ANALYSIS

This ordinance amends Title 5 – Personnel and Title 6 – Salaries of the Los Angeles County Code relating to fringe benefits and salary changes by:

- Amending various sections of Chapter 5.19 to update the County of Los Angeles Pension Savings Plan;
- Amending various sections of Chapter 5.25 to update the County of Los Angeles Deferred Compensation and Thrift Plan;
- Amending various sections of Chapter 5.27 to update the County of Los Angeles Flexible Benefit Plan;
- Amending various sections of Chapter 5.28 to update the County of Los Angeles Nonpensionable Flexible Benefit Plan;
- Amending and/or adding various sections to Chapter 5.30 to update the County of Los Angeles Health Care Reimbursement Plan;
- Amending various sections in Chapter 5.33 to update the Choices Plan;
- Amending and/or adding various sections to Chapter 5.35 to update the Choices Health Care Spending Account Plan;
- Amending Section 5.36.025 to revise County contribution rates for health insurance coverage;
- Amending and/or adding various sections to Chapter 5.37 to update the Local 721 Cafeteria Plan; and

- Amending Section 6.26.040 to update the Registered Nursing Schedule for non-represented nursing classifications.

JOHN F. KRATTLI
County Counsel

By: _____
RICHARD D. BLOOM
Principal Deputy County Counsel
Labor & Employment Division

RDB:mt

Requested: 01-31-14
Revised: 02-05-14
02-10-14

ORDINANCE NO. 2014-0008

An ordinance amending Title 5 - Personnel and Title 6 - Salaries of the Los Angeles County Code, relating to fringe benefits and salary changes.

The Board of Supervisors of the County of Los Angeles ordains as follows:

SECTION 1. Section 5.19.020 is hereby amended to read as follows:

5.19.020 Definitions.

The following terms when used herein with initial capital letters, unless the context clearly indicates otherwise, shall have the following respective meanings:

A. "Administrative Committee" means a committee consisting of: the Auditor-Controller, County Counsel, Treasurer and Tax Collector, and Chief ~~Administrative~~Executive Officer of the County, one member appointed by Local ~~660~~721, Los Angeles County Employees' Association, SEIU, AFL-CIO (Local ~~660~~721), and one member appointed by the Coalition of County Unions, AFL-CIO (Coalition). The Administrative Committee shall be the administrator of the Plan, and may delegate all or part of its powers, duties, and authority in such capacity (without ceasing to be the administrator of the Plan) as hereinafter provided. Administrative Committee members may designate named alternates that may serve in their absence; provided, however, not more than one such named alternate shall be designated for Local ~~660~~721 and the Coalition, respectively.

. . .

Y. "County Contribution" or "Matching Contribution" means an amount equal to three percent of a Participant's Compensation that is credited by the County to such Participant's Investment Account, plus any additional amount that the County, either pursuant to a memorandum of understanding with employee representatives or at the sole discretion of the Board and pursuant to Board action, determines to contribute to the Plan for one or more Plan Years on behalf of Participants specified in such memorandum of understanding or such Board action, as applicable.

. . .

SECTION 2. Section 5.19.050 is hereby amended to read as follows:

5.19.050 Matching Contributions.

Subject to the limitations of Section 5.19.060, the County shall agree to credit to the Investment Account of each Participant as a Matching Contribution for a Plan Year an amount equal to three percent of such Participant's Compensation for the Plan Year. The County may, pursuant to a memorandum of understanding with employee representatives, or at the discretion of the Board and pursuant to Board action, make additional County Contributions for one or more Plan Years on behalf of Participants specified in such memorandum of understanding or such Board action, as applicable, subject to the limitations of Section 5.19.060.

SECTION 3. Section 5.25.020 is hereby amended to read as follows:

5.25.020 Definitions.

The following terms when used herein with initial capital letters, unless the context clearly indicates otherwise, shall have the following respective meanings:

. . .

EE. "Matching Fund" means the aggregate amount ~~designated by the County to be~~ used ~~during a period specified~~ by the County to match Deferred Compensation Contributions, and which may be subject to a dollar cap established by the Board of Supervisors for a specified period pursuant to Section 5.25.050.

. . .

SECTION 4. Section 5.25.050 is hereby amended to read as follows:

5.25.050 Matching contributions.

A. Effective beginning January 1, 2001, unless another matching contribution rate is established in a memorandum of understanding affecting the fringe benefits of a Participant, for every dollar of a Participant's Deferred Compensation Contribution under the Plan, to a maximum of 4 percent of such Participant' s Compensation in any month within the period from July 1st of a Plan Year to June 30th of the next Plan Year, the County shall contribute $1 from the Matching Fund; provided, however, that for Participants who are Eligible Employees pursuant to a memorandum of understanding the aggregate amount of Matching Contributions under the Plan for such July 1st to June 30th period shall not exceed ~~a~~ the dollar cap, if any, ~~to be determined~~ established by the Board of Supervisors.

B. The Deferred Compensation Contribution under this Plan of each Participant who is an Eligible Employee pursuant to a memorandum of understanding shall be matched on a monthly basis as provided herein until the dollar cap on the Matching Fund, if any, is exhausted. In the event that amounts remaining in the Matching Fund are determined by the County to be insufficient to meet the Matching Contributions required herein for the next succeeding month due to any dollar cap established by the Board of Supervisors, the County shall allocate the amount remaining in the Matching Fund to the Deferred Compensation Contributions of each such Participant for such month on a pro rata basis at a reduced ratio, and shall notify said Participants that the Matching Fund is about to be exhausted. The Board shall designate the amount, if any under such terms and conditions as it may establish, which is to be set aside as the Matching Fund for any succeeding period selected by the Board and the ratio for such period at which Deferred Compensation Contributions are to be matched on a monthly basis. Participants who are Eligible Employees not subject to a memorandum of understanding shall not be subject to an annual cap on Matching Contributions or permitted to receive Matching Contributions allocated for Participants who are eligible Employees subject to a memorandum of understanding.

. . .

SECTION 5. Section 5.27.040 is hereby amended to read as follows:

5.27.040 Contributions.

A. Nonelective Contributions. Except as otherwise provided herein, each month the County shall contribute to the Plan on behalf of each Participant an amount equal to the greater of $809.00 or 10 percent of such Participant's Compensation for the preceding month beginning the 2009 Plan Year. ~~; provided, however, that~~ In addition to these monthly Nonelective Contributions, the County shall make two ad hoc Nonelective Contributions on behalf of each Participant in an amount equal to $250 on each of the March 28, 2014 and July 30, 2014 pay dates. Notwithstanding the foregoing, no Nonelective Contribution shall be contributed for any Participant if he has not been in a pay status for at least eight hours during the prior month. Nonelective Contributions shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed. Effective beginning on and after April 1, 2010, or such later date as may be determined by the Chief ~~Administrative~~ Executive Officer when the human resources management system reflecting this provision is implemented, an advance of approximately one-half the monthly Nonelective Contributions received as additional Eligible Earnings in accordance with Section 5.27.050E shall be reflected in County payroll warrants issued on or about the thirtieth day of the month in which the requisite pay status was completed and the remainder of such additional Eligible Earnings shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed.

. . .

SECTION 6. Section 5.27.060 is hereby amended to read as follows:

5.27.060 Benefit election procedure and allocation of Contributions.

A. General Elections Procedure. Prior to the commencement of each Plan Year, or in the case of employees who become Eligible Employees during a Plan Year, prior to the first day of their participation in the Plan pursuant to Section 5.27.030A, the County shall provide an election form to each Eligible Employee and Participant who will be entitled to begin or continue participation in the Plan for such Plan Year. Each Eligible Employee prior to commencing his participation in the Plan and each Participant prior to the beginning of a Plan Year shall elect the types of Taxable Benefits and Nontaxable Benefits to be received under the Plan during the course of such Plan Year. The form and content of the election form shall be such as the County shall from time to time determine to be appropriate. All election forms shall be due and returnable to the County on or before such date as the County may specify, which date shall be no later than the day prior to the commencement of the Plan Year to which such forms relate, or in the case of Eligible Employees the day prior to the commencement of participation.

. . .

G. Forfeiture of Unused Benefits. Any amount which a Participant has elected to receive during the Plan Year as a specific Taxable Benefit or Nontaxable Benefit pursuant to the election procedure set forth in subsections A and B of this section which remains unused by the Participant at the close of the Plan Year shall be forfeited to the County; provided, however, that payments of such amount may be made

to the Participant up to six months beyond the close of a Plan Year so long as such payments are made under the provisions of such specific Taxable Benefit or Nontaxable Benefit for expenses incurred by the Participant during the Plan Year; provided further that up to $500 of unused amounts credited to a Participant's Health Care Reimbursement Account may be carried over to the next Plan Year in accordance with the rules set forth in Section 5.30.030.

SECTION 7. Section 5.27.240 is hereby amended to read as follows:

5.27.240 Contributions.

A. Nonelective Contributions.

1. Except as otherwise provided herein, each month the County shall contribute to the Plan on behalf of each Participant an amount equal to the greater of $1,078.00 beginning the 2009 Plan Year or the amount designated in subsection (a) or (b) below, whichever is applicable:

a. 14.5 percent of the Participant's Compensation for the preceding month if the Participant is a Retirement Plan A, B, C, or D Member, and has completed less than five years of continuous service as of the commencement of the current Plan Year;

b. 17.0 percent of the Participant's Compensation for the preceding month if the Participant is a Retirement Plan A, B, C, or D Member and has completed five or more years of continuous service as of the commencement of the current Plan Year, or if he is a Retirement Plan E Member; provided, however, that the percentage figures set forth in the following table shall apply in lieu of said 17.0 percent for any

Participant, regardless of retirement plan, who has completed 10 or more years of continuous service as of January 1, 1991:

Continuous Service As of January 1, 1991	Nonelective Contribution
10 years	17.4%
11 years	17.8%
12 years	18.2%
13 years	18.6%
14 or more years	19.0%

2. In addition to these monthly Nonelective Contributions, the County shall make two ad hoc Nonelective Contributions on behalf of each Participant in an amount equal to $250 on each of the March 28, 2014 and July 30, 2014 pay dates.

~~2~~ 3. In no event shall a Nonelective Contribution be made on behalf of any Participant who has not been in a pay status for at least eight hours during the prior month. Nonelective Contributions shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed. Effective beginning on and after April 1, 2010, or such later date as may be determined by the Chief ~~Administrative~~ Executive Officer when the human resources management system reflecting this provision is implemented, an advance of approximately one-half the monthly Nonelective Contributions received as additional Eligible Earnings in accordance with Section 5.27.250E shall be reflected in County

payroll warrants issued on or about the thirtieth day of the month in which the requisite pay status was completed and the remainder of such additional Eligible Earnings shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed.

