | :---: | ---: |
| Senior Administrative Analyst | 8 | $\$ 10,616$ |
| Principal Administrative Analyst | 1 | 12,291 |
| Management Assistant | 2 | 8,384 |
| Assessor-Recorder Office Assistant | 17 | 6,042 |
| Assessor-Recorder Office Specialist | 2 | 6,714 |
| Assessor-Recorder Senior Office Specialist | 31 | 7,784 |
| Assessor-Recorder Operations Supervisor | 1 | 9,063 |
| Tax Auditor-Appraiser | 8 | 9,038 |
| Senior Tax Auditor-Appraiser | 7 | 10,464 |
| Principal Tax Auditor-Appraiser | 3 | 13,035 |
| Real Property Appraiser | 37 | 9,038 |
| Senior Real Property Appraiser | 20 | 10,464 |
| Principal Real Property Appraiser | 9 | 13,035 |
| Commercial Division Assistant Supervisor | 1 | 9,989 |
| Temporary - Miscellaneous | 0.63 | 9,259 |

## SAN JOAQUIN

Total Reported Positions: 88

| Titce | No. of Positions | Monthly SALARY |
| :--- | :---: | ---: |
| County Assessor | 1 | $\$ 15,641$ |
| Assistant Assessor | 1 | $10,084-12,258$ |
| Principal Appraiser | 2 | $8,628-10,487$ |
| Appraiser IV | 4 | $6,658-8,093$ |
| Appraiser III | 4 | $5,640-6,856$ |
| Appraiser II | 10 | $4,994-6,010$ |
| Appraiser I | 8 | $4,065-4,942$ |
| Principal Auditor-Appraiser | 1 | $8,628-10,487$ |
| Auditor-Appraiser IV | 1 | $6,658-8,093$ |
| Auditor-Appraiser III | 1 | $5,640-6,856$ |
| Auditor-Appraiser II | 5 | $4,994-6,010$ |
| Auditor-Appraiser I | 2 | $4,126-5,016$ |
| Property Technician Supervisor | 2 | $3,782-4,597$ |
| Property Technician | 8 | $3,532-4,293$ |
| Assessor's Chief Mapping Technician | 1 | $5,042-6,129$ |
| Assessor's Senior Mapping Technician | 1 | $4,708-5,139$ |
| Assessor's Mapping Technician II | 3 | $4,228-5,139$ |
| Assessor's Mapping Technician I | 0 | $3,728-4,597$ |
| Office Supervisor | 2 | $3,414-4,149$ |
| Senior Office Assistant | 3 | $3,082-3,746$ |
| Office Assistant | 7 | $2,933-3,566$ |
| Office Assistant Specialist | 3 | $3,235-3,745$ |
| Management Analyst I | 1 | $4,419-5,371$ |
| Management Analyst III | 1 | $5,951-7,234$ |


| Title | No. of Positions | MONTHLY SALARY |
| :--- | :---: | ---: |
| Principal GIS Analyst | 1 | $\$ 7,940-9,652$ |
| Department Information Systems Manager | 1 | $9,014-10,956$ |
| Department Information Systems Analyst III | 2 | $8,537-9,192$ |
| Department Information Systems Analyst II | 1 | $6,624-8,052$ |
| Department Information Systems Analyst I | 1 | $5,398-6,561$ |
| Executive Secretary | 1 | $4,228-5,139$ |
| Office Secretary | 1 | $3,414-4,149$ |
| Account Technician II | 1 | $4,228-5,139$ |
| Transfer Technician Supervisor | 1 | $3,969-4,825$ |
| Transfer Technician III | 2 | $3,653-4,440$ |
| Transfer Technician II | 2 | $3,498-4,252$ |
| Transfer Technician I | 2 | $3,380-4,108$ |

## SAN LUIS OBISPO

Total Reported Positions: 82.5

## Title

County Assessor
Assistant Assessor
Assessment Manager
Assessment Analyst I
Assessment Analyst II
Assessment Analyst III
Supervising Appraiser 3
Appraiser I 6
Appraiser II 8
Appraiser III 6
Appraiser Trainee 5
Supervising Auditor Appraiser 1
Auditor-Appraiser I 1
Auditor-Appraiser III 4
Assessment Technician Supervisor 2
Assessment Technician I 4.5
Assessment Technician II
Assessment Technician III
Assessment Technician IV
Accounting Technician
Supervising Property Transfer Technician 1
Property Transfer Technician I 3
Property Transfer Technician II 3
Property Transfer Technician III 2
Property Transfer Technician IV 2
Geographic Information System Analyst I 3
Geographic Information System Analyst III

No. of Positions Monthly Salary
\$16,120 13,017 10,088 7,708 8,627 9,703 8,594 5,767
6,675
7,285
4,985
9,365
5,780
8,507
6,261
4,280
4,703
2
5,153
4
5,392
5,242
6,887
4,703
5,172
5,670
5,933
5,970
7,748

Title
Senior Geographic Information System Analyst Software Engineer II

No. of Positions Monthly Salary
\$8,963 8,623

## SAN MATEO

Total Reported Positions: 109

## Title

County Assessor
Assistant Assessor
Deputy Assessor
Administrative Assistant I - Confidential
Administrative Assistant II - Confidential
Appraiser I
Appraiser II
Supervisor, Assessor-Recorder Support Services
Assessor-Recorder Technician II
Assessor-Recorder Technician III
Auditor-Appraiser I
Auditor-Appraiser II
Chief Appraiser
Departmental Systems Analyst
Geographic Information System Supervisor
Geographic Information System Technician II
Geographic Information System Technician III
Manager, Information Technology
Principal Appraiser - Exempt
Principal Auditor-Appraiser - Exempt
Senior Appraiser
Senior Auditor-Appraiser
IS Project Manager II
Quality and Compliance Coordinator - Confidential

No. of Positions Monthly Salary
\$19,591
14,215-17,772
12,892-16,116
5,767-7,212
6,557-8,199
5,945-6,644
6,571-8,216
5,772-7,214
4,240-5,300
4,858-6,072
5,945-6,644
6,571-8,216
11,136-13,922
8,694-10,870
7,762-9,701
6,297-7,871
7,465-8,819
10,102-12,627
8,828-11,041
8,828-11,041
7,462-9,329
7,462-9,329
10,729-13,412
6,339-7,919

## SANTA BARBARA

## No information provided

## Santa Clara

Total Reported Positions: 252

| Title | No. of Positions | Monthly Salary |
| :---: | :---: | :---: |
| County Assessor | 1 | \$22,211 |
| Assistant Assessor | 1 | 14,435-18,528 |
| Deputy Assessor | 1 | 11,162-14,320 |
| Financial \& Administrative Services Manager | 1 | 11,842-15,178 |
| Division Chief Office of the Assessor | 3 | 12,197-15,633 |
| Account Clerk I/II | 1 | 4,097-5,390 |
| Accountant Assistant | 2 | 4,956-5,983 |
| Accountant Assistant/Accountant I | 1 | 4,956-6,726 |
| Associate Developer/Application Assistant | 7 | 10,254-14,333 |
| Appraisal Aide | 6 | 5,207-6,291 |
| Appraisal Data Coordinator/Assessment Clerk | 9 | 4,891-5,904 |
| Appraiser I/II/III | 38 | 5,793-8,889 |
| Assessment Clerk | 12 | 4,410-5,316 |
| Assistant Chief Appraiser | 1 | 11,250-13,676 |
| Assistant Chief Auditor-Appraiser | 1 | 11,250-13,676 |
| Management Aide/Associate Management Analyst | 1 | 5,568-8,232 |
| Auditor-Appraiser I/II/III | 12 | 5,792-8,889 |
| Business Systems Analyst | 2 | 11,584-14,081 |
| Cadastral Mapping Technician I/II | 2 | 4,518-6,300 |
| Confidential Secretary | 111 | 6,543-999043 |
| Administrative Assistant/Executive Assistant I | 1 | 4,889-6,345 |
| Exemption Investigator | 2 | 6,491-7,858 |
| Exemption Manager | 1 | 8,354-10,157 |
| Associate GIS Analyst/GIS Analyst | 3 | 8,565-11,972 |
| Associate IT Field Support Specialist/IT Field Support Specialist | 1 | 7,311-10,221 |
| IT Manager | 2 | 14,041-17,067 |
| IT Service Desk Specialist/Associate IT Service Desk Specialist | 1 | 5,864-8,198 |
| Mapping \& Identification Supervisor | 1 | 8,013-9,739 |
| Office Management Coordinator/Supervising Assessment Clerk | 1 | 6,577-8,273 |
| Office Specialist II | 9 | 4,049-4,874 |
| Office Specialist III | 8 | 4,372-5,270 |
| Principal IT Manager | 1 | 19,377-23,553 |
| Property and Title Identification Technician | 4 | 4,790-5,782 |
| Senior Assessment Clerk/Property Transfer Examiner | 16 | 4,636-6,356 |
| Property Transfer Supervisor | 2 | 7,011-8,521 |
| Senior Application Developer | 4 | 14,150-17,200 |
| Senior Account Clerk | 1 | 4,772-5,762 |
| Senior Appraiser/Appraiser III | 38 | 7,347-9,972 |

Title
Assessment Clerk/Senior Assessment Clerk
Auditor-Appraiser I/II/III or Senior Auditor-
Appraiser
Senior Cadastral Mapping Technician
Management Analyst/Senior Management Analyst
Office Specialist III/Senior Office Specialist
Training and Staff Development Specialist/Senior
Training \& Staff Development
Supervising Appraisal Data Coordinator
Supervising Appraiser
Supervising Assessment Clerk
Supervising Auditor-Appraiser
Systems Administrator
Systems Administrator Technician
Technology Architect
Associate Test Engineer/Test Engineer

No. of Positions Monthly Salary
\$4,410-5,596
5,792-9,972
5,697-6,884
6,775-11,038
4,372-5,738
7,997-10,932
6,977-8,480
10,059-12,227
6,577-7,992
10,059-12,227
10,059-12,227
7,962-9,678
13,597-16,527
9,486-13,260

## SANTA CRUZ

Total Reported Positions: 21

Title
County Assessor
Chief Deputy Assessor, Valuation
Chief Deputy Assessor, Administration
Senior Appraiser
Appraiser II
Chief Auditor-Appraiser
Auditor-Appraiser II
Geographic Information System Technician II
Assessment Technician
Assessment Clerk

No. of Positions Monthly Salary
\$20,285
8,920-11,913
8,920-11,913
6,365-8,049
5,800-7,335
8,103-10,816 6,096-7,705
4,832-6,115
4,356-5,521
$4,061-5,138$

## SHASTA

Total Reported Positions: 39

Title
County Assessor
Deputy Assessor
Agency Staff Services Analyst II
Inter-departmental Systems Coordinator
Appraisal Manager
Assessor Program Manager
Senior Specialist Real Property Appraiser

No. of Positions Monthly Salary
\$13,264
7,920 - 10,109
4,540-5,795
6,236-7,959
6,297-8,037
5,155-6,580
5,574-7,114

Title
Real Property Appraiser III
Real Property Appraiser II
Real Property Appraiser I
Real Property Appraiser Aide
Auditor-Appraiser III
Auditor-Appraiser II
Mapping Specialist II
Mapping Specialist I
Supervising Assessor Specialist
Senior Assessor Specialist
Assessor Specialist II
Assessor Specialist I

No. of Positions Monthly Salary
\$5,055-6,452
4,585-5,852
3,960-5,055
3,575-4,562
5,055-6,452
4,791-6,115
4,474-5,711
3,828-4,885
3,790-4,838
3,575-4,562
3,043-3,884
2,828-3,610

## SIERRA

Total Reported Positions: 4.9

Title
County Assessor
Senior Appraiser
Appraiser IV
Chief Deputy Assessment Technician
Assessment Technician II

No. of Positions
1

- \$10,279 7,842*
6,308*
4,945*
4,299*
*Subject to 5 and 10 year longevity @ 5\% each


## SISKIYOU

Total Reported Positions: 15

Title
County Assessor
Assistant Assessor
Deputy Assessor
Senior Specialist Appraiser
Senior Appraiser
Appraiser
Administrative Assessment Supervisor
Senior Assessor-Recorder Technician
Assessor-Recorder Technician
Senior Cadastral Mapping Technician

No. of Positions
1
1
1
1
0
5
1
3
1
1

Monthly Salary
\$9,060
5,788-7,035
4,919-5,979
4,356-5,295
3,951-4,802
3,464-4,210
3,726-4,528
3,262-3,961
2,729-3,396
3,158-3,841

## Solano

Total Reported Positions: 49

Title
County Assessor
Assistant Assessor
Chief Appraiser
Supervising Real Property Appraiser
Supervising Auditor-Appraiser
Clerical Operations Manager
Clerical Operations Supervisor
Senior Appraiser
Appraiser
Auditor-Appraiser
Office Assistant III
Office Assistant II
Cadastral Mapping Technician II
Cadastral Mapping Technician III

No. of Positions Monthly Salary
\$16,771
11,498-13,975 10,027-12,188
7,779-9,455
7,779-9,455
6,081-7,391
4,849-5,953
6,674-8,112
4,756-7,127
5,125-7,127
4,544-5,579
4,087-5,017
4,756-5,781
5,495-6,679

The salary and benefits for the Assessor-Recorder and Assistant Assessor-Recorder are split between the Assessor and Recorder's Divisions.

