As well as offering competitive pay and a caring work environment, Boulder County offers employees an array of benefits. For all FTE employees we provide:

- A family friendly workplace, including paid caregiver leave, a breast feeding friendly work environment, an Infants-at-Work policy, and generous paid vacation, medical leave and holidays;
- The opportunity to take charge of your well-being through a nationally-recognized wellness program;
- The opportunity to master new skills with robust learning programs and certificates, federal loan forgiveness (after 10 years of public service), and county-paid tuition reimbursement for continued education;
- Free and discounted ways to get around town with an RTD Eco Pass and B-Cycle membership.

Boulder County offers a competitive, comprehensive benefits package for full-time benefited and part-time benefited positions. Part-time employees will pay slightly higher benefit premiums than full-time employees. Benefits start on the first day of the month following date of hire or date of status change to a benefits eligible position for insurance coverage and tax-advantaged plans. You must enroll or waive coverage within 30 days of the event date.
Tax Advantaged Plans

Flexible Spending Accounts (FSAs) allow you to set aside pre-tax dollars to pay for eligible healthcare or dependent care expenses. You have the option to enroll in either or both of the following FSAs:

- Health Care FSA: You can set aside up to $2,650 to pay for expenses such as provider and prescription copays, deductibles, and dental and vision expenses. **NOTE:** The Health Care FSA is only available to employees that have enrolled in either the High or Low medical plans. Employees enrolled in the Consumer Driven Health Plan will have the option to enroll in a Health Savings Account (HSA).

- Dependent Care FSA: You can set aside up to $5,000 ($2,500 if married and filing separate tax returns) for expenses such as daycare, preschool, or elder care. **NOTE:** The Dependent Care FSA is available to all employees regardless of their participation or waiver of our three health plans.

See IRS Publications 502 and 503 for a complete list of covered expenses. **NOTE:** You cannot use money from the Health Care FSA to cover expenses eligible under the Dependent Care FSA or vice-versa. Remember to calculate your expenses conservatively, as IRS regulations require that you forfeit any money left in your account after the claims submission deadline of March 15, 2020.
The Health Savings Account (HSA) is a tax-advantaged account intended to help you pay for your out-of-pocket costs as you work towards meeting your deductible and then out-of-pocket maximum. **NOTE: The Health Savings Account is only available to employees that have enrolled the Consumer Driven Health Plan. Employees enrolled in either the High or Low plans have the option to enroll in a Flexible Spending Account (FSA).**

Here’s how it works:

- Boulder County will start your account with an employer contribution of $500 for employee-only coverage or $1,000 for employee and dependent coverage.

- You can then make tax-free contributions up to the annual IRS limits of $3,500 for employee-only or $7,000 for employee and dependent coverage. Employees age 55 and older may make additional catch-up contributions up to $1,000 per year.

- You can use the money in your account to pay for eligible healthcare expenses such as deductibles, coinsurance, and prescription drugs. You can either pay out of pocket and submit a claim for reimbursement or use your HSA debit card to pay for expenses at the point of sale.

- At the end of the year, any money you haven’t used rolls over to the next year allowing you to build up a savings for future medical expenses. Funds can also be invested to build savings for future medical or retirement expenses.
Boulder County 2019 Benefits Summary

Retirement Plans

Boulder County requires mandatory participation in both Social Security and Colorado PERA Pension and contributions begin immediately upon hire.

<table>
<thead>
<tr>
<th></th>
<th>Social Security</th>
<th>PERA Local Government Division</th>
<th>PERA State Division*</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Contribution</td>
<td>7.65% of salary</td>
<td>13.7% of salary</td>
<td>20.15% of salary</td>
</tr>
<tr>
<td>Employee Contribution</td>
<td>7.65% of salary</td>
<td>8.0% of salary</td>
<td>8.0% of salary</td>
</tr>
</tbody>
</table>

*Employees who work in the District Attorney’s Office are part of the State Division with PERA. All other county departments and offices are part of the Local Government Division.

Boulder County also provides the voluntary option of a Colorado PERAPlus 401(k) and PERAPlus 457 Plan both with traditional pre-tax or Roth options. Those under age 50 can contribute up to $19,000 annually and those 50 or older can contribute $25,000 annually ($19,000 plus $6,000 catch-up contribution.)

Life and Disability

Boulder County pays the full premium for Short Term and Long Term Disability. Basic Life Insurance is offered with the county paying 75% of the cost and the employee paying 25%. Supplemental Life Insurance, Critical Illness, and Accident Insurance are optional voluntary benefits paid in full by the employee.

Vacation Time

Vacation time accrual for full-time, fully-benefited FTE positions is below. Vacation time for part-time, benefited positions is earned based on a percentage of hours worked. Total vacation accrual is not to exceed 240 hours.

- For the first 3 years – 8 hours/month
- After 3 years – 10 hours/month
- After 5 years – 12 hours/month
- After 10 years – 14 hours/month
- After 15 years and beyond – 16 hours/month

Additional Information

For additional, specific information regarding Boulder County benefits, please contact Human Resources at 303-441-3525.