. . .

SECTION 8. Section 5.27.260 is hereby amended to read as follows:

5.27.260 Benefits election procedure and allocation of Contributions.

A. General Elections Procedure. Prior to the commencement of each Plan Year, or in the case of employees who become Eligible Employees during a Plan Year, prior to the first day of their participation in the Plan pursuant to Section 5.27.230A, the County shall provide an election form to each Eligible Employee and Participant who will be entitled to begin or continue participation in the Plan for such Plan Year. Each Eligible Employee prior to commencing his participation in the Plan and each Participant prior to the beginning of a Plan Year shall elect the types of Taxable Benefits and Nontaxable Benefits to be received under the Plan during the course of such Plan Year. The form and content of the election form shall be such as the County shall from time to time determine to be appropriate. All election forms shall be due and returnable to the County on or before such date as the County may specify, which date shall be no later than the day prior to the commencement of the Plan Year to which such forms relate, or in the case of Eligible Employees the day prior to the commencement of participation.

. . .

G. Forfeiture of Unused Benefits. Any amount which a Participant has elected to receive during the Plan Year as a specific Taxable Benefit or Nontaxable Benefit pursuant to the election procedure set forth in subsections A and B of this section which remains unused by the Participant at the close of the Plan Year shall be forfeited to the County; provided, however, that payments of such amount may be made to the Participant up to six months beyond the close of a Plan Year so long as such payments are made under the provisions of such specific Taxable Benefit or Nontaxable Benefit for expenses incurred by the Participants during the Plan Year; provided further that up to $500 of unused amounts credited to a Participant's Health Care Reimbursement Account may be carried over to the next Plan Year in accordance with the rules set forth in Section 5.30.030.

SECTION 9. Section 5.28.060 is hereby amended to read as follows:

5.28.060 Benefit election procedure and allocation of Contributions.

A. General Elections Procedure. Prior to the commencement of each Plan Year, or in the case of employees who become Eligible Employees during a Plan Year, prior to the first day of their participation in the Plan pursuant to Section 5.28.030A, the County shall provide an election form to each Eligible Employee and Participant who will be entitled to begin or continue participation in the Plan for such Plan Year. Each Eligible Employee prior to commencing his participation in the Plan and each Participant prior to the beginning of a Plan Year shall elect the types of Taxable Benefits and Nontaxable Benefits to be received under the Plan during the course of such Plan Year. Each Eligible Employee prior to commencing his participation in the Plan shall

irrevocably waive all entitlement to have any portion of the Nonelective Contribution included in the calculation of retirement benefits under the County Employees Retirement Law of 1937. The form and content of the election form shall be such as the County shall from time to time determine to be appropriate. All election forms shall be due and returnable to the County on or before such date as the County may specify, which date shall be no later than the day prior to the commencement of the Plan Year to which such forms relate, or in the case of Eligible Employees the day prior to the commencement of participation.

. . .

G. Forfeiture of Unused Benefits. Any amount which a Participant has elected to receive during the Plan Year as a specific Taxable Benefit or Nontaxable Benefit pursuant to the election procedure set forth in subsections A and B of this section which remains unused by the Participant at the close of the Plan Year shall be forfeited to the County; provided, however, that payments of such amount may be made to the Participant up to six months beyond the close of a Plan Year so long as such payments are made under the provisions of such specific Taxable Benefit or Nontaxable Benefit for expenses incurred by the Participant during the Plan Year; provided further that up to $500 of unused amounts credited to a Participant's Health Care Reimbursement Account may be carried over to the next Plan Year in accordance with the rules set forth in Section 5.30.030.

SECTION 10. Section 5.28.240 is hereby amended to read as follows:

5.28.240 Contributions.

A. Nonelective Contributions.

1. Except as otherwise provided herein, each month the County shall contribute to the Plan on behalf of each Participant an amount equal to the greater of $1,078.00 beginning the 2009 Plan Year or the amount designated in subsection (a) or (b) below, whichever is applicable:

a. 14.5 percent of the Participant's Compensation for the preceding month if the Participant is a Retirement Plan A, B, C, or D Member, and has completed less than five years of continuous service as of the commencement of the current Plan Year;

b. 17.0 percent of the Participant's Compensation for the preceding month if the Participant is a Retirement Plan A, B, C, or D Member and has completed five or more years of continuous service as of the commencement of the current Plan Year, or if he is a Retirement Plan E Member; provided, however, that the percentage figures set forth in the following table shall apply in lieu of said 17.0 percent for any Participant, regardless of retirement plan, who has completed 10 or more years of continuous service as of January 1, 1991:

Continuous Service As of January 1, 1991	Nonelective Contribution
10 years	17.4%
11 years	17.8%
12 years	18.2%
13 years	18.6%
14 or more years	19.0%

2. In addition to these monthly Nonelective Contributions, the County shall make two ad hoc Nonelective Contributions on behalf of each Participant in an amount equal to $250 on each of the March 28, 2014 and July 30, 2014 pay dates.

~~2~~3. In no event shall a Nonelective Contribution be made on behalf of any Participant who has not been in a pay status for at least eight hours during the prior month. Nonelective Contributions shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed. Effective beginning on and after April 1, 2010, or such later date as may be determined by the Chief ~~Administrative~~Executive Officer when the human resources management system reflecting this provision is implemented, an advance of approximately one-half the monthly Nonelective Contributions received as additional Eligible Earnings in accordance with Section 5.28.250E shall be reflected in County payroll warrants issued on or about the thirtieth day of the month in which the requisite pay status was completed and the remainder of such additional Eligible Earnings shall

be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed.

SECTION 11. Section 5.28.260 is hereby amended to read as follows:

5.28.260 Benefits election procedure and allocation of Contributions.

A. General Elections Procedure. Prior to the commencement of each Plan Year, or in the case of employees who become Eligible Employees during a Plan Year, prior to the first day of their participation in the Plan pursuant to Section 5.28.230A, the County shall provide an election form to each Eligible Employee and Participant who will be entitled to begin or continue participation in the Plan for such Plan Year. Each Eligible Employee prior to commencing his participation in the Plan and each Participant prior to the beginning of a Plan Year shall elect the types of Taxable Benefits and Nontaxable Benefits to be received under the Plan during the course of such Plan Year. Each Eligible Employee prior to commencing his participation in the Plan shall irrevocably waive all entitlement to have any portion of the Nonelective Contribution included in the calculation of retirement benefits under the County Employees Retirement Law of 1937. The form and content of the election form shall be such as the County shall from time to time determine to be appropriate. All election forms shall be due and returnable to the County on or before such date as the County may specify, which date shall be no later than the day prior to the commencement of the Plan Year to which such forms relate, or in the case of Eligible Employees the day prior to the commencement of participation.

. . .

G. Forfeiture of Unused Benefits. Any amount which a Participant has elected to receive during the Plan Year as a specific Taxable Benefit or Nontaxable Benefit pursuant to the election procedure set forth in subsections A and B of this section which remains unused by the Participant at the close of the Plan Year shall be forfeited to the County; provided, however, that payments of such amount may be made to the Participant up to six months beyond the close of a Plan Year so long as such payments are made under the provisions of such specific Taxable Benefits or Nontaxable Benefits for expenses incurred by the Participants during the Plan Year; provided further that up to $500 of unused amounts credited to a Participant's Health Care Reimbursement Account may be carried over to the next Plan Year in accordance with the rules set forth in Section 5.30.030.

SECTION 12. Chapter 5.30 is hereby amended to read as follows:

Chapter 5.30

COUNTY OF LOS ANGELES HEALTH CARE REIMBURSEMENT PLAN

Sections:

5.30.010 Purpose.

5.30.020 Definitions.

5.30.025 Participation.

. . .

SECTION 13. Section 5.30.020 is hereby amended to read as follows:

5.30.020 Definitions.

As used herein, the following words and phrases shall have the following

meanings respectively, unless the context otherwise requires:

A. "Dependent" means the Participant's spouse to whom he or she is legally married and a Participant's tax dependent (as defined in Internal Revenue Code Section 152, determined without regard to Section 152(b)(1), (b)(2), and (d)(1)(B)). Dependent shall also mean a Participant's child (as defined in Internal Revenue Code section 152(f)(1)) who has not attained age 26 as of the end of the taxable year). A child of a divorced or separated Employee to whom Internal Revenue Code Section 152(e) applies shall be considered a Dependent of both parents in accordance with Revenue Procedure 2008-48 or subsequent guidance. Domestic partners, children or other relatives who are not Dependents as defined herein are not covered by the Health Care Reimbursement Account.

B. "Election Information" means the information and rules relating to the general administration of the Health Care Spending Account, which may include, but is not limited to, rules relating to election procedures and deadlines, rules relating to the administration of benefits for Participants during a Plan Year, or who experience an interruption of active service, and rules necessary to maintain the tax-favored status of the Health Care Spending Account. Such Election Information shall be developed by the Chief Executive Officer except as otherwise provided by the Board.

~~A.~~C. "Health Care Reimbursement Account" means an individual account established and maintained for a Participant to which Contributions are periodically credited pursuant to Section 5.27.060F of the Flexible Benefit Plan, Section 5.27.260F of the MegaFlex Benefit Plan, Section 5.28.060F of the Nonpensionable Flexible Benefit Plan, or Section 5.28.260F of the Nonpensionable MegaFlex Benefit Plan, and from

which Medical Expenses are paid.

~~B.~~D. "Maximum Amount" means the Contribution amount selected by a Participant (on an election form furnished by the County) for credit to his Health Care Reimbursement Account for a Plan Year; provided, however, that such amount shall not be less than $10.00 per month nor more than $400.00 per month. Effective January 1, 2013, as required by the Patient Protection and Affordable Care Act, the maximum allowable employee contribution for the Health Care Spending Account is reduced from $400 to $200 per month.

~~C.~~E. "Medical Care" means amounts paid (1) for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body; or (2) for transportation primarily for and essential to medical care referred to in (1) above.~~; or (3) for insurance covering medical care referred to in (1) and (2) above.~~ This definition is to be construed in accordance with Section 213(d)(1) of the Internal Revenue Code.