## SONOMA

Total Reported Positions: 71.55

## Title

County Assessor
Chief Deputy Assessor
Chief of Assessment Standards
Executive Secretary, Confidential*
Chief Appraiser
Appraiser IV
Appraiser III
Appraiser II
Appraiser I
Appraiser Aide
Supervising Auditor-Appraiser
Senior Auditor-Appraiser
Auditor-Appraiser II
Auditor-Appraiser I
Department Information Systems Manager
Department Information Specialist II
Cadastral Mapping Supervisor
Cadastral Mapping Technician I/II

No. of Positions Monthly Salary
\$16,546
11,239-13,662
9,095-11,056
4,936-5,958
9,095-11,056
6,796-8,262
5,896-7,163
5,294-6,436
4,581-5,567
\$3,993-4,854
7,264-8,831
6,456-7,849
6,009-7,304
5,460-6,638
9,192-11,173
6,692-8,135
5,714-6,945
4,864-5,913

Title
Assessment Process Manager
Assessor's Change in Ownership Supervisor
Assessment Process Supervisor
Assessment Specialist
Senior Clerk Recorder Assessor Specialist
Clerk Recorder Assessor Specialist I/II
Administrative Services Officer I
Accountant II/Accountant II Confidential*
Account Clerk II

No. of Positions Monthly Salary
\$8,274-10,057
5,773-7,017
5,181-6,296
4,603-5,596
4,180-5,081
3,454-4,614
7,171-8,716
5,778-7,410
3,776-4,567

[^2]
## STANISLAUS

Total Reported Positions: 61

## Title

County Assessor
Assistant Assessor (Manager IV)
Confidential Assistant IV
Senior Software Developer/Analyst
Software Developer/Analyst III
Supervising Auditor-Appraiser
Supervising Appraiser
Senior Auditor-Appraiser
Application Specialist III
Senior Appraiser
Auditor-Appraiser III
Appraiser III
Cadastral Supervisor
Supervising Assessment Technician II
Cadastral Technician II
Appraiser Technician
Assessment Technician II
Administrative Clerk II
Administrative Clerk I

No. of Positions Monthly Salary
\$15,317
7,121-10,681
4,200-6,301
7,802-9,483
6,744-8,199
6,547-7,958
6,238-7,582
5,940-7,219
5,829-7,086
5,663-6,883
5,396-6,559
5,146-6,256
5,063-6,153
4,439-5,394
4,177-5,080
3,531-4,292
3,510-4,266
2,978-3,619
$2,881-3,501$

| SUTTER |  |  |  |
| :--- | ---: | ---: | ---: |
|  | Total Reported Positions: | 16 |  |
| TıTLE | No. of Positions | Monthly SALARY |  |
| County Assessor | 1 | $\$ 10,770$ |  |
| Assistant Assessor | 1 | 7,123 |  |
| Chief Appraiser | 1 | 8,726 |  |
| Auditor-Appraiser III | 2 | $\$ 5,745-6,504$ |  |
| Appraiser I | 1 | 4,402 |  |
| Appraiser II | 2 | 4,898 |  |
| Appraiser III | 2 | 5,160 |  |
| Appraiser Aide | 1 | 4,570 |  |
| Assessment Technician I | 1 | 3,217 |  |
| Assessment Technician II | 2 | $3,796-4,109$ |  |
| Assessment Technician III | 2 | $4,241-4,700$ |  |

## Tehama

Total Reported Positions: 18

## Title

County Assessor
Assistant Assessor
Assessment Roll Manager
Auditor-Appraiser
Senior Appraiser
Appraiser II
Appraiser I
Senior Assessment Clerk
Assessment Clerk III
Assessment Clerk II
Cadastral Drafting Tech
Transfer Analyst

| No. of Positions | Monthly Salary |
| :---: | ---: |
| 1 | $\$ 10,123$ |
| 1 | $6,627-8,072$ |
| 1 | $4,578-5,574$ |
| 1 | $4,091-4,985$ |
| 2 | $4,404-5,366$ |
| 2 | $3,990-4,862$ |
| 1 | $3,617-4,404$ |
| 3 | $3,200-3,895$ |
| 1 | $2,898-3,529$ |
| 2 | $2,621-3,200$ |
| 1 | $3,529-4,299$ |
| 2 | $3,117-3,798$ |

## Trinity

## No information provided

## Tulare

Total Reported Positions: 76

Title
County Assessor
Assistant Assessor
Chief Appraiser

No. of Positions Monthly Salary
1
1
1
\$16,620
8,237-12,355 6,800-8,287

| Title | No. of Positions | Monthly SALARY |
| :--- | :---: | ---: |
| Appraiser I/II/III | 24 | $\$ 4,607-6,989$ |
| Appraiser IV | 4 | $6,324-7,707$ |
| Chief Records Clerk | 1 | $3,946-4,810$ |
| Director of Staff Services | 1 | $8,237-12,355$ |
| Systems \& Procedures Analyst I/II | 1 | $4,780-6,433$ |
| Chief Auditor-Appraiser | 1 | $6,800-8,287$ |
| Auditor-Appraiser I/II/III | 5 | $4,611-6,991$ |
| Auditor-Appraiser IV | 2 | $6,343-7,731$ |
| Chief Assessment Clerk | 1 | $4,150-5,058$ |
| Title \& Admin Tech Supervisor | 3 | $3,588-4,372$ |
| Title \& Admin Tech I/II | $2,965-3,975$ |  |
| Accountant II/III-confidential | 21 | $4,698-6,386$ |
| Analyst-Assessors System | 1 | $6,576-7,942$ |
| Analyst-Staff Services I/II | 1 | $4,087-5,622$ |
| Cadastral Supervisor | 1 | $5,278-6,432$ |
| Cadastral Mapping Tech I/II/III | 1 | $3,879-5,737$ |

TuOLUMNE
Total Reported Positions: 11

Title
County Assessor
Assistant Assess
Assistant Assessor
Senior Appraiser
Auditor-Appraiser II
Appraiser I/II
Transfer Specialist
Senior Assessment Technician I/II
Assessment Technician I/II
Senior Cadastral GIS Specialist

No. of Positions Monthly Salary
\$12,459
9,454
4,597-5,611
4,118-5,556
3,765-5,079
3,493-4,264
3,324-4,058
2,721-3,673
4,373-5,341

VENTURA
Total Reported Positions: 132

Title
County Assessor
Chief Deputy Assessor
Chief Appraiser
Staff Services Manager III
Supervising Appraiser
Appraiser III
Appraiser II
Supervising Auditor-Appraiser
Auditor-Appraiser III

No. of Positions Monthly Salary
\$18,926
11,028-15,441
7,704-10,786
7,475-10,465
6,838-10,052
5,712-8,007
5,147-7,215
5,988-10,052
5,572-8,007

Title
Auditor-Appraiser II
Supervising Assessor's Technician
Assessor's Technician III
Assessor's Technician II
Cadastral Technician IV
Cadastral Technician III
Imaging Specialist I
Office Systems Coordinator IV
Office Systems Coordinator III
Clerical Supervisor II
Office Assistant IV
Office Assistant III
Management Assistant IV - Confidential
Management Assistant III
Administrative Assistant III
Administrative Assistant II

No. of Positions Monthly Salary
\$5,147-7,215
4,548-5,822
4,491-5,749
4,124-5,279
5,220-7,315
4,397-6,156
2,981-4,172
6,726-8,933
5,660-7,939
3,875-5,426
3,279-4,586
3,051-4,266
4,836-6,772
3,699-5,176
4,836-6,783
4,397-6,166

## Yolo

Total Reported Positions: 28

| Title | No. of Positions | Monthly SALARY |
| :--- | :---: | ---: |
| County Assessor | 1 | $\$ 16,019$ |
| Chief Deputy Assessor | 1 | $9,398-11,423$ |
| Principal Appraiser | 1 | $6,959-8,459$ |
| Principal Auditor-Appraiser | 1 | $6,959-8,459$ |
| Assessor Clerk-Recorder Supervisor | 1 | $4,945-6,011$ |
| Executive Assistant | 1 | $5,478-6,659$ |
| Appraiser I/II/III | 6 | $4,556-6,854$ |
| Senior Appraiser | 3 | $6,326-7,690$ |
| Auditor-Appraiser I/II/III | 2 | $4,556-6,854$ |
| Senior Auditor-Appraiser | 0 | $6,326-7,690$ |
| Assessor-Clerk-Recorder Assistant I/II | 3 | $3,284-4,391$ |
| Assessor-Clerk-Recorder Assistant I/II | 1 | $3,284-4,391$ |
| $\quad$ (Extra-Help) |  |  |
| Assessor-Clerk-Recorder Specialist I/II | 5 | $3,819-5,106$ |
| Senior Assessment Technician | 1 | $4,410-5,361$ |
| Geographic Information Systems Analyst II | 1 | $6,390-7,767$ |

## YUBA

## No information provided

## Salaries of Assessment Appeals Board Members ${ }^{2}$

| County | Salary | Miscellaneous Benefits |
| :---: | :---: | :---: |
| Alameda | \$200 per hearing | Not available |
| Butte | \$75 per 4 hour session | Meals only for full 8 hour day |
| Calaveras | \$65 per day | Expenses for out of county travel |
| Contra Costa | \$200 half day/\$300 full day/\$400 per day for consecutive day appeals | Not available |
| El Dorado | \$100 per day, \$50 per 4 hour session | Mileage $\$ 0.56$ per mile; $\$ 17$ meals |
| Fresno | \$100 per day | Mileage reimbursement at IRS rate |
| Humboldt | \$40 half day/\$75 full day | Mileage; meals per diem |
| Kern | $\$ 150$ half day $/ \$ 250$ full day $/ \$ 300$ consecutive days for special hearings | Meals for full day training; mileage if more than 20 miles |
| Lassen | \$100 half day/\$200 full day | Not available |
| Los Angeles | $\$ 150$ per session up to 4 hours <br> $\$ 225$ per session between 4-6 hours <br> $\$ 300$ per session over 6 hours | Not available |
| Madera | \$100 per session | Mileage \$0.585 per mile |
| Marin | $\$ 131.25$ half day/\$262.50 per meeting per diem | $\$ 32.81$ per hour for preparation of findings of fact |
| Mariposa | \$100 per session | Mileage at prevailing rate |
| Merced | \$100 per session; additional \$50 for session time over 4 hours | Not available |
| Monterey | \$275 per session | Mileage $\$ 0.625$ per mile effective $7 / 1 / 2022$; meals, if necessary |
| Napa | \$200 per meeting | Not available |
| Nevada | $\$ 75$ half-day/\$150 full day member $\$ 85$ half-day/\$160 full day Chair | Mileage at IRS annual rate per mile |
| Orange | \$150 per half-day/\$300 full day | Parking |
| Placer | \$200 per day/\$300 Special Meetings | Mileage; meal reimbursement at IRS standard rate |
| Riverside | \$300 per day | Mileage \$0.58 per mile |
| Sacramento | \$100 half day/\$200 full day | Parking |
| San Bernardino | $\$ 175$ if less than 3 hours/ $\$ 225$ if 3-6 hours/ $\$ 300$ if more than 6 hours per meeting | Mileage |
| San Francisco | \$100 per session (Session is 2.5 hours) | Not available |

[^3]| County | Salary | Miscellaneous Benefits |
| :---: | :---: | :---: |
| San Joaquin | No response | No response |
| San Luis Obispo | \$150 per day | Mileage |
| San Mateo | \$300 per meeting | Not available |
| Santa Clara | \$300 per day | Mileage; meals per diem |
| Santa Cruz | \$75 per meeting | Mileage and meals if travel is for training |
| Shasta | \$40 half day/\$75 per day | No reimbursement for mileage, meals, etc |
| Siskiyou | \$100 per day | Mileage at county reimbursement rate ( $\$ 0.62$ per mile) |
| Solano | \$100 for half-day, \$200 full day, \$400 for consecutive hearing days. | \$25 per hour document review and prep for complex assessment appeal cases |
| Sonoma | \$125 per half day; \$250 full day. | Not available |
| Stanislaus | \$75 half day/\$150 full day | Not available |
| Sutter | \$50 per hour/\$100 per session | Not available |
| Tulare | \$150 per session | Mileage paid at rate of 0.585 cents per mile |
| Ventura | $\$ 100$ for half day or less/\$200 for greater than 4 hours | Standard IRS mileage rate |
| Yolo | $\$ 125$ per 4 hours or less; $\$ 175$ over 4 hours | Not available |

## Salaries for Hearing Officers ${ }^{3}$

| COUNTY | SALARY | MisCELLANEOUS BENEFITS |
| :--- | :--- | :--- |
| Alameda | \$75-\$200 per hour based on experience | Not available |
| Los Angeles | \$150 per session up to 4 hours <br> \$225 per session between 4-6 hours <br> \$300 per session over 6 hours | Not available |
| Mariposa | \$100 per session | Mileage paid per prevailing <br> rate |
| Orange | \$175 per session | Parking |
| San Bernardino | \$175 if less than 3 hours/\$225 if 3-6 <br> hours/\$300 if more than 6 hours per <br> meeting | Mileage |
| San Francisco | \$100 per session (Session is 2.5 hours) | Not available |
| Santa Clara | \$300 per day | Mileage; meals per diem |

[^4]| COUNTY | SALARY | MisCELLANEOUS BENEFITS |
| :--- | :--- | :---: |
| Tulare | A County Counsel attorney is appointed <br> as the Hearing Officer, but no additional <br> salary is paid for the appointment | Not available |
| Ventura | \$100 for 4 hours or less $/ \$ 200$ for greater <br> than 4 hours | Standard IRS mileage rate |

## A. Employee Retirement Benefits

| County | Retirement System | Retirement Formula | \% Paid by County | \% Paid by Employee | Social Security \& Medicare Paid by County | Social Security \& Medicare Paid by Employee |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alameda | 1937 Ret. Act | Tier I: <br> $2 \%$ at 57 <br> hired on or <br> before <br> 6/30/83 <br> Tier II: <br> $2 \%$ at 62 <br> hired on or <br> after 7/1/83- <br> 12/31/12 <br> Tier IV: <br> $2 \%$ at 62 <br> hired on or <br> after $1 / 1 / 13$ | Varies | Varies | 6.2\% | 6.2\% |
| Alpine | CalPERS | $\begin{aligned} & 2 \% \text { at } 55 ; \\ & \text { classic } \\ & 2 \% \text { at } 62 \\ & \hline \end{aligned}$ | 0 | 100\% | None | None |
| Amador | No response | No response | No response | No response | No response | No response |
| Butte | CalPERS | $2 \%$ at 55 <br> (Classic) <br> $2 \%$ at 62 <br> (New members) | 9\% Classic $1 / 2$ cost now for new members | 9\% Classic $1 / 2$ cost now for new members | $\begin{aligned} & \text { Social Security - } \\ & 6.2 \% \\ & \text { Medicare - } \\ & 1.45 \% \end{aligned}$ | $\begin{aligned} & \text { Social Security - } \\ & 6.2 \% \\ & \text { Medicare }-1.45 \% \end{aligned}$ |
| Calaveras | CalPERS | $2 \%$ at 55 hired before 1/1/13 (highest 12 months salary) $2 \%$ at 62 hired after 1/1/13 (highest 36 months salary) | 10.225\% | 7\% | $\begin{aligned} & \text { Medicare Only - } \\ & 1.45 \% \end{aligned}$ | $\begin{aligned} & \text { Medicare Only - } \\ & 1.45 \% \end{aligned}$ |
| Colusa | CalPERS | $3 \%$ at 60 Classic hired before 12/31/12 $2 \%$ at 62 New - hired after 1/1/13 | 30.4\% | 8\% | 7.65\% | 7.65\% |
| Contra Costa | 1937 Ret. Act before $12 / 31 / 12$ <br> CalPERS for employees hired after 1/1/13 (PEPRA) | $\begin{aligned} & 2 \% \text { at } 55 \\ & 2 \% \text { at } 60 \\ & \text { hired on or } \\ & \text { after } 1 / 1 / 13 \end{aligned}$ | 80\%. | 20\% | SS 6.2\% $\$ 127,200.00 ;$ Medicare $1.45 \%$ No limit | SS 6.2\% <br> \$127,200.00; <br> Medicare 1.45\% <br> No limit; <br> EEs exceeding <br> 200K in SS Wage <br> Base will pay an additional 0.90\% <br> in Medicare Tax <br> for earnings <br> exceeding the <br> 200K threshold |


