

Exhibit 6

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:)	
)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF ELIZABETH MARTINEZ IN SUPPORT OF THE DEBTORS’
MOTION PURSUANT TO 11 U.S.C. §§ 105, 1113 AND 1114 FOR AN ORDER
AUTHORIZING (BUT NOT DIRECTING) THE DEBTORS TO (A) REJECT CERTAIN
COLLECTIVE BARGAINING AGREEMENTS, (B) IMPLEMENT THE DEBTORS’
PROPOSAL, AND (C) MODIFY CERTAIN RETIREE BENEFITS**

I, Elizabeth Martinez, declare as follows:

1. I submit this declaration (the “Declaration”) in support of the *Debtors’ Motion Pursuant to 11 U.S.C. § 105, 1113 and 1114 for an Order Authorizing (But Not Directing) the Debtors to (A) Reject Certain Collective Bargaining Agreements; (B) Implement the Debtors’ Proposal; and (C) Modify Certain Retiree Benefits* (the “Motion”).² Except as otherwise indicated, all facts and opinions set forth in this Declaration are based upon my personal knowledge of the Debtors’ operations and finances, information learned from my review of relevant documents, and information I have received from other members of the Debtors’ management team and the

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² Capitalized terms used by not defined herein shall have the meaning ascribed to such terms in the Motion.

Debtors' advisors. If called upon to testify, I could and would testify competently to the facts and opinions set forth herein.

2. I am the Vice President of Global Human Resources at Westmoreland Coal Company ("WLB"). I have been employed by WLB since August 28, 2017. My duties include managing the employee benefits and compensation for the debtors in the above-captioned cases (the "Debtors"), including benefits and compensation provided to the Debtors' salaried and management (the "SAM") employees, as well as the benefits and compensation provided to the Debtors' employees who are members of the United Mine Workers of America (the "UMWA") and the International Union of Operating Engineers (the "IUOE," collectively with the UMWA, the "Unions").

STATEMENT

3. The benefits provided by the Debtors to SAM employees have been reduced over the past 5 years in an attempt to improve the Debtors' financial situation.

I. SALARIED EMPLOYEE HEALTHCARE BENEFITS

4. The current health insurance plan offered to SAM employees requires each individual employee to pay an average of 20% of that employee's monthly premium costs; the Debtors pay for the remaining average 80% cost of the premium. The same premium cost sharing structure applies to the individuals who are covered as dependents or spouses of a Debtors' SAM employee (*i.e.*, 20% of the premium is paid by the employee, 80% is paid by the Debtors). This structure has been in place since January 1, 2018. Prior to January 1, 2018, the SAM employees paid 15% of the premium costs, and the Debtors paid 85% of the remaining premium costs. For purposes of comparison, Debtor employees who belong to a Union currently pay only between 0-6% of their premium costs; the remaining 94-100% of the premium costs are paid by the Debtors.

5. None of the SAM employees are provided with retiree medical benefits.

6. Prior to January 1, 2018, the Debtors front-end loaded matching for Healthcare Savings Accounts. On January 1, 2018, the Debtors changed that policy, and employees receive the Debtors' match benefit on a per payroll basis. This change saved the Debtors money and cost the SAM employees money.

II. OTHER SALARIED EMPLOYEE BENEFITS

7. The Debtors provide their SAM employees with access to a 401(k) plan. Prior to 2016, the Debtors would match up to 6% of an employee's contribution to the extent it was contributed to the 401(k) plan. Starting in January 2016, the Debtors reduced the extent to which they would match an employee's 401(k) contributions from 6% to 4%. As of November 1, 2017, the Debtors no longer offered the purchase of WLB stock in its 401(k) plan.

8. The SAM employees do not have a defined benefit pension plan, other than the Westmoreland Retirement Plan, which was frozen in 2009.

9. In 1993, the Debtors' SAM employees had the ability to accrue and carry over up to 1,040 total hours in vacation time. In June 1, 1999, the permitted accrual and carry over was reduced to 650 hours. In January 2016, the permitted accrual and carry over was reduced to 240 hours.

10. Effective January 2019, SAM employees can no longer sell back their vacation time in lieu of exceeding the 240 hours permitted vacation accrual time, and vacation accruals stop until time off is taken. Also effective January 2019, SAM employees can no longer carry-over more than 120 vacation hours in a calendar year; if vacation time is not used, it is lost.

