

School Employer Advisory Committee

February 7, 2024

Housekeeping (1 of 2)

Webinar is being recorded

Attendee mics are muted

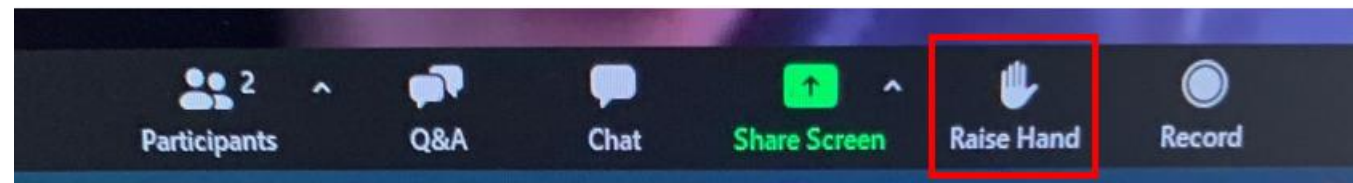
Meeting materials available on www.calpers.ca.gov

Email: CalPERS_SEAC@calpers.ca.gov

Housekeeping (2 of 2)

Options to submit a question for panelist(s):

- Q&A feature
- Raise Hand feature
 - Use raise hand feature to indicate you have a question. The host will call on you to unmute your mic and pose your question.
 - While unmuted, your profile picture and name will display to the host and panelists
 - Only your name will display to the other attendees
 - Select **Lower Hand** to lower, if needed. **Note:** this will not mute yourself if you're unmuted



Agenda (1 of 2)

Membership Review Team – Veronica Silva-Gil

Audit Compliance and Resolution Unit 1 – Ken Noss

Member and Employer Education – Brad Hanson

Employee Demographic Details – Tim Herrback

Break – 10 minutes

Agenda (2 of 2)

Projected Contribution Rates – Paul Tschida

Retired Annuitant Positions – Heather Porter

Full-Time Equivalent Payrate – Renee Ostrander and Ken Noss

Education Day – Renee Ostrander

Round Table – Division Chief, Assistant Division Chief

Membership Review Team

Veronica Silva-Gil

Employer Account Management Division (EAMD)

myCalPERS Updates (1 of 3)

CSV file uploads

- Add ability to upload one CSV file for multiple employers
- Validations for CSV files
- Make error messages clearer

myCalPERS Updates (2 of 3)

Service Credit Purchase Requests page

- Redesigned service period list features
 - Prior certification submissions are grayed out
 - Updated error message to be more descriptive
 - Ability to revise certification data
 - Pay periods entered for prior certification requests (not yet submitted/used) can be used in a new certification requests
 - Allows the County Office of Education (COE) to complete certifications for their districts

myCalPERS Updates (3 of 3)

Enhanced validations

- Verify reported total hours worked against reported payrate and reportable earnings
- Verify and confirm payrate vs payrate type
- Request earnings when payrate and total hours worked are reported
- Requires scheduled full-time days per week to be reported for a daily payrate type

System enhancement testers needed

Best Practices

Reportable hours

- Verify how many hours the member worked against payroll records

Full time vs part time

- In the Employment Information panel, confirm you selected the correct time base

Following these best practices will lower the amount of incorrect determinations made, save time, and avoid extra work for everyone involved.

