

MARIPOSA COUNTY

Human Resources/Risk Management • (209) 742-1379



RESOLUTION - ACTION REQUESTED 2015-229

MEETING: May 19, 2015

TO: The Board of Supervisors

FROM: Steve Johnson, Human Resources Director - Risk Manager

RE: Employer Paid Member Contributions-Appointed and Elected Of

RECOMMENDATION

AND

JUSTIFICATION:

Adopt Resolutions for paying and reporting the value of Employer Paid Member Contributions ("EPMC") for Appointed and Elected Peace Officers and Miscellaneous Officials Effective June 1, 2015. Those officials hired on or after January 1, 2013, and who did not have prior California Public Employees' Retirement System ("CalPERS") service or had a break in service from a CalPERS agency for more than six months, are subject to the Public Employees' Pension Reform Act ("PEPRA") and this action does not apply to them.

Currently, the County pays the entire retirement contribution for certain appointed and elected officials. For officials hired before November 1, 2011, this amount is 8% and upon retirement, they will receive a 2.7%@55 retirement formula. For officials hired on or after November 1, 2011 and before January 1, 2013, this amount is 7% and upon retirement, they will receive a 2%@55 formula. For the two safety officials, Sheriff-Coroner and Chief Probation Officer, this amount is 9% and they will receive a 3%@50 retirement formula upon retirement. Following are the EPMC amounts the County will begin paying effective June 1, 2015:

- 4% of the EPMC for employees who receive the 2%@ 55 retirement formula.
- 5% of the EPMC for officials who receive the 2.7%@ 55 retirement formula.
- 6% of the EPMC for officials who receive the 3%@50 retirement formula.

Recently, the County Administrative Officer recommended that appointed and elected officials, who are not subject to the PEPRA, will begin paying a portion of their retirement contribution effective June 1, 2015 (3%) with another 3% contribution effective January 1, 2016, for a total of 6%. The Board of Supervisors approved this action; this means that the County will no longer pay the entire retirement contribution for these officials.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

At their meeting of April 7, 2015, the Board of Supervisors adopted Resolution No. 15-166 which authorized that appointed and elected officials begin paying a portion of their retirement.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Without passage of this action, the County cannot correctly implement Resolution No. 15-166.

ATTACHMENTS:

DOCSFR-#96999-v1-Peace_Officer_Resolution (2) (DOCX)

DOCSFR-#96998-v1-Misc_Resolution (DOCX)

CAO RECOMMENDATION

Requested Action Recommended



Mary Hodson, CAO

5/13/2015

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Rosemarie Smallcombe, Merlin Jones, Marshall Long, John Carrier

EXCUSED: Kevin Cann

MARIPOSA COUNTY RESOLUTION NO. 15-229

A RESOLUTION OF THE COUNTY BOARD OF SUPERVISORS OF MARIPOSA COUNTY FOR EMPLOYER PAID MEMBER CONTRIBUTIONS FOR APPOINTED AND ELECTED PEACE OFFICERS

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

WHEREAS, the governing body of the County of Mariposa 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 County of Mariposa of a Resolution to modify said Employer Paid Member Contributions (EPMC);


WHEREAS, the governing body of the County of Mariposa has identified the following conditions for the purpose of its election to pay EPMC:

- The following benefit shall apply to all Appointed and Elected Peace Officers:
- Effective June 1, 2015, the County shall pay 6% of the normal member contribution as EPMC and employees shall pay 3%.
- The effective date of this Resolution shall be June 1, 2015.

NOW, THEREFORE, BE IT RESOLVED that the Mariposa County Board of Supervisors elects to pay the value of EPMC as set forth above.

PASSED AND ADOPTED this 19th day of May, 2015 by the following vote:

AYES: Smallcombe, Jones, Long, Carrier
NOES: None
ABSTAINED: None
EXCUSED: Cann



MERLIN JONES, Chair Board of Supervisors

ATTEST:



RENÉ LaROCHE, Clerk of the Board

APPROVED AS TO FORM:



STEVEN W. DAHLEM, County Counsel

MARIPOSA COUNTY RESOLUTION NO. 15-229

A RESOLUTION OF THE COUNTY BOARD OF SUPERVISORS OF MARIPOSA COUNTY FOR PAYING AND REPORTING THE VALUE OF EMPLOYER PAID MEMBER CONTRIBUTIONS FOR APPOINTED AND ELECTED MISCELLANEOUS OFFICIALS

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

WHEREAS, the governing body of the County of Mariposa 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 Mariposa of a Resolution to modify the paying and reporting of the value of said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the County of Mariposa has identified the following conditions for the purpose of its election to pay EPMC:

- The following benefit shall apply to all Appointed and Elected Miscellaneous Officials:
- Effective June 1, 2015, for employees hired prior to November 1, 2011, the County shall pay 5% of the normal member contribution as EPMC and report the same 5% of compensation earnable (excluding Government Code Section 20636(c) (4)) as additional compensation.
- Effective June 1, 2015, for employees hired on or after November 1, 2011, the County shall pay 4% of the normal member contribution as EPMC and report the same 4% of compensation earnable (excluding Government Code Section 20636(c) (4)) as additional compensation.
- The effective date of this Resolution shall be June 1, 2015.

NOW, THEREFORE, BE IT RESOLVED that the Mariposa County Board of Supervisors elects to pay and report the value of EPMC as set forth above.

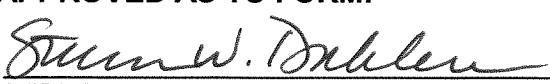
PASSED AND ADOPTED this 19th day of May, 2015 by the following vote:

AYES: Smallcombe, Jones, Long, Carrier
NOES: None
ABSTAINED: None
EXCUSED: Cann


MERLIN JONES, Chair, Board of Supervisors

ATTEST:

RENÉ LaROCHE, Clerk of the Board

APPROVED AS TO FORM:

STEVEN W. DAHLEM, County Counsel