

SIDE LETTER AGREEMENT
Between County of San Mateo and
the Law Enforcement Unit
Re: Retiree Health Language to add
Community Services Officers and Forensic Autopsy Technicians

Effective the first pay period following Board of Supervisors approval of the Side Letter Agreement (anticipated to be August 17, 2025) the regular Community Services Officers and Forensic Autopsy Technicians will transition to be covered under the Sick Leave (Section 19) and Retiree Health provisions (Section 21.2 – 21.5) outlined in the Law Enforcement Unit (LEU) MOU covering 2023-2027.

Employees in these classifications **who were hired into their regular classification before June 12, 2022**, will have the following changes:

- Section 21.3 (2) Retiree Medical Contributions: Mandatory Employee Contributions
 - Regular Contribution: Effective the pay period following Board of Supervisors approval of this Side Letter Agreement, the County will transfer a mandatory pre-tax employee contribution of one hundred dollars (\$100) per month to the Trust for each employee, regardless of hire date. As the same predetermined dollar amount will be contributed on each employee, no employee election forms designating the amount will be needed, allowed or requested; and there shall be neither an employee election to opt in or out of employee contributions, nor to determine the amount of the contribution.
 - *Unused Vacation Accruals*: Effective the pay period following Board of Supervisors approval of this Side Letter Agreement, for all employees regardless of hire date, at separation from County service, the County will transfer to the Trust fifty percent (50%) of the employee's earned and unused vacation leave on a pre-tax basis; and the remaining portion of the accrued and unused vacation leave shall continue to be paid in cash to the employee upon separation from County service; except if the employee dies while in County employment, then all accrued and unused vacation accruals will not be deposited into the Trust and will instead be converted to cash and distributed to the employee's estate.

Section 21.4 "Old" Sick Leave Converted to Medical Insurance Premiums at Retirement and Retiree Health Benefit for Employees Represented by the Association

- Employee Contribution: Effective the first pay period following Board of Supervisor approval of this Side Letter Agreement, regular employees will increase their employee cost share from 0.7% of salary to 0.85% of the employee's base wage rate each pay period for the duration of their employment with the County, to contribute to the cost of the retiree health benefit described herein this Section 21.4. These contributions are mandatory.

Employees in these classifications **who were hired into their regular classification after June 12, 2022, but before February 18, 2024**, will have the following changes:

- Section 21.3 (2) Retiree Medical Contributions: Mandatory Employee Contributions
 - Regular Contribution: Effective the pay period following Board of Supervisors approval of this Side Letter Agreement, the County will transfer a mandatory pre-tax employee contribution of one hundred dollars (\$100) per month to the Trust for each employee, regardless of hire date. As the same predetermined dollar amount will be contributed on each employee, no employee election forms designating the amount will be needed, allowed or requested; and there shall be neither an employee election to opt in or out of employee contributions, nor to determine the amount of the contribution.
 - The fifty dollars (\$50) per month that the employee has been contributing to the employee's RHRA since June 12, 2022, will remain in the employee's RHRA until separation from the County either by resignation or retirement.
 - *Unused Vacation Accruals:* Effective the pay period following Board of Supervisors approval of this Side Letter Agreement, for all employees regardless of hire date, at separation from County service, the County will transfer to the Trust fifty percent (50%) of the employee's earned and unused vacation leave on a pre-tax basis; and the remaining portion of the accrued and unused vacation leave shall continue to be paid in cash to the employee upon separation from County service; except if the employee dies while in County employment, then vacation accruals will not be deposited into the Trust and will instead be converted to cash and distributed to the employee's estate.
 - *Converted Old Sick Leave for Employees Hired After June 12, 2022, but Before February 18, 2024.* For employees hired after June 12, 2022, but before February 18, 2024, who retire on or after February 18, 2024, simultaneous with separation from County service, upon retirement from County service, the County will transfer the value of "Old" Sick Leave", as calculated pursuant to Section 21.4, to the Trust for the benefit of the employee on a pre-tax basis.
- Section 21.4 "Old" Sick Leave Converted to Medical Insurance Premiums at Retirement and Retiree Health Benefit for Employees Represented by the Association
 - Employee Contribution: Effective the first pay period following Board of Supervisor approval of this Side Letter Agreement, regular employees will increase their employee cost share from 0.7% of salary to 0.85% of the employee's base wage rate each pay period for the duration of their employment with the County, to the County to contribute to the cost of the retiree health benefit described herein this Section 21.4. These contributions are mandatory.
 - The County will move 44 pay periods worth of accrued and unused sick leave (162.8 sick leave hours) from the employee's New Sick Leave Bank to the employee's "Old Sick Leave" bank. Employees with less than 162.8 accrued and

unused sick leave hours in their New Sick Leave Bank will retain the hours in their New Sick Leave Bank to use as needed.

Employees in these classifications **who were hired into their regular classification on or after February 18, 2024**, will have the following changes:

- Section 21.3 (1) Retiree Medical Contributions: County Contributions
 - *County Contributions*: Effective the pay period following Board of Supervisors approval of this Side Letter Agreement, each full-time employee hired on or after February 18, 2024, can become eligible for the County's monthly Trust contributions, by completing five (5) years of continuous, paid County employment in a regular position. During an employee's initial five (5) years of employment with the County, the County will not transfer County contributions to the Trust. Upon successful completion of five (5) years of regular employment with the County, the County will contribute a lump sum of three thousand dollars (\$3,000) to the Trust for the employee (hereafter referred to as an "Eligible Employee), prorated for part time employees. Each month after becoming an Eligible Employee, the County will transfer fifty dollars (\$50) per month to the Trust for the employee, prorated for part time employees. The County is responsible for notifying the Trust when an employee attains five (5) years of employment with the County.
- Section 21.3 (2) Retiree Medical Contributions: Mandatory Employee Contributions
 - *Regular Contribution*: Effective the pay period following Board of Supervisors approval of this Side Letter Agreement, the County will transfer a mandatory pre-tax employee contribution of one hundred dollars (\$100) per month to the Trust for each employee, regardless of hire date. As the same predetermined dollar amount will be contributed on each employee, no employee election forms designating the amount will be needed, allowed or requested; and there shall be neither an employee election to opt in or out of employee contributions, nor to determine the amount of the contribution.
 - The fifty dollars (\$50) per month that the employee has been contributing to the employee's RHRA between their date of hire and the pay period following Board of Supervisors approval of this Side Letter Agreement, will remain in the employee's RHRA until separation from the County either by resignation or retirement.
 - *Unused Vacation Accruals*: Effective the pay period following Board of Supervisors approval of this Side Letter Agreement, for all employees regardless of hire date, at separation from County service, the County will transfer to the Trust fifty percent (50%) of the employee's earned and unused vacation leave on a pre-tax basis; and the remaining portion of the accrued and unused vacation leave shall continue to be paid in cash to the employee upon separation from County service; except if the employee dies while in County employment, then vacation

accruals will not be deposited into the Trust and will instead be converted to cash and distributed to the employee's estate.

APPROVED AND ACCEPTED:

FOR THE COUNTY:

Printed Name: Rocio Kiryczun

Date: 7/24/2025

Rocio Kiryczun

FOR THE UNION:

Printed Name: Carlos Tapia

Date: 07/24/ 2025

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