Membership Review Team Questions

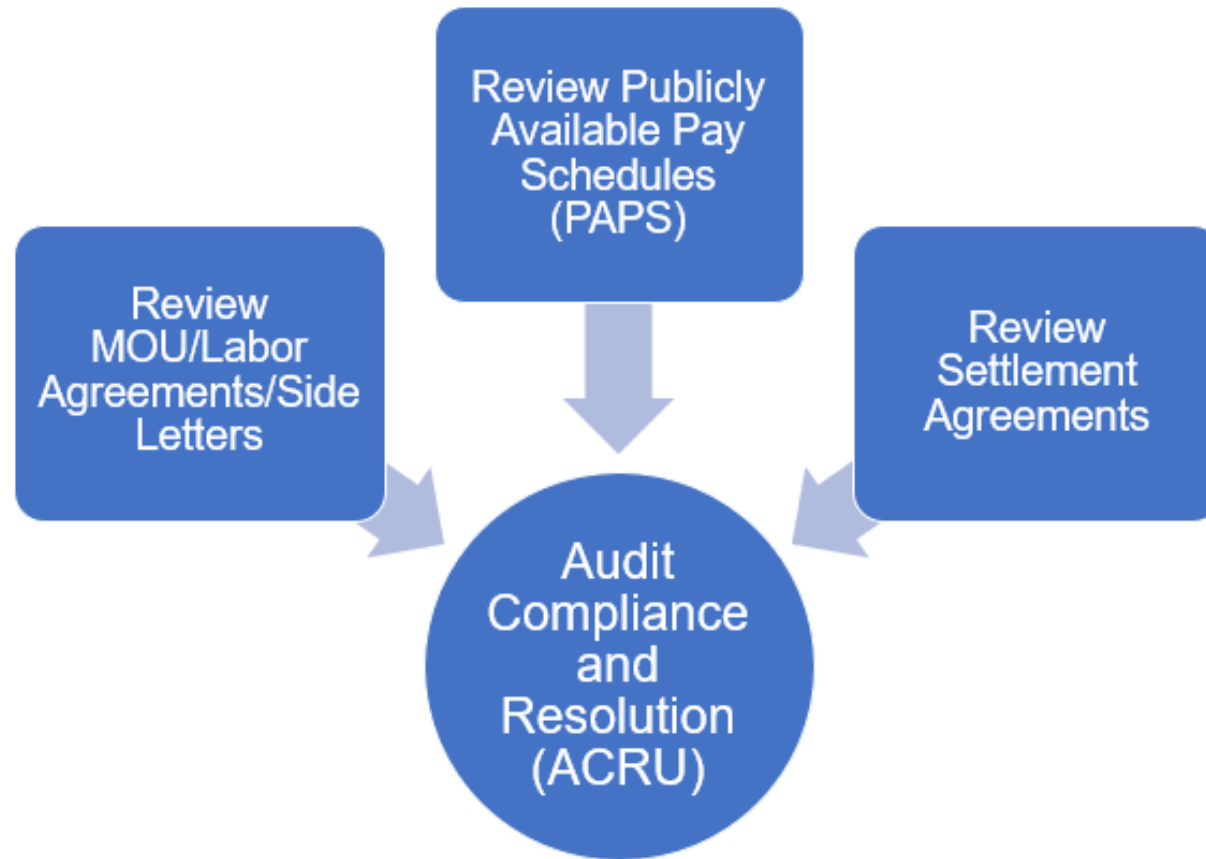
Audit Compliance and Resolution Unit 1

Ken Noss
EAMD

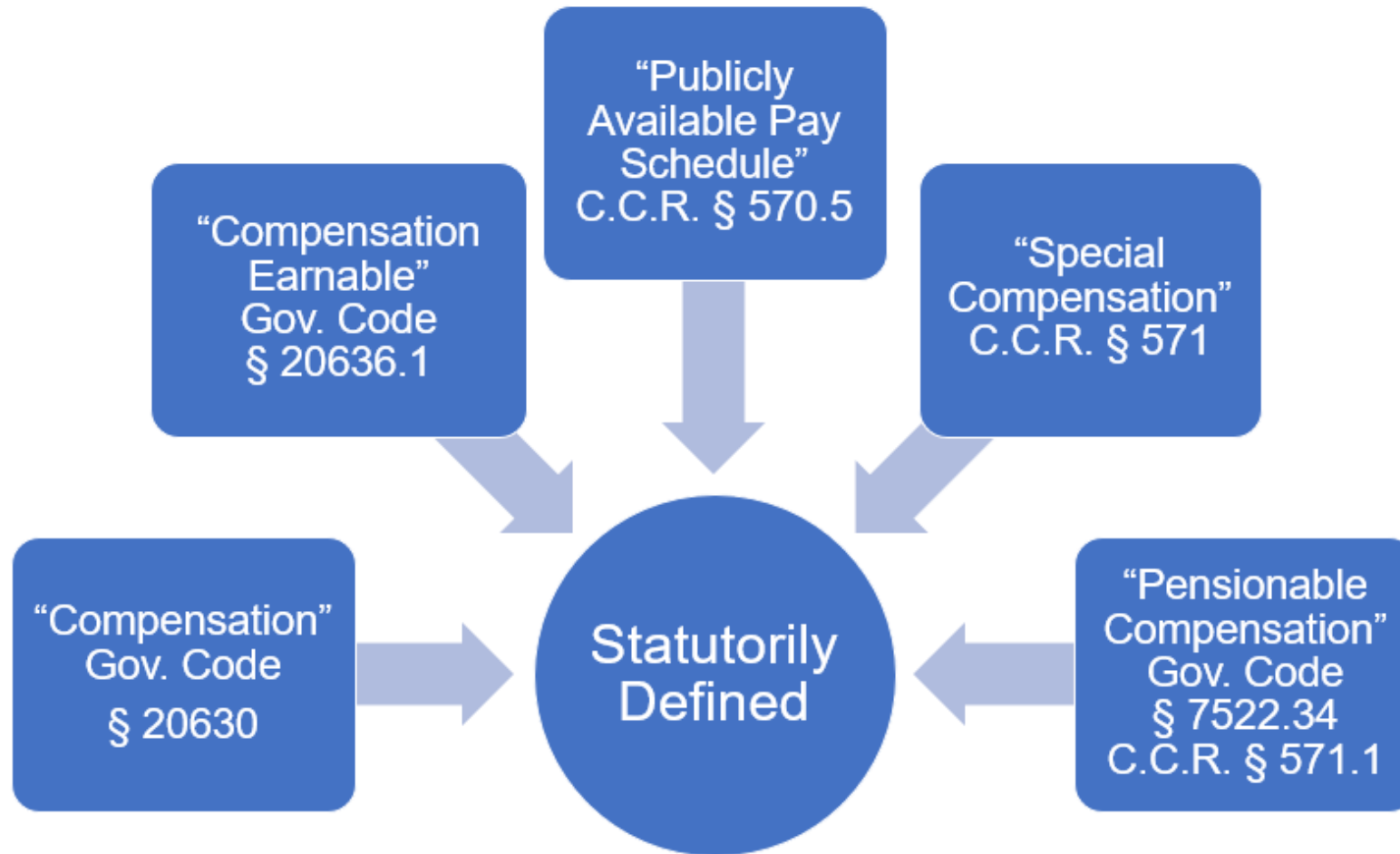
Audit Compliance and Resolution Unit (ACRU) Mission Statement

Provide superior service to CalPERS stakeholders, issuing guidance and advice on all reportable compensation documentation

ACRU 1 – What We Do



Statute and Regulations



Reportable Compensation Review

Email written labor agreements, settlement agreements, and publicly available pay schedules (PAPS) to mou_review@calpers.ca.gov

ACRU 1 will:

- Review language for compliance
- Work with employer to strengthen language
- Explain why an item isn't reportable

Provide formal notice of compliance or non-compliance

Written Labor Agreement Reviews (1 of 5)

Classic Members – California Code of Regulations (CCR)

Section 571

Exclusive list of 104 items

- Incentive pays
- Educational pays
- Premium pays
- Special assignment pays
- Statutory items
- Specifically, and exclusively defined

Written Labor Agreement Reviews (2 of 5)

PEPRA Members – CCR Section 571.1

Exclusive list of 98 items

- Excluding:
 - Bonus
 - Off-Salary-Schedule Pay
 - Management Incentive
 - Fair Labor Standards Act (FLSA) (miscellaneous excluded)
 - Uniform Allowance
 - Temporary Upgrade Pay
 - Value of Employer Paid Member Contributions (EPMC)
- Specifically, and exclusively defined

