

MEMORANDUM

Date: May 1, 2010

To: California Citizens Compensation Committee (CCCC)

From: Michael Navarro and Monica Garrison Reusch, CPS Human Resource Services

RE: Final Benefits Survey Results

Introduction

CPS Human Resource Services was retained by the California Citizens Compensation Committee ("CCCC") to conduct a limited benefits survey for executive management level positions. The objective of this study was to determine how comparable the benefits offered to those represented by the CCCC are to others within its labor market. This Final Memo Report outlines the project scope and work plan, the methodologies utilized in data collection, and an overview of the results of the limited benefits survey.

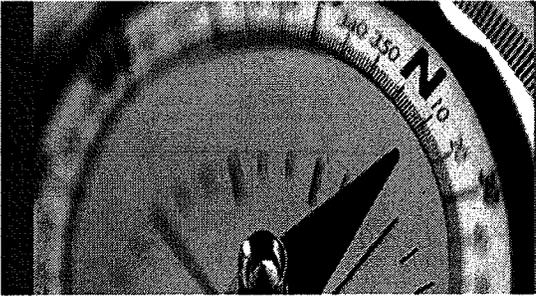
Scope of Study

CPS Human Resource Services (CPS) was tasked with surveying 20 different public sector employers for details on their executive or management benefit packages and collecting data for the following employer provided benefits:

- Travel expenses including per diem, lodging, meals, and mileage
- Car allowance
- Stipends
- Employee housing and relocation expenses
- Any other cash or tangible benefits
- Employer Paid - Health, dental, vision

Employers surveyed included those states, cities, and counties that were surveyed during the 2009 salary survey and reported to the California Citizens Compensation Commission. The state employers surveyed included:

- New York
- Michigan
- New Jersey
- Illinois



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- Pennsylvania
- Texas
- Ohio
- Massachusetts
- North Carolina
- Florida

The cities and counties across California surveyed included:

- City of San Jose
- City of Los Angeles
- City of San Diego
- San Francisco City/County
- San Diego County
- Santa Clara County
- Alameda County
- Los Angeles County
- Orange County
- San Bernardino County

Data Collection Process

CPS began the survey process by making contact with all of the survey agencies and confirming contact information and who specifically the survey recipient should be. CPS prepared a custom survey document and sent this out to the survey agencies requesting it be completed and returned to CPS by Tuesday, April 6th, 2010.

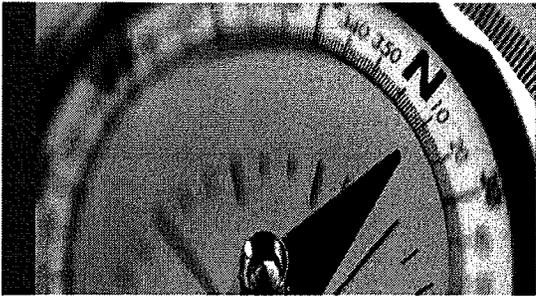
CPS performed a detailed review of the submitted benefits data, and where necessary the consultants contacted each labor market agency requesting clarification on their benefits practices in order to ensure data was accurate and comparable.

For those agencies that did not meet the April 6th deadline, CPS followed-up with both e-mail and voicemail requests for survey data. In cases where the agencies declined to participate or were unresponsive to our requests, CPS reviewed online resources in an attempt to collect the requested data. Additionally, in instances where it was possible to do so, CPS also worked to identify additional contacts within the non-responsive agencies to provide information on at least a portion of the data requested.

Results to Date of Data Collection

As indicated in the previous section, the survey involved the collection of employer paid benefit practices for the executive management group from each of the selected labor market agencies. Detailed results for the data collected are presented in table format following this memo.

Per CPS' discussions with the CCCC at the beginning of the survey process the Committee did not desire that CPS continue data collection after the delivery of the draft report. Given



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this direction CPS has ceased our attempts to collect additional data or clarification from the survey agencies. Should the Committee desire for CPS to continue to work to collect the survey data CPS is happy to do so.