~~D.~~F. "Medical Expenses" means all expenses incurred during a Plan Year by a Participant for the Medical Care of himself and/or his Dependents, ~~his spouse and his dependents (as defined in Section 152 of the Code),~~ irrespective of whether such expenses were incurred in connection with such Participant's employment, provided that such expenses (i) are not reimbursed or paid for by any other plan, (ii) include a medicine or drug only if it is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin, and (iii) do not include insurance premiums or long-term care benefits. Medical Expenses are incurred on the date the medical care or supply is provided, not on the date charged, billed, or paid.

~~E.~~G. "Participant" means an Eligible Employee who is actively participating in the Health Care Reimbursement Account in accordance with Section 5.30.025~~a participant in the Flexible Benefit Plan, or a former Eligible Employee for the duration of the Plan Year in which he ceased to be an Eligible Employee~~.

H. "Run-Out Period" means the period during which expenses or claims incurred during a Plan Year must be submitted to be eligible for payment or reimbursement. The Run-Out Period ends six (6) months after the end of the Plan Year.

~~F.~~I. The following terms shall have the same definitions as are specified in Section 5.27.020 of the Flexible Benefit Plan, Section 5.27.220 of the MegaFlex Benefit Plan, Section 5.28.020 of the Nonpensionable Flexible Benefit Plan, and Section 5.28.220 of the Nonpensionable Megaflex Benefit Plan, as applicable.

"Benefits"

"Board"

"CAO"

"Code"

"Contributions"

"County"

"Election Information"

"Eligible Employee"

"Materials"

"Plan Year"

SECTION 14. Section 5.30.025 is hereby added to read as follows:

5.30.025 Participation.

A. Commencement of Participation. When an individual first becomes an Eligible Employee, he or she may enroll as provided in the Election Information and Materials. Assuming he or she timely enrolls, his or her participation in the Health Care Reimbursement Account commences in accordance with the following chart:

Month in which Employee First Becomes Eligible and Enrolls	Month in which Participation Begins	Month in which Contributions Begin
January	February	March
February	March	April
March	April	May
April	May	June
May	June	July
June	July	August
July	August	September
August	September	October
September	October	November
October	November	December
November	December	January
December	January	February

Except as provided in Section 5.30.030D, an Eligible Employee must reenroll during open enrollment as provided in the Election Information and Materials to participate in the following Plan Year. If the Eligible Employee enrolls during open enrollment, participation in the Health Care Reimbursement Account will commence on the first day of the next following Plan Year.

B. Termination and Suspension of Participation. Participation in the Health Care Reimbursement Account shall terminate or be suspended as provided in the Election Information and Materials.

SECTION 15. Section 5.30.030 is hereby amended to read as follows:

5.30.030 Payments under the Plan.

The County shall from time to time, upon request of a Participant made in writing not later than ~~six months following the end of a Plan Year~~ the end of the Run-Out Period, reimburse all or part of the Medical Expenses incurred by the Participant during such Plan Year; provided, however, that:

A. All such payments during or in respect of a particular Plan Year to the Participant's Health Care Spending Account shall be limited in the aggregate to (a) his Maximum Amount; ~~and~~ plus (b) the Carryover Amount described in Section 5.30.030B, subject to the rules in Section 5.30.030C.

B. Subject to the rules in Section 5.30.030C below, amounts up to $500 that remain unused under the Health Care Reimbursement Account with respect to one Plan Year are carried over to the next Plan Year. The carryover amount is the lesser of (a) any unused amounts from the immediately preceding Plan Year, or (b) $500 (the "Carryover Amount"). Any unused amount in the Health Care Reimbursement Account in excess of the Carryover Amount that remains unused as of the last day of the Run-Out Period shall be forfeited.

C. A Participant's unused balance under the Health Care Reimbursement Account at the end of the prior Plan Year will be used either: (a) to reimburse expenses

incurred during the prior Plan Year and submitted during the Run-Out Period that begins at the end of the prior Plan Year (thus retroactively reducing the unused amount as of the end of the prior Plan Year), or (b) to the extent of the Carryover Amount, for expenses that are incurred at any time during the current Plan Year. Any Carryover Amount used to reimburse a prior Plan Year's expense during the Run Out Period will reduce the Carryover Amount that may be used for current Plan Year expenses, and any of the Carryover Amount used for current Plan Year expenses will reduce the amount available to reimburse the prior Plan Year's expenses during the applicable Run-Out Period. The Health Care Reimbursement Account treats claims for Medical Expenses as reimbursed first from unused amounts credited for the current Plan Year and, only after exhausting such amounts, as reimbursed from the Carryover Amount. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense: (a) reduce the amounts available to pay prior Plan Year expenses during the Run-Out Period; (b) are counted against the Carryover Amount; and (c) cannot exceed the Carryover Amount.

D. Notwithstanding Section 5.30.025, a Participant in a Health Care Reimbursement Account during one Plan Year who fails to enroll in the Health Care Reimbursement Account for the following Plan Year on a timely basis will nevertheless have a Health Care Reimbursement Account established for him for that following Plan Year to the extent of any Carryover Amount provided for in this Section 5.30.030.

~~B~~E. Payments hereunder may be made only upon such proof of the Medical Expenses in question as the County shall in its discretion require. It is not necessary that such Medical Expenses have been already paid by the Participant, his spouse or his

dependents, but merely that, if not yet paid, there exists an obligation to pay them.

F. Medical Expenses reimbursed by the Plan for a Plan Year must have been incurred during a period when the Participant (and Dependents) are covered by the Health Care Reimbursement Account, as described in the Election Information and Materials, and submitted for reimbursement, with all required substantiation, before the end of the Run-Out Period. Accordingly, with regard to each Plan Year, the Health Care Reimbursement Account will not reimburse any expenses incurred: (i) before the start of the Plan Year or, if later, before the date the Eligible Employee first becomes a Participant under Section 5.30.025; (ii) after the end of the Plan Year; (iii) after coverage terminates or while coverage is suspended as described in the Election Information and Materials; or (iv) that are not adequately substantiated before the end of the Run-Out Period.

SECTION 16. Section 5.33.040 is hereby amended to read as follows:

5.33.040 Contributions.

A. Nonelective Contributions.

1. Except as otherwise provided herein, for each month of the ~~2012~~2014 Plan Year (commencing with County pay warrants issued on or about January 15, ~~2012~~2014), the County shall contribute to the Plan on behalf of each Participant an amount equal to $244.00, unless (1) said Participant is entitled to One Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$659.13~~$757.46, or (2) said Participant is entitled to Two Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,202.61~~$1,382.02; or (3) said

Participant is entitled to Three Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,420.66~~$1,632.60.

2. Except as otherwise provided herein, for each month of the ~~2013~~2015 Plan Year (commencing with County pay warrants issued on or about January 15, ~~2013~~2015), the County shall contribute to the Plan on behalf of each Participant an amount equal to $244.00, unless (1) said Participant is entitled to One Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$705.59~~$812.00, or (2) said Participant is entitled to Two Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,289.20~~$1,481.53; or (3) said Participant is entitled to Three Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,522.95~~$1,750.15.

3. In addition to these monthly Nonelective Contributions, the County shall make two ad hoc Nonelective Contributions on behalf of each Participant in an amount equal to $250 on each of the March 28, 2014 and July 30, 2014 pay dates.

~~3~~4. No Nonelective Contribution shall be contributed for any Participant if he has not been in a pay status for at least eight hours during the prior month. Nonelective Contributions shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed. Effective beginning on and after April 1, 2010, or such later date as may be determined by the Chief ~~Administrative~~Executive Officer when the human

resources management system reflecting this provision is implemented, an advance of approximately one-half the monthly Nonelective Contributions received as additional Eligible Earnings in accordance with Section 5.33.050F shall be reflected in County payroll warrants issued on or about the thirtieth day of the month in which the requisite pay status was completed and the remainder of such additional Eligible Earnings shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was complete.

. . .

SECTION 17. Section 5.33.060 is hereby amended to read as follows:

5.33.060 Benefit election procedure and allocation of contributions.

A. General Elections Procedure.

. . .

G. Forfeiture of Unused Benefits. Any amount which a Participant has elected to receive during the Plan Year as a specific Taxable Benefit or Nontaxable Benefit pursuant to the election procedure set forth in subsections A and B of this section which remains unused by the Participant at the close of the Plan Year shall be forfeited to the County; provided, however, that payments of such amount may be made to the Participant up to six months beyond the close of a Plan Year so long as such payments are made under the provisions of such specific Taxable Benefit or Nontaxable Benefit for expenses incurred by the Participant during the Plan Year~~.~~; provided further that up to $500 of unused amounts credited to a Participant's Health Care Spending Account may be carried over to the next Plan Year in accordance with the rules set forth

in Section 5.35.030.

SECTION 18. Chapter 5.35 is hereby amended to read as follows:

Chapter 5.35

CHOICES HEALTH CARE SPENDING ACCOUNT PLAN

Sections:

5.35.010 Purpose.

5.30.020 Definitions.

5.30.025 Participation.

. . .

SECTION 19. Section 5.35.020 is hereby amended to read as follows:

5.35.020 Definitions.

As used herein, the following words and phrases shall have the following meanings respectively, unless the context otherwise requires:

A. "Dependent" means the Participant's spouse to whom he or she is legally married and a Participant's tax dependent (as defined in Internal Revenue Code Section 152, determined without regard to Section 152(b)(1), (b)(2), and (d)(1)(B)). Dependent shall also mean a Participant's child (as defined in Internal Revenue Code Section 152(f)(1)) who has not attained age 26 as of the end of the taxable year. A child of a divorced or separated Employee to whom Internal Revenue Code Section 152(e) applies shall be considered a Dependent of both parents in accordance with Revenue Procedure 2008-48 or subsequent guidance. Domestic partners, children or other

relatives who are not Dependents as defined herein are not covered by the Health Care Spending Account.

B. "Election Information" means the information and rules relating to the general administration of the Health Care Spending Account, which may include, but is not limited to, rules relating to election procedures and deadlines, rules relating to the administration of benefits for Participants who enter or exit the Choices Plan during a Plan Year, or who experience an interruption of active service, and rules necessary to maintain the tax-favored status of the Health Care Spending Account and the Choices Plan through which it is offered. Such Election Information shall be developed by the Chief Executive Officer (except as otherwise provided by the Board).

~~A~~ C. "Health Care Spending Account" means an individual account established and maintained for a Participant to which Contributions are periodically credited pursuant to Section 5.33.060F of the Choices Plan and from which Medical Expenses are paid.

