

**MEMORANDUM
PERSONNEL DEPARTMENT
COUNTY OF PLACER**

TO: Board of Supervisors
FROM: Nancy Nittler, Personnel Director *nd*
BY: Ann Craig, Personnel Services Manager *AC*
DATE: November 25, 2008
SUBJECT: Adoption of CalPERS Employer Paid Member Contribution Resolutions to maintain the tax deferred status.

REQUESTED ACTION AND RECOMMENDATION:

Approve the attached resolutions for the California Public Employees Retirement System to maintain the tax deferred status of the Employer Paid Member Contributions (EPMC) for the Placer Public Employees Organization (PPEO) General Unit, PPEO Professional Unit and Unclassified Employees, PPEO General Unit Safety Members, PPEO Professional Safety Unit Members, Placer County Deputy Sheriff's Association (PCDSA) Safety Members and Placer County Deputy Sheriff's Association Miscellaneous Members.

BACKGROUND:

As part of an overall compliance effort to maintain the CalPERS retirement plan tax status, CalPERS sent out Employer Circular Letter Number 200-049-08, dated October 8, 2008 outlining the IRS and the CalPERS requirements to maintain the tax deferred status of the employer contributions made on behalf of the employees.

Placer County first adopted the tax deferred employer pick up of the CalPERS employee contribution October 8, 1985. At that time the adopted resolution did not distinguish whether the pick up was actually paid by the employee or the employer. Since that time CalPERS requires different resolutions showing who is paying what portion of the employee retirement contribution. This is known as the Employer Paid Member Contribution (EPMC).

CalPERS and the IRS are requiring public agencies to adopt and file the resolutions by December 31, 2008. If formal action is not taken by December 31, 2008 then the contributions would be on an after tax basis until the appropriate resolutions can be filed with CalPERS. Additionally, CalPERS is in the process of building a new business reporting system. One of the features of the new system will be the ability to maintain accurate and up to date information about public agency contracting provisions and required resolutions. This will ensure ongoing compliance with the federal tax reporting requirements for both the public agencies and CalPERS.

The attached resolutions will meet the CalPERS requirement as they differentiate the amount the employer pays on behalf of the various Placer County employee groups that were previously agreed to by the bargaining units and approved by the Board of Supervisors. These resolutions update and confirm the intent of the Board in adopting previous memorandums of understanding and ordinances and are declarative of that intent.

FISCAL IMPACT:

There is no additional fiscal impact to the County in adopting these resolutions.

**Before the Board Of Supervisors
County of Placer, State of California**

In the matter of: Adopting the CalPERS Resolution
 to clarify paying the Employer
 Paid Member Contributions for
 the PPEO General Unit, PPEO
 Professional Unit and Unclassified
 Employees

Resol. No: _____

Ord. No.: _____

First Reading: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held November 25, 2008 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

-
- WHEREAS, The governing body of the Placer County has the authority to implement Government Code Section 20691;
- WHEREAS, The governing body of the Placer County has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;
- WHEREAS, One of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Placer County of a Resolution to commence said Employer Paid Member Contributions (EPMC);

WHEREAS,

The governing body of the Placer County has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of the Placer Public Employees Organization General Unit, Professional Unit and Unclassified Employees
- This benefit shall consist of the Placer County paying 7 percent and the employees paying 1% of the normal member contributions as EPMC.
- The effective date of this Resolution shall be July 10, 2004

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Placer County elects to pay EPMC, as set forth above.

Adopted at a regular meeting of the Placer County Board of Supervisors at Auburn, California this 25th day of November 2008.