| County | Retirement System | Retirement Formula | \% Paid by County | \% Paid by Employee | Social Security \& Medicare Paid by County | Social Security \& Medicare Paid by Employee |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Del Norte | CalPERS | 2\% at 55 | 7.442\% hired prior to 2013 7.192\% hired after 2013 | 8\% | $\begin{aligned} & \text { SS 6.20\% } \\ & \text { Medicare 1.45\% } \end{aligned}$ | $\begin{aligned} & \text { SS 6.20\% } \\ & \text { Medicare 1.45\% } \end{aligned}$ |
| El Dorado | CalPERS | $2 \%$ at 55 hired prior to 10/5/12 <br> $2 \%$ at 60 hired on or after 10/5/12; $2 \%$ at 62 hired on or after $1 / 1 / 13$ | 4\% if 2\% at <br> 50 or 60; <br> $50 \%$ if $2 \%$ at <br> 62 | $\begin{aligned} & 3 \% \text { if } 2 \% \text { at } \\ & 55 \text { or } 60 ; \\ & 50 \% \text { if } 2 \% \text { at } \\ & 62 \end{aligned}$ | No response | No response |
| Fresno | 1937 Retirement <br> Retirement Act | Tier 1: 2.5\% at 55 max $3.273 \%$ at 60; Tier II: <br> $2 \%$ at 55 max $2.42 \%$ at 63 ; <br> Tier III 2\% at 55 max; <br> $3.14 \%$ at 65 ; Tier IV: <br> $1.99 \%$ at 61 <br> max; 2.43\% <br> at 65 ; Tier V: <br> $1 \%$ at 52 <br> max; $2.5 \%$ at <br> 67 | Varies | Varies | 7.65\% | 7.65\% |
| Glenn | CalPERS \& LIUNA <br> Pension Fund (Supplemental Retirement) | $2.5 \%$ at 55 , $2 \%$ at 62 new hires | 100\% | $100 \%$ of the employees 8\% contributions PERS | No response | No response |
| Humboldt | CalPERS | $2.7 \%$ at 55 prior to $7 / 5 / 12 ;$ $2 \%$ at 55 after $7 / 6 / 12 ; 2 \%$ at 62 after $1 / 1 / 13$ | 29.68\% | $\begin{aligned} & 2.7 \% \text { at } 55 \\ & 11 \% \text {; } \\ & 2 \% \text { at } 55 \\ & 10 \% \text {; } \\ & 2 \% \text { at } 62 \\ & 9.25 \% \end{aligned}$ | 7.65\% | 7.65\% |
| Imperial | No response | No response | No response | No response | No response | No response |
| Inyo | CalPERS | 2\% at 55 <br> Existing; 2\% at 62 hired after $1 / 1 / 13$ | $\begin{aligned} & 100 \% \text { for } 2 \% \\ & \text { at } 55 \text {; } \\ & 50 \% \text { for } 2 \% \\ & \text { at } 62 \end{aligned}$ | $\begin{aligned} & 50 \% \text { for } 2 \% \\ & \text { at } 62 \end{aligned}$ | 7.65\% | 7.65\% |
| Kern | 1937 <br> Retirement <br> Act <br> PEPRA Act <br> of 2013 | Tier 1:3\% at 60 hired on or prior to 10/27/07; <br> Tier 2: 1.62\% at 65 hired after 10/27/07 | $66.67 \%$ if hired before 8/7/04; $0 \%$ on or after 8/7/04 | $33.33 \%$ if hired before 8/7/04; $100 \%$ hired on or after 8/7/04 | $\begin{aligned} & \text { SS 6.2\% } \\ & \text { Medicare 1.45\% } \end{aligned}$ | SS 6.2\% Medicare 1.45\% |
| Kings | CalPERS | $\begin{aligned} & 2 \% \text { at } 55 \text { or } \\ & 2 \% \text { at } 62 \text { if } \\ & \text { hired after } \\ & 1 / 1 / 13 \end{aligned}$ | 16.284\% | $\begin{aligned} & \text { 7\% Classic } \\ & \text { 5.75\% New } \end{aligned}$ | 7.65\% | 7.65\% |
| Lake | No response | No response | No response | No response | No response | No response |


| County | Retirement System | Retirement Formula | \% Paid by County | \% Paid by <br> Employee | Social Security \& Medicare Paid by County | Social Security \& Medicare Paid by Employee |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Lassen | CalPERS | $\begin{aligned} & 2 \% \text { at } 55 \\ & 2 \% \text { at } 60 \\ & 2 \% \text { at } 62 \end{aligned}$ | 9.052\% | 7\% | 6.2\%; 1.45\% | 6.2\%; 1.45\% |
| Los Angeles | LACERA | $\begin{aligned} & \text { Plan D } \\ & \text { Plan E } \\ & \text { Plan G } \end{aligned}$ | Varies | $\begin{aligned} & \hline \text { Plan D- } \\ & 19.84 \% \\ & \text { Plan E- } \\ & 21.21 \% \\ & \text { Plan G- } \\ & 19.84 \% \end{aligned}$ | 0 | SS - not available; Medicare Hospital Insurance Tax (HIT) - 1.45\% of earnings for all employees hired after 3/31/1986 |
| Madera | CalPERS | $2.7 \%$ at 55 hired before 2013; <br> $2 \%$ at 62 <br> hired after <br> 2013 | $\begin{aligned} & 24.523 \% \text { pre } \\ & 2013 ; \\ & 24.523 \% \text { post } \\ & 2013 \end{aligned}$ | $\begin{aligned} & 8 \% \text { pre } 2013 \\ & 6.25 \% \text { post } \\ & 2013 \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\%; } \\ & \text { Medical 1.45\% } \end{aligned}$ | SS 6.2\%; Medical 1.45\% |
| Marin | 1937 Ret. Act | Varies | Varies | Varies | SS: 0; Medicare 1.45\% | SS: 0; Medicare $1.45 \%$ |
| Mariposa | CalPERS | $2.7 \%$ at 55 before 2011 $2 \%$ at 55 between 2011 and 2013 ; $2 \%$ at 62 after 2013 | 11.098\% | 8\% | 100\% | 100\% |
| Mendocino | No response | No response | No response | No response | No response | No response |
| Merced | 1937 Ret. Act | Tier I/II <br> $3 \%$ at 60 <br> Tier III: <br> $2.43 \%$ at 65 <br> Tier IV: <br> $2.5 \%$ at 67 | Tier I: <br> 44.13\% <br> Tier II: <br> 41.45\% <br> Tier III: <br> 37.79\% <br> Tier IV: <br> 34.80\% | Varies | Employee and County contribute equally | Employee and County contribute equally |
| Modoc | CalPERS; LIUNA <br> Pension Plan | CalPERS: 2\% at 55 if hired prior 1/1/13; $2 \%$ at 62 if hired after 1/1/13 | 9.24\% | 7\% | 7.65\% | 7.65\% |
| Mono | No response | No response | No response | No response | No response | No response |
| Monterey | CalPERS | $2 \%$ at 55 <br> PEPRA <br> $2 \%$ at 62 <br> Classic | Not available | PEPRA 7\%; Classic member: 7\% | $\begin{aligned} & 6.2 \% \text { for } \mathrm{SS} \\ & 1.45 \% \text { for } \\ & \text { Medicare } \end{aligned}$ | $\begin{aligned} & \hline 6.2 \% \text { for } \mathrm{SS} \\ & 1.45 \% \text { for } \\ & \text { Medicare (for } \\ & \text { most) } \end{aligned}$ |
| Napa | CalPERS | Tier 1: <br> $2.5 \%$ at 55 <br> hired before <br> 10/29/11 <br> Tier 2: <br> $2 \%$ at 60 <br> hired on or <br> after 10/29/11 <br> Tier 3: <br> $2 \%$ at 62 <br> hired on or <br> after 1/1/13 | Tier $1 \& 2$ : 16.969\% + <br> 1.96\% EPMC <br> Tier 3: <br> 16.969\% + <br> $0.96 \%$ EPMC | $\begin{aligned} & \text { Tier 1 \& 2: } \\ & 6.04 \% \\ & \text { Tier 3: } \\ & 6.25 \% \end{aligned}$ | 0 | $100 \%$ Medicare; $0 \%$ SS |


| County | Retirement System | Retirement Formula | \% Paid by County | \% Paid by Employee | Social Security \& Medicare Paid by County | Social Security \& Medicare Paid by Employee |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Nevada | CalPERS | $\begin{aligned} & 2.7 \% \text { at } 55 ; \\ & 2 \% \text { at } 60 ; \\ & 2 \% \text { at } 62 \end{aligned}$ | 32\% | Tier 1: 8\% <br> Tier 2:7\% <br> Tier 3: <br> 7.75\% | 7.65\% | 7.65\% |
| Orange | OCERS | $2.7 \%$ at 55 hired before 12/31/12; $1.62 \%$ at 65 hired after 12/31/12 | 36.84\% for <br> $2.7 \%$ at age <br> 55 <br> 36.52\% for <br> $1.62 \%$ at age <br> 65 | 15.95\% to $21.51 \%$ of annual income for 2.7\% at age 55; 7.6\% $13.6 \%$ of annual income for $1.62 \%$ at age 65 | 0\% for SS; $1.45 \%$ match for Medicare | 0\% for SS; 1.45\% match for <br> Medicare |
| Placer | CalPERS - <br> Tier rates based on hire dates and job group (three pension tiers). | $2.5 \%$ at 55 hired before 3/13/11; $2 \%$ at 55 if hired on or after 3/13/11; $2 \%$ at 62 after 1/1/13 | 9.910\% (Misc.) $19.730 \%$ (Safety) | 7-8\% <br> (Misc.) <br> 9-12\% <br> (Safety) | SS 6.2\%; <br> Medical 1.45\% | SS 6.2\%; Medical $1.45 \%$ |
| Plumas | No response | No response | No response | No response | No response | No response |
| Riverside | CalPERS | Tier 1: <br> $3 \%$ at 60 <br> hired prior <br> 8/26/12 <br> Tier 2: <br> $2 \%$ at 60 <br> hired on or <br> after $8 / 23 / 12$ <br> through <br> 12/31/12 <br> Tier 3: <br> $2 \%$ at 62 <br> hired on or <br> after $1 / 1 / 13$ | 8.927\% | Tier 1: 8\% <br> Tier 2: 7\% <br> Tier 3: 6.5\% | 7.65\% | 7.65\% |
| Sacramento | 1937 Ret. Act, SCERS | 2\% at $551 / 2$ | $\begin{aligned} & 19.17 \% \text { - } \\ & 24.07 \% \text { (Tier } \\ & 1-5 \text { ) } \end{aligned}$ | $\begin{aligned} & 7.61 \%- \\ & 11.41 \% \\ & \text { (Tier 1-5) } \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\%; } \\ & \text { Medical 1.45\% } \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\%; Medical } \\ & 1.45 \% \end{aligned}$ |
| San Benito | CalPERS | $2 \%$ at 55 hired prior to $1 / 1 / 13$; $2 \%$ at 62 for new employees hired after $1 / 1 / 13$ | 18\% | 7\% | $\begin{aligned} & \hline \text { SS 6.2\%; } \\ & \text { Medical 1.45\% } \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\%; Medical } \\ & 1.45 \% \end{aligned}$ |


| County | Retirement System | Retirement Formula | \% Paid by County | \% Paid by Employee | Social Security \& Medicare Paid by County | Social Security \& Medicare Paid by Employee |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| San Bernardino | 1937 Ret. Act | Tier 1: <br> $2 \%$ at 55 <br> before 1/1/13 <br> Tier 2: <br> $2.5 \%$ at 67 on <br> or after 1/1/13 | $\begin{aligned} & \text { Tier 1: } \\ & 36.49 \% \text {; } \\ & \text { Tier 2: } \\ & 33.34 \% \end{aligned}$ | $\begin{aligned} & \text { Tier 1: } \\ & 9.05 \%- \\ & 15.14 \% \\ & \text { Tier 2: } \\ & 9.09 \% \end{aligned}$ | 1.45\% | 1.45\% |
| San Diego | No response | No response | No response | No response | No response | No response |
| San Francisco | SFERS | $2.3 \%$ at 62 <br> hired between <br> 11/2/76 and <br> 7/1/10 <br> $2.3 \%$ at 62 <br> hired between <br> 7/1/10 and <br> 1/7/12 <br> $2.3 \%$ at 65 <br> hired on or <br> after $1 / 7 / 12$ | 18\%-25\% | 7.5\%-12\% Dependent on Employee's base pay | No response | No response |
| San Joaquin | 1937 Ret. Act | Tier 1$2 \%$ at 55.5 ; <br> Tier 2- <br> $2 \%$ at 62 ; <br> hired post <br> 2013 | No response | No response | No response | No response |
| San Luis Obispo | San Luis Obispo Pension Trust | Tier 1: $2 \%$ at 55 <br> Tier 2: <br> $2 \%$ at 60 <br> Tier 3: <br> $2 \%$ at 62 | Assessor 13.55\%; <br> Management 9.29\%; <br> Rank/File <br> 8.75\% | Assessor 24.47\%; <br> Management 22.98\%; <br> Rank/File <br> 21.67\% | 6.20\% | 6.20\% |
| San Mateo | 1937 Ret. Act | $2 \%$ at $551 / 2$; hired before 8/7/11; $2 \%$ at $611 / 4$ hired on or after 8/7/11; $2 \%$ at 62 hired on or after $1 / 1 / 13$ | Varies | Varies | $\begin{aligned} & \hline \text { SS 6.2\%; } \\ & \text { Medicare 1.45\% } \end{aligned}$ | $\begin{aligned} & \hline \text { SS 6.2\%; } \\ & \text { Medicare 1.45\% } \end{aligned}$ |
| Santa Barbara | No response | No response | No response | No response | No response | No response |
| Santa Clara | CalPERS | Classic: <br> $2.5 \%$ at 55 <br> hired before <br> 1/1/13; <br> PEPRA: <br> $2 \%$ at 62 <br> hired after <br> 1/1/13 | Classic: SEIU <br> 14.299\%; <br> CEMA <br> 6.729\%; Exec <br> Mgmt <br> 6.809\% <br> PEPRA: <br> SEIU <br> 9.740\%; <br> CEMA <br> 5.479\%; Exec <br> Mgmt <br> 9.740\% | Varies | 7.65\% | 7.65\% |
| Santa Cruz | CalPERS | $2 \%$ at 55 hired before 1/1/2013; 2\% at 62 hired on or after $1 / 1 / 13$ | Varies | Varies | 7.65\% | 7.65\% |