~~B~~D. "Maximum Amount" means the Contribution amount selected by a Participant (on an election form furnished by the County) for credit to his Health Care Spending Account for the Plan Year; provided, however, that such amount shall not exceed $125.00 per month during the Plan Year commencing on July 1, 1989, and $400.00 per month during each subsequent Plan Year. Effective January 1, 2013, as required by the Patient Protection and Affordable Care Act, the maximum allowable employee contribution for the Health Care Spending Account is reduced from $400 to $200 per month.

~~C~~E. "Medical Care" means amounts paid (1) for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body; or (2) for transportation primarily for and essential to medical care referred to in (1) above~~; or (3) for insurance covering medical care referred to in (1) and (2) above~~. This definition is to be construed in accordance with Section 213(d)(1) of the Internal Revenue Code.

~~D~~F. "Medical Expenses" means all expenses incurred during a Plan Year by a Participant for the Medical Care of himself and his Dependents~~, his spouse and his dependents (as defined in Section 152 of the Code)~~, irrespective of whether such expenses were incurred in connection with such Participant's employment, provided that such expenses (i) are not reimbursed or paid for by any other plan, (ii) include a medicine or drug only if it is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin, and (iii) do not include insurance premiums or long-term care benefits. Medical Expenses are incurred on the date the medical care or supply is provided, not on the date charged, billed, or paid.

~~E~~G. "Participant" means an Eligible Employee who is actively participating in the Health Care Spending Account in accordance with Section 5.33.025~~ a Participant in the Choices Plan, or a former Participant in said Plan for the duration of the Plan Year in which he ceased to be a Participant~~.

H. "Run-Out Period" means the period during which expenses or claims incurred during a Plan Year must be submitted to be eligible for payment or reimbursement. The Run-Out Period ends six (6) months after the end of the Plan Year.

~~F~~I. The following terms shall have the same definitions as are specified in Section 5.33.020 of the Choices Plan:

"Benefits";

"Board";

"CAO";

"Code";

"Contributions";

"County";

"Election Information"

"Eligible Employee";

"Materials";

"Plan Year."

SECTION 20. Section 5.35.025 is hereby added to read as follows:

5.35.025 Participation.

A. Commencement of Participation. When an individual first becomes an Eligible Employee, he or she may enroll as provided in the Election Information and Materials. Assuming he or she timely enrolls, his or her participation in the Health Care Spending Account commences in accordance with the following chart:

Month in which Employee First Becomes Eligible and Enrolls	Month in which Participation Begins	Month in which Contributions Begin
January	February	March
February	March	April
March	April	May
April	May	June
May	June	July

June	July	August
July	August	September
August	September	October
September	October	November
October	November	December
November	December	January
December	January	February

Except as provided in Section 5.35.030D, an Eligible Employee must reenroll during open enrollment as provided in the Election Information and Materials in order to participate in the following Plan Year. If the Eligible Employee enrolls during open enrollment, participation in the Health Care Spending Account will commence on the first day of the next following Plan Year.

B. Termination and Suspension of Participation. Participation in the Health Care Spending Account shall terminate or be suspended as provided in the Election Information and Materials.

SECTION 21. Section 5.35.030 is hereby amended to read as follows:

5.35.030 Payments under the Plan.

The County shall from time to time, upon request of a Participant made in writing not later than ~~six months following the end of a Plan Year~~ the end of the Run-Out Period, reimburse all or part of the Medical Expenses incurred by the Participant during such Plan Year; provided, however, that:

A. All such payments during or in respect of a particular Plan Year to the Participant's Health Care Spending Account shall be limited in the aggregate to (a) his Maximum Amount; ~~and~~ plus (b) the Carryover Amount described in Section 5.35.030B,

subject to the rules in Section 5.35.030C.

B. Subject to the rules in Section 5.35.030C below, amounts up to $500 that remain unused under the Health Care Spending Account with respect to one Plan Year are carried over to the next Plan Year. The carryover amount is the lesser of (a) any unused amounts from the immediately preceding Plan Year, or (b) $500 (the "Carryover Amount"). Any unused amount in the Health Care Spending Account in excess of the Carryover Amount that remains unused as of the last day of the Run-Out Period shall be forfeited.

C. A Participant's unused balance under the Health Care Spending Account at the end of the prior Plan Year will be used either: (a) to reimburse expenses incurred during the prior Plan Year and submitted during the Run-Out Period that begins at the end of the prior Plan Year (thus retroactively reducing the unused amount as of the end of the prior Plan Year), or (b) to the extent of the Carryover Amount, for expenses that are incurred at any time during the current Plan Year. Any Carryover Amount used to reimburse a prior Plan Year's expense during the Run Out Period will reduce the Carryover Amount that may be used for current Plan Year expenses, and any of the Carryover Amount used for current Plan Year expenses will reduce the amount available to reimburse the prior Plan Year's expenses during the applicable Run-Out Period. The Health Care Spending Account treats claims for Medical Expenses as reimbursed first from unused amounts credited for the current Plan Year and, only after exhausting such amounts, as reimbursed from the Carryover Amount. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense: (a) reduce the amounts available to pay prior Plan Year expenses during the

Run-Out Period; (b) are counted against the Carryover Amount; and (c) cannot exceed the Carryover Amount.

D. Notwithstanding Section 5.35.025, a Participant in a Health Care Spending Account during one Plan Year who fails to enroll in the Health Care Spending Account for the following Plan Year on a timely basis will nevertheless have a Health Care Spending Account established for him for that following Plan Year to the extent of any Carryover Amount provided for in this Section 5.35.030.

~~B~~E. Payments hereunder may be made only upon such proof of the Medical Expenses in question as the County shall in its discretion require. It is not necessary that such Medical Expenses have been already paid by the Participant, his spouse or his dependents, but merely that, if not yet paid, there exists an obligation to pay them.

F. Medical Expenses reimbursed by the Plan for a Plan Year must have been incurred during a period when the Participant (and Dependents) are covered by the Health Care Spending Account, as described in the Election Information and Materials, and submitted for reimbursement, with all required substantiation, before the end of the Run-Out Period. Accordingly, with regard to each Plan Year, the Health Care Spending Account will not reimburse any expenses incurred: (i) before the start of the Plan Year or, if later, before the date the Eligible Employee first becomes a Participant under Section 5.35.025; (ii) after the end of the Plan Year; (iii) after coverage terminates or while coverage is suspended as described in the Election Information and Materials; or (iv) that are not adequately substantiated before the end of the Run-Out Period.

SECTION 22. Section 5.36.025 is hereby amended to read as follows:

5.36.025 Contribution to health insurance coverage for specified employees.

Pursuant to Article 1 (commencing with Section 53200) of Chapter 2, Part 1 of Division 2 of Title 5, of the California Government Code, the County will pay a monthly contribution to each group medical/hospital insurance plan administered by the County, or administered by an employee organization and approved by the County, for each eligible employee who elects to enroll in such plan.

A. The maximum monthly County contribution rates set forth in the table below shall apply with respect to:

1. Monthly temporary and monthly recurrent employees (designed as "O" or "B" in Section 6.28.020 of this Code) who are (a) employed in classifications specifically approved for said special maximum monthly Contribution rates by the board of supervisors, and (b) otherwise entitled to a County contribution toward County-sponsored or County-approved union-sponsored health insurance coverage pursuant to the provisions of this chapter.

2. Monthly permanent 4/5 time employees (designed as "Z" in Section 6.28.020 of this Code), and employed in a classification requiring a license to practice as a registered nurse.

Maximum Monthly County Contribution— Represented Employees

Coverage	Effective ~~1-1-12~~ 1-1-14	Effective ~~1-1-13~~ 1-1-15
Employee	~~$553.40~~ $635.96	~~$593.25~~ $681.75
Employee plus one dependent	~~$982.91~~ $1,129.54	~~$1,053.68~~ $1,210.87
Employee plus two or more dependents	~~$1,128.27~~ $1,296.59	~~$1,209.51~~ $1,389.94

Maximum Monthly County Contribution— Non-Represented Employees

Coverage	Effective ~~1-1-12~~ 1-1-14	Effective ~~1-1-13~~ 1-1-15
Employee	~~$445.89~~ $635.96	~~$477.99~~ $681.75
Employee plus one dependent	~~$791.95~~ $1,129.54	~~$848.97~~ $1,210.87
Employee plus spouse	~~$791.95~~ $1,129.54	~~$848.97~~ $1,210.87
Employee plus two or more dependents	~~$909.07~~ $1,296.59	~~$974.52~~ $1,389.94

B. The maximum County contribution for Eligible Employees shall not exceed the amount specified in the memorandum of understanding with LACEA Local ~~660~~721, SEIU.

The contribution provided for in this chapter shall be made only on behalf of each employee who actually enrolls in such plan. Such contribution shall be made to only one such medical/hospital plan per employee, which contribution may be applied to the

premiums paid for coverage of that employee and his dependents. No contribution shall be made on behalf of any employee if he has not been in a pay status at least one day of the prior month.

The provisions of this Section 5.36.025 shall be made operative with respect to County pay warrants issued on or about January 15, 2001.

SECTION 23. Chapter 5.37 is hereby amended to read as follows:

Chapter 5.37

THE LOCAL ~~660~~721 CAFETERIA PLAN

Parts:

1. **General Provisions**
2. **The Local ~~660~~721 Dependent Care Spending Account**
3. **The Local ~~660~~721 Health Care Spending Account**

. . .

SECTION 24. Section 5.37.010 is hereby amended to read as follows:

5.37.010 Purpose.

The Local ~~660~~721 Cafeteria Plan (also known as Options) is a cafeteria benefit plan designed to permit certain employees of Los Angeles County to select from among the health and welfare benefits provided by the County in a manner calculated to best meet their particular needs, and to choose to the greatest extent permitted by applicable law between taxable and nontaxable compensation with respect to the health and welfare benefits available to them.

SECTION 25. Section 5.37.020 is hereby amended to read as follows:

5.37.020 Definitions.

The following terms when used herein with initial capital letters, unless the context clearly indicates otherwise, shall have the following respective meanings:

A. "Benefit" means cash and/or one or more Nontaxable Benefits or Taxable Benefits.

. . .

