

**MEMORANDUM OF UNDERSTANDING WITH REGARD TO ALL FULL-TIME
PERSONNEL EMPLOYED BY THE PALM BEACH COUNTY SHERIFF'S OFFICE
REPRESENTED BY THE PALM BEACH COUNTY POLICE BENEVOLENT
ASSOCIATION, INC, WITHIN PERC BARGAINING UNITS NUMBERED 1416, 1417,
1486, 1487, 1503, and 1768.**

THE SHERIFF OF PALM BEACH COUNTY, FLORIDA (hereinafter referred to as "PBSO") and the **PALM BEACH COUNTY POLICE BENEVOLENT ASSOCIATION, INC.** (hereinafter referred to as "PBA"), jointly referred to as the Parties, agree as follows:

**NEW ARTICLE
401(A) SPECIAL PAY PLAN**

Section 1.

All bargaining unit members who meet the following criteria will participate in the PBSO-offered 401(a) Special Pay Plan (hereinafter the "Plan"), with no option to forego contribution of the minimum required leave amounts described below (\$5,000) to the Plan:

1. For all bargaining unit members, at least eight (8) years of continuous, full-time employment with PBSO prior to the employee's date of separation; and
2. For law enforcement and corrections bargaining unit members, will have reached age fifty (50) in the year of separation; and
3. For civilian bargaining unit members, will have reached age fifty-five (55) in the year of separation.

Section 2.

All bargaining unit members who do not meet the above criteria may not participate in the Plan.

Section 3.

The following will apply to all members for establishing and investing in his/her mandatory Special Pay Plan:

- 1) Employer contributions will be made in the amount of 100% of a participant's eligible accumulated and unused sick and/or vacation leave of not less than a minimum of \$5,000, but not more than amounts allowed by the applicable IRS limits. Eligible accumulated leave, after deducting the employer contributions to the Plan, will be paid to the participant. Eligible sick and vacation leave for the purposes of payout is defined as set forth in Article 13, Section 2 and Article 12, Section 3 of the CBA.


- 2) Review and select his/her specific investment plan options upon account establishment. Otherwise, contributions will be placed automatically in the "default" investment option as designated by the Plan policy documents.

PBSO AND THE PBA AGREE FURTHER:

1. The Parties have full legal authority to enter into the Memorandum of Understanding.
2. This Memorandum of Understanding shall be effective upon execution by both Parties.

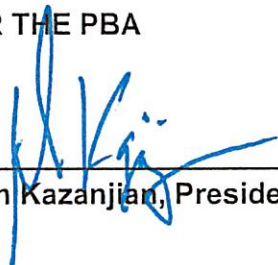
IN WITNESS THEREOF, THE Parties have caused the Memorandum of Understanding to be signed by their authorized representative on the 7th day of OCTOBER, 2025.

FOR THE PBSO



Ric L. Bradshaw, Sheriff

FOR THE PBA



John Kazanjian, President



Catherine Kozol, Agency Attorney