Upon review, CCCC will notice that throughout the data presented in the tables a designation of "Data Not Available" has been applied. These are the situations where we were unable to determine the particular practices as we need additional clarity with regard to a survey response or have requested additional information as no response to the questions was provided or able to be obtained from the survey agency at the time of this draft report.

At the time of this final report CPS received responses from the following agencies:

- City of Los Angeles
- City of San Jose
- Alameda County
- Los Angeles County
- Orange County
- San Bernardino County
- San Diego County
- San Francisco City/County
- Santa Clara County
- State of Florida
- State of Ohio

The agencies listed below have yet to provide a survey response although the agencies had indicated that they are working on it. CPS has provided what survey data we were able to collect to date as is noted below.

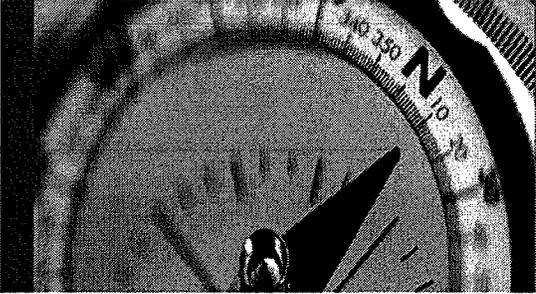
- City of San Diego
- Illinois
- Pennsylvania (partial data collected)
- Texas

At the time of this draft report CPS has received no response to our request for information from the following agencies. CPS provided what survey data we were able to collect to date as is noted below:

- Massachusetts (partial data collected)
- North Carolina (partial data collected)

The following states have declined to participate in the survey. CPS has provided what survey data we were able to collect to date as is noted below:

- Michigan (partial data collected)
- New Jersey



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- New York (partial data collected)

Overview of data presented within attached tables

The results for the CCCC benefits survey are presented within the tables following this memo report. The following outline provides an overview of the data collected and how it is presented within the tables.

- Table 1 – Health Insurance Benefits
 - Cafeteria Plan Details
 - Employer and Employee Contributions to most commonly selected Medical Plan [Full Family Rate]
 - Employer and Employee Contributions to most commonly selected Dental Plan [Full Family Rate]
 - Employer and Employee Contributions to Vision Plan [Full Family Rate]
- Table 2 – Travel Expenses
- Table 3 – Vehicle Allowances
- Table 4 – Stipends
- Table 5 – Housing and Relocation Expenses
- Table 6 – Other Cash or Tangible Benefits

Summary

The above sections of this draft report provide detailed information concerning the scope of the project, the methodology used to complete the benefits survey, as well as the results of the study, which show where CCCC stands in comparison to the labor market data currently available. Once CCCC has had an opportunity to review and comment on this Compensation Report, we look forward to responding to any questions, comments or concerns you may have. If you would prefer to meet to go over the contents of the report, we would be happy to do so.

In the meantime, please feel free to call Mr. Michael Navarro at (916) 494-9821 for any questions or concerns on the content of this report.

TABLE 1								
CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY HEALTH INSURANCE BENEFITS – FULL FAMILY COVERAGE								
Agency	Cafeteria Plan		Medical Insurance		Dental Insurance		Vision Insurance	
	Monthly Maximum/ Amount	Benefit	Employer Cost	Employee Cost	Employer Cost	Employee Cost	Employer Cost	Employee Cost
Department of Personnel Administration	\$1,172	Health, Dental, Vision	N/A	N/A	N/A	N/A	N/A	N/A
Alameda County	\$192	Medical, Dental, Employee Supplemental Life (remaining dollars, contributed to the Health FSA)	\$1,557	\$0	\$124	\$0	N/A	N/A
City of Los Angeles	N/A	N/A	\$1,061	\$0	\$50	DNA	Inc. in health	\$0
City of San Jose	N/A	N/A	\$1,085	\$121	\$106	\$6	\$0	\$32
Los Angeles County	19% of salary	Medical, dental, vision, group variable universal life, accidental death & dismemberment, split dollar life, elective leave	N/A	N/A	N/A	N/A	N/A	N/A
Orange County	N/A	N/A	\$881	\$136	\$55	\$0	N/A	N/A
San Bernardino County	\$498	Medical, Dental, Supplemental Life, AD&D	\$488	\$95	\$20	\$120	\$12	\$0