11. SAM employees at the mine sites used to have access to commuter vehicles, which enabled them to save time switching from a personal vehicle to a work vehicle, and drive from home directly to the job site. The number of vehicles available in 2016 was approximately 50, but

this benefit has been reduced since then, and now there are only 5 vehicles available. Again, this change saved WLB money, and cost the SAM employees money.

12. Prior to July 1, 2005, SAM employees were eligible for Short-term Disability (STD) benefits that equaled 100% of an employee's base salary for up to 26 weeks. In July 1, 2005, STD was reduced to 60% of an employee's base salary for up to 12 weeks.

III. SALARIED EMPLOYEE COMPENSATION

13. Prior to January 2014, the Debtors provided discretionary bonuses for non-union employees who were not eligible to participate in the Debtors annual short-term incentive plan. Employees were eligible for up to 4% of their annual base salary. Since January 2014, the Debtors no longer offer this discretionary bonus.

14. Certain of the Debtors' SAM employees who work at the Oxford and San Juan mine sites did not receive any kind of raise in 2015-2016. This is not commensurate with the market; similarly situated SAM employees at other companies received approximately 2% raises annually over the same period of time.

15. On January 1, 2018, the Debtors adopted a policy that SAM employees who had received any pay increase or were new hires between October 1, 2017 and April 1, 2018 would be ineligible for 2018 merit-based pay increases. This resulted in 130 employees not receiving a merit pay increase that they otherwise would have under the previous policy, resulting in savings to the Debtors of approximately \$868,518 at the expense of the affected employees.

16. On February 1, 2018, the Debtors dissolved their long-term incentive plan that had covered 43 SAM employees. The plan elimination resulted in key employees no longer being able to receive stock options.

IV. EMPLOYEE HEADCOUNT AND CONSULTANT REDUCTIONS

17. In 2018 the Debtors substantially reduced the number of consultants they were relying upon in order to perform ordinary course business functions (*i.e.*, non-restructuring consultants or professionals). In other words, in order to save costs, the Debtors brought in house work that was previously done by outside consultants. The Debtors' employees are therefore performing additional work to fill the gaps left by the consultants, without any growth in headcount (indeed, as noted further herein, there has been substantial attrition, resulting in a reduction in headcount).

18. In addition, the Debtors have experienced substantial voluntary attrition in recent years. This has had a significant impact on SAM employees because the Debtors have not replaced many of the SAM employees who have left voluntarily since the Debtors' restructuring process began.

19. More specifically, there has been significant attrition over the past year due to the uncertainties in the Debtors' business and the modest compensation opportunities that the Debtors can offer the SAM employees. The annual turnover rate in the Debtors' Denver Headquarters is currently around 40%. Further benefit and/or compensation cuts would likely worsen the attrition rate. Indeed, based upon exit interviews, attrition patterns, and recent employee negotiations, it is apparent that that the Debtors currently offer a below market compensation package for their SAM employees as a whole, especially once benefits are taken into consideration.

20. This attrition, and lack of replacement of employees who have left, has resulted in a significant overall reduction of SAM employees. Thus, the Debtors currently have 21 fewer SAM employees than they did on December 31, 2017. As a result, many of the Debtors' SAM employees are shouldering a greater scope of job duties now than they did prior to the beginning of the Debtors' restructuring, without any corresponding pay raise.

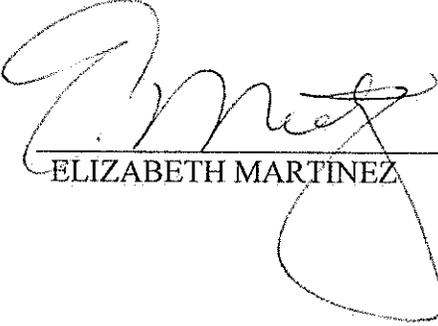
V. UMWA vs. IUOE CBAs

21. I am familiar with the different benefits provided under the Kemmerer and San Juan CBAs to employees performing similar jobs. Summarized in Appendix A is a comparison of certain key benefits that various Debtors are obligated to provide under the terms of the Kemmerer and San Juan CBAs. Based upon my overall understanding of these CBAs, as well as the summary in Appendix A, the Kemmerer CBA is materially more favorable to the union employees covered therein than the San Juan CBAs (both qualitatively and quantitatively). As noted in Appendix A, of the 12 key benefits analyzed, the Kemmerer CBA provides more favorable benefits in 10 categories versus the San Juan CBAs – including key, expensive benefits such as active employee medical, prescription drug, and retiree medical benefits. The only benefits in the San Juan CBA that are analyzed in Appendix A that are more union-friendly than the Kemmerer CBA benefits are vacation-related policies (and these difference between the San Juan and Kemmerer CBAs are fairly minor). Moreover, the terms of the San Juan CBAs are more market-based than the Kemmerer CBA.