O. "Materials" means the booklets, manuals, handbooks, contracts, plan documents or sections thereof, and other provisions of the Los Angeles County Code relating to the County-sponsored or County-approved union-sponsored health and welfare plans, ~~listed below, as the same may be amended or restated from time to time:~~

~~1. Kaiser Foundation Health Plan, Inc.;~~

~~2. PacifiCare Health Plan;~~

~~3. Delta Dental Plan;~~

~~4. DELTACARE;~~

~~5. Safeguard Health Plans, Inc. Dental Plan;~~

~~6. Life insurance provided by the CIGNA Employee Benefits Companies exclusive of any life insurance provided under Section 5.36.070 or 5.36.075 of the Los Angeles County Code;~~

~~7. Accidental death and dismemberment insurance provided by the CIGNA Employee Benefits Companies;~~

~~8. The Local 660 Health Care Spending Account;~~

~~9. The Local 660 Dependent Care Spending Account;~~

~~10. LTD Health Insurance provided under subsection H of Section 5.38.020 of the Los Angeles County Code.~~

. . .

W. "Plan" means the Local ~~660~~721 Cafeteria Plan, as the same may be amended or restated from time to time.

. . .

SECTION 26. Section 5.37.040 is hereby amended to read as follows:

5.37.040 Contributions.

A. Nonelective Contributions.

1. Except as otherwise provided herein, for each month of the ~~2012~~2014 Plan Year (commencing with County pay warrants issued on or about January 15, ~~2012~~2014), the County shall contribute to the Plan on behalf of each Participant an amount equal to $228.00, unless (1) said Participant is entitled to One Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$659.13~~$757.46; or (2) said Participant is entitled to Two-Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,202.61~~ $1,382.02; or (3) said Participant is entitled to Three-Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,420.66~~ $1,632.60.

2. Except as otherwise provided herein, for each month of the

~~2013~~2015 Plan Year (commencing with County pay warrants issued on or about January 15, ~~2013~~2015), the County shall contribute to the Plan on behalf of each Participant an amount equal to $228.00, unless (1) said Participant is entitled to One Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$706.59~~ $812.00; or (2) said Participant is entitled to Two-Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,289.20~~ $1,481.53; or (3) said Participant is entitled to Three-Party Medical Insurance Coverage with respect to said month, in which case, the County shall contribute an amount equal to ~~$1,522.95~~ $1,750.15.

3. In addition to these monthly Nonelective Contributions, the County shall make two ad hoc Nonelective Contributions on behalf of each Participant in an amount equal to $250 on each of the March 28, 2014 and July 30, 2014 pay dates.

~~3~~4. No Nonelective Contribution shall be contributed for any Participant if he has not been in a pay status for at least eight hours during the prior month. Nonelective Contributions shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed. Effective beginning on and after April 1, 2010, or such later date as may be determined by the Chief ~~Administrative~~ Executive Officer when the human resources management system reflecting this provision is implemented, an advance of approximately one-half the monthly Nonelective Contributions received as additional Eligible Earnings in accordance with Section 5.37.050F shall be reflected in County payroll warrants issued on or about the thirtieth day of the month in which the requisite

pay status was completed and the remainder of such additional Eligible Earnings shall be reflected in County payroll warrants issued on or about the fifteenth day of the month following the month in which the requisite pay status was completed.

. . .

SECTION 27. Section 5.37.060 is hereby amended to read as follows:

5.37.060 Benefit election procedures and allocations of contributions.

A. General Elections Procedure. Prior to the commencement of each Plan Year, or in the case of employees who become Eligible Employees during a Plan Year, prior to the first day if their participation in the Plan pursuant to Section 5.37.030A, the County shall provide an election form to each Eligible Employee and Participant who will be entitled to begin or continue participation in the Plan for such Plan Year. Each Eligible Employee prior to commencing his participation in the Plan and each Participant prior to the beginning of the Plan Year shall elect the types of Taxable Benefits and/or Nontaxable Benefits to be received under the Plan during the course of such Plan Year. The form and content of the election form shall be such as the County shall from time to time determine to be appropriate. All election forms shall be due and returnable to the County on or before such date as the County may specify, which date shall be no later than the day prior to the commencement of the Plan Year to which such forms relate, or in the case of Eligible Employees, the day prior to the commencement of participation.

. . .

G. Forfeiture of Unused Benefits. Any amount which a Participant has elected to receive during the Plan Year as a specific Taxable Benefit or Nontaxable

Benefit pursuant to the election procedure set forth in subsections A and B of this section which remains unused by the Participant at the close of the Plan Year shall be forfeited to the County; provided, however, that payments of such amount may be made to the Participant up to six months beyond the close of a Plan Year so long as such payments are made under the provisions of such specific Taxable Benefit or Nontaxable Benefit for expenses incurred by the Participant during the Plan Year~~.~~; provided further that up to $500 of unused amounts credited to a Participant's Health Care Spending Account may be carried over to the next Plan Year in accordance with the rules set forth in Section 5.37.160.

SECTION 28. Chapter 5.37, Part 2 is hereby amended to read as follows:

Part 2

The Local ~~660~~721 Dependent Care Spending Account

. . .

SECTION 29. Section 5.37.140 is hereby amended to read as follows:

5.37.140 Source of payments.

All of the amounts payable shall be paid from Contributions credited to the Dependent Care spending Accounts established by the County for the Participants who elect this Benefit under the Local ~~660~~721 Cafeteria Plan for a Plan Year.

SECTION 30. Chapter 5.37, Part 3 is hereby amended to read as follows:

Part 3

The Local ~~660~~721 Health Care Spending Account

Sections:

5.37.150 Effective date.

5.37.151 Definitions.

5.37.155 Participation.

5.37.160 Payments.

. . .

SECTION 31. Section 5.37.151 is hereby added to read as follows:

5.37.151 Definitions.

Notwithstanding Section 5.37.020, the following terms when used with initial capital letters in this Part 3 of Chapter 5.37, shall have the following respective meanings unless the context clearly indicates otherwise. The definitions set forth below shall supersede any conflicting definition in Section 5.37.020:

A. "Dependent" means the Participant's spouse to whom he or she is legally married and a Participant's tax dependent (as defined in Internal Revenue Code Section 152, determined without regard to Section 152(b)(1), (b)(2), and (d)(1)(B)). Dependent shall also mean a Participant's child (as defined in Internal Revenue Code Section 152(f)(1)) who has not attained age 26 as of the end of the taxable year. A child of a divorced or separated Employee to whom Internal Revenue Code Section 152(e)

applies shall be considered a Dependent of both parents in accordance with Revenue Procedure 2008-48 or subsequent guidance. Domestic partners, children or other relatives who are not Dependents as defined herein are not covered by the Health Care Spending Account.

B. "Election Information" means the information and rules relating to the general administration of the Health Care Spending Account, which may include, but is not limited to, rules relating to election procedures and deadlines, rules relating to the administration of benefits for Participants who enter or exit the Plan during a Plan Year, or who experience an interruption of active service, and rules necessary to maintain the tax-favored status of the Health Care Spending Account and the Plan through which it is offered. Such Election Information shall be developed by the Chief Executive Officer except as otherwise provided by the Board.

C. "Health Care Spending Account" means an individual account established and maintained for a Participant to which Contributions are periodically credited pursuant to Section 5.37.060F of the Plan and from which Medical Expenses are paid.

D. "Maximum Amount" means the Contribution amount selected by a Participant (on an election form furnished by the County) for credit to his Health Care Spending Account; provided, however, that such amount shall not exceed $200.00 per month as required by the Patient Protection and Affordable Care Act.

E. "Medical Care" means amounts paid (1) for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body; or (2) for transportation primarily for and essential to medical care

referred to in (1) above. This definition is to be construed in accordance with Section 213(d)(1) of the Internal Revenue Code.

F. "Medical Expenses" means all expenses incurred during a Plan Year by a Participant for the Medical Care of himself and his Dependents, irrespective of whether such expenses were incurred in connection with such Participant's employment, provided that such expenses (i) are not reimbursed or paid for by any other plan, (ii) include a medicine or drug only if it is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin, and (iii) do not include insurance premiums or long-term care benefits. Medical Expenses are incurred on the date the medical care or supply is provided, not on the date charged, billed, or paid.

G. "Participant" means an Eligible Employee who is actively participating in the Health Care Spending Account in accordance with Section 5.37.155.

H. "Run-Out Period" means the period during which expenses or claims incurred during a Plan Year must be submitted to be eligible for payment or reimbursement. The Run-Out Period ends six (6) months after the end of the Plan Year.

SECTION 32. Section 5.37.155 is hereby added to read as follows:

5.37.155 Participation.

A. Commencement of Participation. When an individual first becomes an Eligible Employee, he or she may enroll as provided in the Election Information and

Materials. Assuming he or she timely enrolls, his or her participation in the Health Care Spending Account commences in accordance with the following chart:

Month in which Employee First Becomes Eligible and Enrolls	**Month in which Participation Begins**	**Month in which Contributions Begin**
January	February	March
February	March	April
March	April	May
April	May	June
May	June	July
June	July	August
July	August	September
August	September	October
September	October	November
October	November	December
November	December	January
December	January	February

Except as provided in Section 5.37.160D, an Eligible Employee must reenroll during open enrollment as provided in the Election Information and Materials in order to participate in the following Plan Year. If the Eligible Employee enrolls during open enrollment, participation in the Health Care Spending Account will commence on the first day of the next following Plan Year.

B. Termination and Suspension of Participation. Participation in the Health Care Spending Account shall terminate or be suspended as provided in the Election Information and Materials.

SECTION 33. Section 5.37.160 is hereby amended to read as follows:

5.37.160 Payments.

The County shall from time to time, upon request of a Participant made in writing not later than ~~six months following the end of a Plan Year~~ the end of the Run-Out Period, reimburse all or part of the Medical Expenses incurred by the Participant during such Year; provided, however, that:

A. All such payment during or in respect of a particular Plan Year to the Participant's Health Care Spending Account shall be limited in the aggregate to (a) his Maximum Amount; ~~and~~ plus (b) the Carryover Amount described in Section 5.37.160B, subject to the rules in Section 5.37.160C.

B. Subject to the rules in Section 5.37.160C below, amounts up to $500 that remain unused under the Health Care Spending Account with respect to one Plan Year are carried over to the next Plan Year. The carryover amount is the lesser of (a) any unused amounts from the immediately preceding Plan Year, or (b) $500 (the "Carryover Amount"). Any unused amount in the Health Care Spending Account in excess of the Carryover Amount that remains unused as of the last day of the Run-Out Period shall be forfeited.

