



California Public Employees' Retirement System  
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Reference No.:  
Circular Letter No.: 200-056-11  
Distribution: IV, V, VI, X, XII, XVI  
Special:

## Circular Letter

August 19, 2011

TO: **ALL CALPERS EMPLOYERS**

SUBJECT: **ADOPTION OF CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5 AND AMENDED CCR 571, SUBDIVISION (b)**

The purpose of this Circular Letter is to inform you of the newly enacted California Code of Regulations, (CCR) Title 2, Section 570.5 and amendments to CCR Section 571, subdivision (b). On April 13, 2011 the CalPERS Board of Administration adopted the proposed regulation and regulatory amendments to clarify existing law and make specific the requirements for publicly available pay schedule as that phrase is used in the definition of "payrate," and written labor policy or agreements as used in the definition of special compensation. The regulations became effective August 10, 2011.

The addition of Section 570.5 and amendments to Section 571, subdivision (b) will ensure consistency between CalPERS employers and enhance the disclosure and transparency of public employee compensation by requiring that the payrate or item of special compensation be listed on a pay schedule or in a document meeting criteria set forth in the regulations.

### **CCR 570.5 – Requirement for a Publicly Available Pay Schedule**

This regulation requires that each pay schedule include:

- position title for every employee position
- payrate for each position
- time base for each payrate

This regulation also contains criteria for ensuring the pay schedule is publicly available and does not permit a reference to another document in lieu of disclosing the payrate. Further, the regulation clarifies that "compensation earnable" will be limited to the amount listed on a pay schedule that meets all of the established criteria, and identifies how payrate may be determined where employers fail to meet the requirements.

This regulation applies to all employers reporting compensation to CalPERS.

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August 19, 2011  
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### **CCR Section 571, Subdivision (b) Amendment – Special Compensation**

This amendment clarifies existing law by ensuring greater transparency and disclosure of special compensation items in written labor policies or agreements. The labor policy or agreement must include:

- the conditions for payment of the item of special compensation
- eligibility requirements and amount for each special compensation item

The written labor policy or agreement cannot reference another document in lieu of disclosing the details of the special compensation. In addition, the written labor policy or agreement must be duly approved, posted or immediately accessible and available for public review, retained for not less than five years, and include an effective date.

CCR Section 571, subdivision (b) applies to all schools and public agencies reporting compensation to CalPERS.

### **Conclusion**

These regulations benefit the public, employers, members, and CalPERS staff by clarifying existing law, ensuring consistency in the reporting of compensation and enhancing disclosure and transparency of public employee compensation.

We have attached CCR sections 570.5 and 571 for your convenience.

If you have any questions, please call the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

DARRYL WATSON, Chief  
Customer Account Services Division

Enclosure  
**California Code of Regulations 570.5 and 571 (PDF, 12 KB)**

Payroll Detail Information

Eric K Eggena

Fiscal Year: 2010/2011 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Count	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
03	Oct	1	10/10	3	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												
03	Oct	1	09/10	4	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												
03	Oct	1	09/10	3	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												
03	Feb	1	08/10	3	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												
03	Oct	1	08/10	4	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												
03	Oct	1	08/10	5	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												
03	Jan	1	07/10	3	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												
03	Oct	1	07/10	4	01	19264.010+	8891.08+	11	706.41+	100	100	0.462+	100	E												

Payroll Detail I nation

Eric K Eggena

SSN: fiscal Year: 2009/2010 Agency Code: 0069

Page	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
03	Jun	1	06/10	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Jun	1	06/10	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Jun	1	05/10	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	May	1	05/10	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	May	1	04/10	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Apr	1	04/10	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	03/10	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	03/10	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	02/10	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	02/10	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	01/10	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	01/10	5	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	01/10	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Mar	1	12/09	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Jan	1	12/09	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Dec	1	11/09	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Nov	1	11/09	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Oct	1	10/09	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Oct	1	10/09	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Oct	1	09/09	4	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Sep	1	09/09	3	01	19264.010+	8891.08+	8891.08+	11	706.41+	0.462+	100	E												
03	Dec	1	08/09	5	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100	E												
03	Aug	1	08/09	3	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100	E												
03	Sep	1	08/09	5	01	19264.010+	8891.08+	8891.08+	13	706.41+	0.462+	100	E												
03	Sep	1	08/09	5	01	17200.020+	7938.47-	7938.47-	13	630.20-	0.462-	100	E												
03	Sep	1	08/09	4	01	19264.010+	8891.08+	8891.08+	13	706.41+	0.462+	100	E												
03	Sep	1	08/09	4	01	17200.020+	7938.47-	7938.47-	13	630.20-	0.462-	100	E												
03	Sep	1	08/09	3	01	19264.010+	8891.08+	8891.08+	13	706.41+	0.462+	100	E												
03	Sep	1	08/09	3	01	17200.020+	7938.47-	7938.47-	13	630.20-	0.462-	100	E												
03	Aug	1	08/09	4	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100	E												
03	Sep	1	07/09	4	01	19264.010+	8891.08+	8891.08+	13	706.41+	0.462+	100	E												
03	Sep	1	07/09	4	01	17200.020+	7938.47-	7938.47-	13	630.20-	0.462-	100	E												
03	Sep	1	07/09	3	01	19264.010+	2667.36+	2667.36+	13	208.51+	0.138+	100	E												
03	Sep	1	07/09	3	01	17200.020+	7938.47-	7938.47-	13	630.20-	0.462-	100	E												
03	Sep	1	07/09	3	01	17200.020+	5556.89+	5556.89+	13	439.67+	0.323+	100	E												