| County | Retirement System | Retirement Formula | \% Paid by County | \% Paid by Employee | Social Security \& Medicare Paid by County | Social Security \& Medicare Paid by Employee |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Shasta | CalPERS | $\begin{aligned} & 2 \% \text { at } 55 ; \\ & 2 \% \text { at } 60 ; \\ & 2 \% \text { at } 62 \\ & \hline \end{aligned}$ | 24.810\% | 7.8\% | 7.65\% | 7.65\% |
| Sierra | CalPERS | $2 \%$ at 55 hired before 2013 <br> $2 \%$ at 60 hired after 2013 | 0\% | 100\% | $\begin{aligned} & \hline \text { SS 6.2\%; } \\ & \text { Medicare 1.45\% } \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\%; } \\ & \text { Medicare 1.45\% } \end{aligned}$ |
| Siskiyou | CalPERS | $2 \%$ at 55 hired before $11 / 2 / 12 ;$ $2 \%$ at 60 hired $11 / 2 / 12$ - $12 / 31 / 12 ;$ $2 \%$ at 62 hired after $1 / 1 / 13$ | 35.42\% | 7\% | 7.65\% | 7.65\% |
| Solano | CalPERS | $2.7 \%$ at 55 ; <br> $2 \%$ at 60 or <br> $2 \%$ at 62 <br> depending on hire date | No response | No response | $\begin{aligned} & \hline \text { OASDI/ER } \\ & 6.2 \% ; \\ & \text { Medicare/ER } \\ & 1.45 \% \end{aligned}$ | OASDI/ER 6.2\%; <br> Medicare/EE 1.45\%; CASDI/EE 1\% |
| Sonoma | 1937 Ret. Act | $3 \%$ at 60 hired before 12/31/12; $2 \%$ at 62 hired on or after $1 / 1 / 13$ | Varies | Varies | 7.65\% | 7.65\% |
| Stanislaus | 1937 Ret. Act | $2 \%$ at 55 ; $2 \%$ at 61 new hires as of 1/1/11; $2 \%$ at 62 new hires as of 1/1/13 | Varies | Varies | $\begin{aligned} & \text { OASDI 6.2\%; } \\ & \text { Medicare 1.45\% } \\ & =7.65 \% \end{aligned}$ | OASDI 6.2\%; <br> Medicare 1.45\% = 7.65\% |
| Sutter | CalPERS | $\begin{aligned} & 2.7 \% \text { at } 55 \\ & 2 \% \text { at } 60 \\ & 2 \% \text { at } 62 \\ & \hline \end{aligned}$ | 2\% | 7-9\% | 7.65\% | 7.65\% |
| Tehama | CalPERS | $\begin{aligned} & 2 \% \text { at } 55 ; \\ & 2 \% \text { at } 62 \end{aligned}$ | 19\% | 7\% | $\begin{aligned} & \text { SS 6.2\%; } \\ & \text { Medicare 1.45\% } \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\%; } \\ & \text { Medicare 1.45\% } \\ & \hline \end{aligned}$ |
| Trinity | No response | No response | No response | No response | No response | No response |
| Tulare | 1937 Ret. <br> Act; <br> 3121 Plan for extra help employees | Varies | Varies | Varies | SS 6.2\% Medicare 1.45\% | SS 6.2\% Medicare 1.45\% |
| Tuolumne | CalPERS | Tier 1 <br> $2 \%$ at 55 <br> Tier 2 <br> $2 \%$ at 60 <br> Tier 3 <br> $2 \%$ at 62 | Varies | Varies | 7.65\% | 7.65\% |
| Ventura | 1937 Ret. Act; VCERA | $\begin{aligned} & \text { Tier 1: } 2.35 \% \\ & \text { at } 62 \text { Tier } 2 \text { : } \\ & 2.1 \% \text { at } 62 ; \\ & \text { Tier } 5,6 \& 8 \\ & 2 \% \text { at } 62 \\ & \hline \end{aligned}$ | 50\% | 50\% | SS 6.2\% <br> Medicare 1.45\% - 2.35\% depending on wages earned | SS 6.2\% <br> Medicare 1.45\% 2.35\% depending on wages earned |


| County | Retirement System | Retirement Formula | \% Paid by County | \% Paid by <br> Employee | Social Security \& Medicare Paid by County | Social Security \& Medicare Paid by Employee |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Yolo | CalPERS | $2.5 \% \text { at } 55$ <br> Classic; 2\% at 62 PEPRA | $\begin{aligned} & \text { 9.5\% Classic } \\ & \text { 9.5\% PEPRA } \end{aligned}$ | $\begin{aligned} & \text { 8\% Classic } \\ & 6.75 \% \\ & \text { PEPRA } \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\% } \\ & \text { Medicare 1.45\% } \end{aligned}$ | $\begin{aligned} & \text { SS 6.2\% } \\ & \text { Medicare 1.45\% } \end{aligned}$ |
| Yuba | No response | No response | No response | No response | No response | No response |
| State of California | CalPERS | Hired before 1/1/2013 <br> Tier 1: <br> $2 \%$ at 55 <br> Tier 2: <br> $1.25 \%$ at 65 <br> Hired after <br> 1/1/2013 <br> Tier 1: <br> $2 \%$ at 62 <br> Tier 2: <br> $1.25 \%$ at 67 | Tier 1: 95\% Tier 2: 100\% | $\begin{aligned} & 5 \% \\ & (6 \% \text { if no } \\ & \text { SS) } \end{aligned}$ | 7.65\% | 7.65\% |

## B. Employee Health Benefits

| County | Medical Paid by County | Medical Paid by Employee | Dental Paid by County | Dental Paid by Employee |
| :---: | :---: | :---: | :---: | :---: |
| Alameda | SEIU 88\%, <br> ACMEA 85\% <br> effective 02/2019 | $\begin{aligned} & \text { SEIU 12\%, } \\ & \text { ACMEA } 15 \% \end{aligned}$ | 100\% | 0 |
| Alpine | Varies by plan | Varies | Varies | Included with medical |
| Amador | No response | No response | No response | No response |
| Butte | \$532 (General Unit) $\$ 543.78$ (All Others) | \$175.22 <br> (General Unit) <br> $\$ 513.22$ (All <br> Others) | 0\% | 100\% |
| Calaveras | \$694.80-\$1,795.20 | $\begin{aligned} & \hline \$ 760.00- \\ & \$ 2,190.00 \\ & \hline \end{aligned}$ | \$46.30-\$130.60 | \$0-\$86.00 |
| Colusa | Varies | Varies | \$45.00 | 0 |
| Contra Costa | Varies by plan | Varies | Varies by plan | Varies |
| Del Norte | $\$ 10,000$ per employee per fiscal year | $5 \%$ of salary plus dependent costs | Included in medical | Included in medical |
| El Dorado | Varies | Varies | Included with medical | Included with medical |
| Fresno | \$10,088 for employee Up to \$15,418 for family | Varies | Included with medical | Included in medical |
| Glenn | $90 \%$ of the employees only premium | $100 \%$ of premium plus any dependents | 100\% employees' premium | $100 \%$ of any dependents' premium |
| Humboldt | Varies by plan | Varies by plan | 100\% | 0\% |
| Imperial | No response | No response | No response | No response |
| Inyo | 80\% | 20\% | 100\% | 0\% |
| Kern | 80\% | 20\% | 80\% | 20\% |
| Kings | Management 100\%; Employee 68\% | 32\% | Management 100\%; Employee 68\% | 32\% |
| Lake | No response | No response | No response | No response |
| Lassen | \$278-\$478 varies by plan | Varies | \$40 | Varies |
| Los Angeles | Varies by plans | Varies | Varies by plans | Varies |
| Madera | 95\% employee 50\% dependent | 5\% employee 50\% dependent | 95\% employee 50\% dependent | 5\% employee 50\% dependent |
| Marin | Varies | Varies | Varies | Varies |
| Mariposa | 100\% for employee only | No response | 100\% for employee only | No response |
| Mendocino | No response | No response | No response | No response |
| Merced | Varies by plan | 50\% dependent | $100 \%$ employee <br> $50 \%$ spouse/dependents | 50\% <br> spouse/dependents |
| Modoc | \$500/\$1,000/\$1,300 | Employee pays the difference | 100\% | 0 |
| Mono | No response | No response | No response | No response |
| Monterey | Varies by bargaining unit | Varies | \$44.00-\$47.94 | \$35.02-\$86.04 |
| Napa | 95\% employee 87\% employee +1 and Employee +2 | $5 \%$ for employee $13 \%$ employee $+1 \&$ employee +2 | 100\% | 0\% |
| Nevada | $100 \%$ employee $80 \%$ dependents | $0 \%-20 \% \text { of }$ chosen plan | $100 \%$ employee 80\% dependents | $0 \%-20 \% \text { of }$ chosen plan |
| Orange | Varies - Offers 5 health plans | Varies | Provided through employee unions | Provided through employee unions |
| Placer | 80\% | 20\% | 100\% employee | 100\% dependents |
| Plumas | No response | No response | No response | No response |


| County | Medical Paid by County | Medical Paid by Employee | Dental Paid by County | Dental Paid by Employee |
| :---: | :---: | :---: | :---: | :---: |
| Riverside | \$823 | Varies; employee pays any amount over county contribution | Included in medical | Varies |
| Sacramento | Tier A: \$826.90 (single \& family) <br> Tier B: $\$ 642.86$ single | Varies | 100\% | Deductible |
| San Benito | \$550 employee \$1,050 employee+1 \$1,315 family | Employee pays monthly premium difference | \$30 monthly for employee | Employee pays for dependents |
| San <br> Bernardino | $\text { \$255.12 - } \$ 695.34 \text { biweekly; }$ varies by family size | Varies | Up to \$9.46 biweekly | Varies |
| San Diego | No response | No response | No response | No response |
| San Francisco | Varies | Varies | 91\%-100\% | 0-9\% |
| San Joaquin | $80 \%$ for basic plans; less for premium plan | 20\% for basic plan, more for premium plan | 100\% employee | 100\% dependents |
| San Luis Obispo | Management \$975 <br> Rank \& File $\$ 750.58$ | Varies | Included in medical | Included in medical |
| San Mateo | Varies by plan | Varies by plan | Varies by plan | Varies by plan |
| Santa Barbara | No response | No response | No response | No response |
| Santa Clara | 96.1\%-100\% varies by plan | $\begin{aligned} & 0 \%-3.8 \% \\ & \text { varies by plan } \end{aligned}$ | Plan 1-\$37.80 per month Plan 2 - $\$ 111.80$ per month | 0\% |
| Santa Cruz | Varies by plan | Varies by plan | 100\% | Co-pay |
| Shasta | Up to $100 \%$ of employee only coverage | As low as $0 \%$ of employee only coverage | $\$ 34.00$ per month for employee only coverage | $\$ 5.86$ per month for employee only coverage |
| Sierra | Up to \$1,020 per month | Any cost above $\$ 1,020$ per month | Included in medical | Included in medical |
| Siskiyou | 85\% | 15\% | 85\% | 15\% |
| Solano | \$1,671.27 max per month | Varies | $100 \%$ (effective the first of the month following date of hire) | 0\% |
| Sonoma | Varies by plan | Varies by plan | \$44.99 pay period | \$44.99 pay period |
| Stanislaus | 95\% or 80\% | 5\% or 20\% | 80\% | 20\% |
| Sutter | \$657.50-\$1,955.50 | \$0-\$872.00 | \$17.90 to \$93.35 | \$0-\$457.15 |
| Tehama | 80\% | 20\% | Included in medical | \$0 |
| Trinity | No response | No response | No response | No response |
| Tulare | \$342.69 | No response | Included in medical | Included in medical |
| Tuolumne | $\$ 1,000-\$ 2,119$ per cafeteria plan per month. | Difference from cafeteria plan. | Included in cafeteria plan | Difference from cafeteria plan |
| Ventura | Biweekly for employees under the union SEIU and <br> Management: \$497 (employee only); \$622 (employee + 1); $\$ 737$ (employee +2 or more) | Employee pays difference where necessary for cost of selected plan. | Included in medical | Included in medical |
| Yolo | $\begin{aligned} & \$ 333.57 \text { (employee only) } \\ & \$ 667.13 \text { (employee }+1 \text { ) } \\ & \$ 867.28 \text { (family rate) } \\ & \hline \end{aligned}$ | \$0 | \$8.80-\$79.20 | \$88.00 |
| Yuba | No response | No response | No response | No response |
| State of California | Varies by plan | Varies by plan | Varies by plan | Varies by plan |

## C. Employee Health Benefits

| County | Vision Paid by County | Vision Paid by Employee | Miscellaneous |
| :---: | :---: | :---: | :---: |
| Alameda | The county offers eligible employees a voluntary vision plan through VSP Vision Care; Premiums are covered by the employees | Managers and staff may claim reimbursement under cafeteria benefit plan | None |
| Alpine | Included with medical | Included with medical | None |
| Amador | No response | No response | No response |
| Butte | 0\% | 100\% | None |
| Calaveras | \$13.50-\$32.80 | \$0-\$19.30 | Cash in Lieu of Health Insurance of \$300/month for employees who do not take health ins. Plus $100 \%$ coverage for Vision \& Dental premium |
| Colusa | \$12.91 | Varies | Cash in lieu \$300.00 |
| Contra Costa | Varies | Varies | None |
| Del Norte | $100 \%$ for mid-management and above ( $0 \%$ others) | $0 \%$ or $100 \%$ depending on classification | The Mid-Management union group negotiated for full vision coverage for their employees. This includes all classifications above MidManagement. Miscellaneous employees have 0\% vision coverage, as their union (SEIU) denied negotiations for vision coverage for their members. SEIU does, however offer a certain amount of vision coverage to miscellaneous employees only if they are dues paying members of the SEIU. |
| El Dorado | Included with medical | Included with medical | $\$ 6,240$ optional benefit plan per fiscal year for management and confidential employees. |
| Fresno | Included with medical | Included with medical | None |
| Glenn | No response | No response | No response |
| Humboldt | 100\% | 0\% | None |
| Imperial | No response | No response | No response |
| Inyo | 100\% | 0\% | The County will reimburse $50 \%$ of annual medical deductibles after the full deductible per person has been paid. County will pay $\$ 92.31$, employee only; $\$ 184.62$ employee plus one or $\$ 276.93$ family per payroll to each employee who has other medical coverage and has opted out of the County's medical plan. |
| Kern | 80\% | 20\% | If the employee has not opted out and was hired prior to $3 / 15 / 16$, the employee contributes $2.12 \%$ of base salary into the Retiree Health Premium Supplement Program. |
| Kings | Management: 100\% Employee 68\% | 32\% | County provides a health center to employees and their families for no cost if employee is enrolled in health insurance plan. |
| Lake | No response | No response | No response |
| Lassen | 0\% | No response | None |
| Los Angeles | Varies by plans | Varies | The County offers four different Cafeteria Benefit Plans: Options, Choices, Flex and Megaflex. The amount paid by the County and the employee differs depending on benefits and/or coverage elected. The monthly "waiver" contribution or monthly benefit allowance less the cost of other benefits are added to an employee's pay as taxable cash. |


| County | Vision Paid by County | Vision Paid by Employee | Miscellaneous |
| :---: | :---: | :---: | :---: |
| Madera | 95\% employee <br> $50 \%$ dependent | 5\% employee $50 \%$ dependent | Percentage is based on the benchmark health plan |
| Marin | Varies | Varies | County offers fringe benefits. Amounts vary by bargaining unit and fringe group. |
| Mariposa | 100\% for employee only | No response | None |
| Mendocino | No response | No response | No response |
| Merced | $100 \%$ employee $50 \%$ spouse/dependents | $50 \%$ paid for spouse or dependents | None |
| Modoc | 100\% | 0 | None |
| Mono | No response | No response | No response |
| Monterey | \$15.13 | \$4.01-\$12.57 | None |
| Napa | 0\% | $100 \%$ if employee elects to enroll | Based on most commonly enrolled plan and subject to change in future calendar years. |
| Nevada | $100 \%$ employee 80\% dependents | $0 \%-20 \%$ of chosen plan | None. |
| Orange | Provided through employee unions | Provided through employee unions | Orange County Employee Association (OCEA) maintains a trust fund approved by the state of California for the sole purpose of providing dental, vision, disability, and other benefits for employees in regular or limited term positions in the Representation Unit. Orange County on a biweekly basis forwards $\$ 0.30$ per hour for all regular hours paid to all employees in the Representation Unit for deposit in trust fund. |
| Placer | 100\% employee only | 100\% dependents | Retirees hired prior to $1 / 1 / 05$ with 5 years of PERS service; same as active employee. The current active ratio is $80 / 20$ employer/employee. Hired after $1 / 1 / 05$ must have 10 years PERS service credit with 5 at Placer County to receive $50 \%$ county contribution with an additional $5 \%$ for each additional year. Dental is the same as active employees when hired before 10/14/10 after that retiree dental is not provided. |
| Plumas | No response | No response | No response |
| Riverside | Included in medical | Varies | None |
| Sacramento | Included in some medical plans | Varies - Up to $\$ 13.22$ per month | $\$ 25$ per paycheck, employer paid Retirement Health Saving Plan (RHSP), can be accessed at termination of employment; termination does not have to be a retirement; this benefit can be used to pay for out of pocket medical \& dental expenses, including co-pays. |
| San Benito | 100\% employee | 100\% dependents | None |
| San Bernardino | $100 \%$ employee; dependents included for exempt/elected | Varies | Employees in eligible classifications can choose the Modified Benefit Option (MBO), which has the following effects: County pays $\$ 181.14$ $\$ 571.82$ biweekly for medical; employee can choose Bronze medical insurance plan (additional County match in Flexible Spending Account if Bronze plan is selected); pays additional $\$ 1.75$ per hour for General and additional 4\% for Exempt. |
| San Diego | No response | No response | No response |
| San Francisco | Up to 100\% | \$0-\$15.13 | None |
| San Joaquin | 100\% employee (basic plans) <br> Less for premium plans | 100\% dependents | None. |
| San Luis Obispo | Included in medical | Included in medical | Rank/File Veba (post-employment Health Plan) $\$ 50$ per month |