TABLE 1
CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE
EXECUTIVE BENEFITS STUDY
HEALTH INSURANCE BENEFITS – FULL FAMILY COVERAGE

Agency	Cafeteria Plan		Medical Insurance		Dental Insurance		Vision Insurance	
	Monthly Maximum/ Amount	Benefit	Employer Cost	Employee Cost	Employer Cost	Employee Cost	Employer Cost	Employee Cost
San Diego County	\$449	Medical, Dental and Vision	\$676	\$227	\$0	\$68	\$0	\$16
San Francisco City/County	\$636	Can be used for: Medical Insurance and other specialized areas as noted below. ¹	N/A	DNA	\$117	\$0	\$6	\$0
Santa Clara County	N/A	N/A	\$722	\$40	\$52	\$0	\$5	\$0
State of Florida	DNA	Medical & Prescription	\$1,128	\$0	\$0	\$32	\$0	\$11
State of Massachusetts	DNA	DNA	DNA	\$246 - \$535 (12 plans to choose from)	DNA	\$12.74 (PPO) \$17.68 (Classic Indemnity Plan)	DNA	DNA
State of Michigan	DNA	DNA	\$1,039	\$260	\$135	\$7	\$18	\$0

¹ Dependent Care Flexible Spending Account , Healthcare Flexible Spending Account, Cancer Insurance, Heart and Stroke Insurance, Accident Insurance, Long Term Disability , Universal Life Insurance, Short Term Disability, Long Term Care , Veterinary Pet Insurance , Group Legal Plan, Computer Purchase Program, Supplemental Term Life Insurance, Misc. Reimbursement Account and Commuter Check.

TABLE 1
CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE
EXECUTIVE BENEFITS STUDY
HEALTH INSURANCE BENEFITS – FULL FAMILY COVERAGE

Agency	Cafeteria Plan		Medical Insurance		Dental Insurance		Vision Insurance	
	Monthly Maximum/ Amount	Benefit	Employer Cost	Employee Cost	Employer Cost	Employee Cost	Employer Cost	Employee Cost
State of New York	DNA	DNA	State will pay 90% of premium for employee and 75% of premium for dependants	\$216	DNA	DNA	DNA	DNA
State of North Carolina	DNA	DNA	\$411	\$580 for 80/20 plan \$490 for 70/30 plan	\$0	\$71.52 low option \$128.56 high option	\$0	\$17.37 Option 1 \$12.72 Option 2 \$25.10 Option 3
State of Ohio	N/A	N/A	\$906	\$160	\$77	\$0	\$18	\$0
State of Pennsylvania	\$867	Medical, dental, vision	N/A	\$108 In addition, ee pays 2% of their salary and 1% can be waived if they participate in the Get Healthy program.	N/A.	Inc.	N/A	Inc.

TABLE 2 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY TRAVEL EXPENSES	
AGENCY	
Department of Personnel Administration	Actual cost of travel, lodging up to \$84.00 per day, meals at \$34.00 per day plus \$6 incidentals with receipt, mileage is at .50 per mile.
Alameda County	Reimbursable travel expenses including mileage, parking, bridge charges, public transit fares, meals, other incidentals while traveling, and any job related conference or training expenses. The County's mileage reimbursement rate will be 50 cents per mile.
City of Los Angeles	Per diem rate of \$189 per day times the per diem index that varies by location.
City of San Jose	Typical reimbursable expenses for local travel include mileage, public transportation, parking, meeting or conference registration fees, and meal expenses. The City does not allow per diem reimbursement for meals and incidentals for local travel. Only expenditures supported by itemized receipts will be reimbursed. The maximum reimbursement for meals and incidentals and hotel supported by itemized receipts will be up to 150% of the applicable CONUS rate for the destination. For the first and last day of travel, a traveler is limited to 75% of the applicable per diem rate for meals and incidental expenses unless the traveler departs substantially earlier on the first day of travel or arrives substantially later on the last day of travel than standard business hours.
Los Angeles County	Lodging: \$192.00 plus all taxes per day; Incidental travel to Sacramento: \$13.25 per day; Incidental travel to: Atlanta, Boston, Chicago, Dallas, Detroit, Houston, New York, Phoenix, Philadelphia, San Francisco, Seattle, Miami, Washington DC - \$67.25 per day; Meals per day: breakfast \$13.25, lunch \$15.00, dinner \$37.50; Porterage: \$1.00 per day, Mileage: \$0.465 per mile.

