



P.O. Box 942709  
Sacramento, CA 94229-2709  
**888** CalPERS (or **888**-225-7377)  
Telecommunications Device for the Deaf  
No Voice (916) 795-3240  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

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# Circular Letter

TO: STATE AGENCIES

SUBJECT: ALTERNATE RETIREMENT PROGRAM AND STATE SECOND TIER  
ELECTION

Employees who began contributing to the Alternate Retirement Program (ARP) in August 2004 will have an account code change processed by the State Controller's Office (SCO). These employees will start contributing to CalPERS effective August 2, 2006 (beginning of the August pay period). Thereafter, SCO will process the account code change on a monthly basis for employees who have contributed to ARP for 24 months. You will receive a Turnaround PAR from SCO notifying you of the change.

The employee will be placed in an account code under State First Tier. Once notified of the change by the SCO, you must provide the employee with the *Retirement Benefit Election Package* publication (PERS-PUB-52). This publication informs the employee they have 180 days to elect to change to State Second Tier. The *Retirement Benefit Election Package* is available on our website at [www.calpers.ca.gov](http://www.calpers.ca.gov) under **Employer Forms and Publications**. (Note: you must first establish your online employer view as a "State Agency Employer").

The employer and the employee must complete and sign the "Acknowledgment of Receipt of Retirement Information" on page one of the publication and forward the original completed form to CalPERS as soon as possible. If the employee chooses to elect to change to the State Second Tier, the employee should complete and mail the election document (included in the publication) to CalPERS. CalPERS will send a transaction to SCO to place the employee into State Second Tier.

If you have any questions on completing the forms in the *Retirement Benefit Election Package* publication, please contact the Employer Contact Center at **888 CalPERS** (or **888**-225-7377).

Lori McGartland, Chief  
Employer Services Division