

**MEMORANDUM  
PERSONNEL DEPARTMENT  
COUNTY OF PLACER**

**TO:** Board of Supervisors  
**FROM:** Nancy Nittler, Personnel Director  
**BY:** Ann Craig, Personnel Services Manager *AKC*  
**DATE:** October 23, 2007  
**SUBJECT:** Adoption of CalPERS Employer Paid Member Contribution Resolution clarifying the appropriate contribution level.

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**REQUESTED ACTION AND RECOMMENDATION:**

Approve the attached resolutions for the California Public Employees Retirement System to confirm the Employer Paid Member Contributions (EPMC) for the Management, Confidential, Safety Management, Safety Management Elected Official and Miscellaneous Elected Officials.

**BACKGROUND:**

The Public Employees Retirement System requires adoption of a resolution to establish the Employer Paid Member Contribution. The initial resolution to establish the EPMC rate was adopted December 17, 1999. The original intention of the Board was to give all management and confidential employees the same EPMC rate regardless of retirement membership category (Miscellaneous or Safety).

CalPERS recently determined that the resolution and subsequent ordinances were not within the parameters identified in the CalPERS law and that reporting the value of EPMC for Safety Management employees needs to coincide with the same contribution rate that is paid for by the employer, on behalf of the employee, as a whole for the Safety retirement plan. The CalPERS determination and CalPERS law have been reviewed by County Counsel's office and they concur with the determination.

The County currently picks up the full 9% employee contribution for Safety covered employees and 7% of the 8% employee contribution for Miscellaneous covered employees. Therefore, the attached resolutions update reporting the value of EPMC for Safety management employees to address the 9% contribution and the balance of the Management and Confidential team is covered by the secondary resolution at the existing 7% rate. The resolutions clarify and confirm the intent of the Board in adopting ordinances 4830-B, 4870-B, 5029-B and as declarative of that intent.

**FISCAL IMPACT:**

The County annualized increased cost is approximately \$6200 for the 2007 - 2008 fiscal year.

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

In the matter of:      Adopting the PERS Resolution  
                                 to clarify paying and reporting and  
                                 the Employer Paid Member  
                                 Contributions for Management,  
                                 Confidential & Elected Officials

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 October 23, 2007 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

\_\_\_\_\_

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WHEREAS,                      The governing body of the County of Placer has the authority to implement Government Code Section 20636 (c) (4) pursuant to Section 20691;

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

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

*Cal*

WHEREAS,

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

- This benefit shall apply to all employees designated Elected Officials, Management and Confidential group.
- This benefit shall consist of paying 7% of the normal member contributions as EPMC and reporting the same percent (value) of compensation earnable excluding Government Code Section 20636 (c) (4) as additional compensation.
- The effective date of this resolution shall be December 17, 1999

RESOLVED

That the governing body of the County of Placer elects to pay and report the value of EPMC as set forth above.

Adopted at a regular meeting of the Placer County Board of Supervisors at Auburn, California this 23<sup>rd</sup> day of October 2007.

662

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

In the matter of:        Adopting the PERS Resolution  
                                 to clarify paying and reporting and  
                                 the Employer Paid Member  
                                 Contributions for Safety Management  
                                 Employees & Safety Management  
                                 Elected Officials

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 October 23, 2007 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

\_\_\_\_\_

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WHEREAS,                The governing body of the County of Placer has the authority to implement Government Code Section 20636 (c) (4) pursuant to Section 20691;

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

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

*663*

WHEREAS,

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

- This benefit shall apply to all employees designated Safety Management and Safety Management Elected Officials.
- This benefit shall consist of paying 9% of the normal member contributions as EPMC and reporting the same percent (value) of compensation earnable excluding Government Code Section 20636 (c) (4) as additional compensation.
- The effective date of this resolution shall be December 17, 1999

RESOLVED

That the governing body of the County of Placer elects to pay and report the value of EPMC as set forth above.

Adopted at a regular meeting of the Placer County Board of Supervisors at Auburn, California this 23<sup>rd</sup> day of October 2007.