

SIDE LETTER OF AGREEMENT

BETWEEN

CITY OF CORONA

AND

CORONA POLICE OFFICERS' ASSOCIATION

This Side Letter of Agreement ("Agreement") between the City of Corona ("City") and the Corona Police Officers' Association ("CPOA") (which includes both the Corona Police Employees Association and the Corona Police Supervisors Association) is entered into with respect to the following:

WHEREAS, the Parties are parties to Memoranda of Understanding (MOUs) (one for each bargaining unit – the Corona Police Employees Association (CPEA) and the Corona Police Supervisors Association (CPSA), with a term of January 1, 2022 to December 31, 2024, and January 1, 2025 to December 31, 2027; and

WHEREAS, the City has been advised by the California Public Employees' Retirement System (CalPERS), that the rate at which it reports pensionable holiday pay to CalPERS (i.e., 1.5 times the FLSA Regular Rate of Pay) is not sufficiently descriptive in the MOUs; and

WHEREAS, CalPERS has advised the City that to be able to report the holiday pay at 1.5 times the FLSA regular rate of pay, the MOUs need to be amended to more sufficiently describe the rate at which holiday pay will be reported to CalPERS; and

WHEREAS, the Parties wish to make a change to the relevant language in the MOUs for CPEA and CPSA to be able to report holiday pay to CalPERS at 1.5 times the FLSA Regular Rate of Pay; and

WHEREAS, the Parties wish to update MOU language regarding annual leave cash out to ensure compliance with regulations regarding Post Employee Health Plan administration; and

WHEREAS, the changes set forth in Part 1 below will go into effect retroactively to the beginning of both MOUs - January 1, 2022; and the changes set forth in Part 2 will go into effect on November 20, 2025;

WHEREAS, the following sets forth the Parties' Agreement:

Part 1. The parties agree to the changes set forth below in track changes in Section 20.2 of the CPEA and CPSA MOU:

CPEA MOU

Section 20.2 – Payment and/or Accrual of Annual Leave for Certain Holidays

If the employee works on the holiday, they shall receive their regular wages for the day (including any overtime if applicable) and accrue Annual Leave for the number of hours of their regular work shift up to a maximum of ten (10) hours. If an employee does not work on the holiday, they shall accrue Annual Leave for the number of hours of their regular work shift up to a maximum

of ten (10) hours.

1. Third Monday in January, Martin Luther King Day
2. Third Monday in February, President's Day
3. Last Monday in May, Memorial Day
4. Juneteenth – June 19
5. First Monday in September, Labor Day
6. November 11th, Veterans Day
7. Friday immediately after Thanksgiving Day
8. Every day appointed by the President, Governor or Mayor as a holiday, with the consent of the City Council, except for every day on which an election is held throughout the State.

- A. If an employee is not regularly scheduled to work on one of the above holidays, but is called in, agrees to work for another employee, is held over or otherwise ordered to work a shift that begins on one of the these holidays, the employee shall be paid time and one-half time at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) for the hours worked on that entire shift.

For the six holidays listed below, employees shall receive pay for work shifts that begin on a holiday or for work shifts that begin before a holiday (holidays begin at 12:00 a.m. on the day of a holiday) but continue into the holiday, as described below the list of holidays. For all six (6) of these holidays, regardless of whether an employee works any part of the holiday, they shall also accrue Annual Leave for the number of hours of their regular work shift up to a maximum of ten (10) hours.

1. January 1st, New Year's Day
2. July 4th, Independence Day
3. Fourth Thursday in November, Thanksgiving Day
4. December 24th, Christmas Eve
5. December 25th, Christmas Day
6. December 31st, New Year's Eve

- A. If an employee's regularly scheduled work shift begins on one of these holidays, the employee shall be paid for the holiday at the rate of time and one-half (1.5) at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) for the hours worked on that entire shift.

- B. If an employee's regularly scheduled work shift begins before one of these holidays, but that same shift continues into the holiday, the employee shall be paid for the holiday at the rate of time and one-half (1.5) at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) only for the hours worked on that holiday. The hours worked before the holiday begins (at 12:00 a.m.) shall be paid as regular work hours.

- C. If an employee is not regularly scheduled to work on the holiday, but is called in, agrees to work for another employee, is held over or otherwise ordered to work a

shift that begins on one of the these holidays, the employee shall be paid double time at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) for the hours worked on that entire shift.

- D. If an employee is not regularly scheduled to work on the holiday, but is called in, agrees to work for another employee, is held over or otherwise ordered to work a shift that begins before one of these holidays, but that same shift continues into the holiday, the employee shall be paid double time at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) for the hours worked on that entire shift only for the hours worked on that holiday. The hours worked before the holiday begins (at 12:00 a.m.) shall be paid as regular work hours (including any overtime if applicable).
- E. Employees on Labor Code § 4850 leave shall be credited with 10 hours of Annual Leave for all holidays that occur while the employee is out on leave.

CPSA MOU

Section 20.2 – Payment and/or Accrual of Annual Leave for Certain Holidays for Police Sergeants and Police Lieutenants

On the holidays listed above, employees will either work (because it is their regularly scheduled workday or because they are working an additional shift) or be off work (because the holiday will fall on their day off or they are using leave for the day). Employees who are scheduled to work on a City holiday may request the day off and such request is subject to supervisor approval. If approved, the employee will receive holiday pay for the shift and may use annual leave or compensatory time to cover any hours scheduled above ten (10) for the shift.