| County | Vision Paid by County | Vision Paid by Employee | Miscellaneous |
| :---: | :---: | :---: | :---: |
| San Mateo | 100\% | 0\% | None |
| Santa Barbara | No response | No response | No response |
| Santa Clara | \$9.08 per month | 0\% | None |
| Santa Cruz | 100\% | 0\% | None |
| Shasta | $100 \%$ of employee only coverage | $0 \%$ of employee only coverage | None |
| Sierra | Included in medical | Included in medical | County purchases Air Ambulance Insurance for both carriers in the region for employee and family. |
| Siskiyou | 84\% | 16\% | None |
| Solano | 100\% of the standard plan | Additional cost for enhanced vision plan | The maximum County contribution for family coverage for the 2022 calendar year is $\$ 1,671.27$ per month. If the medical plan costs are less than $\$ 1,671.27$ per month, employees will receive the difference as taxable earnings to a maximum of $\$ 334.58$. Employees enrolled in employee plus two or more coverage receive $\$ 50 / \$ 80$ per month supplemental County contribution into the cafeteria plan. Employees who waive CalPERS medical coverage due to alternate group medical insurance are eligible to receive a taxable earnings equivalent to $\$ 351$. |
| Sonoma | \$7.45 per pay period | \$0 | None |
| Stanislaus | 80\% | 20\% | Reduced contributions towards health benefits: 30-34 hours per week $=75 \%$; 35-39 hours per week $=90 \%$ employer contribution |
| Sutter | \$6.60-\$21.10 | \$0-\$13.00 | None |
| Tehama | Included in medical | \$0 | Rates include: Medical, Dental, and Vision. Also included $\$ 20,000$ Life Insurance Plan. Health Insurance rate is composite rate for whole family. |
| Trinity | No response | No response | No response |
| Tulare | Included in medical | Included in medical | County provides benefit amount towards the basic health insurance, vision, and dental. Employees can opt out of county insurance if they provide proof of other coverage. If employee chooses another plan, they pay the difference for anything over the minimum benefit amount. |
| Tuolumne | Included in the cafeteria plan | Difference from cafeteria plan | No response |
| Ventura | Included in medical | Included in medical | Biweekly contribution made by County for employees under union VEA is $\$ 597$. |
| Yolo | \$0.92-\$8.34 | \$9.26-\$18.90 | Dental and vision buy-up option |
| Yuba | No response | No response | No response |
| State of California | 100\% | 0 | Cash in lieu of insurance if otherwise provided |

## D. Employee Leave Benefits

| County | Vacation |
| :---: | :---: |
| Alameda | $0-4$ years=2 weeks; 5-11 years=3 weeks; 12-20 years=4 weeks; $21+$ years=5 weeks per year |
| Alpine | Varies based on length of employment |
| Amador | No response |
| Butte | $0-4.99$ years $=4.66$ hours per pay period; $5-9,99$ years $=6.60$ hours per pay period; $10-19.99$ years $=7.696$ hours per pay period; 20 plus years $=9.312$ hours per pay period |
| Calaveras | $1-3$ years $=80$ hours; $4-10$ years $=120$ hours; $10+$ years $=160$ hours |
| Colusa | 6.25-16.666 hours per month - varies on longevity |
| Contra Costa | Hours accrue monthly based on position and years of employment; accrual 10 to $231 / 3$ hours per month |
| Del Norte | 1 year $=40$ hours, $2-5$ years $=80$ hours, $6-10$ years $=120$ hours, $11-15$ years $=160$ hours, $16+$ years $=200$ hours. Additional 40 hours per year given to employees classified as exempt. |
| El Dorado | $0-4$ years= 80 hours; 4-11 years=122 hours; $11+$ years=161 hours per year |
| Fresno | Not available |
| Glenn | $0-2$ years $=88$ hours/year for General and Mid Managers Unit with employment of 128 hours/year; 13-20 years of employment 168 hours/year after 20 full years 208 hours/year |
| Humboldt | $0-3$ years=12 days; 4-10 years=15 days; 11-15 years=20 days; $16-20$ years $=25$ days; $21+$ years= 30 days |
| Imperial | No response |
| Inyo | 3 years=10 days/year; 3-10 years=15 days/year; 10+ years -1 additional 1 day per year of service up to a maximum of 25 days/year |
| Kern | $0-5$ years=96 hours; $5-9$ years=136 hours; 10-14 years=176 hours; $15+$ years=216 hours |
| Kings | 80-160 hours per year, depending on length of service |
| Lake | No response |
| Lassen | 12-20 days depending on length of service. |
| Los Angeles | $0-4$ years $=80$ hours; $4-9$ years $=120$ hours; $9-10$ years $=128$ hours; $10-11$ years $=136$ hours; $11-12$ years $=144$ hours; $12-13$ years $=152$ hours; $13-20$ years $=16020-21$ years $=168$ hours; $21-22$ years $=176$ hours; $22-23$ years $=184$ hours; $23-24$ years $=192$ hours; $24+$ years $=200$ hours |
| Madera | $0-21 / 2$ years=8 hours; $21 / 2-5$ years=10 hours; $5-10$ years=12 hours; $10+$ years=14 hours per month |
| Marin | Varies by bargaining unit |
| Mariposa | $0-2$ years 6.67 hours, $3-9$ years 10 hours, $10+$ years 13.33 hours |
| Mendocino | No response |
| Merced | $0-5$ years $=10$ days; $6-10$ years $=15$ days; $10+$ years $=20$ days |
| Modoc | $1-3$ years=10 days; 4-11 years=15 days; 12-19 years=20 days; $19+$ years=25 days; $25+$ years=30 days |
| Mono | No response |
| Monterey | Varies - see annual leave |
| Napa | 12-26 days annually based on years of service; 400 hours maximum for non-management $\& 536$ hours max for management; all pro-rated for part-time employees |
| Nevada | Varies by bargaining unit |
| Orange | $0-3$ years $=0.0385$ hours for each hour of pay during regularly scheduled work week; $3+$ years $=0.0577$ hours for each hour during regularly scheduled work; $10+$ years $=0.077$ hours for each hour during regularly scheduled work. Max allowable: 240-320 hours. |
| Placer | $0-2$ years $=10$ days; $3-4$ years $=12$ days; 5- 9 years $=15$ days; $10-19$ years $=20$ days; $20+$ years $=25$ days per year; Accrual max is 400 hours with less than 10 years, 520 hours after 10 years |
| Plumas | No response |
| Riverside | $0-3$ years=80 hours; 4-9 years=120 hours; $10+$ years $=160$ hours per year; accrual max 480 hours |
| Sacramento | 10-25 days/year based on service years |
| San Benito | 1-4 years=80 hours; 5-9 years=120 hours; 10-14 years=152 hours; $15+$ years=163 hours per year |
| San Bernardino | 80-160 hours per year based on classification and years of service for employees in MBO, vacation and sick leave is replaced with PTO 112-192 hour a year based on years of service. |
| San Diego | No response |
| San Francisco | 1-5 years $=10$ days; $5-15$ years $=15$ days; $15+$ years: 20 days |
| San Joaquin | $0-3$ years $=10$ days; $3-10$ years $=15$ days; $10-20$ years $=20$ days; 20+ years=23 days |
| San Luis Obispo | $1-4$ years $=10$ days; $5-9$ years $=15$ days; $10+\mathrm{yrs}=20$ days |
| San Mateo | $0-5$ years $=104$ hours; $5-10$ years $=130$ hours; $10-15$ years= 156 hours; 15-20 years= 182 hours; $20-25$ years $=208$ hours, $25+$ years $=234$ hours |
| Santa Barbara | No response |


| County | Vacation |
| :---: | :---: |
| Santa Clara | SEIU 521: 0-1 years=10 days; 2-5 years=12 days; 5-10 years=16 days; $10-15$ years=18 days; $15-20$ years $=20$ days; $20+$ years $=22$ days per year CEMA (STO-Standard Time Off): 0-1 years=19 days; 2-5 years=21 days; 5-10 years=25 days; $10-15$ years $=27$ days; $15-20$ years $=29$ days; $20+$ years $=31$ days per year |
| Santa Cruz | See annual leave |
| Shasta | $0-3$ years $=80$ hours; $4-9$ years 120 hours; $10-15$ years $=136$ hours; $16+$ years $=160$ hours |
| Sierra | $1-5$ years $=80$ hours; $6-10$ years $=120$ hours; $10-15$ years $=160$ hours; $16+$ years $=200$ hours |
| Siskiyou | $1-5$ years=2 weeks; $6-10$ years $=3$ weeks; $10+$ years $=4$ weeks |
| Solano | $0-3$ years $=3.08$ hours; 3-10 years $=4.62$ hours; $10+$ years $=6.16$ hours |
| Sonoma | ```0-5 years=16 days; 5-10 years=17 days; 10-15 years=21 days; 15-20 years=23 days; 20-25 years=25 days; thereafter=26 days Management: 0-10 years=17 days; 10-15 years=21 days; 15-20 years=23 days; 20-25 years=25 days; thereafter=26 days``` |
| Stanislaus | $0-2$ years=2 weeks; 3-10 years=3 weeks; 11-20 years=4 weeks; $21+$ years=5 weeks per year |
| Sutter | $1-4$ years $=11$ days; $5-9$ years $=15$ days; $10-14$ years $=17$ days; $15+$ years $=20$ days |
| Tehama | $1-4$ years $=12$ days; $5-10$ years $=18$ days; 11-20 years $=21$ days; $21+$ years $=200$ hours per year; accrual capped at 310 hours after $21+$ yrs vac accrual 350 hours |
| Trinity | No response |
| Tulare | Covered employees: 0-3 years $=3.077$ hours per pay period; 3-7 years=4.615; 7-11 years-6.154; Over 11 years $=7.692$; Exempt employees $0-3$ years $=4.615 ; 3-7$ years $=6.154 ; 7-11$ years $=7.692$; over 11 years=9.23 |
| Tuolumne | $0-3$ years $=80$ hours; 4-9 years=120 hours; 10+ years=160 hours <br> Management/Executive: $0-3$ years $=240$ hours; $4-9$ years $=280$ hours; $10+$ years $=320$ hours |
| Ventura | 4.31-8 hours biweekly (approx.. 112-208 hours/year) for non-management employees |
| Yolo | Accruals vary from 3.08 hours to 7.08 hours per payroll period depending on years of service |
| Yuba | No response |
| State of California | Rank \& file: 0-3 years=7 hours; 3-10 years=10 hours; 10-15 years=12 hours; 15-20 years=13 hours; 20+ years $=14$ hours per month <br> Management/Supervisor: 0-3 years=7 hours; 3-10 years=11 hours; 10-15 years=13 hours; <br> $15-20$ years $=14$ hours; $20-25$ years $=15$ hours; $25+$ years $=16$ hours per month |

## E. Employee Leave Benefits

| County | Sick Leave | Annual Leave | Leave Buy-Back Program |
| :--- | :--- | :--- | :--- |
| Alameda | 13 days per year | Maximum vacation leave <br> balances on every January 1 no <br> more than 2 times the employee <br> vacation accrual rate | Purchasing service credit may count <br> toward an employee's years of <br> service is possible for medical or <br> military leave without pay. <br> Employees would need to contact <br> the Alameda County Employees' <br> Retirement Association (ACERA) to <br> check for eligibility, and to request <br> for a computation and arrange for a <br> payment plan. |
| Alpine |  |  | Not available |
| Amador | 10 days per year | Varies based on length of <br> employment. | No response |


| County | Sick Leave | Annual Leave | Leave Buy-Back Program |
| :--- | :--- | :--- | :--- |
| Los Angeles | $\begin{array}{l}\text { 0-1 year=80 hours } \\ 2-4 ~ y e a r s=88 ~ h o u r s ~\end{array}$ |  |  |
| 5+ years=96 hours |  |  |  |
| After 6 months of |  |  |  |
| continuous service, |  |  |  |
| employees earn part-pay |  |  |  |
| sick leave at the rates of |  |  |  |
| $65 \%$ and 50\% of regular |  |  |  |
| pay. |  |  |  |\(\left.\quad \begin{array}{l}MegaFlex employees accrue non- <br>

elective leave: less than 20 <br>
years=80 hours; 20-21 years=84 <br>
hours; 21-22 years=88 hours; <br>
22-23 years=92 hours; 23-24 <br>
years=96 hours; 24+ years=100 <br>
hours. In addition, MegaFlex <br>
employees have the option to <br>
purchase up to 20 days of <br>
additional Elective Annual Leave <br>
each year.\end{array} \quad \begin{array}{l}Employees who are not in the <br>
MegaFlex program may sell back a <br>
maximum of 48 hours of their sick <br>
leave per year. Employees in the <br>
MegaFlex program will be <br>
reimbursed for any unused Elective <br>