Written Labor Agreement Reviews (3 of 5)

Special Compensation and Pensionable Compensation

Contained in a written labor policy or agreement

Available to all members

Part of normally required duties

Performed during normal hours of employment

Written Labor Agreement Reviews (4 of 5)

Special Compensation and Pensionable Compensation

Paid periodically as earned

Historically consistent

Not paid exclusively in the final compensation period

Not final settlement pay (defined under CCR section 570)

Does not create an unfunded liability

Written Labor Agreement Reviews (5 of 5)

Written Labor Policy or Agreement

Duly approved in a public meeting pursuant to public meetings laws

Contains conditions for payment

Immediately accessible

Effective and revision dates

Does not reference another document

Publicly Available Pay Schedules (1 of 4)

Duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws

Identify the position title for every employee position

Show the payrate as a single amount or multiple amounts within a range for each identified position

Indicate the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually

Publicly Available Pay Schedules (2 of 4)

Posted at the office of the employer, immediately accessible and available for public review from the employer during normal business hours, or posted on the employer's website

Indicate effective date and any revision dates

Retained by the employer and available for public inspection for no less than five years

Does not reference another document in lieu of disclosing payrate

Publicly Available Pay Schedules (3 of 4)

Publicly available pay schedules should not reflect items of special compensation

Absence of a compliant publicly available pay schedule may result in the CalPERS Board of Administration determining payrate for retirement purposes

Publicly Available Pay Schedules (4 of 4)

Example: Compliant PAPS

City of CalPERS Salary Schedule for Fiscal Year 17-18 Effective as of 07/01/2017						
Classification	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
City Manager	Monthly	\$10,500	\$11,000	\$11,500	\$12,000	\$12,500
City Counsel	Monthly	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
City Clerk	Monthly	\$5,500	\$6,000	\$6,500	\$7,000	\$7,500
Call Center Representative	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Analyst	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Assistant	Monthly	\$4,500	\$5,000	\$5,500	\$6,000	\$6,500
Revised as of 09/01/2017 and adopted by the Board as of 09/15/2017						

Settlement Agreements (1 of 3)

Government (Gov.) Code sections 21198 and 20969.3

Retirement benefits reportability to CalPERS through a settlement agreement

Settlement agreements may include:

- Third-party arbitrator decisions
- Agreements between the employer and the employee, settled outside of arbitration
- Court orders
- Hearing office decisions
- Stipulations or stipulated agreements

Settlement Agreements (2 of 3)

There are three statutory situations when CalPERS retirement benefits may be reported to CalPERS as a result of a settlement agreement

- Employee who retired following an involuntary termination and subsequently reinstated to that employment pursuant to an administrative or judicial proceeding
- Employee who was involuntarily terminated and who subsequently reinstated pursuant to an administrative, arbitral, or judicial proceeding
- Employee notified the board of a final decision ordering the member's reinstatement to employment within five days of the date the decision becomes final

Settlement Agreements (3 of 3)

Resources

[Circular Letter 200-060-16](#)

Gov. Code sections 20636, 21198, and 20969.3

Online Resources (1 of 3)

Compliance in Compensation Reporting Webpage

The screenshot displays the CalPERS website interface. At the top, the CalPERS logo is on the left, and navigation links for INVESTMENTS, NEWSROOM, BLOG, CONTACT, and ABOUT are on the right. A search bar with the text 'ENHANCED BY Google' is also present. Below this is a dark blue navigation bar with links for Home, Active Members, Retirees, and Employers (highlighted with a red box). A 'myCalPERS Log In' button is on the right. Underneath is a light blue secondary navigation bar with links for Actuarial Resources, Benefit Programs, Contracts, myCalPERS Technical Requirements, and Policies & Procedures (highlighted with a red box). The breadcrumb trail reads: Home > Employers > Policies & Procedures > Compliance in Compensation Reporting. The main heading is 'Compliance in Compensation Reporting'. The text explains that compliance with PERL, Government Code, and CCR requires accurate reporting of member information. Below this is a section for 'Audit Compliance & Resolution' which describes the CalPERS team's role. On the right, a 'Policies & Procedures' menu lists several items, with 'Compliance in Compensation Reporting' highlighted by a red box. Other items include Affordable Care Act (ACA) Guidance, Circular Letters, Employment Certification, Health Procedures, Pension Reform Impacts, and Reference & Health Guides. At the bottom right, a 'Resources' section lists 'Publicly Available Pay Schedule Checklist'.

Online Resources (2 of 3)

Compliance in Compensation Reporting Webpage - Tools

Audit Compliance & Resolution

The CalPERS Audit Compliance & Resolution team assists employers to ensure compliant reporting. We provide direct service in reviewing labor policies, agreements, and pay schedules to determine if compensation can be reported for retirement benefits. Below are some helpful resources available to employers for various audit scenarios and resolutions, as well as references to applicable PERL, Gov. Codes, and CCRs:

- [+ Reporting Compensation](#)
- [+ Pay Schedules](#)
- [+ Calculate Full-Time Equivalent \(FTE\) Payrate for Classified School Members](#)
- [+ Sample Language](#)
- [+ Resources for Compliance](#)

Online Resources (3 of 3)

Compliance in Compensation Reporting Webpage – Special Compensation Table

The screenshot shows the CalPERS website interface. At the top, there is a navigation bar with links for 'INVESTMENTS', 'NEWSROOM', 'BLOG', 'CONTACT', and 'ABOUT'. A search bar is also present. Below this is a main navigation menu with 'Home', 'Active Members', 'Retirees', and 'Employers' (highlighted with a red box). A secondary navigation bar includes 'Actuarial Resources', 'Benefit Programs', 'Contracts', 'myCalPERS Technical Requirements' (highlighted with a red box), and 'Policies & Procedures'. The breadcrumb trail reads: Home > Employers > myCalPERS Technical Requirements > Special Compensation Reportability Table.