TABLE 2 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY TRAVEL EXPENSES	
AGENCY	
Orange County	Lodging is reimbursed upon proof of payment and stay. Mileage is reimbursable at .50 cents a mile for travel under 250 miles and .60 cents per mile for travel over 250 miles. Meals are reimbursable at a maximum of \$75 per day.
San Bernardino County	Reimbursement for the use of privately owned automobiles to conduct County business shall be at the IRS allowable rate or 32 cents per mile, whichever is greater. The allowance for lodging is \$75.00 plus tax, per night, single. The allowance for meals is \$50.00 plus tax and gratuity per day, for three meals, or when separate meals are claimed; \$11.00 for breakfast; \$15.00 for lunch; and \$24.00 for dinner, all plus tax and gratuity.
San Diego County	Meals (maximum allowance): Breakfast \$ 12.00; Lunch \$ 18.00; Dinner \$ 31.00. Room allowance \$ 146.00
San Francisco City/County	Travel Expenses include lodging, transportation costs, registration or attendance fees, meals and other costs reasonably and necessarily incurred that are paid for by the City and County, or by the officer or employee subject to reimbursement by the City and County, when an officer or an employee is required to travel on official City and County business. Management employees may utilize up to \$1,000 to pay for up to one-half of the cost of reasonable and necessary travel and lodging for approved training.

TABLE 2 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY TRAVEL EXPENSES	
AGENCY	
Santa Clara County	<p>Affected Classes:</p> <p>County Executive, Clerk of the Board of Supervisors, County Counsel, Chief of Correction, District Attorney, Public Defender, Sheriff, Assessor, Director, Department of Child Support Services.</p> <p>Actual necessary expenses for meals and other reasonably related business expenses for the employee, or his/her designee to attend business meetings with appointed or elected officials, official guests of the County, citizens, community groups, media representatives or other similar persons.</p> <p>Actual necessary expenses for the employee or his/her designee, to attend business functions consistent with the official or community role.</p> <p>All other business travel and business expense reimbursements as are authorized for employees of the County of Santa Clara.</p>

TABLE 2 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY TRAVEL EXPENSES	
AGENCY	
State of Florida	<p>For purposes of reimbursement rates and methods of calculation, per diem and subsistence allowances are provided as follows: Eighty dollars per diem; or if actual expenses exceed \$80, the amounts permitted in paragraph (b) for subsistence, plus actual expenses for lodging at a single-occupancy rate to be substantiated by paid bills therefore.</p> <p>A traveler shall be entitled to a mileage allowance at a rate of 44.5 cents per mile</p> <p>The following incidental travel expenses of the traveler may be reimbursed:</p> <p>Taxi fare.</p> <p>Ferry fares; and bridge, road, and tunnel tolls.</p> <p>Storage or parking fees.</p> <p>Communication expense.</p>
State of Massachusetts	Mileage reimbursement \$.40 per mile
State of Michigan	<p>Lodging- \$65; Meals = \$7.25 (breakfast); \$7.25 (lunch); and \$16.50 (dinner)</p> <p>Higher rates may apply in select cities.</p> <p>Mileage reimbursement is \$.50 per mile</p>
State of New York	<p>Lodging ranges from \$70/night to \$340 based on location and dates.</p> <p>Mileage reimbursement is \$.50 per mile</p> <p>Meal reimbursements ranges from \$61–\$71 dependent upon location, includes breakfast and dinner only.</p>

