

Employee Benefit Highlights | 2024

| Full-time Salaried | Part-time Salaried | Wage | Benefit | Summary |
|--------------------|--------------------|------|---|--|
| ✓ | ✓ | | Retirement | <ul style="list-style-type: none">▪ The VRS Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan▪ Membership eligibility effective the first day of employment▪ Employee contributes 5% pre-tax▪ Eligible for an unreduced retirement benefit when reach normal Social Security retirement age and have at least five years of service credit or when age and service equal 90 |
| ✓ | ✓ | | Health Insurance Retiree Premium Credit | <ul style="list-style-type: none">▪ Employees with 15 or more years of service are eligible for health credit to assist with the cost of the health insurance premium upon retirement▪ The credit is \$4.00 for each year of service |
| ✓ | ✓ | | Group Life Insurance | <ul style="list-style-type: none">▪ Membership eligibility effective the first day of employment▪ Two kinds of insurance during active employment — life insurance and accidental death and dismemberment benefits are:<ul style="list-style-type: none">– Group life insurance without a medical examination– Natural death benefits– Double indemnity for accidental death; and– Dismemberment payments for accidental loss of one or more limbs or eyesight▪ Basic group life is equal to employee's annual salary rounded to the next highest thousand, and then doubled. (ex. \$25,200, rounded to \$26,000, and doubled to \$52,000 for natural death. This is doubled to \$104,000 for accidental death)▪ Value of group life insurance goes up with salary increases▪ Life insurance coverage continues at no cost to employee upon retirement. Reduces 25% each year on January 1 after the first full year of retirement until it reaches 25% of the insurance amount at retirement |