**Before the Board Of Supervisors
County of Placer, State of California**

In the matter of: Adopting the CalPERS Resolution
 to clarify paying the Employer
 Paid Member Contributions for
 PPEO Employees in the Classification
 Series of Correctional Officer

Resol.No.: _____

Ord.No.: _____

First Reading: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held November 25, 2008 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

WHEREAS, The governing body of the Placer County has the authority to implement Government Code Section 20691;

WHEREAS, The governing body of the Placer County has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, One of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Placer County of a Resolution to commence said Employer Paid Member Contributions (EPMC);

WHEREAS,

The governing body of the Placer County has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of the Placer Public Employees Organization – General Unit in the classification series of Correctional Officer
- This benefit shall consist of the Placer County paying 6.5 percent and the employees paying 2.5 percent of the normal member contributions as EPMC.
- The effective date of this Resolution shall be August 28, 1998.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Placer County elects to pay EPMC, as set forth above.

Adopted at a regular meeting of the Placer County Board of Supervisors at Auburn, California this 25th day of November 2008.

**Before the Board Of Supervisors
County of Placer, State of California**

In the matter of: Adopting the CalPERS Resolution
 to pay 7% of the 9% of the
 Employee Member Contribution
 For the PPEO Professional Unit --
 Probation Officers effective
 February 13, 2010

Resol.No: _____

Ord.No.: _____

First Reading: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held November 25, 2008 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

WHEREAS, The governing body of the Placer County has the authority to implement Government Code Section 20691;

WHEREAS, The governing body of the Placer County has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, One of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Placer County of a Resolution to commence said Employer Paid Member Contributions (EPMC);

WHEREAS,

The governing body of the Placer County has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of the Placer Public Employees Organization Professional Unit – Probation Officer Classifications of Probation Officer I, II, Senior and Supervising
- This benefit shall consist of the Placer County paying 7 percent and the employees paying 2% of the normal member contributions as EPMC.
- The effective date of this Resolution shall be February 13, 2010.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Placer County elects to pay EPMC, as set forth above.

Adopted at a regular meeting of the Placer County Board of Supervisors at Auburn, California this 25th day of November 2008.

**Before the Board Of Supervisors
County of Placer, State of California**

In the matter of: Adopting the CalPERS Resolution
 to clarify paying the Employer
 Paid Member Contributions for
 Placer County Deputy Sheriff
 Association Employees

Resol.No: _____

Ord.No.: _____

First Reading: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held November 25, 2008 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

WHEREAS, The governing body of the Placer County has the authority to implement Government Code Section 20691;

WHEREAS, The governing body of the Placer County has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, One of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Placer County of a Resolution to commence said Employer Paid Member Contributions (EPMC);

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WHEREAS,

The governing body of the Placer County has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of the Placer County Deputy Sheriff Association covered by the CalPERS Safety Retirement Plan
- This benefit shall consist of paying 9 percent of the normal member contributions as EPMC.
- The effective date of this Resolution shall be February, 4, 2002

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Placer County elects to pay EPMC, as set forth above.

Adopted at a regular meeting of the Placer County Board of Supervisors at Auburn, California this 25th day of November 2008.

**Before the Board Of Supervisors
County of Placer, State of California**

In the matter of: Adopting the CalPERS Resolution
to clarify paying the Employer Paid
Member Contributions for Placer
County Deputy Sheriff Association
Employees in the Classification Series
of Welfare Fraud Investigator

Resol.No: _____

Ord.No.: _____

First Reading: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held November 25, 2008 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

WHEREAS, The governing body of the Placer County has the authority to implement Government Code Section 20691;

WHEREAS, The governing body of the Placer County has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, One of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Placer County of a Resolution to commence said Employer Paid Member Contributions (EPMC);

214

WHEREAS,

The governing body of the Placer County has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all miscellaneous employees of the Placer County Deputy Sheriff Association in the Welfare Fraud Classification Series
- This benefit shall consist of paying 8 percent of the normal member contributions as EPMC.
- The effective date of this Resolution shall be July 2, 2004

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Placer County elects to pay EPMC, as set forth above.

Adopted at a regular meeting of the Placer County Board of Supervisors at Auburn, California this 25th day of November 2008.