Except for the six holidays listed below, if the employee works on the holiday, and it is their regularly scheduled day to work they shall receive their regular wages for the day (including any overtime if applicable) and accrue Annual Leave for the number of hours of their regular work shift up to a maximum of ten (10) hours.

Except for the six holidays listed below, if an employee is not regularly scheduled to work on one of the holidays listed above, but is called in, agrees to work for another employee, is held over or otherwise ordered to work a shift that begins on one of the these holidays, the employee shall be paid time and one-half time for the hours worked on that entire shift.

If the employee is required to work on the holiday and it is their regularly scheduled day off, they shall be compensated with time and one half for actual hours worked and accrue Annual Leave up to a maximum of ten (10) hours.

If an employee does not work on the holiday, and it is their regularly scheduled day off they shall accrue Annual Leave for the number of hours of their regular work shift up to a maximum of ten (10) hours.

For the six holidays listed below, employees shall receive pay for work shifts that begin on a holiday or for work shifts that begin before a holiday (holidays begin at 12:00 a.m. on the day of

a holiday) but continue into the holiday, as described below. For all six (6) of these holidays, regardless of whether an employee works any part of the holiday, they shall also accrue Annual Leave for the number of hours of their regular work shift up to a maximum of ten (10) hours.

1. January 1st, New Year's Day
2. July 4th, Independence Day
3. Fourth Thursday in November, Thanksgiving Day
4. December 24th, Christmas Eve
5. December 25th, Christmas Day
6. December 31st, New Year's Eve

- A. If an employee's regularly scheduled work shift begins on one of these holidays, the employee shall be paid for the holiday at the rate of time and one-half (1.5) at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) for the hours worked on that entire shift.
- B. If an employee's regularly scheduled work shift begins before one of these holidays, but that same shift continues into the holiday, the employee shall be paid for the holiday at the rate of time and one-half (1.5) at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) only for the hours worked on that holiday. The hours worked before the holiday begins (at 12:00 a.m.) shall be paid as regular work hours.
- C. If an employee is not regularly scheduled to work on the holiday, but is called in, agrees to work for another employee, is held over or otherwise ordered to work a shift that begins on one of these holidays, the employee shall be paid double time at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) for the hours worked on that entire shift.
- D. If an employee is not regularly scheduled to work on the holiday, but is called in, agrees to work for another employee, is held over or otherwise ordered to work a shift that begins before one of these holidays, but that same shift continues into the holiday, the employee shall be paid double time at the FLSA regular rate of pay (which includes those forms of additional compensation included in Article 3 of this MOU to which the City is required to include in calculating the FLSA regular rate of pay) only for the hours worked on that holiday. The hours worked before the holiday begins (at 12:00 a.m.) shall be paid as regular work hours (including any overtime if applicable).
- E. Employees on Labor Code § 4850 leave shall be credited with 10 hours of Annual Leave for all holidays that occur while the employee is out on leave.

Part 2. The parties agree to the changes set forth below in track changes in Section 19.4 (Cash Out or Conversion of the Value of Annual Leave) of the CPEA and CPSA MOU:

CPEA MOU:

Section 19.4 – Cash Out or Conversion of the Value of Annual Leave

Cash Out/conversion of annual leave is permitted under the three scenarios, below. The cash out or conversion of annual leave as either payment into deferred compensation or taxable cash shall be at the employee’s regular rate of pay, minus the medical insurance opt out/cash back:

Section 19.4.1 – Maximum Accrual of Annual Leave – Conversion above 624 Hours

At the end of the last day of the last pay period that ends in each calendar year, if an employee has accrued more than 624 hours of Annual Leave, the Annual Leave hours in excess of 624 hours will be converted to the monetary equivalent at the employee’s regular rate of pay and the dollar value placed in the employee’s deferred compensation account (set up per IRS code section 457) or Roth IRA up to the maximum permitted by law. Any amounts over the IRS annual limit will be paid out as taxable wages.

For employees who have informed the City that they will be retiring at the end of the calendar year, they will have the option to allow the hours above 624 subject to section 19.4.2.

CPSA MOU:

Section 19.4 – Cash Out or Conversion of the Value of Annual Leave

Cash out/conversion of annual leave is permitted under the three scenarios, below. The cash out or conversion of annual leave as either payment into deferred compensation or taxable cash shall be at the employee’s regular rate of pay, minus the medical insurance opt out/cash back:

Section 19.4.1 – Maximum Accrual of Annual Leave – Conversion above 624 Hours

At the end of the last day of the last pay period that ends in each calendar year, if an employee has accrued more than 624 hours of Annual Leave, the Annual Leave hours in excess of 624 hours will be converted to the dollar value and placed in the employee’s deferred compensation account (set up per IRS code section 457) or Roth IRA, up to the maximum permitted by law. Any amounts over the IRS annual limit will be paid out as taxable wages

For employees who have informed the City that they will be retiring at the end of the calendar year, they will have the option to allow the hours above 624 to be subject to section 19.4.2.

FOR THE CITY OF CORONA

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Jacob Ellis

Jacob Ellis 8C86AEE0895944B4...

Jacob Ellis
City Manager

3/16/2026

Date

Signed by:
Lori Sassoon
F6039B40F6F94B8...

3/16/2026

Lori Sassoon
Chief Talent Officer

Date

FOR THE CORONA POLICE OFFICERS' ASSOCIATION

Signed by:
Daryl Sailer
C4685CCDCB48C...

3/13/2026

Daryl Sailer
President, CPOA

Date