Special Compensation Reportability Table

The table below provides reportability details for each member category within the identified Special Compensation category and type. Note, the employer must also comply to the CCR sections 571(b) for classic members and section 571.1(a) for PEPRAs members for reporting.

How to Use this Table

- Select the tab for the appropriate Special Compensation category
- Locate the desired Special Compensation type within that table
- The resulting information for the row will identify if the Special Compensation is reportable for the desired member category

Below the instructions are tabs for 'Incentive', 'Educational', 'Premium', 'Special Assignment', and 'Statutory'. A 'Show 10 entries' dropdown and a search box are also visible.

Special Compensation Type	Misc.	Safety-Fire	Safety-Police	Classic	PEPRA	Notes
Bonus	Yes	Yes	Yes	Yes		Must have a system in place for evaluating a member for superior performance

Additional Resources

Website – www.calpers.ca.gov

- Public Employees' Retirement Law (PERL)
- Public Agency and Schools Reference Guide
- Student guides
- Circular Letters
- Employer Education (guides, events, and online and instructor-led courses and workshops)

MOU_Review@calpers.ca.gov

EAMD_CCRU_Outreach@calpers.ca.gov

Employer Contact Center 888 CalPERS (or 888-225-7377)

Compensation Questions

Member and Employer Education

Brad Hanson
CEOD

CalPERS Benefit Education Event (1 of 7)

CalPERS Benefit Education Event (CBEE) – Description

CalPERS events for members held throughout California and virtually

Educational opportunities and resources to targeted regional areas

Multiple CalPERS programs and partnering organizations providing a one-stop opportunity to educate members

CalPERS Benefit Education Event (2 of 7)

Upcoming Dates

April 2024 – Virtual

June 2024 – San Luis Obispo

July 2024 – Sacramento

Check [website](#) for updates

CalPERS Benefit Education Event (3 of 7)

CalPERS Classes

CalPERS Health Benefits – Early thru Mid-Career

CalPERS Health Benefits – Nearing Retirement

CalPERS Retirement Benefits – Early thru Mid-Career

CalPERS Retirement Benefits – Nearing Retirement

myCalPERS & Your Retirement Options

CalPERS Benefit Education Event (4 of 7)

External Partner Classes

Deferred Compensation – Early thru Mid-Career

Deferred Compensation – Nearing Retirement

Social Security

CalPERS Benefit Education Event (5 of 7)

CalPERS Ask the Experts

CalPERS Health Benefits Program

CalPERS Regional Offices

Service Credit Purchase

Social Security

CalPERS Benefit Education Event (6 of 7)

External Partners Ask the Experts

CSU

Deferred Compensation

Health Plans

Social Security

Retiree Organizations

CalPERS Benefit Education Event (7 of 7)

Internet Access

Computer Kiosks

myCalPERS Password Resets

Access to myCalPERS Account

myCalPERS for Members

Register online through the CalPERS website

[myCalPERS Login](#)

- Service credit and contributions
- Run estimates
- Submit a retirement application
- Service credit purchase
- Set appointments with a regional office
- Enroll in upcoming classes and events

Customer Education

Enroll in member or employer classes through myCalPERS

- Instructor-led business rules
- Computer based training
- Educational videos (YouTube)

CalPERS Education Resources

CalPERS website

- [Business Rules & myCalPERS Classes](#)
- [Member Education](#)
- [Member Education Resources](#)

Member and Employer Questions

Employee Demographic Details

Tim Herrback

Retirement Benefit Services Division

Employee Demographic Details (1 of 5)

To ensure consistent information between your agency and CalPERS, you should routinely validate and make appropriate changes via myCalPERS

The following are changes you can make on behalf of your active employees:

- Name
- Address
- Social Security number
- Birth date
- Gender

Employee Demographic Details (3 of 5)

Address Change

Active members must notify their personnel office of address changes and employers are responsible for updating active member information with CalPERS

Retirees should notify CalPERS of an address change as soon as possible by:

- Changing their address within their myCalPERS account
- Contacting the CalPERS Customer Contact Center
- Completing and returning an Address Change Authorization form and either mailing or faxing it to CalPERS

Employee Demographic Details (2 of 5)

Birth Date Verification

Member and beneficiary birth dates must be accurate for CalPERS to calculate and pay benefits

Acceptable documents for resolving a birth date discrepancy may be found within the Public Agency & Schools Reference Guide

If an employee has separated and notifies you their birth date is incorrect, instruct them to complete the myCalPERS 0351 form located in the members' myCalPERS account and submit with one of the acceptable documents

Employee Demographic Details (4 of 5)

Available Resources

The following Cognos reports are available for employers:

- Participant Undeliverable Address Report
 - Displays active participants whose mailing or physical address is marked as undeliverable or have no address in myCalPERS
- Employer Health Enrollee Report
 - Displays subscribers and their dependents enrolled in a CalPERS' sponsored health plan as of the selected date

