

**MEMORANDUM OF UNDERSTANDING
BETWEEN
EMPRESS AMBULANCE SERVICE
AND
INTERNATIONAL ASSOCIATION OF EMT'S AND PARAMEDICS
IAEP LOCAL R2-20**

This Memorandum of Understanding (MOU) is entered into by Empress Ambulance Service ("Employer") and International Association of EMT's and Paramedics/IAEP Local R2-20 ("Union") (collectively, the "Parties").

WHEREAS the Parties are subject to a Collective Bargaining Agreement (CBA) with effective dates of January 1, 2023 through and including December 31, 2026.

WHEREAS the Parties recognize that the recent arbitration outcome had undesired implications for the employer and seek to bargain in good faith over a potential mutually agreeable solution.

WHEREAS the Parties recognize that the amenability of the Union to bargain after the binding arbitration decision in this unique circumstance should not be construed as precedent, and there remains an expectation of contract and arbitration compliance now and in the future,
COME NOW the Parties hereto mutually agree as follows:

1. The owed matching funds for the 2025 401(k) contributions shall be matched and deposited into the participating eligible members' 401(k) accounts no later than 3/1/2026 at the following dollar-for-dollar matching rates, based on Y years of S service:

Prior to 2 Years of Service-0% of salary

After 2 years of Service – up to 1% of salary
After 4 years of Service – up to 2% of salary
After 6 years of Service – up to 3% of salary
After 15 years of Service – up to 5% of salary
After 20 years of Service – up to 7% of salary

"Salary" shall be defined as the member's average hourly wage multiplied by their base hours for employment status.

Example: \$30.25 base average wage x 2080 base hours = \$62,920 defined salary. Note: A member who qualifies for a 5% match with this salary is eligible to earn up to \$3,146 in matching contributions if they contribute as much or more than that amount.

2. Section 11.09 of the CBA, "401(k) Program," shall be replaced with the following effective January 1, 2026:

Eligibility

Members may enroll in the 401(k) program if they meet the following eligibility criteria:

- **Minimum age requirement:** 21 years old
- **Minimum service requirement:** Members must be employed by the company for at least 180 days. ~~Full- and part-time members are eligible for an employer matching contribution after two (2) years of service.~~
- Per-diem employees are excluded from employer matching ~~eligibility contributions~~. Status changes affecting matching eligibility will be effective on the first pay period after the status change.
Full-time and part-time members will be notified by the employer when they become eligible to participate in the 401(k) program. Once eligible, the member may begin participating in the 401(k) program on the first day of the month coinciding with or immediately following the date the member satisfies the eligibility conditions described above.
- **Member Contributions-Elective Deferral Contributions**
Subject to statutory limits, eligible members may elect how much to contribute to the 401(k) program, as a percentage of their ~~wage~~ salary. The employer will ~~disburse-contribute~~ all members ~~contributing funds-Elective Deferrals~~ to the member's 401(k) account within seven (7) days from the date on which the ~~deduction-Elective Deferrals are deducted~~ from the member's wages ~~is made~~.
- **Employer Matching Contributions**
~~For members with at least two (2) years of employment,~~ the employer will match the member's ~~contribution-Elective Deferrals~~ to the company's 401(k) program on a dollar-for-dollar basis with each pay period (biweekly) with the following stipulations:

A. The employer will match the members' ~~contributions-Elective Deferrals~~ up to but not exceeding the percentage indicated in the chart below. The employer maximum matching percentage will be calculated based on the following earning code: regular time wages, for a maximum of 2080 hours for full-time members and 1040 hours for part-time members.

B. The employer matching percentage eligibility shall be based upon the members' ~~Y~~ years of ~~S~~ service (YOS) set forth in the chart below. YOS shall include all time employed, and upgrades or transfers into new departments shall not lead to a reset in YOS.

Applicable Matching **2026**
Contribution Percentage
Eligibility Chart:

<u>Prior to 2 YOS</u>	<u>0%</u>
After 2 YOS	2%
After 4 YOS	3%
After 6 YOS	4%
After 15 YOS	6%
After 20 YOS	8%

3. Section 11.08, "PTO Rollover and Conversion," shall be amended as follows:

Members with less than 3 years' seniority may carry over a maximum of Sixty (60) Hours of PTO to the next year. Members with more than 3 years' seniority may carry over a maximum of One Hundred (100) hours to the next year. In addition, members with a 401K account may convert any PTO time left in their bank in each calendar year to a one-time annual deposit of Elective Deferrals into their 401K accounts. Up to forty (40) hours is eligible for an employer match of fifty percent (50%) of the cash value transferred notwithstanding the contributions provided by the employer expressed in Number 2. letter B of this Agreement. The member-Elective Deferral contribution and employer matching contribution shall be deposited into the member's 401(k) account no later than March 1 following the conversion request.

4. This Memorandum of Understanding shall be construed in accordance with the laws of the State of New York. Should any court of law find any term or clause of this Memorandum invalid under the prevailing law, then only that term or clause shall be omitted from enforcement and all other terms and conditions shall remain enforceable.

5. This Memorandum of Understanding constitutes the entire agreement between the parties concerning the matters contained herein. No modifications, amendments or waivers of any of the provisions of this Memorandum of Understanding shall be effective unless approved in writing by both parties.

6. This Memorandum of Understanding shall become effective upon written execution of the Agreement and signed by both Parties.

7. This Memorandum of Understanding shall be in effect through and including December 31, 2026, unless it is mutually agreed that it shall be suspended or extended by both parties, and shall be in writing.

Michael Minerva

2026-01-28

For Empress Ambulance Service, **Michael Minerva, Sr.**

Scott Holland

Date

2026-01-28

For Empress Ambulance Service, **Scott Holland**

Jen McSorley

Date

2026-01-28

For IAEP Local R2-20, **Jenifer McSorley**

Tyler VanBuren

Date

2026-01-28

For IAEP Local R2-20, [Tyler VanBuren](#)~~Robert Lunde~~

Date

CERTIFICATE *of* SIGNATURE

REF. NUMBER
H3P7R-6HGDE-CFCSS-H34LK

DOCUMENT COMPLETED BY ALL PARTIES ON
28 JAN 2026 23:39:10
UTC

SIGNER

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TIMESTAMP

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28 JAN 2026 20:42:37

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28 JAN 2026 21:18:48

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UTICA, UNITED STATES

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CERTIFICATE *of* SIGNATURE

REF. NUMBER
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DOCUMENT COMPLETED BY ALL PARTIES ON
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