TABLE 2 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY TRAVEL EXPENSES	
AGENCY	
State of North Carolina	Data Not Available
State of Ohio	The State will reimburse based on rates for lodging within the Continental United States (CONUS) set by the federal General Service Administration (GSA) Maximum rates for lodging are set by location Per diems for meals & incidentals are set by location with expenses rate for the departure and return days from 25% - 100% depending on portion of 24 hour day traveling. International travel will be reimbursed on actual expenses within reason
State of Pennsylvania	Lodging ranges from \$82/night to \$180/night depending upon County and dates; Meals and incidentals (M&IE) range from \$51/day to \$71/day depending upon County and dates- first and last day of travel receive 75% of M&IE; Mileage reimbursement is \$.50 per mile

TABLE 3 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY VEHICLE ALLOWANCE	
AGENCY	
Department of Personnel Administration	The Assembly has a 3 year plan to lease automobiles (\$400.00) and a 4 year plan (\$350.00). The Senate has a 2 year plan to lease automobiles (\$500.00) and a 4 year plan (\$350.00).
Alameda County	All Senior Executive Managers receive a monthly car allowance of \$672.88 in lieu of an assigned official County vehicle.
City of Los Angeles	General Managers - \$500 per month or use of a City vehicle.
City of San Jose	<u>Selected Positions:</u> Mayor, City Council Members, and City Council Appointees; and per City Manager Approval for the following positions: Deputy City Manager, Department Director, Office Director, and Director of Communication. <u>Amount:</u> \$350.00 (for positions approved by the City Manager, the City Manager may choose to provide a City vehicle in-lieu of the cash benefit).
Los Angeles County	Level I (Supervisor, CEO Department Heads: Assessor, District Attorney, Sheriff, County Counsel): \$620 per month, Level II: \$525 per month (Department Heads: Affirmative Action Compliance Officer, Agriculture, Auditor-Controller, Chief Probation Officer, Child Support Services, Children's Services, Coroner, Health Services, Human Resources, Mental health, Public Social Services, Public Works, Executive Officer – Board of Supervisors, Human Relations, Fire Chief, Registrar-Recorder, Treasure-Tax Collector, Ombudsman, Chief Information Officer, Parks and Recreation, Regional Planning, Consumer Affairs, Alternate Public Defender, Animal Care and Control, Community and Senior Services, Internal Services, Museum of natural History, Museum of Art, LACERA, Chief Medical Examiner, Military and Veteran's Affairs, County Librarian, Beaches and Harbors, Arts Commission.

TABLE 3 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY VEHICLE ALLOWANCE											
AGENCY											
Orange County	Monthly transportation allowance is \$765. (taxable)										
San Bernardino County	<p>All elected County officials (5 members of the Board of Supervisors, Assessor, Auditor/Controller-Recorder, District Attorney, Sheriff, Superintendent of Schools, and Treasurer/Tax Collector/Public Administrator) shall be entitled to have a Category I County vehicle assigned to them for use on County business. All other employees and officers who are eligible for an auto allowance are eligible for a Category I County vehicle under this section with the approval of the County Administrative Officer.</p> <p>Effective August 2, 2008, all elected officials and all County employees in benefit Groups A and B, Assistant Sheriffs and Sheriff's Deputy Chiefs shall receive a monthly automobile allowance in the amount of \$1216.88 with no mileage reimbursement, provided they are not assigned a County vehicle and they provide a private vehicle for their own use on County business. The First District Supervisor shall receive a 50% addition to the monthly amount provided to elected officials.</p>										
San Diego County	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Rate Allowance</th> <th style="text-align: left;">Monthly Allowance</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>\$1,000</td> </tr> <tr> <td>B</td> <td>750</td> </tr> <tr> <td>C</td> <td>675</td> </tr> <tr> <td>D</td> <td>600</td> </tr> </tbody> </table> <p>Executive employees with appointing authority receive a monthly allowance for use of a non-County vehicle to conduct County business. (Note: Assistant department heads and deputy directors are not eligible for an automobile allowance. However, they are eligible for mileage reimbursement.) The following receive Rate Allowance A: Member, Board of Supervisor, Assessor/Recorder/County Clerk, District Attorney, Treasurer-Tax Collector, Sheriff, Chief Administrative Officer.</p>	Rate Allowance	Monthly Allowance	A	\$1,000	B	750	C	675	D	600
Rate Allowance	Monthly Allowance										
A	\$1,000										
B	750										
C	675										
D	600										

