



Tehama County

2026 Benefits Summary

Tehama County Law Enforcement Management Association (LEMA)

Type of Benefit	Description of Benefit						
CalPERS Retirement Formula	Classic Safety: 3% @ 55 New Member (PEPRA) Safety: 2.7% @57						
CalPERS Employee Contribution Rate (FY 25/26)	Classic Safety: 9% New Member (PEPRA) Safety: 13.75%						
CalPERS Employer Contribution Rate (FY 25/26)	Safety Members: 18.95%						
Social Security	Tehama County employees pay Social Security taxes. The 2026 Social Security tax rate is 6.2%.						
Medicare	Tehama County employees pay Medicare taxes. The 2026 Medicare tax rate is 1.45%						
State Disability Insurance Program	Tehama County employees pay State Disability Insurance (SDI) taxes. The 2026 SDI tax rate is 1.3%.						
Health, Dental, Vision, Life Insurance	Tehama County offers group health coverage as a bundled benefit, including a \$30,000 life insurance policy for the employee only. Dental and Vision insurance cannot be obtained independently. Employees who elect to waive the group health coverage may still enroll in the \$30,000 life insurance policy for a reduced cost. -Tehama County pays appx. 80% of group health coverage plan premiums for employees and their eligible dependents. The following chart details the 2026 Tehama County and employee Health/Dental/Vision/Life combined contribution rates for the EPO plan: <table><tr><th>Plan Type: EPO</th><th>Employer Share</th><th>Employee Share</th></tr><tr><td>Employee + Eligible Dependents</td><td>\$2,205.86</td><td>\$266.97</td></tr></table>	Plan Type: EPO	Employer Share	Employee Share	Employee + Eligible Dependents	\$2,205.86	\$266.97
Plan Type: EPO	Employer Share	Employee Share					
Employee + Eligible Dependents	\$2,205.86	\$266.97					
Retiree Health	Tehama County does not offer retiree health benefits. However, employees who retire after five years of Tehama County service may maintain their group health insurance coverage by paying the full group health coverage premium themselves.						
Supplemental Insurance	Tehama County employees may voluntarily elect to purchase supplemental insurance, such as disability insurance, accident insurance, cancer insurance, etc., through Colonial Life and Accident Insurance Company.						
Voluntary Supplemental Life Insurance	Tehama County employees may elect to purchase voluntary supplemental life insurance for themselves and their dependents through VOYA.						
Exclusive Group Insurance Program	Tehama County employees may be eligible to receive exclusive group discounts on home and automobile insurance, flood insurance, theft insurance, renter insurance, etc. through Liberty Mutual.						
Health Waiver	Tehama County does not offer cash-in-lieu benefits to those employees who elect to waive the group health coverage.						
Employee Assistance Program	All Tehama County employees and their family members may utilize the employee assistance program through ACI. ACI offers three free counseling sessions per family member per year.						
Deferred Compensation	Tehama County offers a deferred compensation retirement plan option: Lincoln Financial Group. Tehama County matches LEMA employee's deferred compensation contributions up to a maximum of \$80 per month.						
Sick Leave	Tehama County employees accrue eight hours of sick leave per month. The maximum sick leave bank accrual is 500 hours.						

	Employees with a maximum sick leave bank of 500 hours shall receive 50% of the dollar value of the sick leave accrual rate (based on the hourly rate in effect at the time of conversion) deposited into their deferred compensation account.	
Vacation	New Tehama County employees earn 8 hours of vacation per month. The maximum vacation bank accrual is 310 hours.	
Vacation Accrual Rate	Full Time Employees	Accrual Rate Per Pay Period
	1-4 years	3.7 hours
	5-10 years	5.54 hours
	11-19 years	6.47 hours
	20+ years	6.93 hours
Management Leave	Tehama County LEMA employees receive 40 hours of Management Leave annually each July 1 st . Management Leave may be pro-rated based on an employees' start date and must be utilized by the end of the fiscal year. Any remaining time not utilized at the end of the fiscal year will be forfeited.	
Vacation in Lieu	Tehama County LEMA employees who have completed five years of County service may elect to pre-designate an irrevocable vacation cash-out of up to 60 hours once per calendar year.	
Holidays	Tehama County LEMA employees receive 14 paid holidays per year.	
Bereavement Leave	Tehama County employees receive up to 24 hours of bereavement leave for an eligible family member per occurrence.	
Parental Leave	After one year of continuous Tehama County employment, LEMA employees are eligible to receive 5 working days (not to exceed 48 hours) of parental leave for the birth or adoption of their child.	
Compensatory Time Off	Compensatory time off is limited to a maximum accrual of 160 hours. Any overtime earned in excess of the maximum 160-hour accrual will be paid.	
Uniform Allowance	LEMA employees who are required to wear a uniform as a condition of their employment shall receive a uniform allowance in the amount of \$720 per year.	
POST or STC Premium Pay	LEMA employees may be eligible to receive an additional 5% wage rate increase for a POST Intermediate certificate, 2.5% wage rate increase for an Advanced POST certificate, 5% wage rate increase for a Supervisory POST certificate, 5% wage rate increase for a POST Management certification or Manager / Administrator Core Certification awarded by the Standards and Training for Corrections (STC). Employees in this bargaining unit may receive pay incentives, including educational incentives, of no more than 10% above the base wage rate.	
Educational Incentive	LEMA employees may receive a maximum wage rate increase of 2.5% for graduation with a BA, BS, or Master's degree from an accredited college or university, with a degree related to the employee's position within Tehama County,	
Sick Leave Incentive	Each LEMA employee who has used no more than twenty-four (24) hours of sick leave during the prior fiscal year will receive a payment of 2.5% of the employee's base annual salary as of December 1 st .	
Cell Phone Allowance	Each LEMA employee is eligible to receive a cell phone allowance in the amount of \$60 per month.	