22. I am also familiar with the benefits provided under the Beulah CBA. Summarized in Appendix B is a comparison of certain key benefits that various Debtors are obligated to provide under the terms of the Beulah and San Juan CBAs. Although the Beulah CBA is somewhat less favorable compared to the Kemmerer CBA from a union perspective, it is still materially more favorable to union employees versus the San Juan CBAs. Moreover, the terms of the San Juan CBAs are more market-based than the Beulah CBA.

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Dated: Jan. 15, 2018
Houston, Texas



ELIZABETH MARTINEZ

Appendix A

Benefit	UMWA Kemmerer	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
<p>Active Employee</p> <p>–</p> <p>Medical Plan</p>	<p><u>Copay</u>: \$20</p> <p><u>Out of Pocket Max</u>: \$200 for individual, \$300 for a family</p> <p><u>Per Employee Per Month (“PEPM”)</u>: \$2,269</p> <p><u>Required Employee Premium Contribution</u>: 0% per year</p>	<p><u>Copay</u>: \$10 copay network; 80% after deductible out-of-network</p> <p><u>Out of Pocket Max</u>: \$600 for individual, \$1,200 for family</p> <p><u>PEPM</u>: \$2,346</p> <p><u>Required Employee Premium Contribution</u>: 0% per year</p>	<p><u>Copay</u>: Primary care \$15 copay in network, 60% after deductible out-of-network; specialist \$25 copay in network, 60% after deductible out-of-network</p> <p><u>Out of Pocket Max</u>: \$1,000 for individual, \$2,000 for family</p> <p><u>PEPM</u>: \$2,045</p> <p><u>Required Employee Premium Contribution</u>: 6% per year</p>	<p>Kemmerer.</p> <p>While some aspects of the San Jan Surface and Underground copay or PEPM structure are slightly more favorable than Kemmerer’s, the most material metrics for active employee medical benefits are the out-of-pocket maximums, the deductible, and the co-insurance.</p> <p>The Kemmerer plan is far more favorable than the Surface and Underground plans regarding out of pocket maximums, and equal to or far better than the San Juan plan regarding required premium contributions. The Kemmerer plan therefore is the most favorable overall for the union employees, and the most costly overall for the Debtors.</p>
<p>Active Employee</p> <p>-</p> <p>Prescription Drug Plan</p>	<p><u>Copay</u>: \$10 prescription drugs filled at pharmacies; mail order \$0 copay</p> <p><u>Out of Pocket Max</u>: \$200 per individual, \$250 per family</p>	<p><u>Regular Prescription Drugs Copay</u> (30-day supply for in-network only):</p> <ul style="list-style-type: none"> • Generic - \$5 • Preferred - \$15 • Non-Preferred - \$15 	<p><u>Regular Prescription Drugs Copay</u> (30-day supply for in-network only):</p>	<p>Kemmerer.</p> <p>While the San Juan Surface and Underground generic copay is smaller than the Kemmerer overall copay (unless the Kemmerer prescription is mail order, in which case it is free), this is the only way in which the San Juan plans are more</p>

