

**County of Sacramento**  
**2026 Benefit Summary | Updated February 11, 2026**  
**Unit 032 – Management**

<b>Employee Association:</b>	Sacramento County Management Association (SCMA)
<b>Current Agreement Term:</b>	November 30, 2025 – June 30, 2029

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 November 30, 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="http://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></p> <p><i>*Legacy Tiers: Miscellaneous Tiers 1, 2, 3, and 4 and Safety Tiers 1, 2, and 3.</i></p>																																																																																																																																																																																																																																																				
<b>Deferred Compensation</b>	<ul style="list-style-type: none"> <li>• Effective June 19, 2022, employees who contribute at least 1% of their base pay to a 457(b) plan will receive a 3% County contribution to their 401(a) plan.</li> <li>• Effective February 22, 2026 (Pay Period 6, 2026), the County will provide 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.</li> </ul> <p><i>Applicable 401(a) matching contributions will appear on the March 13, 2026 paycheck for Pay Period 6 (February 22, 2026 – March 7, 2026).</i></p>																																																																																																																																																																																																																																																				
<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: none;"> <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 style="text-align: center;">1</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0</td> <td 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**County of Sacramento**  
**2026 Benefit Summary | Updated February 11, 2026**  
**Unit 032 – Management**

	<p>Less than 3 years 3.1 hours 10 240 hours</p> <p>More than 3 years, less than 6 years 4.6 hours 15 320 hours</p> <p>More than 6 years, less than 9 years 5.5 hours 18 400 hours</p> <p>More than 9 years, less than 10 years 5.8 hours 19 400 hours</p> <p>More than 10 years, less than 11 years 6.2 hours 20 400 hours</p> <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> <p><i>*Refer to the Unit 032 labor agreement for vacation accrual rates and maximum accrual amounts applicable to 24-hour work schedules.</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>	<p>Full-time regular employees who meet eligibility requirements receive up to 160 hours<sup>1</sup> of paid Parental Leave in accordance with County Policy #837 (Parental Leave). Part-time regular employees receive a prorated amount.</p> <p><sup>1</sup><i>Full-time regular employees in the Fire Battalion Chief SCAF classification on a 24-hour schedule are eligible for up to 224 hours of paid Parental Leave.</i></p>
<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 Management Leave each January 1. Employees may not accrue more than 80 hours. Unused hours are paid out upon separation only.
<b>Longevity Pay</b>	Effective November 30, 2025: Permanent employees with 10 years of full-time service (or equivalent) receive a 4.0% differential.
<b>Management Differential</b>	<p>Effective November 30, 2025, the 3.35% management differential was incorporated into the base salary for all unit classifications<sup>1</sup> and then eliminated.</p> <p><sup>1</sup><i>Does not apply to the Battalion Chief classification which already had the management differential incorporated into the base salary.</i></p>
<b>Future Salary Adjustment(s)</b>	<ol style="list-style-type: none"> <li>1. June 28, 2026: 3.0% general salary increase (GSI); market adjustment for select classifications</li> <li>2. June 27, 2027: 3.0% general salary increase (GSI)</li> <li>3. June 25, 2028: 3.0% general salary increase (GSI)</li> </ol>
<b>Last Salary Adjustment</b>	November 30, 2025: 2.8% general salary increase (GSI); market adjustment for select classifications
<b>Education or Professional Reimbursement</b>	Up to \$1,500 per year in education reimbursement, except attorney classifications, which are eligible for up to \$3,000 in professional reimbursement per two-year period, resetting

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	each odd fiscal year beginning July 2025.
<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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