



MARIPOSA COUNTY

Auditor ·



RESOLUTION - ACTION REQUESTED 2015-320

MEETING: July 7, 2015

TO: The Board of Supervisors

FROM: Debbie Isaacs, Auditor

RE: Employer Paid Member Contributions-Court Management

RECOMMENDATION AND JUSTIFICATION:

Adopt a Resolution authorizing the County to eliminate paying Employer Paid Member Contributions (EPMC) to the California Public Employees' Retirement System (CalPERS) for Courts Management employees effective June 1, 2015. Those employees hired on or after January 1, 2013, and who did not have prior 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 Court employees. These retirement costs are eventually recouped from the State, since the Superior Court is primarily a State funded agency. However, Court employees are subject to Mariposa County's retirement contract with CalPERS, which is why EPMC resolutions affecting Court employees must be passed by the Board of Supervisors. For employees hired before November 1, 2011, this amount is 8% and upon retirement, they will receive a 2.7%@55 retirement formula. For employees 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. Following are the EPMC amounts the County will begin paying effective June 1, 2015:

- 0% of the EPMC for all Classic Court Management employees. These Employees will pay the full amount of their member contributions.

On May 13, 2015 a memorandum was issued by F. Dana Walton, Presiding Judge informing the Auditor's office of this negotiated change relating to EPMC for Court Management employees. This change needs to be approved by the Board of Supervisors via updated EPMC resolutions in order to be effective.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

At their meeting of November 12, 2002, the Board of Supervisors adopted Resolution No. 02-409, which authorized the County to pay and report as compensation the full value of Employer Paid Member Contributions (EPMC) for all miscellaneous employees effective January 1, 2003. EPMC Resolution 02-409 currently applies to Court Management employees, and will be replaced by the resolution attached to this board item if passed.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Without passage of this action, the County will be out of compliance with CalPERS' mandate that an EPMC resolution must be approved by the Board of Supervisors for a change to be processed in the way member retirement contributions are paid.

ATTACHMENTS:

Court Management EPMC Resolution (DOC)

Memo from the Judge regarding Court Management employees (PDF)

CAO RECOMMENDATION

Requested Action Recommended

Mary Hoatson

Mary Hoatson, CAO

7/2/2015

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Kevin Cann, District IV Supervisor

SECONDER: Marshall Long, District III Supervisor

AYES: Smallcombe, Jones, Long, Cann, Carrier

MARIPOSA COUNTY RESOLUTION NO. 15-320

**RESOLUTION FOR PAYING AND REPORTING THE VALUE OF
EMPLOYER PAID MEMBER CONTRIBUTIONS**

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 commence 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:

- This benefit shall apply to all Classic employees of the Court Management group, code 007.
- This benefit shall consist of paying 0% of the normal member contributions as EPMC, and reporting the same percent (0%) of compensation earnable, excluding Government Code Section 20636(c)(4), as additional compensation.
- Employees belonging to the Court Management group, code 007, shall be required to pay the full amount of the normal member contribution.
- The effective date of this Resolution shall be June 1, 2015.

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


PASSED AND ADOPTED this 7th day of July, 2015 by the following vote:

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


MERLIN JONES, Chair
Board of Supervisors

ATTEST:

APPROVED AS TO FORM:


RENÉ LaROCHE, Clerk of the Board


STEVEN W. DAHLEM, County Counsel