Benefit	UMWA Kemmerer	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
		<p><u>Specialty Copay:</u> \$15 one fill permitted at preferred retail, \$30 for non-preferred</p> <p>90-day mail order supplies for specialty:</p> <ul style="list-style-type: none"> • Generic - \$10 copay • Preferred - \$30 copay • Non-Preferred - \$30 copay 	<ul style="list-style-type: none"> • Generic - \$5 • Preferred - \$10 • Non-Preferred - \$25 <p><u>Specialty Copay:</u> \$25 one fill permitted at preferred retail, \$50 for non-preferred</p> <p>90-day mail order supplies for specialty:</p> <ul style="list-style-type: none"> • Generic - \$10 copay • Preferred - \$20 copay • Non-Preferred - \$50 copay specialty 	<p>favorable than the Kemmerer plan. The other benefits under the Kemmerer plan outweigh this one metric:</p> <ul style="list-style-type: none"> • Under the Kemmerer structure, all mail order prescriptions are free, and all other prescriptions are free once out of pocket maximum is met. Under both San Juan plans, there is always a copay • Kemmerer employees can choose non-generic drugs with no penalty • Kemmerer employees do not incur any extra costs for specialty pharmacy products
Retiree Healthcare	Eligible retirees receive the active employee healthcare benefits at no cost	No retiree benefits	Company contributions to retiree medical plan are limited to \$1,000 per month maximum	<p>Kemmerer.</p> <p>The San Juan CBAs provide no comprehensive retiree medical plan. The Kemmerer retirees receive the <i>same plan design</i> as active population and pay <i>no premiums</i>.</p>
Death Benefit	<p>\$90,000 death benefit for working miner</p> <p>\$16,000 death benefit for retiree</p>	\$60,000 benefit for the working miner plus AD&D	\$75,000 benefit for the working miner plus AD&D	<p>Kemmerer.</p> <p>The Kemmerer CBA offers a higher death benefit for working miners, and is the only one that offers a death benefit for a retired miner.</p>

Benefit	UMWA Kemmerer	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
Sickness and Accident	\$500 per week	\$450 per week, 7/0 days elimination period for illness/hospitalization; paid for up to 39 weeks	\$350 per week, 7/0 days elimination period for illness/hospitalization; paid for up to 52 weeks	Kemmerer. The Kemmerer CBA is more favorable for employees in all respects: higher pay per week, no elimination period, and no cap on the number of paid weeks.
Wage Increases	\$1.00/hour wage increase/year from 2012, last increase expired 5/1/18, but the company agreed to extend the \$1.00/hour increase beyond the expiration As of 8/1/18, WLB agreed to pay a \$2/hour increase going forward through 7/31/19	Last guaranteed wage increase 5/1/16 – 4/30/17, \$0.83/hour	Last guaranteed wage increase 2/1/17 – 1/31/18, \$.0.67/hour	Kemmerer. The San Juan CBAs guaranteed smaller wage increases than the Kemmerer CBA.
Weekend Wages	1.5x regular pay for all time worked on Saturday 2x regular pay for all time worked on Sunday	No premium weekend pay	No premium weekend pay	Kemmerer. The San Juan CBAs do not provide for automatic premium weekend pay, the Kemmerer CBA does.
Overtime	1.5x regular pay for all time worked on Saturday 2.0x regular pay for all time worked on Sunday 1.5x regular pay for time in excess of shift, unless it	Those required to work a mandatory scheduled extra shift (6th day) during a Longwall move will be paid two (2) times their normal rate	1.5x regular pay for all time worked on Saturday and Sunday 1.5x regular pay for hours over 40 hours for the work week 2x regular pay on holidays	Kemmerer. Overtime pay is not often triggered under the Underground CBA, and only applies in two circumstances. Overtime is thus triggered more often under the Kemmerer CBA

Benefit	UMWA Kemmerer	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
	<p>is Saturday and then it is 2x</p> <p>1.5x regular pay for all time worked over 40 paid</p> <p>3x regular pay for holidays and birthdays</p>	2x regular pay on holidays		<p>versus the Underground CBA, which makes it more favorable. The Kemmerer CBA also offers a more favorable holiday rate.</p> <p>Compared to the Surface CBA, Kemmerer is clearly more favorable to the Union, as it pays overtime under all the same circumstances at equal or better rates <i>and</i> pays overtime for time worked in excess of shifts and birthday overtime.</p>
Holidays	80 holiday hours, plus birthday off	72 holiday hours (plus 8 floating hours), no birthdays	72 holiday hours, no birthdays	<p>Kemmerer.</p> <p>Kemmerer employees receive more holiday hours, as well as their birthday off.</p>
Vacation	Max eligible 216 hours annually	Max eligible 272 hours annually	Max eligible 272 hours annually	<p>San Juan.</p> <p>The San Juan CBAs offer employees more potential vacation time.</p>
Personal or Sick Leave	88 hours per year	None	None	<p>Kemmerer.</p> <p>The San Juan CBAs do not provide for personal or sick leave, the Kemmerer CBA does.</p>
Pay in Lieu of Vacation (Sell-back)	Employees may be paid in lieu of vacation for any excess balance left at the end of the year at 1x	Employees must maintain minimum balance of 40 hours to be paid for unused vacation at 1x regular pay,	Employees must maintain minimum balance of 40 hours to be paid for unused vacation	<p>San Juan.</p> <p>Both the Surface and Underground CBAs allow an employee flexibility</p>