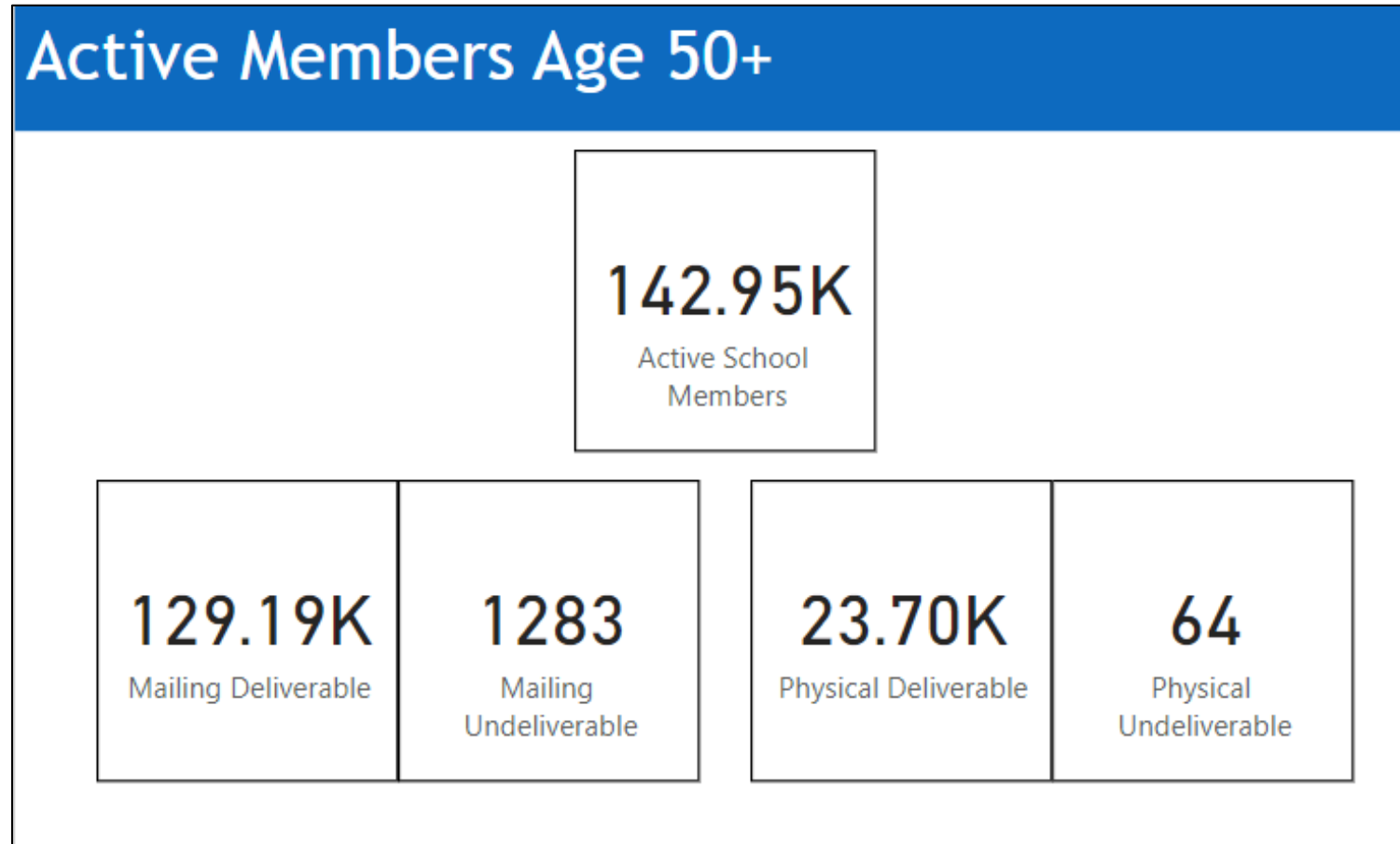
Employee Demographic Details (5 of 5)

Additional Support

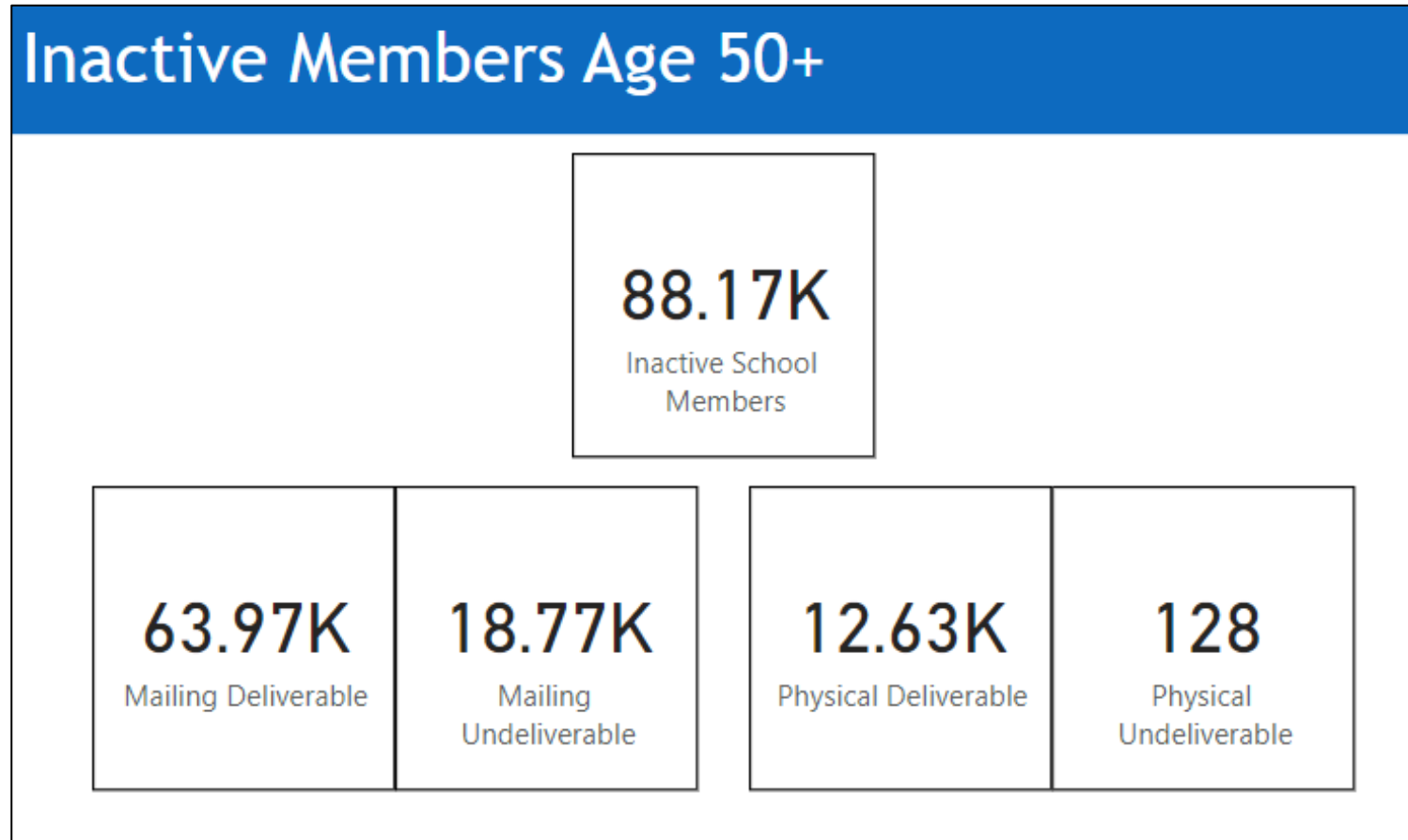
Some recommendations for assisting CalPERS with ensuring accurate demographic information is captured in our system:

- Verify demographic information in myCalPERS when updating employee appointments, address details, tax information, health information, or when they separate from employment
- Encourage members to create their myCalPERS account and routinely verify their personal account information
- Annually run the Participant Address Undeliverable Report to identify which accounts need updating

Active Members Age 50+



Inactive Members Age 50+



Employer Demographic Questions

Projected Contribution Rates

Paul Tschida
Actuarial Office

Projected Contribution Rates (1 of 2)

Updated five-year employer rate projection

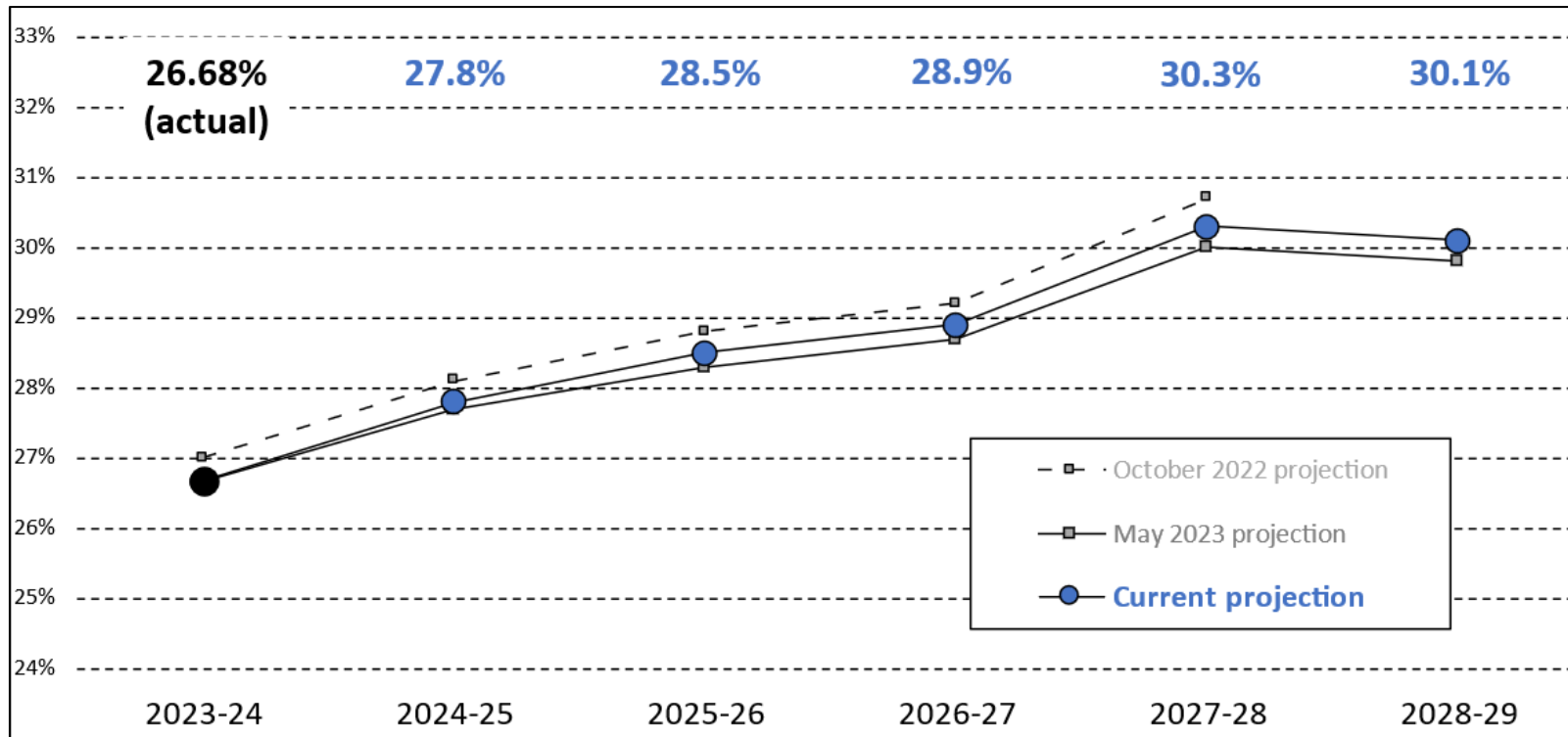
- Incorporates 2022-23 investment return of about 6% (vs 6.8% assumed)
- This return will produce a small increase in employer contribution rate starting in fiscal year 2024-25
- Member rates are unaffected by investment performance
- Projected rates are estimates; actual rates will be set by future valuations

Final 2024-25 rates expected in April 2024

- Will incorporate all other experience through June 30, 2023, such as actual cost-of-living adjustment (COLAs), payroll, longevity, etc.