Annual Leave at the end of the year.\end{array}\right]\)| 48 hours management leave |
| :--- |
| (supervisors and managers) |


| County | Sick Leave | Annual Leave | Leave Buy-Back Program |
| :---: | :---: | :---: | :---: |
| Placer | 12 days per year, maximum accrual 1000 hours for nonmanagement. | Management Leave - 100 paid hours/year which can be used or cashed out each year. | Vacation cash out offered one time per year with specific guidelines. |
| Plumas | No response | No response | No response |
| Riverside | 4 hours accrual per pay period with unlimited accrual | $\begin{aligned} & 0-3 \text { years }=8.92 \text { hours; } \\ & 3-9 \text { years }=10.46 \text { hours; } \\ & 9+\text { years }=12 \text { hours per pay period } \end{aligned}$ | Management employees may receive pay up to 80 hours per year plus additional 80 hours with department head approval. |
| Sacramento | 15 days per year | None | Management 40 hours max per year |
| San Benito | 120 hours per year | Management 80 hours per year | Not available |
| San Bernardino | 3.39 hours biweekly; exempt 3.69 hours biweekly | 80 hours per year for management, supervisors, and exempt | General can cash-out 60 vacation hours per year if 80 hours used; Management can cash-out 80 hours per year; 40 hours per year for supervisor; Exempt can cash-out one time during course of employment. |
| San Diego | No response | No response | No response |
| San Francisco | 13 days per year | Not available | Members may purchase credit for various types of services such as temporary city employee, qualifying public service, military service, etc. |
| San Joaquin | 12 days per year | Not available | Not available |
| San Luis Obispo | 12 days per year | Not available | Permanent employees with a minimum balance of 200 vacation hours may sell back 40 hours; must use 40 hours vacation in current fiscal year. |
| San Mateo | 3.7 hours biweekly | Management positions Administrative Leave 130 hours/year | Management may cash-out $50 \%$ of their current administrative hours. |
| Santa Barbara | No response | No response | No response |
| Santa Clara | SEIU - 96 hours per year; CEMA - 64 hours per year | Executive management 36 days per year | CEMA employees may cash-out up to 80 hours STO. |
| Santa Cruz | See annual leave | $1-5$ years $=22$ days; <br> $6-10$ years=27 days; <br> $11-15$ years $=32$ days; <br> $16+$ years $=37$ days. | Annual leave has $100 \%$ payoff at separation. |
| Shasta | 96 hours per year | Mgmt $=80$ hours/per year of administrative leave | 20 hours of vacation or comp time |
| Sierra | . 0462 hours per hour worked. No limit on accrual- if employed by County for 15 years County will by $40 \%$ of sick hours upon resign/retire | Not available | County will pay out $100 \%$ of vacation upon retirement or resignation. Employees who have 15 years of continuous service are eligible to receive $40 \%$ of unused sick leave paid out upon retirement/resignation. |
| Siskiyou | 3.7 hours per biweekly | Assistant Assessor management \& Appraisal staff- 48 hours per year admin leave; Assessor- 60 hours admin. leave | Not available |
| Solano | 3.7 hours per biweekly | Not available | Management= Unused Administrative Leave is converted to employees Retirement Health Savings Account in July of each year. |


| County | Sick Leave | Annual Leave | Leave Buy-Back Program |
| :---: | :---: | :---: | :---: |
| Sonoma | Regular hire new employees receive an advance of 40.48 hours of sick leave. Employees begin to accrual sick leave 3.68 in service hours for each completed 80 hour pay period of service beginning the $12^{\text {th }}$ pay period. No limit on accumulations, accrual is prorated for any unpaid time each pay period. | Management= 60 hours, Elected Official= 77 hours or approximately 10 days of admin leave which may be taken as time off or cash | If an employee has $100 \%$ retirement credit, then $25 \%$ of unused sick leave is paid upon voluntary termination. Otherwise, $100 \%$ of unused sick leave may be converted to time in service at retirement. |
| Stanislaus | 96.2 hours annually ( 3.70 hours per paycheck) Part Time employees . 034 per hour worked | 2 days per year (accrues at 0.62 per pay period as part of vacation) | Vacation full cash-out at retirement or resignation; sick $50 \%$ cash out at retirement up to 600 hours, $25 \%$ at resignation if $6+$ years of service, $0 \%$ if less than 6 years. |
| Sutter | 12 days/year | No response | 7 years of service, buyback $15 \%$ of unused sick leave; 15 years buyback $20 \% ; 25$ years of service buyback $25 \%$ of unused sick leave |
| Tehama | 8 hours per month, 500 hour cap <br> After 500 hours, 2 hour PA contribution to deferred comp | Miscellaneous employees-1 day personal leave per year; Management 1 day personal leave and 5 days administrative leave per year | Vacation - miscellaneous employees may sell 40 hours per year; management employees 60 hours per year |
| Trinity | No response | No response | No response |
| Tulare | 3.70 hours per pay period | Not available | Not available |
| Tuolumne | 96 hours per year, accumulated at 3.69 hours per pay period | Gen. 16 hours per year Management 80 hours per year | Management and Executives 200 hours per year maximum. |
| Ventura | 3.08 hours per pay period (approx.. 80 hours/year) for non-management employees only | 9.54-14.16 hours biweekly (248.04-368.16 hours/year) for management employees only | Up to 80 hours/year for nonmanagement; 100-200 hours/year for management employees (dependent on date hired) |
| Yolo | 3.69 hours per payroll period | Admin hours: 48 per fiscal year | Not available |
| Yuba | No response | No response | No response |
| State of California | 8 hours per month | Available to all | Exempt/Management/Supervisor/ Conf./Excluded |

## F. Employee Leave Benefits

| County | No. of Holidays | Other Types of Leave |
| :---: | :---: | :---: |
| Alameda | 11 | All staff receives 4 floating holidays per year and 7 management paid leaves. Managers and Non-Exempt Managers receive 4 floating holidays and 3 management paid leave |
| Alpine | 15 | Not available |
| Amador | No response | No response |
| Butte | 12 | None |
| Calaveras | 13 | Mmt time off: $40 \mathrm{hrs} / \mathrm{yr}$; Bereavement: 24 hours for immediate family; family sick leave: 60 hours for immediate family |
| Colusa | 14 | Bereavement leave |
| Contra Costa | 10 | Personal holiday: Management $=2$ hours per month, all others= 4 hours per month; Supervising Assessment Clerks 50 hours per year paid personal leave |
| Del Norte | 13 | Floating Holidays ( 24 hours per fiscal year) Administrative Leave up to 24 hours awarded per fiscal year, Bereavement leave up to 40 hours allowed per employee per year. |
| El Dorado | $\begin{gathered} \hline 11+2 \\ \text { floating } \end{gathered}$ | 16 hours leave per year for supervisor; 80 hours leave per year for management |
| Fresno | 11 | Bereavement leave, jury duty, \& protected leave |
| Glenn | 13 | Bereavement leave 40 hours for each instance |
| Humboldt | $13+2$ <br> floating | 5 days per year family sick leave; 5 days per occurrence family bereavement leave |
| Imperial | No response | No response |
| Inyo | 11 | No response |
| Kern | 12 | Military, family care, family school activities, bereavement, disability, personal, educational leave. Employees are given three days off between Christmas and New Year holiday |
| Kings | 11 | 3.5 days for Holiday Closure |
| Lake | No response | No response |
| Lassen | 13 | Personal leave - varies by bargaining unit from 1 day to 4 days annually |
| Los Angeles | 13 | Appraiser leave - Employees who are assigned away from Los Angeles county for 25 consecutive days or more earn 4 hours for each weekend; max. 8 days per fiscal year; In addition, employees assigned away from Los Angeles county for 35 consecutive calendar days or more earn an additional day; Bereavement 3 days; 5 days if traveled more than 500 miles one-way |
| Madera | 13 | Not available |
| Marin | 11 | Varies based on bargaining unit; Bereavement, Maternity/Paternity, Personal, Floating Holiday, Parental education leave, Management |
| Mariposa | 13+1 Annual Holiday+1 Personal Holiday | 24 hours of Bereavement Leave per year. |
| Mendocino | No response | No response |
| Merced | 13 | Bereavement-3 days due to death of relative in the first degree; 5 days if distance traveled is over 500 miles one way; jury duty and court appearances (work related) |
| Modoc | 14 | 15 hours floating if hired prior to $1 / 1 / 14 ; 7.5$ hours floating holiday if hired after $1 / 1 / 14$; bereavement leave - 5 days per episode |
| Mono | No response | No response |
| Monterey | 12 | Varies per unit: family illness 10 days per fiscal year; bereavement 10 days of accumulated sick leave; supervisory leave, 3 days per year; education leave, 3 days per fiscal year; management 10 days per year of professional leave |
| Napa | 12 | Not available |
| Nevada | 11 | 2-3 Floating Holidays depending on longevity; Administrative Leave (certain units 40 hours per fiscal year); Paid time off for certain units (24 hours) |
| Orange | 12 | Performance Incentive Plan may earn 20 hours of non-cashable special leave if certain goals are reached |
| Placer | 12 | Not available |
| Plumas | No response | No response |


| County | No. of Holidays | Other Types of Leave |
| :---: | :---: | :---: |
| Riverside | 11 | Bereavement 5 days ( 3 county paid, 2 sick leave balances for qualified family members) |
| Sacramento | 13.5 | Wellness leave - One 8 hr day off earned every 6 months based on sick leave usage ( 12 hours or less used in 6 month period - management employees excluded from participation) |
| San Benito | 13.5 | Not available |
| San Bernardino | 13-14 | Association leave, bereavement 2 days ( 3 days if travel more than 1,000 miles), military leave, jury duty, examination time, witness leave, blood donation, voting, perfect attendance, unpaid compulsory, unpaid political leave, and medical emergency leave |
| San Diego | No response | No response |
| San Francisco | 12 | 4-5 Floating holidays (varies by employee union); 5 days management leave (employees in Municipal Executives Association) |
| San Joaquin | 10; 4 floating holidays | Bereavement leave 3-5 days depending on qualifying family member. COVID-19 sick leave; 5 days SPSL/5 days LSB |
| San Luis Obispo | 13 | Administrative leave 5 days per year for management; voluntary time off 160 hours per year after 6 months of service |
| San Mateo | 11-12 | Emergency sick leave (COVID-19); 24 hours of bereavement leave |
| Santa Barbara | No response | No response |
| Santa Clara | 14 | 4 personal leave days; 1day birthday holiday; bereavement 5 days; administrative leave; education leave; jury duty; subpoenaed witness; other family leave; release time |
| Santa Cruz | 14 | Middle management 2 weeks administrative leave per year which may be taken as time off or pay |
| Shasta | 12 | Compensatory Time Off may be earned in place of paid overtime |
| Sierra | 12 | Catastrophic leave - blind pool donation by fellow employees. Employee must retain minimum of 40 hours upon donation to catastrophic pool. |
| Siskiyou | $12+3$ <br> floating | Not available |
| Solano | $\begin{gathered} 12+2 \text { half } \\ \text { days } \end{gathered}$ | Administrative Leave per year depending on classification: 40-96 hours; 2 floating holidays |
| Sonoma | $13+1$ <br> floating | Compassionate leave: 32 hours of leave for death of defined family members; Vacation Savings Plan- each eligible full-time employee may elect to set aside up to 20 hours of base rate pay each plan year during years 3-5. LWOP; Court: response to subpoena or line of duty; time off for voting or donating blood; Family School Act, Paid Parental Leave, FMLA, CPDL; CFRA; Supervisory Leave |
| Stanislaus | 10-11 depending on Dec. 24 | 40 hours bereavement leave for immediate family members; 56 hours management leave for manager classifications only. |
| Sutter | 14 | No response |
| Tehama | 13 | Miscellaneous and Management employees can convert $1 / 2$ accrued sick leave hours above 500 to Deferred Comp. Plan. At retirement, both management and miscellaneous employees with less than 15 years pay $1 / 2$ of balance after deducting 176 hours, over 15 years - pay $1 / 2$ of balance |
| Trinity | No response | No response |
| Tulare | 12 paid holidays; 8 personal holiday | Not available |
| Tuolumne | 11 | Bereavement leave 24 hours per occurrence. |
| Ventura | 10 | Non-management employees contribute SDI and are eligible to collect disability benefits through the state. Management employees pay into Long Term Disability (LTD) under MetLife and can receive disability benefits for their own medical time off. |
| Yolo | 10 | Floating Holidays: 40 hours per year |
| Yuba | No response | No response |
| State of California | $11+$ floating 16 hours per year | 1 Personal holiday; 2 professional development days; 3 bereavement days per occurrence; jury duty; military; FMLA; state civil service exams; donated catastrophic leave; blood donations; subpoenaed witness; pregnancy; personal; mentoring; union leave, PLP 2020 (2 furlough days) |

## G. Employee Miscellaneous Benefits

| County | Public <br> Transit <br> Subsidy | Life Insurance | Disability Insurance | Tax Deferred Plans | Tax Reimburse Plans | Education Reimburse | Professional <br> Designation <br> Incentive |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alameda | Yes | Yes | Yes | Yes | No | \$700 per year | No |
| Alpine | No | No | No | 457 Plan | No | \$500 per year | No |
| Amador | No response | No response | No response | No response | No response | No response | No response |
| Butte | No | \$20,000 paid by county; additional amounts available | SDI short term; MetLife for long term | 457 Plans available | No | $\begin{gathered} 1 / 2 \text { Cost of } \\ \text { books }+ \\ \text { Tuition with } \\ \text { department } \\ \text { head approval. } \\ \$ 500 \text { per year } \\ \text { max } \\ \hline \end{gathered}$ | No |
| Calaveras | No | \$50,000 | Long Term Disability | 457(b) County match of $\$ 25 / \mathrm{mo}$ | No | No | No |
| Colusa | No | \$50,000 | No | 457 Deferred Comp. | No | No | No |
| Contra Costa | No | $\begin{gathered} \$ 10,000 \text { to } \\ \$ 60,000 \end{gathered}$ | $\begin{aligned} & \hline \text { SDI } \\ & \text { LTD } \end{aligned}$ | $\begin{gathered} \hline \text { County pays } \\ \$ 75-\$ 85 \text { per } \\ \text { month } \end{gathered}$ | 414H2; HCSA | Limited to 50\% tuition $100 \%$ books, up to $\$ 750$ per year | Professional Designation Incentive: IRWA, BOMI, RPA, FMA |
| Del Norte | No | \$15,000 | Yes | Yes | No | Yes | No |
| El Dorado | No | Yes | Yes | Yes | No | Yes | Yes |
| Fresno | No | Yes | SDI | 457 | Flexible Spending Plan | No | No |
| Glenn | No | Yes | Yes | No | No | No | No |
| Humboldt | No | Yes | SDI | Yes | No | $\begin{gathered} \text { Up to } \$ 600 \text { per } \\ \text { year } \end{gathered}$ | No |
| Imperial | No response | No response | No response | No response | No response | No response | No response |
| Inyo | No | \$20,000 term life insurance for employee only | Statefunded, comparable to State Program | County covers monthly administration fee for flexible benefit program | No | \$350 limit with more available for specialized training | No |
| Kern | No | $\begin{aligned} & \hline \$ 20,000- \\ & \$ 400,000 \end{aligned}$ | SDI; additional elective coverage available for purchase | Available to all employees | Available to all employees | Only if job related and approved by department | No |
| Kings | No | \$50,000 for assessor; \$40,000 for management; \$10,000 for staff | No | $\begin{aligned} & \hline \text { 3:1 match up } \\ & \text { to } \$ 2,500 \\ & \text { (Management } \\ & \text { Only) } \end{aligned}$ | No | No | No |
| Lake | No response | No response | No response | No response | No response | No response | No response |
| Lassen | No | $\begin{gathered} \$ 30,000 \text { to } \\ \$ 40,000 \end{gathered}$ | No | 457 | No | No | No |


