

**County of Sacramento**  
**2026 Benefit Summary | Updated January 28, 2026**  
**Unit 029 – Law Enforcement Management**

<b>Employee Association:</b>	Law Enforcement Managers Association (LEMA)
<b>Current Agreement Term:</b>	July 27, 2025 – June 30, 2028

BENEFIT	SUMMARY																								
<b>Medical Insurance Subsidy</b>	<p><u>Tier A:</u> Employees hired prior to Jan. 01, 2007, receive a monthly subsidy of \$826.90. Cashback for eligible employees is capped at \$535.00.</p> <p><u>Tier B:</u> Employees hired after Dec. 31, 2006, and employees who voluntarily elected to move to Tier B. The subsidy varies by coverage level:</p> <ul style="list-style-type: none"> <li>• Family Coverage: \$2,009.30</li> <li>• Single Coverage: \$784.86</li> </ul>																								
<b>Dental Insurance</b>	The County pays 100% of the cost for dental coverage, contributing \$118.50 per month.																								
<b>Basic Life Insurance</b>	The County contributes \$2.10 per month for a basic life coverage of \$50,000.00.																								
<b>Employee Assistance Program (EAP)</b>	The County offers a comprehensive Employee Assistance Program, providing confidential services and resources to support employees at various life and career stages. The County provides up to six no-cost sessions per issue, per year, for each employee and covered family member.																								
<b>Retiree Health Savings Plan (RHSP)</b>	Effective July 27, 2025, the County contributes \$30.00 per pay period to the employee's Retiree Health Savings Plan (RHSP).																								
<b>Retirement Benefits</b>	<p>Employer and member contribution rates are available on the SCERS website:  <a href="https://scers.org">Contribution Rates - Sacramento County Employees' Retirement System (scers.org)</a></p> <p><i>*PEPRA Tiers (employees hired after 12/31/2012): Miscellaneous Tier 5 and Safety Tier 4.</i>  <i>*Legacy Tiers: Miscellaneous Tiers 1, 2, 3, and 4 and Safety Tiers 1, 2, and 3.</i></p>																								
<b>Deferred Compensation</b>	Effective October 5, 2025, the County provides a 401(a) matching contribution of up to 5% of base salary for employees who contribute to a 457(b) Deferred Compensation plan. Matching contributions are deposited into the employee's 401(a) account and apply only to whole percentage contributions, rounded down.																								
<b>Social Security</b>	<p>Tax Rate: 6.2%</p> <p>Maximum Taxable Wages: \$184,500.00; Maximum Tax Deducted: \$11,439.00</p> <p>Temporary Deferred Compensation Plan Limit: \$6,918.75</p>																								
<b>Medicare</b>	<p>Tax Rate: 1.45% for the first \$200,000, 2.35% for wages over \$200,000</p> <p>Maximum Taxable Wages: No Limit; Maximum Tax Deducted: No Limit</p>																								
<b>State Disability Insurance (SDI)</b>	<p>Tax Rate: 1.3%</p> <p>Maximum Taxable Wages: No Limit; Maximum Tax Deducted: No Limit</p>																								
<b>Paid Holidays</b>	14.5 per year. Holiday-in-lieu or holiday time-off allowances may apply.																								
<b>Vacation</b>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Years of Service</th> <th style="text-align: center;">Biweekly Accrual Rate<sup>1</sup></th> <th style="text-align: center;">Approximate Annual Days<sup>2</sup></th> <th style="text-align: center;">Maximum Accrual</th> </tr> </thead> <tbody> <tr> <td>Less than 3 years</td> <td style="text-align: center;">3.1 hours</td> <td style="text-align: center;">10</td> <td style="text-align: center;">400 hours</td> </tr> <tr> <td>More than 3 years, less than 6 years</td> <td style="text-align: center;">4.6 hours</td> <td style="text-align: center;">15</td> <td style="text-align: center;">400 hours</td> </tr> <tr> <td>More than 6 years, less than 9 years</td> <td style="text-align: center;">5.5 hours</td> <td style="text-align: center;">18</td> <td style="text-align: center;">400 hours</td> </tr> <tr> <td>More than 9 years, less than 10 years</td> <td style="text-align: center;">5.8 hours</td> <td style="text-align: center;">19</td> <td style="text-align: center;">400 hours</td> </tr> <tr> <td>More than 10 years, less than 11 years</td> <td style="text-align: center;">6.2 hours</td> <td style="text-align: center;">20</td> <td style="text-align: center;">400 hours</td> </tr> </tbody> </table>	Years of Service	Biweekly Accrual Rate <sup>1</sup>	Approximate Annual Days <sup>2</sup>	Maximum Accrual	Less than 3 years	3.1 hours	10	400 hours	More than 3 years, less than 6 years	4.6 hours	15	400 hours	More than 6 years, less than 9 years	5.5 hours	18	400 hours	More than 9 years, less than 10 years	5.8 hours	19	400 hours	More than 10 years, less than 11 years	6.2 hours	20	400 hours