C. A Participant's unused balance under the Health Care Spending Account at the end of the prior Plan Year will be used either: (a) to reimburse expenses incurred during the prior Plan Year and submitted during the Run-Out Period that begins at the end of the prior Plan Year (thus retroactively reducing the unused amount as of the end of the prior Plan Year), or (b) to the extent of the Carryover Amount, for expenses that

are incurred at any time during the current Plan Year. Any Carryover Amount used to reimburse a prior Plan Year's expense during the Run Out Period will reduce the Carryover Amount that may be used for current Plan Year expenses, and any of the Carryover Amount used for current Plan Year expenses will reduce the amount available to reimburse the prior Plan Year's expenses during the applicable Run-Out Period. The Health Care Spending Account treats claims for Medical Expenses as reimbursed first from unused amounts credited for the current Plan Year and, only after exhausting such amounts, as reimbursed from the Carryover Amount. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense: (a) reduce the amounts available to pay prior Plan Year expenses during the Run-Out Period; (b) are counted against the Carryover Amount; and (c) cannot exceed the Carryover Amount.

D. Notwithstanding Section 5.37.155, a Participant in a Health Care Spending Account during one Plan Year who fails to enroll in the Health Care Spending Account for the following Plan Year on a timely basis will nevertheless have a Health Care Spending Account established for him for that following Plan Year to the extent of any Carryover Amount provided for in this Section 5.37.160.

~~B~~E. Payments hereunder may be made only upon such proof of the Medical Expenses in question as the County shall in its discretion require. It is not necessary that such Medical Expenses have been already paid by the Participant, his spouse or his dependents, but merely that, if not yet paid, there exists an obligation to pay them.

F. Medical Expenses reimbursed by the Plan for a Plan Year must have been incurred during a period when the Participant (and Dependents) are covered by

the Health Care Spending Account, as described in the Election Information and Materials, and submitted for reimbursement, with all required substantiation, before the end of the Run-Out Period. Accordingly, with regard to each Plan Year, the Plan will not reimburse any expenses incurred: (i) before the start of the Plan Year or, if later, before the date the Eligible Employee first becomes a Participant under Section 5.37.155; (ii) after the end of the Plan Year; (iii) after coverage terminates or while coverage is suspended as described in the Election Information and Materials, or (iv) that are not adequately substantiated before the end of the Run-Out Period.

SECTION 34. Section 6.26.040 is hereby amended to revise the Registered Nursing Schedule (Tables D, E, and F) as follows:

6.26.040 County of Los Angeles Salary Tables.

. . .

REGISTERED NURSING SCHEDULE
FOR NON-REPRESENTED NURSING CLASSIFICATIONS

TABLE D – Monthly Rates
Effective October 1, 2013

Grid Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
1	5,559.49	5,670.68	5,784.09	5,899.77	6,017.78	6,138.13	6,260.89	6,386.11	6,513.83	6,644.11	6,776.99	6,912.53	7,050.78	7,191.80	7,335.64	7,482.34	7,631.99	7,784.63	7,940.32	8,099.13
2	5,726.28	5,840.81	5,957.62	6,076.77	6,198.31	6,322.28	6,448.72	6,577.69	6,709.24	6,843.44	6,980.30	7,119.91	7,262.30	7,407.55	7,555.70	7,706.81	7,860.95	8,018.17	8,178.53	8,342.10
3	5,898.07	6,016.02	6,136.35	6,259.08	6,384.25	6,511.94	6,642.18	6,775.02	6,910.52	7,048.73	7,189.70	7,333.50	7,480.17	7,629.77	7,782.38	7,938.02	8,096.78	8,258.72	8,423.88	8,592.37
4	6,075.01	6,196.51	6,320.44	6,446.85	6,575.79	6,707.30	6,841.45	6,978.27	7,117.84	7,260.20	7,405.40	7,553.51	7,704.58	7,858.67	8,015.84	8,176.16	8,339.68	8,506.47	8,676.61	8,850.14
5	6,257.26	6,382.41	6,510.05	6,640.25	6,773.06	6,908.52	7,046.69	7,187.62	7,331.37	7,478.00	7,627.56	7,780.11	7,935.71	8,094.42	8,256.32	8,421.45	8,589.87	8,761.67	8,936.90	9,115.64
6	6,444.97	6,573.87	6,705.35	6,839.46	6,976.25	7,115.78	7,258.09	7,403.25	7,551.32	7,702.34	7,856.39	8,013.52	8,173.79	8,337.27	8,504.01	8,674.09	8,847.57	9,024.52	9,205.01	9,389.11
7	6,638.32	6,771.09	6,906.51	7,044.64	7,185.53	7,329.24	7,475.84	7,625.35	7,777.86	7,933.41	8,092.08	8,253.92	8,419.00	8,587.38	8,759.13	8,934.31	9,113.00	9,295.26	9,481.17	9,670.78
8	6,837.48	6,974.22	7,113.70	7,255.98	7,401.10	7,549.12	7,700.10	7,854.11	8,011.19	8,171.41	8,334.84	8,501.54	8,671.57	8,845.00	9,021.90	9,202.34	9,386.39	9,574.12	9,765.59	9,960.91
9	7,042.60	7,183.45	7,327.12	7,473.66	7,623.13	7,775.59	7,931.11	8,089.73	8,251.52	8,416.56	8,584.89	8,756.59	8,931.71	9,110.35	9,292.56	9,478.41	9,667.98	9,861.34	10,058.57	10,259.73
10	7,253.87	7,398.96	7,546.93	7,697.87	7,851.83	8,008.87	8,169.04	8,332.42	8,499.07	8,669.05	8,842.43	9,019.28	9,199.67	9,383.66	9,571.33	9,762.76	9,958.02	10,157.18	10,360.32	10,567.53
11	7,471.49	7,620.92	7,773.34	7,928.81	8,087.39	8,249.13	8,414.11	8,582.39	8,754.05	8,929.12	9,107.70	9,289.86	9,475.66	9,665.17	9,858.47	10,055.64	10,256.75	10,461.90	10,671.13	10,884.55
12	7,695.63	7,849.55	8,006.54	8,166.67	8,330.00	8,496.60	8,666.53	8,839.87	9,016.67	9,196.99	9,380.94	9,568.56	9,759.93	9,955.13	10,154.23	10,357.31	10,564.46	10,775.75	10,991.27	11,211.09
13	7,926.50	8,085.04	8,246.74	8,411.67	8,579.90	8,751.50	8,926.53	9,105.06	9,287.16	9,472.90	9,662.37	9,855.62	10,052.72	10,253.78	10,458.86	10,668.04	10,881.39	11,099.02	11,321.00	11,547.42
14	8,164.30	8,327.59	8,494.14	8,664.02	8,837.30	9,014.05	9,194.33	9,378.22	9,565.78	9,757.10	9,952.24	10,151.28	10,354.31	10,561.40	10,772.62	10,988.07	11,207.83	11,432.00	11,660.63	11,893.84
15	8,409.23	8,577.41	8,748.96	8,923.94	9,102.42	9,284.47	9,470.16	9,659.56	9,852.75	10,049.81	10,250.81	10,455.82	10,664.94	10,878.24	11,095.80	11,317.72	11,544.07	11,774.95	12,010.45	12,250.66
16	8,661.50	8,834.74	9,011.43	9,191.66	9,375.49	9,563.00	9,754.26	9,949.35	10,148.34	10,351.31	10,558.33	10,769.50	10,984.88	11,204.58	11,428.67	11,657.24	11,890.40	12,128.20	12,370.76	12,618.18
17	8,921.35	9,099.78	9,281.78	9,467.41	9,656.76	9,849.90	10,046.89	10,247.83	10,452.79	10,661.85	10,875.08	11,092.58	11,314.43	11,540.72	11,771.53	12,006.96	12,247.11	12,492.04	12,741.89	12,996.73
18	9,189.00	9,372.77	9,560.23	9,751.43	9,946.46	10,145.39	10,348.30	10,555.27	10,766.37	10,981.70	11,201.33	11,425.36	11,653.87	11,886.94	12,124.68	12,367.17	12,614.51	12,866.81	13,124.15	13,386.62
19	9,464.66	9,653.95	9,847.04	10,043.97	10,244.86	10,449.75	10,658.75	10,871.93	11,089.36	11,311.15	11,537.37	11,768.12	12,003.48	12,243.55	12,488.42	12,738.19	12,992.95	13,252.81	13,517.87	13,788.23
20	9,748.60	9,943.57	10,142.44	10,345.30	10,552.20	10,763.24	10,978.50	11,198.08	11,422.04	11,650.48	11,883.49	12,121.16	12,363.58	12,610.85	12,863.08	13,120.33	13,382.74	13,650.39	13,923.41	14,201.87
21	10,041.05	10,241.88	10,446.72	10,655.64	10,868.76	11,086.15	11,307.86	11,534.02	11,764.69	11,999.98	12,239.98	12,484.78	12,734.48	12,989.17	13,248.95	13,513.93	13,784.21	14,059.89	14,341.09	14,627.91
22	10,342.29	10,549.13	10,760.11	10,975.31	11,194.82	11,418.71	11,647.08	11,880.03	12,117.63	12,359.98	12,607.18	12,859.32	13,116.51	13,378.84	13,646.43	13,919.35	14,197.74	14,481.69	14,771.32	15,066.75
23	10,652.56	10,865.61	11,082.92	11,304.58	11,530.67	11,761.28	11,996.52	12,236.44	12,481.17	12,730.79	12,985.41	13,245.12	13,510.01	13,780.22	14,055.82	14,336.94	14,623.68	14,916.15	15,214.48	15,518.77
24	10,972.14	11,191.58	11,415.41	11,643.72	11,876.59	12,114.12	12,356.40	12,603.54	12,855.60	13,112.72	13,374.96	13,642.47	13,915.32	14,193.63	14,477.50	14,767.04	15,062.39	15,363.64	15,670.90	15,984.32
25	11,301.30	11,527.33	11,757.88	11,993.03	12,232.89	12,477.55	12,727.09	12,981.63	13,241.27	13,506.10	13,776.21	14,051.73	14,332.76	14,619.43	14,911.82	15,210.05	15,514.25	15,824.54	16,141.03	16,463.85
26	11,640.34	11,873.15	12,110.61	12,352.83	12,599.89	12,851.89	13,108.93	13,371.10	13,638.52	13,911.29	14,189.52	14,473.31	14,762.77	15,058.03	15,359.19	15,666.38	15,979.71	16,299.30	16,625.30	16,957.80
27	11,989.55	12,229.34	12,473.93	12,723.41	12,977.87	13,237.44	13,502.19	13,772.23	14,047.67	14,328.63	14,615.20	14,907.51	15,205.66	15,509.77	15,819.98	16,136.38	16,459.10	16,788.28	17,124.05	17,466.53
28	12,349.23	12,596.22	12,848.14	13,105.11	13,367.21	13,634.56	13,907.25	14,185.41	14,469.11	14,758.48	15,053.65	15,354.72	15,661.80	15,975.05	16,294.54	16,620.44	16,952.85	17,291.91	17,637.75	17,990.51
29	12,719.71	12,974.10	13,233.58	13,498.24	13,768.20	14,043.57	14,324.44	14,610.93	14,903.14	15,201.20	15,505.22	15,815.33	16,131.64	16,454.26	**16,783.36**	**17,119.03**	17,461.40	17,810.63	18,166.85	18,530.19
30	13,101.30	13,363.33	13,630.59	13,903.20	14,181.26	14,464.90	14,754.19	15,049.26	15,350.26	15,657.26	15,970.41	16,289.81	16,615.60	16,947.91	17,286.87	17,632.61	17,985.26	18,344.97	18,711.87	19,086.11

