Between City of Tacoma And

Tacoma Police Union Local 6, Community Service Officers (CSO)

Subject: CSO PTO Deposit to VEBA at Retirement

This Letter of Agreement ("LOA") is by and between the City of Tacoma and its Police Department ("City") and Tacoma Police Union Local 6 on behalf of its Community Service Officers bargaining unit ("Local 6" or "Union"), collectively the "Parties."

The Parties are subject to a collective bargaining agreement effective through December 31, 2026 ("CBA") and wish to memorialize their agreement on the administration of Personal Time Off ("PTO") deposits to the Voluntary Employee Beneficiary Association (VEBA).

The Parties agree as follows:

PTO Compensation Upon Separation from City Service

- A. An employee separated from service due to death or retirement for disability or length of service will be eligible for a deposit of the value of unused PTO accruals to a VEBA account on behalf of the employee. The City shall deposit into a VEBA Account a sum equivalent to one hundred percent (100%) of PTO accruals for any bargaining unit employee who meets the criteria outlined in TMC Section 1.12.229.
- B. No more than once per year, and with at least 30 calendar days written notice to the City, the Union may elect which portion of PTO accruals shall be deposited into a VEBA account for eligible employees as outlined in TMC Section 1.12.229. The deposit amount shall be a sum equal to zero percent (0%), fifty percent (50%), or one hundred percent (100%) of the PTO accruals for all eligible employees at the time of separation. This deposit shall be deducted from the cash payment of eligible PTO accruals due to an employee.
- C. All employees covered by this Agreement shall participate in the above-referenced VEBA program. No employee may request, nor will any employee receive, an exemption from VEBA participation
- D. The Association agrees to indemnify and save the Employer harmless against any liability which may arise by reason of any action taken by the Employer to comply with any Union election under Section B, including reimbursement for any legal fees or expenses incurred in connection with such action.

This LOA becomes effective upon the signature of all parties.

For the City of Tacoma:		For Local 6:	
Hyun Kim Interim City Manager	Date	Henry Betts President	Date
Karie Louie Interim Human Resource	 Date Director	Approved as to form:	
		Mike Smith Deputy City Attorney	 Date