



February 20, 2026

California Department of Social Services
Financial Management Unit
APD_FMU@dss.ca.gov
Ryan.Alvarado@dss.ca.gov
Sacramento, CA 95814

SUBJECT: Locally Negotiated Rate Increase July 1, 2026

Please accept this letter as notification that Tehama County has negotiated an hourly wage increase for the IHSS providers from \$18.15 to \$18.40 per hour with a requested effective date of July 1, 2026.

Our estimated payroll tax rate is 5.97% or \$1.10 per hour, a \$0.05 increase from the current \$1.05 per hour rate. There is no increase to our Public Authority administrative rate of \$0.28 per hour. This hourly rate is broken down as follows:

- (a) \$18.40 IHSS provider wage (\$0.25 increase)
- (b) \$1.10 IHSS provider estimated taxes (\$0.05 increase)
- (c) \$.28 IHSS Public Authority administrative rate (no change)

Our points of contact are:

- 1) Desiree Oglesby, Deputy Director, Fiscal
(530) 528-4051, doglesby@tcdss.org
- 2) Honey Touvell, Program Manager
(530) 528-4111, htouvell@tcdss.org

If you have any questions or need additional information, please contact us.

Sincerely,

Bekkie F. Emery
Director of Social Services
Tehama County Department of Social Services

Attachments:

SOC 449
IHSS PA rate worksheet
IHSS PA line item budget FY 26/27
MOU between Tehama County and SEIU local 2015 signed
BOS Approval

**IN-HOME SUPPORTIVE SERVICES PROGRAM
PUBLIC AUTHORITY/NON-PROFIT
CONSORTIUM RATE**

To: California Department of Social Services
Adult Programs Division
Financial Management Unit
744 P Street, MS 9-11-91
Sacramento, CA 95814

COUNTY:	Tehama		EFFECTIVE DATE:
PA NAME:	Tehama County		
CONTACT NAME:	Jose Cabrera		
TELEPHONE:	530-528-4026	FAX:	530-527-5410
ADDRESS:	310 South Main St Red Bluff, CA 96080		
EMAIL ADDRESS:	jcaberea@tcdss.org		

Please address questions regarding this form to the Financial Management Unit, at (916) 653-3850.

Please complete the Rate Table below and attach supporting documentation explaining how each component of the rate was determined. The total Public Authority (PA) and Non-profit Consortium (NPC) rate should include a rate for services (wage and benefits), payroll taxes, and a rate for administrative costs. The total rate for wages and benefits should be broken down to include an hourly wage, payroll taxes, health and non-health benefits. The State is legally authorized to share only in the costs of individual health benefits and some specific non-health benefits for IHSS providers, however, other benefits costs may be eligible for Title XIX reimbursement.

- The current State Participation cap for combined wages and health benefits for all IHSS providers in the State is \$12.10 per hour. When minimum wage increases to \$12.00 per hour (January 1, 2019), pursuant to Labor Code section 1182.12 (b) (1) (C) and beyond in subsequent years, the cap will be adjusted to equal the State minimum wage plus \$1.10 per hour.
- The State will not participate in increases to wages or employment taxes, or increases or expansions of benefits negotiated or agreed to by a PA or NPC unless provided for in the Annual Budget Act or appropriated by statute.
- No increase in wages or benefits negotiated or agreed to by a PA or NPC shall take effect until it has been approved by the State (CDSS/CDHCS) or unless provided for in the Annual Budget Act or appropriated by statute.

RATE TABLE

Hourly Wage (locally negotiated) 1
 Hourly Wage (non-locally negotiated) 2
 Hourly Wage (by ordinance) 3
 Wage Supplement (one-time MOE adj) 4
 Wage Supplement (continued--no MOE adj.) 5
Wage Total (sum of lines 1-5)
 Health Benefits (locally negotiated) 6
 Health Benefits (non-locally negotiated) 7
Health Benefits Total (sum of lines 6-7)
 Non-Health Benefits _____(type) 9
 Payroll Taxes (FUTA, SUI, FICA) 10
 Administrative Rate 11
PA/NPC Rate Total
 (sum of wages, health benefits, non-health benefits, taxes, admin)

	Current Rate	Requested Rate	Difference
1	\$0.00	\$0.00	\$0.00
2	\$16.90	\$16.90	\$0.00
3	\$0.00	\$0.00	\$0.00
4	\$0.00	\$0.25	\$0.25
5	\$1.25	\$1.25	\$0.00
	\$18.15	\$18.40	\$0.25
6	\$0.00	\$0.00	\$0.00
7	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
9	\$0.00	\$0.00	\$0.00
10	\$1.05	\$1.10	\$0.05
11	\$0.28	\$0.28	\$0.00
	\$19.48	\$19.78	\$0.30

The State shall participate (65 percent of the non-federal share) in a cumulative total up to 10 percent of the sum of the combined total of wages or health benefits or both over a three-year period. **Check the box and sign and date on the line below if you are choosing to utilize the 10 percent increase over the three-year period option.**