REGISTERED NURSING SCHEDULE
FOR NON-REPRESENTED NURSING CLASSIFICATIONS

TABLE E – Monthly Rates
Effective October 1, 2014

Grid Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
1	5,670.68	5,784.09	5,899.78	6,017.77	6,138.13	6,260.89	6,386.11	6,513.83	6,644.11	6,776.99	6,912.53	7,050.78	7,191.80	7,335.63	7,482.35	7,631.99	7,784.63	7,940.32	8,099.13	8,261.11
2	5,840.81	5,957.62	6,076.77	6,198.31	6,322.27	6,448.72	6,577.69	6,709.25	6,843.43	6,980.30	7,119.90	7,262.30	7,407.54	7,555.70	7,706.82	7,860.95	8,018.17	8,178.53	8,342.10	8,508.94
3	6,016.03	6,136.34	6,259.08	6,384.26	6,511.94	6,642.17	6,775.02	6,910.52	7,048.73	7,189.71	7,333.50	7,480.17	7,629.77	7,782.37	7,938.02	8,096.78	8,258.72	8,423.89	8,592.36	8,764.22
4	6,196.51	6,320.44	6,446.85	6,575.79	6,707.30	6,841.44	6,978.27	7,117.83	7,260.19	7,405.40	7,553.51	7,704.58	7,858.67	8,015.85	8,176.16	8,339.68	8,506.48	8,676.60	8,850.14	9,027.15
5	6,382.41	6,510.05	6,640.25	6,773.06	6,908.52	7,046.69	7,187.62	7,331.38	7,478.00	7,627.56	7,780.11	7,935.71	8,094.43	8,256.31	8,421.44	8,589.88	8,761.67	8,936.90	9,115.64	9,297.95
6	6,573.87	6,705.35	6,839.45	6,976.25	7,115.77	7,258.09	7,403.25	7,551.32	7,702.34	7,856.38	8,013.51	8,173.79	8,337.27	8,504.01	8,674.09	8,847.57	9,024.52	9,205.01	9,389.11	9,576.89
7	6,771.09	6,906.51	7,044.64	7,185.53	7,329.24	7,475.83	7,625.35	7,777.85	7,933.41	8,092.08	8,253.92	8,419.00	8,587.38	8,759.13	8,934.31	9,113.00	9,295.26	9,481.17	9,670.79	9,864.20
8	6,974.23	7,113.70	7,255.98	7,401.10	7,549.12	7,700.10	7,854.10	8,011.19	8,171.42	8,334.84	8,501.53	8,671.57	8,845.00	9,021.90	9,202.34	9,386.38	9,574.11	9,765.60	9,960.90	10,160.13
9	7,183.45	7,327.12	7,473.66	7,623.14	7,775.60	7,931.10	8,089.73	8,251.53	8,416.56	8,584.89	8,756.59	8,931.72	9,110.35	9,292.56	9,478.41	9,667.98	9,861.34	10,058.57	10,259.74	10,464.93
10	7,398.95	7,546.94	7,697.87	7,851.83	8,008.86	8,169.04	8,332.42	8,499.07	8,669.05	8,842.43	9,019.28	9,199.66	9,383.66	9,571.34	9,762.76	9,958.01	10,157.18	10,360.32	10,567.53	10,778.88
11	7,620.92	7,773.34	7,928.81	8,087.38	8,249.13	8,414.11	8,582.39	8,754.04	8,929.13	9,107.70	9,289.86	9,475.66	9,665.17	9,858.48	10,055.64	10,256.75	10,461.89	10,671.13	10,884.55	11,102.24
12	7,849.55	8,006.54	8,166.67	8,330.00	8,496.60	8,666.53	8,839.86	9,016.67	9,197.00	9,380.93	9,568.56	9,759.93	9,955.13	10,154.23	10,357.32	10,564.46	10,775.75	10,991.26	11,211.09	11,435.31
13	8,085.03	8,246.74	8,411.68	8,579.91	8,751.50	8,926.53	9,105.06	9,287.16	9,472.90	9,662.36	9,855.62	10,052.73	10,253.78	10,458.86	10,668.03	10,881.40	11,099.02	11,321.00	11,547.42	11,778.37
14	8,327.59	8,494.14	8,664.02	8,837.30	9,014.05	9,194.33	9,378.22	9,565.78	9,757.10	9,952.24	10,151.29	10,354.31	10,561.39	10,772.62	10,988.07	11,207.83	11,431.99	11,660.64	11,893.84	12,131.72
15	8,577.41	8,748.96	8,923.94	9,102.42	9,284.47	9,470.16	9,659.56	9,852.75	10,049.81	10,250.80	10,455.82	10,664.93	10,878.24	11,095.80	11,317.72	11,544.07	11,774.96	12,010.45	12,250.66	12,495.67
16	8,834.73	9,011.44	9,191.66	9,375.49	9,563.00	9,754.26	9,949.35	10,148.33	10,351.30	10,558.33	10,769.49	10,984.89	11,204.58	11,428.67	11,657.25	11,890.39	12,128.20	12,370.76	12,618.18	12,870.54
17	9,099.78	9,281.77	9,467.41	9,656.75	9,849.89	10,046.89	10,247.83	10,452.78	10,661.84	10,875.08	11,092.58	11,314.43	11,540.72	11,771.53	12,006.97	12,247.10	12,492.05	12,741.88	12,996.73	13,256.66
18	9,372.78	9,560.23	9,751.43	9,946.46	10,145.39	10,348.30	10,555.26	10,766.37	10,981.69	11,201.33	11,425.36	11,653.86	11,886.94	12,124.68	12,367.17	12,614.52	12,866.80	13,124.15	13,386.63	13,654.36
19	9,653.95	9,847.03	10,043.98	10,244.85	10,449.76	10,658.74	10,871.92	11,089.36	11,311.15	11,537.37	11,768.12	12,003.48	12,243.55	12,488.42	12,738.19	12,992.95	13,252.81	13,517.87	13,788.22	14,063.99
20	9,943.57	10,142.44	10,345.29	10,552.20	10,763.24	10,978.51	11,198.07	11,422.04	11,650.48	11,883.49	12,121.16	12,363.58	12,610.85	12,863.07	13,120.34	13,382.74	13,650.39	13,923.40	14,201.88	14,485.91
21	10,241.87	10,446.72	10,655.65	10,868.76	11,086.14	11,307.87	11,534.02	11,764.70	11,999.98	12,239.98	12,484.78	12,734.48	12,989.17	13,248.95	13,513.93	13,784.21	14,059.89	14,341.09	14,627.91	14,920.47
22	10,549.14	10,760.11	10,975.31	11,194.82	11,418.71	11,647.08	11,880.03	12,117.63	12,359.98	12,607.18	12,859.32	13,116.51	13,378.84	13,646.42	13,919.36	14,197.74	14,481.69	14,771.33	15,066.75	15,368.08
23	10,865.62	11,082.92	11,304.58	11,530.67	11,761.29	11,996.51	12,236.45	12,481.17	12,730.79	12,985.41	13,245.11	13,510.02	13,780.21	14,055.82	14,336.94	14,623.68	14,916.15	15,214.48	15,518.77	15,829.14
24	11,191.58	11,415.41	11,643.72	11,876.59	12,114.13	12,356.40	12,603.53	12,855.61	13,112.71	13,374.98	13,642.46	13,915.32	14,193.63	14,477.50	14,767.05	15,062.38	15,363.64	15,670.91	15,984.32	16,304.00
25	11,527.33	11,757.87	11,993.03	12,232.89	12,477.55	12,727.10	12,981.63	13,241.26	13,506.10	13,776.22	14,051.74	14,332.77	14,619.42	14,911.81	15,210.05	15,514.25	15,824.54	16,141.03	16,463.85	16,793.13
26	11,873.15	12,110.61	12,352.83	12,599.89	12,851.88	13,108.93	13,371.11	13,638.52	13,911.29	14,189.52	14,473.31	14,762.78	15,058.02	15,359.19	15,666.37	15,979.71	16,299.30	16,625.29	16,957.80	17,296.95
27	12,229.34	12,473.93	12,723.41	12,977.88	13,237.43	13,502.19	13,772.23	14,047.68	14,328.63	14,615.21	14,907.51	15,205.66	15,509.77	15,819.97	16,136.38	16,459.11	16,788.28	17,124.05	17,466.53	17,815.86
28	12,596.22	12,848.15	13,105.11	13,367.22	13,634.56	13,907.26	14,185.40	14,469.11	14,758.49	15,053.65	15,354.72	15,661.82	15,975.04	16,294.55	16,620.43	16,952.85	17,291.91	17,637.75	17,990.50	18,350.32
29	12,974.10	13,233.59	13,498.25	13,768.21	14,043.57	14,324.45	14,610.93	14,903.15	15,201.20	15,505.23	15,815.33	16,131.64	16,454.27	16,783.35	17,119.02	17,461.41	17,810.63	18,166.84	18,530.19	18,900.79
30	13,363.32	13,630.59	13,903.20	14,181.27	14,464.89	14,754.19	15,049.27	15,350.25	15,657.26	15,970.40	16,289.81	16,615.60	16,947.91	17,286.87	17,632.61	17,985.26	18,344.97	18,711.86	19,086.11	19,467.83

