

Employee Benefit Highlights | 2025

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

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✓	✓		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 457 Plan (Public) Allows employee to defer taxes on contributions and earnings until withdrawn at retirement or termination Eligibility (optional) upon employment Minimum contribution — \$10.00 per pay period Maximum limit is 100% of employee's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 \$23,500, 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
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✓	✓		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"> ▪ Twenty-one 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

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✓	✓		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 \$3,200 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