| County | Public <br> Transit <br> Subsidy | Life Insurance | Disability Insurance | Tax Deferred Plans | Tax Reimburse Plans | Education <br> Reimburse | Professional <br> Designation <br> Incentive |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Los Angeles | $\$ 70$ per month | 1 to 8 times annual salary | Yes | 457 \& 401 K <br> County provides 4\% match | Not available | Limited to <br> $50 \%$ of actual <br> allowable <br> costs and must <br> not exceed <br> $\$ 1,000$ per <br> year | For employees in appraisal classification |
| Madera | No | $\begin{gathered} \$ 50,000 \text { for } \\ \text { assessor only } \end{gathered}$ | No | $\begin{aligned} & 457 \text { through } \\ & \text { ICMA } \\ & \hline \end{aligned}$ | No | $\begin{gathered} \text { Appraisers } \\ \text { only } \end{gathered}$ | No |
| Marin | Ride Green program | Basic; <br> Dependent and Supplemental Life | Yes | 457(b) | No | TAP- Tuition Assistance Program | No |
| Mariposa | No | No | No | No | No | No | No |
| Mendocino | No response | No response | No response | No response | No response | No response | No response |
| Merced | No | All employees covered; supplemental policies available | Yes; SDI for non-mgmt | Deferred Compensation Plan available; no matching funds | No | Work-related education paid by county | $5 \%$ <br> incremental paid for professional designation |
| Modoc | No | \$20,000 Group <br> Life Insurance for each F/T employee | No | Valic, Nationwide Retirement Solutions \& John Hancock | No | No | No |
| Mono | No response | No response | No response | No response | No response | No response | No response |
| Monterey | No | $\begin{gathered} \$ 20,000 \text { to } \\ \$ 50,000 \end{gathered}$ | Long Term Disability | 457 | No | No | No |
| Napa | No | Yes | Yes | Yes | Yes | Yes | No |
| Nevada | No | \$20,000 for employee; 2 times annual salary for Dept. Heads | Dept. Heads, and other designated positions | Nationwide voluntary 457 plan | No | $\begin{gathered} \text { Up to } \$ 5,250 \\ \text { per year } \end{gathered}$ | Certain professional certificates are eligible for pay |
| Orange | No | Yes | Yes | Yes | HCRA DCRA | \$10,000 per year max | No |
| Placer | No | \$50,000 employer paid coverage | SDI covered limited to one year and administered by CA EDD | $\begin{gathered} \text { Voluntary } \\ 457 / 401 ; \text { non- } \\ \text { management= } \\ \text { no match; } \\ \text { management= } \\ \$ 750 \text { max per } \\ \text { year } \\ \hline \end{gathered}$ | No | Maximum \$1,200 per year | No |
| Plumas | No response | No response | No response | No response | No response | No response | No response |
| Riverside | No | Up to \$50,000 | Yes | Voluntary Employee Contribution choice between two 457 def. comp. plans | No | Tuition and Textbook reimbursement up to $\$ 5,250$ per year | No |
| Sacramento | $\$ 75$ per month | Based on bargaining unit: either $\$ 15,000$ or $\$ 18,000$ or \$50,000 for management | SDI | 457 deferred comp plan for employees; 401A plan for mgmt. \& elected officials | Medical; dental; day care; elder care | $\begin{gathered} \$ 1,500 \text { per } \\ \text { year } \end{gathered}$ | No |


| County | Public <br> Transit <br> Subsidy | Life <br> Insurance | Disability Insurance | Tax Deferred Plans | Tax Reimburse Plans | Education <br> Reimburse | Professional <br> Designation <br> Incentive |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| San Benito | Not available | \$20,000 | None. SDI through State of California | 401a Plan or three 457 <br> Plans <br> (Empower or Nationwide or CalPERS 457) | AFLAC offered to all employees | \$750 per fiscal year | None |
| San <br> Bernardino | No | $\$ 20,000$ to $\$ 50,000$, plus option for employee to buy more coverage | SDI (all except Elected), LTD for Exempt and Elected | 457(b) all classifications; $401(\mathrm{~K})$ Exempt and Elected; 401(A) Elected only | Dependent care assistance plan; Flexible Spending Account | \$400-\$1,650 depending on classification | No |
| San Diego | No response | No response | No response | No response | No response | No response | No response |
| San <br> Francisco | Pre-tax commuter benefit through Wage Works, up to $\$ 270 / \mathrm{mo}$ | $\begin{gathered} \$ 50,000- \\ \$ 150,000 \\ \text { (varies by } \\ \text { employee } \\ \text { union) } \end{gathered}$ | LTD for 2 years: 6066.67\% monthly base earnings max of \$5,000\$7,500 monthly | Deferred Comp. Plan 457 (b) | No | \$500-\$2,000 <br> per year. <br> Varies by employee union | No |
| San Joaquin | Yes | Yes | Yes | Yes | Yes | Yes | BREA 5\% managers; $3 \%$ others |
| San Luis Obispo | No | Admin leave for five days per year Management only | Management LTD - pays $662 / 3 \%$ of salary on first \$13,500 | Voluntary | Voluntary - <br> ITS Health and <br> Dependent care <br> Pre-Tax <br> deductions | Management $\$ 250$ per year Rank/File $\$ 400$ per year | No |
| San Mateo | $\$ 150$ per month | Up to \$50,000 | Fully Paid LTD SDI <br>  <br> Expanded) | 457 deferred compensation | Flexible spending accounts for medical and childcare | Tuition reimbursement Program | No |
| Santa <br> Barbara | No response | No response | No response | No response | No response | No response | No response |
| Santa Clara | 100\% VTA <br> pass and Pre-Tax Commuter Benefit Program | \$25,000 basic life insurance; Up to $\$ 500,000$ supplemental | SDI | 457 (b) Plan | Healthcare, Childcare, Transit, Parking | $\begin{gathered} \$ 1,800-\$ 3,000 \\ \text { per year } \end{gathered}$ | No |
| Santa Cruz | Yes | Yes | Yes | Employee contributions only | No | No | No |
| Shasta | No | Paid $100 \%$ by County to defined levels per MOU | Management Long Term Disability paid 100\% by County | 457B and 401A Plans Available | No | No | No |


| County | Public Transit Subsidy | Life Insurance | Disability Insurance | Tax Deferred Plans | Tax Reimburse Plans | Education Reimburse | Professional Designation Incentive |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sierra | No | \$50,000 May purchase additional at own expense (self or spouse) | AFLAC | 457 Plans | No | Work related certificates only | Yes |
| Siskiyou | No | \$25,000 for appraisal \& support staff; $\$ 30,000$ for mgmt.; <br> 2 times annual salary for assessor/asst. assessor | Short term and long term disability | 457 | Medical \& childcare | Up to $\$ 500$ per year | No |
| Solano | No | 1 x annual salary up to $\$ 50,000$ (may buy more coverage); management: $1.5 \%$ salary up to $\$ 350,000$ | LTD for management | 401(a) for elected official \& management; voluntary plans for staff, $\$ 5$ county match | No | $50 \%$ out of pocket compensation up to $\$ 1,100$ per year | No |
| Sonoma | Co bus passEmployee ID allows for free transportation City bus pass; Co pays 100\% | Up to $\$ 100$ per month; Employee pays tax on value exceeding $\$ 100$ in any month | LTD | 457 \& 401(a) | $\begin{gathered} \text { Health FSA \& } \\ \text { DCAP } \end{gathered}$ | Staff <br> Developmentvarious amounts depending on bargaining unit | No |
| Stanislaus | Employees can ride the StanRTA bus to/from work for free | Employee \$10,000; <br> Assessor and managers $\$ 30,000$ | Managers on day $8-50 \%$ biweekly salary for 11 months when $100 \%$ disabled; $60 \%$ with a max of \$6,000/mo waiting period 365 days | Elected: $2 \%$ of base; managers: 1.5\%; confidential: $1 \%$ | No | Tuition reimbursement for applicable courses through professional development allowance for Dept Heads, Managers, and Confidential employees | No |
| Sutter | No | Mgmt $=$ <br> $\$ 150,000 ;$ Law <br> $=\$ 50,000 ;$ All <br> others $=$ <br> $\$ 75,000$ | State disability | 457b | Flexible Health and Dependent | $\begin{gathered} \text { All units }= \\ \$ 1,000 \text { per } \\ \text { year } \end{gathered}$ | No |
| Tehama | Yes | \$20,000 | Yes | $\$ 100$ per month match management employees; \$60 to regular employees | IRS 125 PreTax Deduction | No | No |
| Trinity | No response | No response | No response | No response | No response | No response | No response |


| County | Public Transit Subsidy | Life Insurance | Disability Insurance | Tax Deferred Plans | Tax Reimburse Plans | Education Reimburse | Professional Designation Incentive |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tulare | No | $\begin{gathered} \$ 10,000 \text { for } \\ \text { most } \\ \text { employees } \\ \$ 50,000 \text { for } \\ \text { certain } \\ \text { positions } \end{gathered}$ | $\begin{gathered} \text { SDI and } \\ \text { LTD for } \\ \text { positions in } \\ \text { certain } \\ \text { bargaining } \\ \text { units }(7,9 \text {, } \\ 10,11,14 \text {, } \\ 15,16,19 \text {, } \\ 20,21,22 \text {, } \\ \hline 50) \end{gathered}$ | No | No | $\begin{aligned} & \$ 350 \text { tuition } \\ & \text { reimbursement } \\ & \text { per year } \end{aligned}$ | No |
| Tuolumne | No | Yes | No | Yes | No | Yes | No |
| Ventura | No | \$50,000 basic | Nonmanagement employees through State EDD; Management employees LTD through MetLife | $\begin{aligned} & \hline 401(\mathrm{k}), 457 \\ & \text { Plans } \end{aligned}$ | No | Up to \$2,000 <br> for non- <br> management <br> and <br> management | $\$ 0.47$ per hour for nonmanagement employees that hold a CPA license |
| Yolo | No | $\begin{aligned} & \hline \$ 25,000- \\ & \$ 50,000 \end{aligned}$ | Employees have option to sign up with | 457 deferred comp. | No | Varies | No |
| Yuba | No response | No response | No response | No response | No response | No response | No response |
| State of California | $75 \%$ of actual cost, $\$ 65$ max | Management/ supervisor | SDI | Yes | Yes | Yes | Yes |

## H. Employee Miscellaneous Benefits

| County | Professional Dues Reimburse | Pay Incentive BOE Advanced Certification | $\begin{gathered} \text { Bilingual } \\ \text { Pay } \\ \text { Differential } \end{gathered}$ | Travel Expenses | Car <br> Allowance | Legal Services | Athletic Club Membershi p |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alameda | No | No | $\$ 55$ bilingual; \$60 for multilingual | Yes | Mileage | 30 min free consult and 25\% discount | No |
| Alpine | No | No | No | Yes | No | No | No |
| Amador | No response | No response | No response | No response | No response | No response | No response |
| Butte | No | No | $\$ 50$ per pay period when services are performed | Reimburse for training sessions | \$620 per month for Assessor + Assistant Assessor | No | No |
| Calaveras | No | No | No | \$40/day for meals | No | No | No |
| Colusa | No | No | \$75 per month | No | No | No | No |
| Contra Costa | \$400-\$625 | Appraiser/Auditor <br> -Appraiser staff <br> $2.5 \%$ of base pay | $\$ 100$ per month | Yes | Assessor \$600 per month | No | No |
| Del Norte | Yes | Via the Appraiser III salary schedule when qualified with advanced certification | $5 \%$ of pay if $10 \%$ or more of employee time is spent using skills. | Per diem for lodging, meals, incidentals, parking tolls or mileage | No | No | No |
| El Dorado | No | No | Yes | Yes | No | No | No |
| Fresno | No | No | $\begin{gathered} \$ 50.00 \\ \text { biweekly } \end{gathered}$ | Mileage reimbursement for private auto use for business | $\$ 6,180$ annually for elected Department Heads | No | No |
| Glenn | No | \$1.10 per hour | \$0.75 per hour | Yes | No | No | No |
| Humboldt | No | No | Yes | Yes | No | No | Yes |
| Imperial | No response | No response | No response | No response | No response | No response | No response |
| Inyo | No | No | 5\% | Per diem, lodging, mileage, (with private vehicle on approved conf./training | No | No | No |
| Kern | Only if job related and approved by department | No | \$25 per pay period <br> Verbal; \$50 per pay period; Written \& Verbal | Actual and necessary job related expenses | \$275.52 per pay period for department heads \& elected officials | Elective benefit available to all employees | Available through employee unions |
| Kings | No | No | $\begin{aligned} & \hline \$ 25 / \text { per pay } \\ & \text { period for } \\ & \text { conversational; } \\ & \$ 50 \text { for } \\ & \text { advanced } \\ & \hline \end{aligned}$ | For training, education, and affiliated conferences | No | No | No |
| Lake | No response | No response | No response | No response | No response | No response | No response |


| County | Professional Dues Reimburse | Pay Incentive BOE Advanced Certification | $\begin{gathered} \text { Bilingual } \\ \text { Pay } \\ \text { Differential } \end{gathered}$ | Travel Expenses | Car <br> Allowance | Legal Services | Athletic <br> Club <br> Membershi <br> $p$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Lassen | No | No | Yes | No | No | No | No |
| Los Angeles | Up to $\$ 90$ per year for designated professional associations | \$200 per month | $\$ 100$ per month | Yes, only if traveling outside of Los Angles County area on approved business. | Rentals for business trip | No | No |
| Madera | CAA dues for Assessor | No | $\$ 20$ per month | Per GSA standards based on destination | $\begin{gathered} \hline \text { Mileage } \\ \$ 0.585 \text { per } \\ \text { mile } \end{gathered}$ | No | No |
| Marin | Varies | No | Varies by bargaining unit | For work related travel expenses | $\begin{aligned} & \text { Department } \\ & \text { Heads } \end{aligned}$ | Employee Assistance Program | Varies occasional discounts at local facilities |
| Mariposa | No | Yes | No | No | No | No | No |
| Mendocino | No response | No response | No response | No response | No response | No response | No response |
| Merced | No | $5 \%$ incremental for advanced certification | Per hour incremental for designated bilingual positions | Travel expenses paid for work and work-related education | Dept. Head (Assessor-RecorderClerk) receives a car allowance | Available for a fee | No |
| Modoc | No | Included in salary | No | Breakfast \$7; <br> Lunch \$11; <br> Dinner \$23; <br> Incidental \$5 | No | No | No |
| Mono | No response | No response | No response | No response | No response | No response | No response |
| Monterey | $\begin{gathered} \$ 100-\$ 400 \\ \text { per year } \end{gathered}$ | No | Management: $\$ 20$ per month; Others: $\$ 0.56$ per hour (primary) $\$ 0.25$ per hour (provisional) | Administered through Travel Policy (Auditor Controller) | For Executive Management (Unit Y) \$375/month | Available to all employees through Supplemental Insurance Program | County <br> owned <br> facility: free <br> to <br> employees; <br> Athletic club <br> discounted <br> costs and <br> membership <br> available |
| Napa | No | No | Yes | Yes | Yes | Yes | Yes |
| Nevada | Certain professional certificates are eligible for pay | No | 5\% | At cost within federal and state per diem guidelines | $\$ 400$ monthly for elected department heads | No | No |
| Orange | Yes | Yes | Yes | Yes | Elected official only | No | No |
| Placer | $\begin{aligned} & \text { Up to a } \\ & \text { maximum of } \\ & \$ 250 / \text { year } \end{aligned}$ | No | 5\% | Yes | $\$ 550$ per month to elected management | Employee <br> Assistance <br> Programs | No |
| Plumas | No response | No response | No response | No response | No response | No response | No response |


