

SIDE LETTER OF AGREEMENT

BETWEEN

COUNTY OF RIVERSIDE

AND

THE SERVICE EMPLOYEES' INTERNATIONAL UNION LOCAL 721

This Side Letter of Agreement ("Agreement") between the County of Riverside ("County") and the Service Employees' International Union, Local 721 ("SEIU") (collectively "Parties") is entered into with respect to the following:

The Parties agree to amend Article 8, Section 1(E) – Leave Provisions of the 2020 - 2024 Memorandum of Understanding ("MOU") to incorporate:

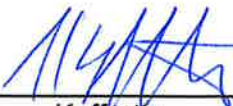
E. Payout for Sick Leave:

1. Unused accumulated sick leave shall be paid as listed below subject to the following criteria:
 - a. The employee has at least five (5) years of continuous service;
 - b. Upon service retirement, disability retirement or death of an employee (unused accumulated sick leave balances are forfeited in the event an employee terminates employment for any reason other than service retirement, disability retirement or death of an employee); and
 - c. The provisions of any applicable agreement between the employing agency and the Public Employees' Retirement System.
2. The value of such payout shall be as follows:
 - a. Employees with at least five (5) but less than fifteen (15) years of continuous service shall be paid fifty percent (50%) of the employee's final sick leave balance (not to exceed nine hundred sixty (960) hours) at their base pay rate.
 - b. Employees with fifteen (15) or more years of continuous service shall be paid one hundred percent (100%) of the employee's final sick leave balance (not to exceed nine hundred sixty (960) hours) at their base pay rate.
3. Employees who are hired into an SEIU represented classification shall submit to Human Resources, no later than sixty (60) days following hire into the SEIU represented classification, an irrevocable election identifying which account(s) qualifying sick leave balances, in the amount applicable pursuant to Article 8 Section E(2)(a)-(b), shall be deposited into. Each employee shall have the following election options:
 - a. One hundred percent (100%) of the payable value of the qualifying sick leave balance shall be deposited into the employee's 457 Deferred Compensation account, up to the legal limit, and any remaining monies shall be paid to the employee.

- b. One hundred percent (100%) of the payable value of the qualifying sick leave balance shall be deposited into a Voluntary Employees' Beneficiary Association (VEBA).
 - c. Fifty percent (50%) of the payable value of the qualifying sick leave balance shall be deposited to the 457 Deferred Compensation Account, up to the legal limit; fifty percent (50%) of the payable value of the qualifying sick leave balance shall be deposited to the VEBA, and any remaining payable value of the qualifying sick leave balance shall be paid to the employee.
 - d. Absent an irrevocable election on file by the employee, one hundred percent (100%) of the payable value of the qualifying sick leave balance shall be deposited to the 457 Deferred Compensation account, up to the legal limit, and any remaining monies shall be paid to the employee. If the employee does not have a 457 Deferred Compensation account at the time of retirement, the employee's demographic information will be forwarded to the appropriate administrator of the 457 Deferred Compensation program with the payable value of the qualifying sick leave and a 457 Deferred Compensation account will be established and monies will be deposited accordingly.
 - e. An employee's one-time, irrevocable election shall remain in effect for the duration of time they are in an SEIU represented classification. Should the employee transition to a classification in another bargaining unit, and subsequently return to an SEIU represented classification, their initial irrevocable election will remain in effect; the employee will not be able to make another election.
4. To facilitate such election, the County shall provide access to a Deferred Compensation Account (457) and/or a Voluntary Employees' Beneficiary Association (VEBA) account wherein the payable value of qualifying final sick leave accrual balances will be deposited, up to the legal limit.
 5. Payment resulting from death, up to the limits set forth in the MOU, shall be made to the persons entitled to otherwise, in accordance with the Probate Code.

The parties also agree that each employee currently covered under this MOU shall submit to Human Resources, no later than sixty (60) days following the effective date of this Side Letter, an irrevocable election identifying which account(s) qualifying sick leave balances shall be deposited into. The effective date of the change shall be the first pay period following Board of Supervisor's approval, which will allow employees adequate time to submit their irrevocable elections and implementation of this change.

Steven Espinoza 2/22/24
 Steven Espinoza, Date
 Assistant Human Resources Director
 County of Riverside

 1-17-24
 Steve Koffroth Date
 Chief Negotiator
 SEIU, Local 721