Projected Contribution Rates (2 of 2)

Employer Contribution (% of Payroll)



Current projection includes estimated effect of actual 2022-23 investment return

These are **estimates**; actual rates in future years will be based on actual future experience and could vary, potentially markedly, from projected rates shown here

Projected Contribution Rates Questions

Retired Annuitant Positions

Heather Porter
EAMD

Full-Time Equivalent Payrate

Renee Ostrander and Ken Noss

EAMD

Full-Time Equivalent (FTE) Payrate (1 of 2)

Government (Gov.) Code 20636.1(b)

“Payrate’ means the means the normal monthly rate of pay ... for services rendered on a full-time basis, during normal working hours, pursuant to publicly available pay schedules. For purpose of this part, for classified members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed.”

Full-Time Equivalent (FTE) Payrate (2 of 2)

A full-time payrate must be reported to CalPERS for classified school positions

- Full-time payrate is based on:
 - 8 hours per day
 - 40 hours per week (8 hours per day x 5 days per week)
 - 173.33333 hours per month (2,080 hours per year / 12 months per year)
 - 2,080 hours per year (40 hours per week x 52 weeks per year)

Service Credit

Government (Gov.) Code 20962 and 20966

Full-time service credit

- One year of service credit is equivalent to
 - 10 Months
 - 215 Days
 - 1,720 Hours
- $\text{Earnings/payrate} = \text{service credit}$

Reporting Errors

What happens if the reported payrate is incorrect?

Inaccurate service credit accrual

Inaccurate final compensation

Miscalculated retirement benefits

- Likely resulting in the retiree having to repay an overpayment amount or receiving a lesser retirement benefit

Unfunded liability and risk to the pension fund

- Potentially resulting in an increase to employer contribution rates

Example (1 of 3)

37.5 Hour Per Week Employee

Monthly earnings = \$5,000.00

Months worked per year = 10

Days worked per year = 205

Hours worked per day = 7.5

Hours worked per week = 37.5

Example (2 of 3)

Calculating Hourly FTE

Hours Worked 7.5	x	Days Worked 205	=	Yearly Hours Worked 1,537.50
Monthly Earnings \$5,000.00	x	Total Months Worked 10	=	Annual Earnings \$50,000.00
Annual Earnings \$50,000.00	÷	Annual Hours Worked 1,537.50	=	Hourly Pay Rate \$32.52

Example (3 of 3)

Applying Hourly FTE Payrate for Daily and Monthly FTE Payrates

$$\begin{array}{rclcl} \text{Hourly Pay Rate} & \times & \text{Full Time Hours} & = & \text{Daily Pay Rate} \\ \$32.52 & & 8 & & \$260.16 \end{array}$$

$$\begin{array}{rclcl} \text{Hourly Pay Rate} & \times & \text{Monthly Conversion} & = & \text{Monthly Pay Rate} \\ 32.52 & & 173.33333 & & \$5,636.80 \end{array}$$

$$\begin{array}{rclcl} \text{Hourly Pay Rate} & \times & \text{Hours Per Year} & = & \text{Annual} \\ 32.52 & & 2,080 & & \$67,641.60 \end{array}$$

Impact of Misreported FTE (1 of 3)

Incorrect FTE Reporting

Monthly Earnings \$5,000.00	÷	Monthly Pay Rate \$5,000.00	÷	Factor 10.000	=	Monthly Service Credit 0.1
Monthly Service Credit 0.100	x	Months Worked 10	=	Service Credit Per Year 1.000		
Total Service Credit 20.000	x	Benefit Factor 2.00%	x	Service Credit Factor 1.000	=	% of Final Compensation 40.00%
Monthly Pay Rate \$5,000.00	x	% of Final Compensation 0.4	=	Unmodified Allowance \$2,000.00		

Impact of Misreported FTE (2 of 3)

Correct FTE Reporting

$$\begin{array}{rclclcl} \text{Monthly Earnings} & \div & \text{Monthly Pay Rate} & \div & \text{Factor} & = & \text{Monthly Service Credit} \\ \$5,000.00 & & \$5,636.80 & & 10.000 & & 0.089 \end{array}$$

$$\begin{array}{rclcl} \text{Service Credit Per Month} & \times & \text{Months Worked} & = & \text{Service Credit Per Year} \\ 0.089 & & 10 & & 0.890 \end{array}$$

$$\begin{array}{rclclcl} \text{Service Credit} & \times & \text{Benefit Factor} & \times & \text{Service Credit Factor} & = & \text{\% of Final Compensation} \\ 20.000 & & 2.00\% & & 0.890 & & 35.60\% \end{array}$$

$$\begin{array}{rclcl} \text{Monthly Pay Rate} & \times & \text{\% of Final Compensation} & = & \text{Unmodified Allowance} \\ \$5,636.80 & & 35.60\% & & \$2,006.70 \end{array}$$

Impact of Misreported FTE (3 of 3)

Retirement Allowance Difference

Reported	Final Compensation	Monthly Allowance
Incorrect FTE	\$5,000.00	\$2,000.00
Correct FTE	\$5,636.80	\$2,006.70
Difference	\$636.80	\$6.70

FTE Calculator (1 of 5)

www.calpers.ca.gov - Search “Compliance”

The screenshot shows the CalPERS website interface. At the top left is the CalPERS logo. To the right are navigation links: INVESTMENTS | NEWSROOM | BLOG | CONTACT | ABOUT. A search bar contains the word "Compliance" and has a magnifying glass icon. Below the search bar is a main navigation menu with links: Home, Active Members, Retirees, Employers, and myCalPERS Log In. Underneath is a secondary menu with links: Actuarial Resources | Benefit Programs | Contracts | myCalPERS Technical Requirements | Policies & Procedures. The breadcrumb trail reads: Home > Employers > Policies & Procedures > Compliance in Compensation Reporting. The main heading is "Compliance in Compensation Reporting". The text below the heading states: "Compliance with the Public Employees' Retirement Law (PERL), Government (Gov.), Code and California Code of Regulations (CCR) requires employers to accurately report member information to ensure retirement benefits are correctly calculated. Retirement benefits are calculated based on a member's years of service credit, age at retirement, and final compensation (average salary for a defined period of employment). Inaccurate reporting of compensation can cause inaccurate calculation of retirement benefits that may result in underpayment or overpayment for both members and employers." On the right side, there is a sidebar titled "Policies & Procedures" with a list of links: Affordable Care Act (ACA) Guidance, Circular Letters, Compliance in Compensation Reporting, Employment Certification, Health Procedures, Pension Reform Impacts, and Reference & Health Guides.