TABLE 3 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY VEHICLE ALLOWANCE	
AGENCY	
San Francisco City/County	<p>City does not use allowances but has available to all City employees, who go through the appropriate approval process, access to the City's vehicle fleet. In addition to having a fleet of City-owned vehicles, the City has contracts with two car sharing firms (City CarShare and Zipcar) to make their vehicles available for official City business use to qualified employees who are approved by their department and meet the vendors' requirements for good driving records.</p>
Santa Clara County	<p>Affected Classes: County Executive, Clerk of the Board of Supervisors, County Counsel, Chief of Correction, District Attorney, Public Defender, Sheriff, Assessor, Director, Department of Child Support Services</p> <p>Shall use a personal vehicle for County use and shall be paid a flat rate vehicle allowance of six hundred dollars (\$600.00) per month, or may be assigned a County vehicle.</p> <p>Affected Classes: Assistant County Executive; Deputy County Executive (3); Director, Finance Agency; Chief Probation Officer; Director, Roads and Airports Department; SCVHHS, Chief Executive Officer ; Director, Santa Clara Valley Medical Center; Chief Financial Officer, SCVH&HS; Dir., Ambulatory & Community Health Services; Director, Social Services Agency. Shall use a personal vehicle for County business travel and shall be paid a flat rate vehicle allowance of five hundred dollars (\$500.00) per month, or may be assigned a County vehicle upon approval of the County Executive.</p>
State of Florida	<p>Vehicle provided -- All state-owned or leased vehicles shall be assigned to and operated in conformance with the regulations pertaining to one of the following classes of assignment:</p> <ul style="list-style-type: none"> Class A – Pool assignment Class B – Limited use assignment Class C – Special assignment

TABLE 3 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY VEHICLE ALLOWANCE	
AGENCY	
State of Massachusetts	Data Not Available
State of Michigan	Data Not Available
State of New York	Section 132 of the Internal Revenue Code permits certain employees to pay commuting expenses with pre-tax dollars. The pilot program that has been in place for M/C employees who work in one of the five boroughs of New York City will be expanded to M/Cs statewide beginning in July. The program covers commuting expenses incurred using public transportation. Detailed information will be available before July 1, 2008.
State of North Carolina	Data Not Available
State of Ohio	\$550/month for those department heads appointed by the Governor and listed in ORC Section 121.03
State of Pennsylvania	Data Not Available

TABLE 4 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY STIPENDS	
AGENCY	
Department of Personnel Administration	None
Alameda County	Share the Saving Stipend - eligible to receive a monthly stipend of up to \$100, through the Share the Savings program. Decline all medical coverage - \$100 per month Reduce medical coverage from Family to Self - \$75 per month Reduce medical coverage from Family to Self + 1 - \$50 per month Reduce medical coverage from Self+1 to Self - \$50 per month Any other Stipends are negotiated on a per employment contract basis.
City of Los Angeles	None
City of San Jose	None
Los Angeles County	None
Orange County	None
San Bernardino County	None
San Diego County	None

TABLE 4	
CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY STIPENDS	
AGENCY	
San Francisco City/County	None
Santa Clara County	None
State of Florida	Data Not Available
State of Massachusetts	Data Not Available
State of Michigan	Data Not Available
State of New York	Data Not Available
State of North Carolina	Data Not Available
State of Ohio	None
State of Pennsylvania	Data Not Available

