



SUMMARY OF EXEMPT STAFF BENEFITS (2026)	
HEALTH/DENTAL/ VISION INSURANCE	employee coverage paid for by the firm; optional family coverage (see rates below) effective the first of the month following date of hire
LIFE and AD&D INSURANCE	firm pays for policy equal to \$100,000
SHORT & LONG-TERM DISABILITY INSURANCE	both provided by firm effective the first of the month following date of hire
FLEXIBLE SPENDING ACCOUNT PLAN	before tax payroll deductions for medical expenses deemed deductible by the IRS (\$3,400 maximum per calendar year), child care payments as allowed by law (\$7,500 maximum per calendar year), and family health insurance premiums effective the first of the month following date of hire
HEALTH SAVINGS ACCOUNT	before tax payroll deductions for single coverage is \$4,400 maximum per calendar year, for family coverage is \$8,750 maximum per calendar year, and catch-up contribution for employee's 55+ is \$1,000 maximum per calendar year effective the first of the month following date of hire; the firm will provide an initial \$2,000 contribution to an employee's HSA account
401(K) RETIREMENT & PROFIT-SHARING PLAN	eligible after three months of service at quarterly enrollment dates; must be eligible for 401(k) plan and have worked 1,000 hours during the plan year to earn benefit of profit-sharing plan (given at end of fiscal year, September 30th)
EVALUATIONS	done at 6 months initially and annually thereafter (September 1st)
RAISES AND MERIT BONUSES	based on performance only; both done at end of firm's fiscal year (September 30th)
HOLIDAY BONUSES	given in December in past years
LEAVE	exempt employees are eligible for up to four weeks of vacation each calendar year
TRANSPORTATION PRE-TAX PLAN	transportation salary reduction plan; pretax dollars used for certain transportation modes, such as Metro, bus, parking, etc.



Medical and Dental Insurance Costs (2026)

<u>Coverage Type</u>	<u>Cigna HSA OAP Medical*</u>	<u>Cigna OAP Medical*</u>	<u>Guardian Dental*</u>	<u>Guardian Vision*</u>
Self Only	\$0.00	\$84.24	\$0.00	\$0.00
Sponsored Child	\$104.69	\$146.90	\$5.12	\$0.97
Spouse Only	\$137.64	\$186.50	\$6.22	\$0.99
Family	\$217.10	\$282.00	\$12.30	\$2.15

*These amounts represent cost per bi-weekly pay period. The payments will be deducted on a pre-tax basis in most cases.