Authorizing Officer Signature Bonnie J Emery Date: Mar. 10, 2026

Tehama County IHSS Public Authority Line item description of rate increase request

July 1, 2026

Projected yearly hours 1,891,911

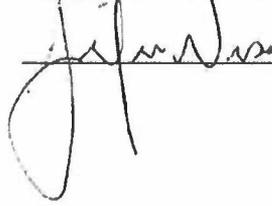
	ITEM	BUDGET	SERVICES	ADMIN	PORTION OF HOURLY RATE
	Provider Costs				
1	IP Wages = projected yearly hours x hourly pay	\$ 34,811,162.40	\$ 34,811,162.40		\$ 18.40
* 2	Plus IP Employer Taxes x pay 0.0598	\$ 2,080,482.81	\$ 2,080,482.81		\$ 1.10
3	Plus Health Benefits	\$ -	\$ -		\$ -
	Total Provider Costs	\$ 36,891,645.21	\$ 36,891,645.21	\$ -	\$ 19.50
	Public Authority Administrative costs				
4	Salaries & Benefits	\$ 297,018.00		\$ 297,018.00	\$ 0.16
5	Overhead Expenses, Operating Costs	\$ 232,742.00		\$ 232,742.00	\$ 0.12
6	Other Charges	\$ -		\$ -	\$ -
	Total PA Admin Costs	\$ 529,760.00	\$ -	\$ 529,760.00	\$ 0.28
	TOTAL	\$ 37,421,405.21	\$ 36,891,645.21	\$ 529,760.00	\$ 19.78
		Services Cost	Admin Costs	Total Hours	Total PA Hourly Rate
PA Rate		\$ 36,891,645.21	\$ 529,760.00	1,891,911	\$ 19.78
Services rate = Services Cost Divided by Total Hours		\$ 36,891,645.21		1,891,911	\$ 19.50
Admin Rate = Admin Cost Divided by Total Hours			\$ 529,760.00	1,891,911	\$ 0.28

Fiscal Year 2026/27

ITEM	BUDGET	SERVICES	ADMIN	RATE
INDIVIDUAL PROVIDERS				
Provider Wages	34,811,162.40	34,811,162.40		\$ 18.40
Hours	1,891,911			
Provider Employer Taxes	2,080,482.81	2,080,482.81		\$ 1.10
Rate	5.98%			
IP Health Plan	NA			
TOTAL SERVICES RATE				\$ 19.50
PA SALARIES AND BENEFITS				
Administrative Salaries				
Public Authority Direct	155,584.00		155,584.00	0.082
TOTAL SALARIES	155,584.00		155,584.00	0.08
Administrative Benefits and Taxes				
PERS RETIREMENT	15,025.00		15,025.00	0.008
OASDI	11,992.00		11,992.00	0.006
UNFUNDED PERS LIAB MISC	13,701.00		13,701.00	0.007
ADP PERS UNFUNDED	4,027.00		4,027.00	0.002
GROUP INSURANCE	70,768.00		70,768.00	0.037
UNEMPLOYMENT INSURANCE	314.00		314.00	0.000
WORKERS COMPENSATION	23,425.00		23,425.00	0.012
DEFERRED COMP MATCH	2,182.00		2,182.00	0.001
TOTAL ADMIN BENEFITS AND TAXES	141,434.00		141,434.00	0.07
TOTAL SALARIES, BENEFITS AND TAXES	297,018.00		297,018.00	0.16
OPERATING COSTS				
Communication	936.00		936.00	0.000
Insurance Liability	830.00		830.00	0.000
Memberships	7,800.00		7,800.00	0.004
Office Expense	4,212.00		4,212.00	0.002
Professional Services	208,793.00		208,793.00	0.110
County Services	4,992.00		4,992.00	0.003
Rent	4,659.00		4,659.00	0.002
Employee Travel/Training	520.00		520.00	0.000
TOTAL OPERATING COSTS	232,742.00		232,742.00	0.12
TOTAL BUDGET/ADMIN RATE	529,760.00		529,760.00	0.28
TOTAL PA RATE				\$ 19.78
Plus 53280 Special Dept Expense			6,500.00	
Advisory Committee not included above				
TOTAL			536,260.00	

Dated this 5th day of April, 2024.

Jennifer Vise, County Clerk and ex-officio
Clerk of the Tehama County In Home
Supportive Services Public Authority Board



RESOLUTION NO. _____

E-Contract Review
Approval as to Form

Department Name: Department of Social Services

Vendor Name: California Department of Social Services

Contract Description: For the purpose of In-Home Supportive Services Public
Authority/Non-Profit Consortium Rate change package

APPROVED AS TO FORM:

A handwritten signature in black ink, consisting of a large, stylized letter 'M' enclosed within a circular loop, with a short horizontal stroke extending from the bottom right of the loop.

Date: 03/04/2026

Office of the Tehama County Counsel
Margaret Long, County Counsel
