

Exhibit B Benefits

Full-time Employee Benefits

The City of San Antonio Council Aides Corporation will provide its full-time employees benefits that, to the extent legally permissible, mirror COSA non-executive, civilian benefits. In addition, full-time employees of the Corporation will receive a vehicle stipend.

Texas Municipal Retirement System – Employees contribute 6% of their salary, and the City contributes approximately two (2) times the employee contribution. Based on actuarial assumptions and methods adopted by TMRS Board, the City's current monthly contribution is 12.35%. Employees become vested after five (5) years of service. Criteria for retirement is five (5) years of service at age 60 or 20 years of service at any age.

Deferred Compensation Program – Eligible to save for retirement by voluntarily participating in a Deferred Compensation Plan. Contribution limits are set yearly by the IRS. Employees who wish to participate must contribute a minimum contribution of \$10 per paycheck.

Health Insurance – Eligible for participation in City Civilian plan offerings of currently a PPO; HMO; and Consumer Choice Health Plan (CDHP) with premiums at the rate of those established for COSA employees with hired dates post January 1, 2009. Current plan offerings and premiums are subject to change in future to mirror any Civilian plan changes.

Health Savings Account – Employees enrolled in the Consumer Choice health insurance option are eligible. Eligibility requirements provide 1) you cannot be covered under any other medical plan and 2) claimed as a dependent on someone else's tax return. The Corporation will contribute to the Health Savings Account amounts consistent with contributions made for COSA civilian employees, currently \$500 for those electing individual coverage and \$1,000 for those electing family coverage. The IRS establishes annual contribution limits.

Flexible Spending Account – Employees enrolled in the New Value PPO or HMO health plan options or who cannot open an HSA, can open a Health Care Flexible Spending Account (FSA) to help cover the cost of eligible health care expenses. With each paycheck, employees set aside some portion of pay, before taxes, to use for eligible expenses. The IRS establishes annual contribution limits and reimbursement requirements.

Flexible Spending Account Daycare/Elder Care – Employees, regardless of selected healthcare plan, can open and use the Daycare/Elder Care FSA to pay for eligible daycare expenses related to the care of or services provided to children under the age of 13, or tax dependents who are mentally or physically incapable of caring for themselves. Employees set aside a portion of pay from each paycheck, before taxes, to use for eligible expenses. The IRS establishes annual contribution limits and reimbursement requirements.

Dental – Eligible for participation in one of two City Civilian insurance offerings: City dental PPO or DHMO option.

Vision – Eligible for participation in City Civilian insurance offerings

Short-Term Disability – The Corporation offers at no cost to eligible, full-time employees, a disability program as offered to COSA civilian employees with sick leave benefits for non-job-related illnesses or injuries. This program provides employees with a percentage of their salary based on years of service for a maximum of 26 weeks if unable to work as a result of a non-work related disability.

Long-Term Disability – The Corporation provides at no cost to eligible, full-time employees, a long-term disability program as offered to COSA civilian employees for those who are unable to work as a result of a non-work related disability. Total benefits are calculated at 40% of salary, minus offsets (i.e. Social Security, etc.). Benefits may begin after 26 weeks of short-term disability benefits. During the annual open enrollment period, employees have the option of purchasing an additional 20% of long-term disability coverage at their expense.

Life Insurance – The Corporation provides full-time employees with Basic Life and Accidental Death & Dismemberment Insurance in the amount of one (1) time your annual salary, for each at no cost. Employees also have the option of purchasing Supplemental Life Insurance of up to five (5) times your annual base salary (not to exceed \$1.5 million) with the potential of the approval by the insurer through the completions of an evidence of insurability (EOI). Dependent life is also available for purchase.

Wellness Programs – Access to City of San Antonio Wellness Programs designed to improve overall health by offering services focused on physical activity, mental well-being, proper nutrition tobacco cessation, and more.

Employee Assistance Program – Employee Assistance Program (EAP): Provides employees services for both personal and professional use. The EAP can provide up to six (6) personal sessions per issue, with unlimited issues for each household member. The EAP is for short-term counseling use.

Student Loan Repayment – Full-time Corporation employees receive \$50 payment on principal of eligible loan paid directly to loan service provider.

Tuition Assistance – Available for qualifying tuition. The Tuition Assistance Program is intended to provide financial assistance to eligible employees for some of the tuition expenses associated with their college education. Reimbursements are tied to the University of Texas at San Antonio's tuition rate for a four-year institution and the Alamo Colleges rate for a two-year institution.

Parking Stipend – Full-time Corporation employee not provided free parking will receive \$65 per month parking stipend.