| Full-time Salaried | Part-time Salaried | Wage | Benefit | Summary | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------|----------------------|-------------------|---|---|------------------|----------------------|-------------------|-----------------|-----|---------|-----------|-----------|-----|---------|-----------|-----------|-------|---------|-----------|-----------|-------|---------|-----------|-----------|-------|---------|-----------|-----------|-----|---------|-----------|-----------|
| ✓ | ✓ | | VRS Optional Life Insurance | <ul style="list-style-type: none"> Employees can purchase additional life insurance for self, spouse and/or children at group rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ✓ | ✓ | ✓ | Deferred Compensation | <ul style="list-style-type: none"> 457 Plan (Public) Allows employee to defer taxes on contributions and earnings until withdrawn at retirement or termination Eligibility (optional) upon employment Minimum contribution — \$10.00 per pay period Maximum limit is 100% of employee's includable compensation or \$23,000, whichever is less, per calendar year | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ✓ | ✓ | | Cash Match Deferred Compensation | <ul style="list-style-type: none"> Employer contributes 50% match, up to \$20 per pay period 401A Plan | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ✓ | ✓ | | Virginia Sickness and Disability Program (VSDP) | <ul style="list-style-type: none"> 8–10 days sick leave per year 4–5 days family/personal leave per year No carryover Eligible for work-related disabilities from your first day of employment. Eligible for non-work related disabilities after one year of continuous employment at 60% income replacement. After five years, from 60–100% income replacement 60% income replacement under long-term disability after one year of continuous service | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ✓ | ✓ | | Annual Leave | <table border="1"> <thead> <tr> <th>Years of Service</th> <th>Maximum Semi-monthly</th> <th>Carryover (hours)</th> <th>Maximum Payable</th> </tr> </thead> <tbody> <tr> <td>0–4</td> <td>4 hours</td> <td>192 hours</td> <td>192 hours</td> </tr> <tr> <td>5–9</td> <td>5 hours</td> <td>240 hours</td> <td>240 hours</td> </tr> <tr> <td>10–14</td> <td>6 hours</td> <td>288 hours</td> <td>288 hours</td> </tr> <tr> <td>15–19</td> <td>7 hours</td> <td>336 hours</td> <td>336 hours</td> </tr> <tr> <td>20–24</td> <td>8 hours</td> <td>384 hours</td> <td>336 hours</td> </tr> <tr> <td>25+</td> <td>9 hours</td> <td>432 hours</td> <td>336 hours</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Balances up to maximum payable - paid upon resignation or retirement | Years of Service | Maximum Semi-monthly | Carryover (hours) | Maximum Payable | 0–4 | 4 hours | 192 hours | 192 hours | 5–9 | 5 hours | 240 hours | 240 hours | 10–14 | 6 hours | 288 hours | 288 hours | 15–19 | 7 hours | 336 hours | 336 hours | 20–24 | 8 hours | 384 hours | 336 hours | 25+ | 9 hours | 432 hours | 336 hours |
| Years of Service | Maximum Semi-monthly | Carryover (hours) | Maximum Payable | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0–4 | 4 hours | 192 hours | 192 hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5–9 | 5 hours | 240 hours | 240 hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10–14 | 6 hours | 288 hours | 288 hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15–19 | 7 hours | 336 hours | 336 hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20–24 | 8 hours | 384 hours | 336 hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25+ | 9 hours | 432 hours | 336 hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Full-time Salaried | Part-time Salaried | Wage | Benefit | Summary |
|--------------------|--------------------|------|-------------------|--|
| ✓ | ✓ | | Holidays Paid | <ul style="list-style-type: none"> ▪ New Year's Day ▪ Election Day ▪ Martin Luther King Day ▪ Veterans Day ▪ George Washington Day ▪ Thanksgiving Day ▪ Memorial Day ▪ The day after Thanksgiving Day ▪ Juneteenth ▪ Christmas Day ▪ Independence Day ▪ Election Day ▪ Labor Day ▪ Veterans Day ▪ Columbus Day ▪ Any other days designed by the Governor or the President of the United States |
| ✓ | ✓ | | Military Leave | <ul style="list-style-type: none"> ▪ 21 days of paid military leave for active and reserve duty per federal fiscal year |
| ✓ | ✓ | | Community Service | <ul style="list-style-type: none"> ▪ Sixteen hours per calendar year to participate in children's school K-12 activities (e.g. parent/teacher's meeting) or community service activities |
| ✓ | ✓ | | Parental Leave | <ul style="list-style-type: none"> ▪ Employees eligible under the Family & Medical Leave Act may take up to 320 hours following the birth of newborn or placement of a new child under 18 for adoption |
| ✓ | ✓ | | Health Care | <ul style="list-style-type: none"> ▪ Eligibility is the first of the month ▪ PPO and HMO's (Northern Virginia only) plan options offered ▪ Each plan provides hospitalization, medical, surgical, outpatient, prescription drug, and major medical coverage ▪ Single, Employee+One, or Family coverage available ▪ VEDP contributes a monthly amount for employee's health insurance ▪ Employee shares cost of plan with state ▪ Pay employee contribution with pre-tax dollars |

| Full-time Salaried | Part-time Salaried | Wage | Benefit | Summary |
|--------------------|--------------------|------|--------------------------------------|---|
| ✓ | ✓ | | Medical Reimbursement Accounts | <ul style="list-style-type: none"> Allows employees to pay for out-of-pocket medical, dental, and vision care expenses with pre-tax dollars up to a maximum of \$2,850 per calendar year Eligibility the first of the month following employment |
| ✓ | ✓ | | Dependent Care Reimbursement Account | <ul style="list-style-type: none"> Allows employees to pay dependent care expenses for children, spouse or a parent living in the household with pre-taxed dollars up to a maximum of \$5,000 per calendar year Eligibility the first of the month following employment |
| ✓ | ✓ | | Long-Term Care | <ul style="list-style-type: none"> Optional insurance paid by employee through payroll deduction |
| ✓ | ✓ | ✓ | Network Services Provider | <ul style="list-style-type: none"> Optional insurance paid by employee through payroll deduction |