



DIRECTOR COMPENSATION AND BENEFITS SUMMARY

(Refer to Policy Manual for full description.)

Health Benefits: Directors and their dependents are eligible for health insurance the first day of the month after being sworn-in. The Director is offered a choice between the ACWA Anthem Blue Cross and Kaiser Permanente medical plans. Upper District will pay the cost of premiums for this health insurance at no cost to the Director.

In addition, Upper District will reimburse Directors for certain approved out-of-pocket medical expenses over and above those expenses covered by health insurance as allowed under IRS Code Section 213(d). Total reimbursement by the Upper District must not exceed Two Thousand Five Hundred Dollars (\$2,500) per calendar year for each person covered under the policy.

Dental, Vision and Hearing Benefits: Upper District will provide to each of its Directors and eligible dependents payment for reasonable diagnostic, preventative and restorative dental care and payment for eye and hearing examinations, frames, hearing aids and professional services in connection with diagnostic, preventative, restorative and corrective vision and hearing care, as allowed under IRS Code Section 213(d). The maximum payment amount for dental, optical and hearing care is a total of Two Thousand Five Hundred Dollars (\$2,500) per person per year.

Life Insurance: Directors are afforded a \$10,000 life insurance coverage at no cost to Directors. The benefit terminates on the last day a Director serves on the Board or at retirement.

Compensation: Directors shall receive compensation for attendance at all approved compensable meetings and activities and for services rendered at the request of or authorized by the Board for a total not to exceed ten (10) days in any calendar month and no more than one compensable meeting in any calendar day. The current compensation is \$255 per meeting.

Communications/ Vehicle Allowance: Directors shall be reimbursed for costs related to communications. Alternatively, Directors may receive a communications allowance in the performance of their official duties amounting to \$162.06 per month.

Also, Directors shall be reimbursed for use of their personal vehicles for District business at the flat rate of \$349.46 a month. All automobile travel in the State of California within a 150-mile radius of the Upper District headquarters is covered by the District's vehicle allowance. Mileage incurred for travel within these limitations is not reimbursable. Alternatively, Directors may choose to receive reimbursement for actual mileage incurred during any given month at the prevailing IRS approved rate.

Deferred Compensation: Upper District makes available to Directors voluntary deferred compensation plans established in accordance with the provisions of Section 457 of the Internal Revenue Code. Directors may choose from the two comprehensive programs offered by Upper District. Upper District currently provides matching funds of up to \$500 per month of a Director's voluntary deferred compensation contribution.

Director Email and IT Allowance: Directors shall be issued a District email address and are eligible to receive a reimbursable IT equipment allowance of up to \$500 once every four (4) years.