Benefit	UMWA Kemmerer	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
	regular pay	and can be done at any time during the year	Vacation may be sold back at 1.25x regular pay, and can be done at any time during the year	<p>to sell back vacation at any time during the year.</p> <p>The Surface CBA allows employees to sell back at a premium rate of 1.25x regular pay, which is more favorable than the Kemmerer CBA.</p>

Appendix B

Benefit	UMWA Beulah	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
<p>Active Employee</p> <p>–</p> <p>Medical Plan</p>	<p><u>Copay</u>: \$25 copay in network; \$50 copay then plan pays 70% out-of-network</p> <p><u>Out of Pocket Max</u>: \$1,000 for individual, \$2,000 for a family</p> <p><u>PEPM</u>: \$2,058</p> <p><u>Required Employee Premium Contribution</u>: 4% per year</p>	<p><u>Copay</u>: \$10 copay network; 80% after deductible out-of-network</p> <p><u>Out of Pocket Max</u>: \$600 for individual, \$1,200 for family</p> <p><u>PEPM</u>: \$2,346</p> <p><u>Required Employee Premium Contribution</u>: 0% per year</p>	<p><u>Copay</u>: \$15 copay in network, 60% after deductible out-of-network; specialist \$25 copay in network, 60% after deductible out-of-network</p> <p><u>Out of Pocket Max</u>: \$1,000 for individual, \$2,000 for family</p> <p><u>PEPM</u>: \$2,045</p> <p><u>Required Employee Premium Contribution</u>: 6% per year</p>	<p>Mixed.</p> <p>The Beulah plan is better than the San Juan Surface plan because the PEPM is higher and the required contributions are lower. But the Beulah plan is not better than the San Juan Underground plan because the San Juan Underground is less expensive for the employee on all key metrics.</p>
<p>Active Employee</p> <p>–</p> <p>Prescription Drug Plan</p>	<p><u>Regular Prescription Drugs Copay</u> (30-day supply for in-network only); mail order \$0 copay:</p> <ul style="list-style-type: none"> • Generic - \$5 • Preferred - \$15 • Non-Preferred - \$15 <p>Annual Out-of-Pocket Maximum - \$1,000</p> <p><u>Specialty Copay</u>: \$15 one fill permitted at preferred retail; \$15 plus difference between preferred and non-</p>	<p><u>Regular Prescription Drugs Copay</u> (30-day supply for in-network only):</p> <ul style="list-style-type: none"> • Generic - \$5 • Preferred - \$15 • Non-Preferred - \$15 <p><u>Specialty Copay</u>: \$15 one fill permitted at preferred retail, \$30 for non-preferred</p> <p>90-day mail order supplies for specialty:</p> <ul style="list-style-type: none"> • Generic - \$10 copay • Preferred - \$30 copay 	<p><u>Regular Prescription Drugs Copay</u> (30-day supply for in-network only):</p> <ul style="list-style-type: none"> • Generic - \$5 • Preferred - \$10 • Non-Preferred - \$25 <p><u>Specialty Copay</u>: \$25 one fill permitted at preferred retail, \$50 for non-preferred</p> <p>90-day mail order supplies for specialty:</p> <ul style="list-style-type: none"> • Generic - \$10 copay • Preferred - \$20 copay 	<p>Beulah.</p> <p>The co-pay structure of the Beulah plan and the San Juan plans are the same for regularly prescription drugs. But the Beulah plan offers certain additional advantages that the San Juan plans do not:</p> <ul style="list-style-type: none"> • All prescriptions are free once out of pocket maximum is met (under the San Juan plan, there is always a copay) • Specialty copays are cheaper under the Beulah CBA • Mail order specialty prescriptions are cheaper