TABLE 5 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY EMPLOYEE HOUSING AND RELOCATION EXPENSES	
AGENCY	
Department of Personnel Administration	Legislative members receive \$141.86 in legislative session per diem. There are no relocation or other housing expense reimbursements or other special funding practices.
Alameda County	None provided overall -- This type of item could potentially be negotiated on a per employment contract basis.
City of Los Angeles	Can be provided to General Managers on a case by case basis.
City of San Jose	Data Not Available
Los Angeles County	None
Orange County	None
San Bernardino County	For division level positions and above, the appointing authority may approve reimbursement of interview expenses incurred by external candidates upon proof/receipts provided. Such reimbursement is restricted to airfare, auto mileage, meals, overnight stay, and airport transit. The County Administrative Officer may approve moving expenses up to but not exceeding \$5,000 for any employee new to County employment for whom the County Administrative Officer or the Board of Supervisors is the appointing authority or any Department Head. The Chairman of the Board of Supervisors may approve such moving expenses for the County Administrative Officer. Reimbursement of moving expenses in excess of \$5,000 must be approved by the Board of Supervisors.

TABLE 5 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY EMPLOYEE HOUSING AND RELOCATION EXPENSES	
AGENCY	
San Diego County	Expenses up to a limit of \$10,000 (for unclassified management) and \$15,000 (for executive management) may be reimbursed for personal transportation, moving expenses for household goods and/or temporary housing. This benefit requires prior approval by the Board of Supervisors or Chief Administrative Officer.
San Francisco City/County	Where needed to recruit employees to fill positions that are listed under San Francisco Charter Section 10.104(5), (6), and (7), an appointing authority may authorize the expenditure of pre-offer recruitment expenses, such as interview travel expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary housing and other relocation costs, not to exceed \$15,000. Reimbursement will be made for actual expenses documented by receipts. Payments under this section are subject to approval by the Controller and the Human Resources Director.
Santa Clara County	Relocation/Temporary Housing expenses. Low Interest Home Loan - limited to five (5) times current salary or 90% of the purchase price or appraised value of the house, whichever is less. It is a variable rate of interest based on the performance of the County's commingled investment pool.
State of Florida	Data Not Available
State of Massachusetts	Data Not Available

TABLE 5 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY EMPLOYEE HOUSING AND RELOCATION EXPENSES	
AGENCY	
State of Michigan	<p>An employee who receives a lateral job change for the convenience and benefit of the state is eligible for reimbursement of moving expenses in accordance with the standardized travel regulations.</p> <p>STANDARDS</p> <p>The State pays the following household moving expenses if the employee is transferred for the convenience and benefit of the State.</p> <ol style="list-style-type: none"> 1. Transportation charges up to a maximum of 14,000 pounds moved by common carrier, including bridge tolls, elevator, or flight charges. 2. A maximum of \$800 for packing charges. 3. The actual cost of moving mobile homes, including furnishings, used as normal residence, plus a maximum allowance of \$1,000 for blocking, unblocking, securing contents, or expando units. 4. Insurance costs as provided for in the Department of Management and Budget Administrative Guide, Procedure 0430.01. <p>The State will not pay for moving new employees not previously on the State payroll, except as authorized by the appointing authority and the director of the Department of Management and Budget.</p>

TABLE 5 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY EMPLOYEE HOUSING AND RELOCATION EXPENSES	
AGENCY	
State of New York	An employee who is promoted, transferred, or reassigned for the convenience of the State, or a new employee recruited by the State for a position in which it has been determined that a shortage of qualified candidates exists, may be reimbursed for individual and family basic moving expenses up to an established maximum. An employee is not eligible, however, for related expenses such as selling or buying a house or renting temporary quarters. Reimbursement shall not be granted if the distance between the employee's old and new place of employment, or between the new place of employment and place of residence at the time of employment, is less than 35 miles. Employees will also be ineligible for reimbursement if the transfer or reassignment is the result of demotion, is for educational or training purposes, or is at the request of the employee and not expressly for the convenience of the State.
State of North Carolina	Data Not Available
State of Ohio	None
State of Pennsylvania	Data Not Available

