

DEPARTMENT: Personnel

BY: Jeffrey G. Green

PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No X)

Authorize the adoption of a Resolution for paying and reporting the value of Employer Paid Member Contributions (EPMC) for the miscellaneous group effective January 1, 2003. EPMC is the contribution the County makes towards employees' retirement. Currently, that contribution for the miscellaneous group is 7% of an employee's gross salary and effective January 1, the contribution increases to 8%. This increase is as a result of the new retirement formula of 2.7%@55 going into effect.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

During negotiations with the SEIU bargaining unit, the County not only agreed to improving the retirement formula to 2.7%@55 effective January 1, 2003 but it was agreed that EPMC will be included when reporting employees' income to CalPERS. By doing so, this increases an employee's retirement dollars an additional 8%. Although the SEIU bargaining unit negotiated this benefit, this will apply to all employees who are members of the CalPERS miscellaneous group, i.e., appointed and elected officials, employees in the MCMCO bargaining unit, as well as Confidential employees.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

N/A. The Board has already agreed to include EPMC. The purpose of this Resolution is to implement the EPMC benefit.

COSTS: (x) Not Applicable
A. Budgeted current FY \$ _____
B. Total anticipated costs \$ _____
C. Required additional funding \$ _____
D. Internal transfers \$ _____

SOURCE: () 4/5ths Vote Required
A. Unanticipated revenues \$ _____
B. Reserve for contingencies \$ _____
C. Source description: _____
Balance in Reserve for Contingencies, if approved: \$ _____

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

Resolution.

CLERK'S USE ONLY:
Res. No.: 02-409 Ord. No. _____
Vote - Ayes: 3 Noes: _____
Absent: _____ Abstained: _____
 Approved Denied
 Minute Order Attached No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.
Date: _____
ATTEST: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: _____
Deputy

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:
 Recommended
 Not Recommended
 For Policy Determination
 Submitted with Comment
 Returned for Further Action

Comment: _____

C.A.O. Initials: JKL

RESOLUTION NO. 02-409

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

WHEREAS, the Board of Supervisors of the County of Mariposa has the authority to implement Government Code section 20636(c)(4) pursuant to section 20691,

WHEREAS, the Board of Supervisors 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, and

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 paying and reporting 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:

- This benefit shall apply to all employees of the miscellaneous group which consists of elected and appointed officials, management and confidential employees, and general employees.
- This benefit shall consist of paying 8% of the normal 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 January 1, 2003.**

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

PASSED AND ADOPTED by the Mariposa County Board of Supervisors this 12th day of November 2002, by the following vote:

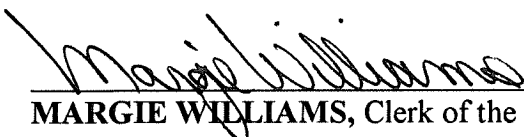
AYES:	Parker, Reilly, Stewart, Pickard, Balmain
NOES:	None
ABSENT:	None
ABSTAINED:	None



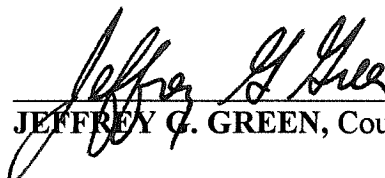
ROBERT C. STEWART, Chair
Mariposa County Board of Supervisors

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

ATTEST:



MARGIE WILLIAMS, Clerk of the Board



JEFFREY G. GREEN, County Counsel