Benefit	UMWA Beulah	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
	<p>preferred</p> <p>90-day mail order supplies copay:</p> <ul style="list-style-type: none"> • Generic - \$5 • Preferred - \$15 • Non-Preferred - \$15 	<ul style="list-style-type: none"> • Non-Preferred - \$30 copay 	<ul style="list-style-type: none"> • Non-Preferred - \$50 copay specialty 	
Retiree Healthcare	Company contributes a minimum of 8% of the overall premium to retiree medical plan; retirees receive the same plan as active employees	No retiree benefits	Company contributions to retiree medical plan are limited to \$1,000 per month maximum	Beulah. The San Juan CBAs provide no comprehensive retiree medical plan.
Death Benefit	<p>\$50,000 death benefit for working miner</p> <p>\$10,000 death benefit for retiree</p>	\$60,000 benefit for the working miner plus AD&D	\$75,000 benefit for the working miner plus AD&D	Mixed. Beulah offers a lower death benefit for active miners, but is the only one that offers a death benefit for a retired miner.
Sickness and Accident	60% of regular pay after 3 days of missed work for up to 26 weeks	\$450 per week, 7/0 days elimination period for illness/hospitalization. Paid for up to 39 weeks	\$350 per week, 7/0 days elimination period for illness/hospitalization. Paid for up to 52 weeks	Beulah. The Beulah CBA is more favorable for employees: higher pay per week, no elimination period.
Wage Increases	<p>1/1/15: \$1.50 per hour,</p> <p>1/1/16: \$1.00 per hour</p> <p>5/1/16: \$0.50 per hour</p> <p>1/1/17: \$1.00 per hour</p> <p>1/1/18: \$1.00 per hour</p>	Last guaranteed wage increase 5/1/16 – 4/30/17, \$.0.83/hour	Last guaranteed wage increase 2/1/17 – 1/31/18, \$.0.67/hour	Beulah. The San Juan CBAs guaranteed smaller wage increases than the Beulah CBA.

Benefit	UMWA Beulah	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
	1/1/19: \$1.00 per hour 1/1/20: \$1.00 per hour			
Weekend Wages	1.5x regular pay for all time worked Saturday 2x regular pay for all time worked Sunday	No premium weekend pay	No premium weekend pay	Beulah. The San Juan CBAs do not provide for automatic premium weekend pay, the Beulah CBA does.
Overtime	1.5x regular pay for all time worked on Saturday and Sunday 1.5x regular pay for hours over 40 hours for the work week 2x regular pay on holidays	Those required to work a mandatory scheduled extra shift (6th day) during a Longwall move will be paid two (2) times their normal rate 2x regular pay on holidays	1.5x regular pay for all time worked on Saturday and Sunday 1.5x regular pay for hours over 40 hours for the work week 2x regular pay on holidays	Beulah/Tie. The Beulah CBA has the same overtime structure as the San Juan Surface CBA. But the Beulah CBA is more favorable than the San Juan Underground CBA because they are equal on the holiday rate, but the Beulah CBA offers overtime under more circumstances beyond holidays.
Holidays	88 holiday hours, plus birthday off	72 holiday hours (plus 8 floating hours), no birthdays	72 holiday hours, no birthdays	Beulah. Beulah employees receive more holiday hours, as well as their birthday off.
Vacation	Max eligible 200 hour annually	Max eligible 272 hour annually	Max eligible 272 hour annually	San Juan. The San Juan CBAs offer employees more potential vacation time.

Benefit	UMWA Beulah	IUOE Underground	IUOE Surface	Which Is The More Favorable CBA from Employee Perspective
Personal Sick Leave	40 weeks or 1,600 hours sick leave max. accrual	None	None	<p>Beulah.</p> <p>The San Juan CBAs do not provide for personal sick leave, the Beulah CBA does.</p>
Pay in Lieu of Vacation (Sell-back)	The Beulah CBA does not offer a sell back option.	Employees must maintain minimum balance of 40 hours to be paid for unused vacation at 1x regular pay, and can be done at any time during the year	Employees must maintain minimum balance of 40 hours to be paid for unused vacation. Vacation may be sold back at 1.25x regular pay, and can be done at any time during the year	<p>San Juan.</p> <p>Both the San Juan Surface and Underground CBAs allow an employee flexibility to sell back vacation at any time during the year.</p> <p>The San Juan Surface CBA allows employees to sell back at a premium rate of 1.25 regular pay, which is more favorable than the Kemmerer CBA.</p> <p>The Beulah CBA does not offer any of these options.</p>