FTE Calculator (2 of 5)

Home > Employers > Policies & Procedures > Compliance in Compensation Reporting

Compliance in Compensation Reporting

Compliance with the [Public Employees' Retirement Law \(PERL\)](#), Government (Gov.), Code and California Code of Regulations (CCR) requires employers to accurately report member information to ensure retirement benefits are correctly calculated. Retirement benefits are calculated based on a member's years of service credit, age at retirement, and final compensation (average salary for a defined period of employment). Inaccurate reporting of compensation can cause inaccurate calculation of retirement benefits that may result in underpayment or overpayment for both members and employers.

Audit Compliance & Resolution

The CalPERS Audit Compliance & Resolution team assists employers to ensure compliant reporting. We provide direct service in reviewing labor policies, agreements, and pay schedules to determine if compensation can be reported for retirement benefits. Below are some helpful resources available to employers for various audit scenarios and resolutions, as well as references to applicable PERL, Gov. Codes, and CCRs:

- + Reporting Compensation
- + Pay Schedules
- + Calculate Full-Time Equivalent (FTE) Pay Rate for Classified School Members
- + Sample Language
- + Resources for Compliance

- + Reporting Compensation
- + Pay Schedules
- + Calculate Full-Time Equivalent (FTE) Pay Rate for Classified School Members

It's important for all CalPERS-contracted employers to report pay rates appropriately for their CalPERS-covered employees, in accordance with Gov. Code and regulations, found in the PERL. Incorrect pay rate reporting will cause inaccurate service credit accrual and inaccurate retirement benefit calculations.

Defining Pay Rates for School Employees

Pursuant to Gov. Code 20636.1(b), "pay rate" is the normal monthly rate of pay, or base pay, for a school member; for classified members, **full time is defined as 40 hours per week**. Payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed.

Reporting monthly earnings as pay rates for classified school members is a common payroll reporting error. When a pay rate isn't based on 40 hours per week, 173.3333 hours per month, or 2,080 hours per year, the pay rate and service credit will be reported inaccurately, which will cause inaccurate accrual of service credit and miscalculated final compensation.

Full time is based on 40 hours per week. 2,080 hours per year is based on 40 hours per week multiplied by 52 weeks. 173.333 hours per month is based on 2,080 hours per year divided by 12 months per year.

Calculating the FTE Pay Rate

School employers report hourly, daily, and monthly pay rates. However, many school employers have full-time employees who work less than 40 hours per week. Due to Gov. Code section 20636.1(b), all full-time employees must have an FTE pay rate reported to CalPERS. We've provided an example that displays how to calculate the FTE pay rate, and how the properly reported FTE pay rate affects service credit reporting.

The information listed on this page provides school employers with the knowledge they need to report accurate FTE pay rates. We've also provided an FTE calculator that will assist in confirming your FTE calculations.

FTE Pay Rate Calculator
(Classified School Members)

FTE Calculator (3 of 5)

[Home](#) > [Employers](#) > [Policies & Procedures](#) > [Compliance in Compensation Reporting](#) > [Full-Time Equivalent Pay Rate Calculator](#)

Full-Time Equivalent Pay Rate Calculator (Classified School Members)

Terms of Use

The Full-Time Equivalent (FTE) Pay Rate Calculator is intended for classified school member employers to use for **confirmation purposes only**. For the calculator to compute an accurate FTE pay rate, you must input the **exact** monthly earnings, hours per week, months worked per year, and days worked per year. Any variation from the required information will result in an inaccurate calculation. The calculator was created to comply with [California Public Employees' Retirement Law \(PERL\)](#). If there is a conflict between PERL and the information you provided, the law takes precedence.

By accepting, I agree to the terms of use.

I Accept

FTE Calculator (4 of 5)

Home > Employers > Policies & Procedures > Compliance in Compensation Reporting > Full-Time Equivalent Pay Rate Calculator

Full-Time Equivalent Pay Rate Calculator (Classified School Members)

Provide the information for your employees using exact numbers.

Monthly Earnings (required) Example: 4321.00	Hours Worked Per Day (required) Example: 7.50
<input type="text" value="\$ 5000"/>	<input type="text" value="7.5"/>
Months Worked Per Year (required) Enter a whole number between 9 and 12	Days Worked Per Year (required) Example: 175.00
<input type="text" value="10"/>	<input type="text" value="205"/>

FTE Calculator (5 of 5)

[Home](#) > [Employers](#) > [Policies & Procedures](#) > [Compliance in Compensation Reporting](#) > [Full-Time Equivalent Pay Rate Calculator](#)

Full-Time Equivalent Pay Rate Calculator (Classified School Members)

Based on the information provided, the employee's FTE pay rate is:

Monthly: \$5,636.86

Daily: \$260.16

Hourly: \$32.52

If the FTE provided by this calculator differs from the FTE you previously calculated, confirm the information was entered correctly and recalculate. If you require additional assistance, email MOU_Review@calpers.ca.gov or call 888 CalPERS (888-225-7377).

Resources

Website – www.calpers.ca.gov

- Public Employees Retirement Law (PERL)
- Public Agency & Schools Reference Guide
- Circular Letters
- Compliance in Compensation Reporting webpage

Questions

- Email us: MOU_Review@calpers.ca.gov
- Call us: **888 CalPERS** (or **888-225-7377**)

Full-Time Equivalent Payrate Questions

Education Day

Renee Ostrander
EAMD

Round Table

Renee Ostrander
EAMD