Vehicle Stipend – \$200 per month

Cell Phone Stipend – \$50 per month

Leave – Full-time Corporation employees can accrue and take leave for vacation, illness, or to tend to personal matters. For the purposes of leave accruals, LGC employees will be given credit for continuous time served as a council aide immediately preceding June 1, 2021.

Personal Leave

Accrues as follows and must be used or sold back by the end of each calendar year:

PERSONAL LEAVE ACCRUAL TABLE		
LESS THAN 2 YEARS EMPLOYMENT COMPLETED		
On Date of Hire	20 hours	
After Completion of 6-Months of Employment	20 hours	
After Completion of 1 Year of Employment	10 hours Per Fiscal Quarter* (40 hours per year)	
<u>YEARS OF EMPLOYMENT</u> (Completed as of January 1st)	<u>HOURS ACCRUED PER QUARTER*</u>	<u>HOURS ACCRUED PER YEAR</u>
2 years	12 hours	48 hours
3 years	14 hours	56 hours
4 years	16 hours	64 hours
5 thru 8 years	18 hours	72 hours
9+ years	20 hours	80 hours
*Accrued at the Start of Each Quarter: January 1, April 1, July 1, & October 1		

Subject to approval through the annual budget adoption process, an eligible full-time employee may “sell back” a portion or all of unused Personal Leave hours, depending on years of service completed, per the table below. Personal Leave Buy-Back typically occurs at the end of the *calendar year*. Accrued Personal Leave hours of less than one hour will not be paid out and must be used or forfeited.

PERSONAL LEAVE BUY BACK TABLE FOR FULL TIME EMPLOYEES	
<u>YEARS OF EMPLOYMENT</u> (As of December 31 of each year)	<u>HOURS ELIGIBLE FOR BUY-BACK</u>
Less than 1 year	0 hours
1 year	16 hours
2 years	32 hours
3 years	48 hours
4 years	64 hours
5 years thru 8 years	72 hours
9+ years	80 hours

Annual Leave

Accrues on a monthly basis on an employee’s anniversary date following the first six (6) months of employment. Unused Annual Leave may be carried over to the next calendar year up to a maximum accrual of 400 hours. Up to 400 hours of Annual Leave is paid out at the time of the employee’s separation.

COMPLETED YEARS OF SERVICE	ANNUAL LEAVE ACCRUAL TABLE (Accrues Monthly)												
	YEARLY ACCRUAL (days/hrs)	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12*
Date of Hire < 1 yr	5 days/ 40 hours	00	00	00	00	00	00	06	06	06	06	06	10
1 yr < 5 yrs	12 days/ 96 hours	08	08	08	08	08	08	08	08	08	08	08	08
5 yrs < 10 yrs	14 days/ 112 hours	09	09	09	09	09	09	09	09	09	09	09	13
10 yrs < 15 yrs	16 days/ 128 hours	10	10	10	10	10	10	10	10	10	10	10	18
15 yrs < 20 yrs	18 days/ 144 hours	12	12	12	12	12	12	12	12	12	12	12	12
20 yrs < 25 yrs	20 days/ 160 hours	13	13	13	13	13	13	13	13	13	13	13	17
25+ years	22 days/ 176 hours	14	14	14	14	14	14	14	14	14	14	14	22
*Month 12 is the month of the employee's <i>anniversary date</i>													

Paid Parental Leave

100% of pay for up to 6 weeks in a 12-month period for birth, adoption, or placement of a child for foster care consistent with Administrative Directive 4.4 for COSA employees.

Family Wellness Leave

Thirty-two (32) hours of paid leave available for use during each fiscal year for qualifying family wellness activities consistent with Administrative Directive 4.4 for COSA employees .

Family Medical Leave Act

Provisions of the ACT will apply to eligible employees of the LGC consistent with Administrative Directive 4.20 for COSA employees.

Part-Time Employee Benefits:

Leave – Leave is accrued each pay period based on actual hours worked. Part-time employees will accrue leave based on actual hours worked and their tenure as of January 1 of each year, at the following rate:

Part-Time Employee Tenure as of January 1 of each year	Accrual Rate
0 < 5 years	3.50%
5 < 10 years	3.75%
10 < 15 years	4.00%

15 < 20 years	4.25%
20 < 25 years	4.50%
25+ years	4.75%

Part-time employees may only use this leave for hours they have previously been scheduled to work. For example, an employee who is called in to work a shift may not decline to work the shift as well as use leave for it. Part-time employees will be allowed to rollover up to 70 hours of leave each calendar year. Any unused leave above 70 hours will be lost. Any unused leave up to 70 hours will be paid out upon separation.

Deferred Compensation Program – Eligible to save for retirement by voluntarily participating in a Deferred Compensation Plan. Contribution limits are set yearly by the IRS. Employees who wish to participate must contribute a minimum contribution of \$10 per paycheck.