TABLE 6 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY OTHER CASH OR TANGIBLE BENEFITS	
AGENCY	
Department of Personnel Administration	No additional employer-funded compensation. Article 4, Section 4.5 California Constitution precludes Legislative members elected after November 1, 1990 from receiving a State contribution for any retirement system other than Social Security.
Alameda County	The County contributes the maximum allowable of \$16,500 for Plan Year 2009 into an IRC 457 Deferred Compensation Plan for Senior Executive Managers. Senior Managers over the age of 50 can set aside an additional \$5,500 for a total of \$22,000 per calendar year. The minimum amount Senior Managers may defer is \$10 per biweekly pay period. There is no matching County contribution.
City of Los Angeles	Reimbursement of professional association dues and professional development (conference attendance, etc.)
City of San Jose	Professional Development Program: Up to \$1,000 reimbursement provided each fiscal year for work related professional licenses, membership dues, training and materials expenses.
Los Angeles County	None
Orange County	Educational and Professional Reimbursement of up to \$3,000 per year. Optional Benefits Plan payment of \$4,500 paid the first pay period of the calendar year. Pro-rated accordingly if employment begins later. 401(a) – 4% bi-weekly base salary

TABLE 6 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY OTHER CASH OR TANGIBLE BENEFITS	
AGENCY	
San Bernardino County	Annual Gym Membership up to \$324 per year Tuition Reimbursement up to \$1000 per year 457 Employer match: 1 to 1 on basis of max 1% base salary 401(a) Employer match: 2 to 1 on basis of max 4% base salary – Max Employer contribution 8% Medical Expense Reimbursement (FSA) Plan Employer match: up to \$86.66 per month
San Diego County	None
San Francisco City/County	None
Santa Clara County	Annual Leave Cash out – Up to 39 days at current rate of pay.

TABLE 6 CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY OTHER CASH OR TANGIBLE BENEFITS	
AGENCY	
State of Florida	<p>The following items shall be implemented in accordance with the provisions of this act and with the applicable negotiated collective bargaining agreement:</p> <ol style="list-style-type: none"> 1. The state shall provide up to six (6) credit hours of tuition-free courses per term at a state university, state college or community college to full-time employees on a space available basis as authorized by law. 2. The state shall continue to reimburse, at current levels, for replacement of personal property. 3. The state shall continue to provide, at current levels, clothing allowances and uniform maintenance and shoe allowances. 4. Each state agency, at the discretion of the agency head, may expend funds provided in this act for bar dues and for legal education courses for attorneys employed by the state as legal staff. Each state agency shall report the amounts expended for these purposes to the legislature by February 1, 2010. <p>All state branches, departments and agencies which have established or approved personnel policies for employees related to the payment of accumulated and unused annual leave, shall not provide payment which exceeds a maximum of 480 hours of actual payment to each employee for accumulated and unused annual leave.</p>
State of Massachusetts	Data Not Available
State of Michigan	Data Not Available

TABLE 6					
CALIFORNIA CITIZEN'S COMPENSATION COMMITTEE EXECUTIVE BENEFITS STUDY OTHER CASH OR TANGIBLE BENEFITS					
AGENCY					
State of New York	<p>Longevity payments for M/Cs in grades 17 and below, which previously were \$750 for those with five or more years at the job rate (JR) and \$1500 for those with ten or more years at the job rate, will increase as follows:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">5 years at JR level</td> <td style="width: 50%;">10 years at JR level</td> </tr> <tr> <td>\$1,250</td> <td>\$2,500</td> </tr> </table>	5 years at JR level	10 years at JR level	\$1,250	\$2,500
5 years at JR level	10 years at JR level				
\$1,250	\$2,500				
State of North Carolina	Sign on bonus available if employee meets certain criteria. The amount of the bonus shall be determined based on labor market data and available funds.				
State of Ohio	None				
State of Pennsylvania	Data Not Available				