REGISTERED NURSING SCHEDULE
FOR NON-REPRESENTED NURSING CLASSIFICATIONS

TABLE F – Monthly Rates
Effective April 1, 2015

Grid Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
1	5,784.09	5,899.78	6,017.77	6,138.12	6,260.89	6,386.11	6,513.83	6,644.11	6,776.99	6,912.53	7,050.78	7,191.80	7,335.63	7,482.34	7,632.00	7,784.63	7,940.32	8,099.13	8,261.11	8,426.33
2	5,957.62	6,076.77	6,198.30	6,322.27	6,448.72	6,577.70	6,709.24	6,843.43	6,980.30	7,119.91	7,262.30	7,407.55	7,555.69	7,706.81	7,860.95	8,018.17	8,178.53	8,342.10	8,508.95	8,679.12
3	6,136.35	6,259.07	6,384.26	6,511.94	6,642.18	6,775.02	6,910.52	7,048.73	7,189.71	7,333.50	7,480.17	7,629.78	7,782.37	7,938.02	8,096.78	8,258.71	8,423.89	8,592.37	8,764.21	8,939.50
4	6,320.44	6,446.85	6,575.79	6,707.30	6,841.45	6,978.27	7,117.84	7,260.19	7,405.40	7,553.51	7,704.58	7,858.67	8,015.85	8,176.16	8,339.68	8,506.47	8,676.61	8,850.14	9,027.14	9,207.69
5	6,510.05	6,640.25	6,773.05	6,908.52	7,046.69	7,187.63	7,331.38	7,478.00	7,627.56	7,780.11	7,935.71	8,094.43	8,256.31	8,421.44	8,589.87	8,761.67	8,936.90	9,115.64	9,297.95	9,483.91
6	6,705.35	6,839.45	6,976.24	7,115.77	7,258.09	7,403.25	7,551.31	7,702.34	7,856.39	8,013.51	8,173.78	8,337.26	8,504.01	8,674.09	8,847.57	9,024.52	9,205.01	9,389.11	9,576.89	9,768.43
7	6,906.51	7,044.64	7,185.53	7,329.24	7,475.83	7,625.34	7,777.86	7,933.41	8,092.08	8,253.92	8,419.00	8,587.38	8,759.13	8,934.31	9,113.00	9,295.26	9,481.16	9,670.79	9,864.20	10,061.48
8	7,113.71	7,255.98	7,401.10	7,549.13	7,700.10	7,854.11	8,011.19	8,171.42	8,334.84	8,501.54	8,671.57	8,845.00	9,021.90	9,202.34	9,386.38	9,574.11	9,765.60	9,960.91	10,160.12	10,363.33
9	7,327.12	7,473.66	7,623.13	7,775.60	7,931.11	8,089.73	8,251.53	8,416.56	8,584.89	8,756.59	8,931.72	9,110.35	9,292.55	9,478.41	9,667.98	9,861.34	10,058.56	10,259.74	10,464.93	10,674.22
10	7,546.93	7,697.88	7,851.82	8,008.86	8,169.04	8,332.42	8,499.07	8,669.05	8,842.43	9,019.28	9,199.67	9,383.66	9,571.33	9,762.76	9,958.02	10,157.17	10,360.32	10,567.53	10,778.88	10,994.45
11	7,773.34	7,928.80	8,087.38	8,249.13	8,414.12	8,582.39	8,754.04	8,929.12	9,107.71	9,289.86	9,475.65	9,665.17	9,858.47	10,055.65	10,256.76	10,461.89	10,671.13	10,884.56	11,102.24	11,324.29
12	8,006.54	8,166.67	8,330.01	8,496.60	8,666.54	8,839.86	9,016.66	9,197.00	9,380.94	9,568.55	9,759.93	9,955.13	10,154.23	10,357.32	10,564.46	10,775.75	10,991.26	11,211.09	11,435.31	11,664.01
13	8,246.73	8,411.68	8,579.91	8,751.51	8,926.53	9,105.06	9,287.16	9,472.91	9,662.36	9,855.61	10,052.73	10,253.78	10,458.85	10,668.04	10,881.39	11,099.03	11,321.00	11,547.42	11,778.37	12,013.94
14	8,494.14	8,664.02	8,837.31	9,014.05	9,194.33	9,378.21	9,565.78	9,757.10	9,952.24	10,151.28	10,354.31	10,561.40	10,772.62	10,988.08	11,207.83	11,431.99	11,660.63	11,893.85	12,131.72	12,374.35
15	8,748.96	8,923.94	9,102.42	9,284.47	9,470.16	9,659.56	9,852.75	10,049.81	10,250.80	10,455.82	10,664.94	10,878.23	11,095.80	11,317.72	11,544.08	11,774.95	12,010.46	12,250.66	12,495.67	12,745.59
16	9,011.43	9,191.66	9,375.50	9,563.00	9,754.26	9,949.34	10,148.33	10,351.30	10,558.33	10,769.50	10,984.88	11,204.58	11,428.67	11,657.24	11,890.39	12,128.20	12,370.77	12,618.18	12,870.54	13,127.95
17	9,281.77	9,467.41	9,656.76	9,849.89	10,046.89	10,247.83	10,452.78	10,661.84	10,875.08	11,092.58	11,314.43	11,540.72	11,771.53	12,006.96	12,247.10	12,492.04	12,741.89	12,996.72	13,256.66	13,521.80
18	9,560.23	9,751.43	9,946.46	10,145.39	10,348.30	10,555.26	10,766.37	10,981.70	11,201.33	11,425.36	11,653.87	11,886.94	12,124.68	12,367.17	12,614.52	12,866.81	13,124.14	13,386.63	13,654.36	13,927.44
19	9,847.03	10,043.97	10,244.86	10,449.75	10,658.75	10,871.92	11,089.36	11,311.15	11,537.37	11,768.12	12,003.48	12,243.55	12,488.42	12,738.19	12,992.95	13,252.81	13,517.87	13,788.22	14,063.99	14,345.27
20	10,142.44	10,345.29	10,552.20	10,763.25	10,978.50	11,198.08	11,422.04	11,650.48	11,883.49	12,121.16	12,363.58	12,610.85	12,863.07	13,120.33	13,382.75	13,650.39	13,923.40	14,201.87	14,485.91	14,775.62
21	10,446.71	10,655.65	10,868.76	11,086.13	11,307.86	11,534.03	11,764.70	11,999.99	12,239.98	12,484.78	12,734.47	12,989.16	13,248.95	13,513.93	13,784.21	14,059.89	14,341.09	14,627.91	14,920.47	15,218.88
22	10,760.12	10,975.31	11,194.82	11,418.71	11,647.09	11,880.02	12,117.63	12,359.99	12,607.18	12,859.33	13,116.51	13,378.84	13,646.41	13,919.35	14,197.74	14,481.69	14,771.33	15,066.76	15,368.09	15,675.44
23	11,082.93	11,304.58	11,530.67	11,761.28	11,996.51	12,236.44	12,481.18	12,730.79	12,985.41	13,245.12	13,510.02	13,780.22	14,055.82	14,336.94	14,623.68	14,916.15	15,214.48	15,518.77	15,829.15	16,145.73
24	11,415.41	11,643.72	11,876.59	12,114.12	12,356.41	12,603.53	12,855.60	13,112.72	13,374.97	13,642.48	13,915.31	14,193.63	14,477.50	14,767.05	15,062.39	15,363.63	15,670.91	15,984.33	16,304.01	16,630.08
25	11,757.88	11,993.03	12,232.89	12,477.55	12,727.10	12,981.64	13,241.27	13,506.09	13,776.22	14,051.74	14,332.77	14,619.42	14,911.81	15,210.05	15,514.26	15,824.53	16,141.03	16,463.85	16,793.13	17,128.99
26	12,110.61	12,352.82	12,599.88	12,851.89	13,108.92	13,371.10	13,638.53	13,911.29	14,189.52	14,473.31	14,762.77	15,058.03	15,359.18	15,666.37	15,979.70	16,299.31	16,625.29	16,957.80	17,296.96	17,642.89
27	12,473.93	12,723.41	12,977.87	13,237.43	13,502.17	13,772.23	14,047.68	14,328.63	14,615.20	14,907.51	15,205.66	15,509.78	15,819.97	16,136.37	16,459.10	16,788.29	17,124.04	17,466.53	17,815.86	18,172.18
28	12,848.14	13,105.11	13,367.21	13,634.56	13,907.25	14,185.40	14,469.10	14,758.50	15,053.66	15,354.72	15,661.82	15,975.05	16,294.54	16,620.44	16,952.84	17,291.91	17,637.74	17,990.50	18,350.31	18,717.32
29	13,233.58	13,498.26	13,768.22	14,043.57	14,324.44	14,610.93	14,903.15	15,201.21	15,505.23	15,815.33	16,131.64	16,454.27	16,783.35	17,119.01	17,461.40	17,810.64	18,166.84	18,530.18	18,900.79	19,278.81
30	13,630.59	13,903.20	14,181.26	14,464.89	14,754.19	15,049.28	15,350.26	15,657.25	15,970.41	16,289.81	16,615.61	16,947.92	17,286.87	17,632.61	17,985.26	18,344.96	18,711.87	19,086.10	19,467.83	19,857.19

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SECTION 35. Pursuant to Sections 25123(e) and 25123(f) of the Government Code, if this ordinance becomes effective on and after January 1, 2014, it shall be effective immediately except for Sections 16, 22, and 26 which shall be construed and applied as if they were effective and operative on and after January 1, 2014, and Section 34 which shall be construed and applied as if was effective and operative on and after October 1, 2013.

[519020LSBCEO]

SECTION 36. This ordinance shall be published in The Daily Commerce a newspaper printed and published in the County of Los Angeles.

Chairman

ATTEST:

Sachi A. Hamai
Executive Officer -
Clerk of the Board of Supervisors
County of Los Angeles

I hereby certify that at its meeting of March 4, 2014 the foregoing ordinance was adopted by the Board of Supervisors of said County of Los Angeles by the following vote, to wit:

Ayes	Noes
Supervisors Gloria Molina	Supervisors None
Mark Ridley-Thomas	
Zev Yaroslavsky	
Don Knabe	

Effective Date: Pursuant to Section 35

~~Operative Date:~~ _____

Sachi A. Hamai
Executive Officer -
Clerk of the Board of Supervisors
County of Los Angeles

I hereby certify that pursuant to
Section 25103 of the Government Code,
delivery of this document has been made.

SACHI A. HAMAI
Executive Officer
Clerk of the Board of Supervisors

By _____
Deputy

APPROVED AS TO FORM:
JOHN F. KRATTLI
County Counsel

By _____
Richard D. Weiss
Chief Deputy County Counsel

S:\Ordinances\County Counsel\2014\2014-0008