

LAST NAME	FIRST NAME	POSITION	SALARY (*1)	OVERTIME	INSURANCE (*2)	PENSION (*3)	FICA (*4)	MISC (*5)	TOTAL COMPENSATION	VAC DAY	SICK DAY	PSNL DAY	
Yehl	Robert	Water Director	\$ 110,000.00	\$ -	19,368.0600	\$ 14,795.00	\$ 8,415.00	\$ -	\$ 152,578.06	15	12	2	8/12/2015

Notes:

*1 - Includes base pay, longevity increases, shift differentials and other pay elevations for certifications or out-of-classification work.

In some cases, may also include the estimated value of the employer contribution for dependent military coverage or domestic partner benefits because these are taxable to the employee.

*2 - Includes employer contributions for health, dental, vision, group life and accidental death and dismemberment (AD&D) insurance. Employees pay on average, 25% of their total health insurance premiums. Employees pay 50% of the premiums for dental and vision coverage. The City pays 100% of group life/AD&D insurance coverage.

*3 - Includes employer contributions to the Illinois Municipal Retirement Fund (IMRF) or the Fire Pension Fund or the Police Pension Fund. In some cases it also includes the Laborers International Union of North America Pension Fund (LIUNA). In 2012, the City contributed 14.08% of gross wages for IMRF participants. Fire and Police pension contributions are based on actuarial calculations. For this report the City has used the actuarially determined normal cost amount and converted that to a percentage of pensionable payroll. Based on this calculation, the City contributions equal roughly 28.5% of pensionable fire payroll and 28.4% of pensionable police payroll. Three bargaining units; 362 Inspectors, 362 Parking and 362 Support Staff are enrolled in the LIUNA pension to which the City contributes between \$.20/hr. and \$.36/hr. and the employees contribute between \$.05/hr. and \$.13/hr.

*4 - FICA includes employer contributions to Social Security and Medicare. Sworn Fire and Police employees are exempt from Social Security, therefore the City does not contribute. Some Fire and Police employees are also exempt from Medicare because they were employed by the City prior to when they were eligible for this benefit and the City does not contribute to Medicare for them.

*5 - Includes retroactive pay, workers' compensation, clothing allowances, vehicle benefits, retirement health savings contributions, moving expenses, tuition reimbursements and health club reimbursements. No full-time employees received housing allowances, loans or bonuses. For employees who have separated from employment this also includes payout of applicable leave time.