

# City of Rockland

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## Employee Benefits

### **Program Description**

This account covers the cost of employee benefits and insurance that is not allocated to each department, including workers compensation insurance, annual Maine State Retirement System contribution to reduce the City's unfunded liability, unemployment expense, the cost of the City's remaining pensioner(s), and other miscellaneous benefits. Funding of the annual marginal increase in the City's accrued compensated absences and accrued salaries expenses are also typically included here.

Accrued compensated absences are the whole of paid leave time for which employees would be eligible to receive compensation were they to leave City employment (e.g. earned but unused vacation, personal days, sick bonus days, etc.). This value changes each year as employees earn and use leave time.

### **Previous Year's Highlights**

- Northern New England Benefits Trust (Teamster Health Insurance) increased on average 3%
- Maine Municipal Health Trust increased 4%
- Maine State Retirement Employer Contribution increased 20.4%