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	<p>More than 11 years, less than 12 years      6.5 hours      21      400 hours</p> <p>More than 12 years, less than 13 years      6.8 hours      22      400 hours</p> <p>More than 13 years, less than 14 years      7.1 hours      23      400 hours</p> <p>More than 14 years, less than 15 years      7.4 hours      24      400 hours</p> <p>More than 15 years      7.7 hours      25      400 hours</p> <p><sup>1</sup> <i>Accrual rate is based on full-time employment.</i></p> <p><sup>2</sup> <i>Days shown are based on an 8-hour workday.</i></p>
<b>Vacation Cash-In</b>	Permanent employees with at least 10 years of full-time continuous service and 240 hours of accrued vacation leave may cash in up to 40 vacation hours per calendar year.
<b>Sick Leave</b>	4.6 hours biweekly accrual rate (no maximum accrual) for full-time employees.
<b>Parental Leave</b>	Full-time regular employees who meet eligibility requirements receive up to 160 hours of paid Parental Leave in accordance with County Policy #837 (Parental Leave). Part-time regular employees receive a prorated amount.
<b>Bereavement Leave</b>	<p>Employees employed by the County for at least 30 calendar days are entitled to up to five days of unpaid protected bereavement leave upon the death of an eligible family member, in accordance with California law.</p> <p>Regular full-time employees also receive up to 40 hours of paid bereavement leave, which must be used concurrently with the State-mandated unpaid protected bereavement leave. Paid leave for part-time employees may be prorated.</p>
<b>Attorney, Management, or Related Leave</b>	Effective January 1, 2026, permanent full-time employees are credited with 80 hours of Administrative Leave each January 1. Employees may not accrue more than 80 hours. Unused hours are paid out upon separation only.
<b>Longevity Pay</b>	<p>Sheriff's Office Unit Employees:</p> <ul style="list-style-type: none"> <li>• Effective July 27, 2025: Permanent employees with 10 years of full-time service (or equivalent) receive a 2.5% differential.</li> <li>• Effective June 28, 2026: Permanent employees with 15 years of full-time service (or equivalent) receive an additional 2.5% for a total differential of 5.0%.</li> </ul> <p>Probation Department Unit Employees:</p> <ul style="list-style-type: none"> <li>• Effective July 27, 2025: Permanent employees with 10 years of full-time service (or equivalent) receive a 2.5% differential.</li> </ul> <p>All Other Unit Employees:</p> <ul style="list-style-type: none"> <li>• Effective July 27, 2025: Permanent employees with 10 years of full-time service (or equivalent) receive a 4.0% differential.</li> </ul>
<b>Management Differential</b>	Effective July 27, 2025, the 3.35% management differential was incorporated into the base salary for all unit classifications and then eliminated.
<b>Future Salary Adjustment(s)</b>	Future increases will be tied to subordinate classes or aligned with unrepresented units.
<b>Last Salary Adjustment</b>	July 27, 2025: 2.7% or 2.8% general salary increase (GSI) depending on classification.
<b>Education Reimbursement</b>	Up to \$1,500 per year in education reimbursement.
<b>Career Development and Training</b>	The County supports employee growth and career development through a variety of training, leadership, and professional development programs, including mentorship, supervisory and leadership training, and executive coaching. Detailed program information is available to current employees on the County intranet (Training and Organization Development page) and is not posted on the public website.

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