| County | Professional Dues Reimburse | Pay Incentive BOE Advanced Certification | $\begin{gathered} \text { Bilingual } \\ \text { Pay } \\ \text { Differential } \end{gathered}$ | Travel <br> Expenses | Car <br> Allowance | Legal Services | Athletic Club Membershi $p$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Riverside | No | No | $\begin{gathered} \hline \$ 0.50, \$ 0.75, \\ \$ 1.00 \text { per } \\ \text { hour } \\ \text { depending on } \\ \text { level of } \\ \text { translation } \\ \hline \end{gathered}$ | No | No | No | No |
| Sacramento | No | $5 \%$ for real property appraiser and auditor- appraiser classes | $\$ 0.40$ or $\$ 0.50$ for oral and $/$ or written skills | Yes | Assessor, Assistant Assessor \& Chief Appraiser | Limited through Employee Assistance Program | No |
| San Benito | SAA dues | Received for promotion to Level III | $\$ 80$ per month Tier I/ $\$ 125$ per month Tier 2 | Yes; receipts and mileage for IRS rates | \$189 monthly with Annual CPI | None | None |
| San <br> Bernardino | No | No | \$40-\$55 per pay period | Yes | Elected and Exempt employees in group A \& B | No | Elected \& Exempt only |
| San Diego | No response | No response | No response | No response | No response | No response | No response |
| San <br> Francisco | No | \$1,000 | $\$ 60$ biweekly | Yes for eligible businessrelated expenses | $\$ 40$ or $\$ 100 / \mathrm{mo}+$ mileage: 0.08 miles (IRS Rate) | $\begin{gathered} \hline \text { Legal Shield } \\ \text { Legal Plan } \\ \text { priced at } \\ \$ 7.36 \text { bi- } \\ \text { weekly } \\ \hline \end{gathered}$ | Variable discounts at select fitness clubs |
| San Joaquin | No | No | Yes | Yes | Yes | No | No |
| San Luis <br> Obispo | No | No | $\$ 100$ per month approved by HR | Lodging rate \$222; Full meals: \$64, part \$48; Mileage: 58.5 cents per mile | Assessor and Assistant Assessor only | No | Management only $\$ 200$ per year |
| San Mateo | No | 2\% Advanced Appraisers' Cert | \$70 biweekly | \$0.585/mile | Dept. Head \& Assistant AssessorCounty Clerk Recorder | Employee <br> Assistance <br> Program | No |
| Santa <br> Barbara | No response | No response | No response | No response | No response | No response | No response |
| Santa Clara | No | 2\% | $\$ 160$ per month for designated positions | Reimbursed for actual and necessary expenses for meals and other reasonably related business expenses | $\begin{aligned} & \text { Assessor - } \\ & \$ 600 \text { per } \\ & \text { month } \end{aligned}$ | No | No |
| Santa Cruz | No | No | $\$ 1.00$ per hour | Per diem reimbursement using IRS rates | No | No | No |
| Shasta | No | No | No | No | No | No | No |
| Sierra | Yes | Yes | No | Yes | No | No | No |
| Siskiyou | No | No | 5\% | Per diem | No | No | No |


| County | Professional Dues Reimburse | Pay Incentive BOE Advanced Certification | Bilingual Pay Differential | Travel Expenses | Car <br> Allowance | Legal Services | Athletic <br> Club <br> Membershi <br> $\mathbf{p}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Solano | No | No | \$75 per pay period | No | Assessor \$250 biweekly | No | No |
| Sonoma | Staff Development- various amounts depending on bargaining unit | No | $\begin{aligned} & \$ 1.15 \text { per } \\ & \text { hour } \end{aligned}$ | Yes | \$320 biweekly for elected official | EAP | Staff Development- various amounts depending on bargaining unit |
| Stanislaus | Applicable Dues | No | $\begin{aligned} & \$ 1.00 \text { per } \\ & \text { hour } \end{aligned}$ | Paid by County for required trainings and conferences | Department Heads and Managers only | Reduced rate (25\%) for customary fees through Employee Assistance Program | No |
| Sutter | No | No | No | No | No | No | No |
| Tehama | No | Ability to promote to Senior Appraiser | No | 58.5 cents per mile Meal per diem \$59.00 per day | No | No | No |
| Trinity | No response | No response | No response | No response | No response | No response | No response |
| Tulare | No | No | 50 cents per hour | If traveling for workrelated event/training paid $\$ 45.75$ 12-24 <br> Hrs/\$61 for 24 Hrs | Assessor receives a car allowance of $\$ 317.08$ per pay period | No | No |
| Tuolumne | No | No | No | No | No | No | Yes |
| Ventura | $\qquad$ | $\$ 50$ biweekly for non-management employees | Varies by experience | Varies | $\$ 570$ per month for department heads only | No | No |
| Yolo | No | No | Tier 1: 0.55 per hour <br> Tier 2: <br> 0.70 per hour | No | No | No | No |
| Yuba | No response | No response | No response | No response | No response | No response | No response |
| State of California | Yes | No | Yes | Yes | No | Group | No |

## I. Employee Miscellaneous Benefits

| County | Longevity Pay | Counseling Services | Miscellaneous |
| :---: | :---: | :---: | :---: |
| Alameda | No | Yes | EEs who worked during the initial shelter in place period for Alameda Co. accrued COVID Administrative Leave (COVAL) on an hour for hour basis and is available through June 2023. |
| Alpine | No | No | No |
| Amador | No response | No response | No response |
| Butte | No response | No response | No response |
| Calaveras | $2.5 \%$ increase at 6,10 , 15,20 , and 25 years of service | Employee Assistance Program (3 counseling sessions) | Accidental Death and Dismemberment - undisclosed terms |
| Colusa | Yes | Employee Assistance Program | No |
| Contra Costa | 10 years at $2.5 \%$ <br> 15 years+ additional <br> $2.5 \%$; elected <br> 10 years at 5\% <br> 15 years+ additional <br> 2.5\% | Employee Assistance Program 6 visits or communications per incident | No |
| Del Norte | No | 25 appointments per year - included in Medical | No |
| El Dorado | Based on hire date | EAP | Tahoe Employment Differential, Tahoe Geographical Differential |
| Fresno | No | Employee Assistance Program | No |
| Glenn | Yes <br> $5 \%$ at 10 full years $6 \%$ at 15 full years $7 \%$ at 20 full years $8 \%$ at 25 full years $9 \%$ at 30 full years | Yes | Employee Assistance Program - includes legal and counseling services |
| Humboldt | $5 \%$ at 10 years; additional 5\% at 20 years | Yes | No |
| Imperial | No response | No response | No response |
| Inyo | $\begin{aligned} & 2 \%-10 \text { years; } \\ & \text { additional } 2 \%-15 \\ & \text { years; additional } 2 \%- \\ & 20 \text { years; additional } 2 \% \\ & -25 \text { years } \\ & \hline \end{aligned}$ | EAP available | No |
| Kern | General employees: <br> 10 years at 2\% <br> 15 years at 4\% <br> 20 years at 6\% <br> 25 years at $8 \%$ <br> 30 years at 10\% <br> Management 2\% at 30 <br> years | Employee Assistance Program: free to employees eligible for health benefit | No |
| Kings | No | Employee Assistance Program | No |
| Lake | No response | No response | No response |
| Lassen | Yes | Yes | No |


| County | Longevity Pay | Counseling Services | Miscellaneous |
| :---: | :---: | :---: | :---: |
| Los Angeles | No | Employee Assistance Program for professional consults and referral services for bread range of personal and job related issues | No |
| Madera | $\begin{aligned} & 10-15 \text { years at } 5 \% \\ & 15-20 \text { years at } 2.5 \% \\ & 20+\text { years at } 2.5 \% \\ & \hline \end{aligned}$ | Insight Employee Services | No |
| Marin | No | Employee Assistance Program | The Employee Assistance Program offers E3 wellness program; Credit union; Flexible Spending accounts |
| Mariposa | Yes | Yes | No |
| Mendocino | No response | No response | No response |
| Merced | No | Employee Assistance Program available for all employees | Cell phone allowance for department head (Assessor-Recorder-Clerk) and monthly expense allowance to dept. head and assistants |
| Modoc | $2 \%$ increase every 2 years at top of range | 6 free hours per calendar year for full time employees | No |
| Mono | No response | No response | No response |
| Monterey | No | Employee Assistance Program - available to all employees | Expense allowance: Assessor= $\$ 262.50$ per month, Assistant Assessor and Management=\$54.17 per month, Employee $=\$ 45.84$ per month |
| Napa | 10 years at $\$ 500$ <br> 15 years at \$1,000 <br> 20 years at $\$ 1,500$ <br> 25 years at $\$ 2,000$ | Employee Assistance Program, 5 sessions per incident | Supplemental life insurance $\$ 10,000-\$ 200,000$ employee paid; Spouse life insurance $\$ 10,000$ $\$ 100,000$ employee paid; Dependent (child) life insurance $\$ 10,000$ employee paid. |
| Nevada | Certain professional certificates are eligible for pay | Employer paid Employee Assistance Program | No |
| Orange | No | Employee Assistance Program | No |
| Placer | $2 \%$ at 10 years <br> $3 \%$ at 15 years <br> If hired before 11/1/19 | Employee Assistance Programs | Cafeteria plan for employees 6\% of base pay. Cafeteria plan for management $\$ 4,000$ per year. Tahoe subsidy pay of $\$ 875 /$ month. Accidental death and dismemberment policy for each employee in the amount of $\$ 10,000$. |
| Plumas | No response | No response | No response |
| Riverside | No | Anthem EAP | Management benefit - $\$ 50$ per pay period to 401(a) plan; reduced tuition incentive through cohort program |
| Sacramento | No | Anthem EAP | $2.5 \%-5 \%$ Education Incentive Pay or Certification Pay |
| San Benito | $\begin{aligned} & 2.5 \% \text { at } 20 \text { years } \\ & 5 \% \text { at } 25 \text { years } \\ & 7.5 \% \text { at } 30 \text { years } \end{aligned}$ | No | No |
| San Bernardino | $2 \%$ for employees with $15+$ years of service | Employee Assistance Program, and from medical plan | Retirement Medical Trust Fund for eligible employees; Portable Communication Device Allowance for Elected \& Exempt employees in group A \& B; $2 \%$ auditing differential for Auditor Appraiser I and II and Supervising Auditor Appraiser. |
| San Diego | No response | No response | No response |


| County | Longevity Pay | Counseling Services | Miscellaneous |
| :---: | :---: | :---: | :---: |
| San Francisco | Depends on Union, after $10+$ years in the same classification $\$ 0.30$ per hour | Employee Assistance Program offers free counseling services | Municipal executives Flexible Credits paid bi-weekly. Employee only value is $\$ 352.86$. Flex credits for an employee +1 is $\$ 407.14$. Flex credits for an employee +2 or more is $\$ 815.08$ under Blue Shield Trio. $\$ 964.93$ under Blue Shield Access+ $\$ 697.93$ under Kaiser Permanente, and \$964.93 under City Plan. Flex credits can be spent on a variety of pre-tax and post-tax benefit options paid via payroll deduction. If the premium contribution for the benefit choices cost more than the flex credit allowance, the balance is paid from salary. If the benefit choices cost less than the flex credits the employee will receive cash back as taxable, non-pension earnings. |
| San Joaquin | No | Yes | Employee Assistance Programs for a variety of services |
| San Luis Obispo | No | Employee Assistance Program 3 visits; Legal, Financial; and Family Counseling | No |
| San Mateo | $1 \%$ at 5 years $2.5 \%$ at 10 years $4 \%$ at 20 years $6 \%$ at 25 years | Employee Assistance Program | Voluntary Time Off (VTO) Program; Catastrophic Leave Program; Wellness Dividend Program |
| Santa Barbara | No response | No response | No response |
| Santa Clara | No | Employee Assistance Program | SEIU \$300 Continuing Education and Licensure; Verizon Wireless - 15\% Employee Discount |
| Santa Cruz | 3\% after 25+ years | Employee Assistance Program | No |
| Shasta | $5 \%$ for $20+$ years of service for supervisory or management employees | Employee Assistance Program | No |
| Sierra | Outlined in salary | Yes | Helicopter Air Ambulance Insurance for both carriers in the region |
| Siskiyou | 2.5\% increase after 2 years at step 5; Asst. Assessor 2.5\% after 2 years at each Step 5 and 6 | Employee Assistance Program | Deferred comp \$300 per month for Assessor, \$150 per month for Asst. Assessor; Appraisers $\$ 30$ per month. Alternate work schedules $4 / 10$ 's and $9 / 80$ 's |
| Solano | Non-management: <br> 10 years at $2.5 \%$ <br> 20 years at 5\% <br> 25 years at $7.5 \%$ <br> Management: <br> 10 years at $2.5 \%$ <br> 15 years at 5\% <br> 20 years at $7.5 \%$ <br> 25 years at $10 \%$ <br> 30 years at $12.5 \%$ <br> $35+$ years at $15 \%$ | No | Assessor $\$ 50$ biweekly for Management Business Expense |
| Sonoma | No | Limited sessions provided free through Employee Assistance Program | Mileage if traveling on county business in personal vehicle; CPA Designation 5\% additional pay; Accident and Critical Illness Insurance available for purchase for employee, spouse and children. Professional Development allowance for Assessor, Assistant Assessor and Confidential Assistant. Annual limits are $\$ 1,200, \$ 900$, and $\$ 400$ respectively |


| County | Longevity Pay | Counseling Services | Miscellaneous |
| :---: | :---: | :---: | :---: |
| Stanislaus | No | Employee Assistance Program | Accident and Critical Illness Insurance available for purchase for employee, spouse and children; Professional Development for Assessor, Assistant Assessor and Confidential Assistant. Limits per year are $\$ 1,200, \$ 900$, and $\$ 400$ respectively. CPA designation $5 \%$ additional pay. Mileage if traveling on county business. |
| Sutter | Gen Sup. Prof. Units = $5 \%$ at $10 \mathrm{yrs} / 2.5 \%$ at $15 \mathrm{yrs} / 2.5 \%$ at 20 yrs | $\begin{gathered} \hline \text { EAP }-3 \text { sessions/ } 6 \\ \text { months } \end{gathered}$ | No |
| Tehama | Employee hired prior to 1991-5\% raise | Employee Assistance Program (Free Counseling) | Employee Assistance Program - Various professional services. Cell phone allowance: $\$ 60.00$ per mo for Department Head and Assistant Assessor |
| Trinity | No response | No response | No response |
| Tulare | No | Employee Assistance Program offers 6 free sessions for each issue | No |
| Tuolumne | Yes | EAP | No |
| Ventura | No | Employee Assistance Program | Education incentive for higher education degrees from $2.5 \%-5 \%$; Wellness Program and WorkLife Program; Employee Health Services |
| Yolo | $2.5 \%$ after 10 years of service, $5 \%$ after 15 years of service | Yes | No |
| Yuba | No response | No response | No response |
| State of California | No | Employee Assistance Program | No |


[^0]:    ${ }^{1}$ California Constitution, article XIII, section 16.

[^1]:    * BOE CEA paid above maximum of range

[^2]:    * Confidential salaries include a $\$ 0.90 /$ hour premium/some positions may include an equity adjustment, Staff 2\% COLA 3/9/2021/Managers 6/2/21.

[^3]:    ${ }^{2}$ Since the boards of supervisors sit as the local boards of equalization in the following counties, there are no assessment appeals boards: Alpine, Colusa, Del Norte, Glenn, Inyo, Kings, Modoc, San Benito, Sierra, Tehama, and Tuolumne.

[^4]:    ${ }^{3}$ No other counties currently have appointed hearing officers for the local equalization functions.