8/22/2010 Payroll Detail Information

Eric K Eggena

SSN: Fiscal Year: 2009/2010 Agency Code: 0069

Coverage Group	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Defered Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
70003	Jul	1	07/09	4	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E
70003	Jul	1	07/09	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E
70003	Jul	1	06/09	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E
70003	Jul	1	05/09	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E

Payroll Detail li nation  
 Eric K Eggena

Fiscal Year: 2008/2009 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
03	Jun	1	06/09	4	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100													
03	May	1	05/09	4	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100													
03	May	2	04/09	3	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100													
03	Apr	1	03/09	5	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100													
03	Mar	14	09/08	3	01	17200.020+	7938.47+	7938.47+	11	630.20+	0.462+	100													
03	Sep	1	08/08	5	01	16266.680+	7507.70+	7507.70+	11	595.74+	0.462+	100													
03	Aug	3	07/08	4	01	16266.680+	7507.70+	7507.70+	11	595.74+	0.462+	100													
03	Jul	1	07/08	3	01	16266.680+	3003.08+	3003.08+	11	235.37+	0.185+	100													
03	Jul	1	07/08	3	01	15016.670+	4158.48+	4158.48+	11	327.80+	0.277+	100													

Eric K Eggena

Fiscal Year: 2007/2008 Agency Code: 0069

SSN:

Page	Business Month	Continuous Count	Service Month	Type	Pav Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Disciplinary Flag
03	Jun	1	06/08	4	01	15016.670+	6930.77+	11	549.58+	11	549.58+	0.462+	100			
03	Jun	1	06/08	3	01	15016.670+	6930.77+	11	549.58+	11	549.58+	0.462+	100			
03	May	4	04/08	3	01	15016.670+	6930.77+	11	549.58+	11	549.58+	0.462+	100			
03	Mar	1	03/08	5	01	15016.670+	6930.77+	11	549.58+	11	549.58+	0.462+	100			
03	Mar	12	10/07	3	01	15016.670+	6930.77+	11	549.58+	11	549.58+	0.462+	100			
03	Sep	1	09/07	5	01	15016.670+	6930.77+	11	549.58+	11	549.58+	0.462+	100			
03	Sep	5	07/07	4	01	15016.670+	6930.77+	11	549.58+	11	549.58+	0.462+	100			
03	Jul	1	07/07	3	01	15016.670+	3465.39+	11	272.35+	11	272.35+	0.231+	100			
03	Jul	1	07/07	3	01	13766.680+	3176.92+	11	249.27+	11	249.27+	0.231+	100			

Payroll Detail Information

Eric K Eggena

Fiscal Year: 2006/2007 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay	Pay	Earnings	Normal	Tax	Service	Unit/Agency	Account	Survivor	Discrepancy
UP	Month	Count	Month	Month	Code	Rate	Code	Contribution	Code	Deferred	Credit	Code	Code	Amount	Flag
03	Jun	1	06/07	4	01	13766.680+	6353.85+	11	11	503.43+	0.462+	100			
03	Jun	1	06/07	3	01	13766.680+	6353.85+	11	11	503.43+	0.462+	100			
03	May	1	05/07	3	01	13766.680+	6353.85+	11	11	503.43+	0.462+	100			
03	Jun	1	04/07	5	01	13766.680+	6353.85+	11	11	503.43+	0.462+	100			
03	May	1	12/06	3	01	13766.680+	6353.85+	11	11	440.50+	0.462+	100			
02	Apr	9	12/06	4	01	13766.680+	6353.85+	11	11	440.50+	0.462+	100			
02	May	2	11/06	3	01	13766.680+	6353.85+	11	11	440.50+	0.462+	100			
02	Jan	1	10/06	5	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	10/06	5	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Jan	1	10/06	4	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	10/06	4	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Jan	1	10/06	3	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	10/06	3	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Nov	1	10/06	5	01	13333.340+	6153.85+	11	11	426.50+	0.462+	100			
02	Jan	1	09/06	4	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	09/06	4	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Jan	1	09/06	3	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	09/06	3	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Jan	1	08/06	4	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	08/06	4	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Jan	1	08/06	3	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	08/06	3	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Jan	1	07/06	4	01	13766.680+	6353.85+	15	15	440.50+		100			
02	Jan	1	07/06	4	01	13333.340+	6153.85-	15	15	426.50-		100			
02	Jan	1	07/06	3	01	13766.680+	3176.92+	15	15	222.38+		100			
02	Jan	1	07/06	3	01	13333.340+	3076.92-	15	15	215.39-		100			
02	Jan	1	07/06	3	01	12083.350+	2788.47-	15	15	190.92-		100			
02	Jan	1	07/06	3	01	12083.350+	2788.47+	15	15	195.19+		100			
02	Oct	7	07/06	4	01	13333.340+	6153.85+	11	11	426.50+	0.462+	100			
02	Sep	1	07/06	3	01	13333.340+	3076.92+	11	11	215.39+	0.231+	100			
02	Sep	1	07/06	3	01	12083.350+	2788.47+	11	11	190.92+	0.231+	100			

Payroll Detail Information

Eric K Eggena

Fiscal Year: 2005/2006 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
02	Jun	1	06/06	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Jun	1	06/06	3	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	May	1	05/06	3	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	May	1	05/06	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	May	1	04/06	3	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	May	1	04/06	5	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Apr	1	04/06	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Mar	1	03/06	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Mar	1	03/06	3	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Feb	1	02/06	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Feb	1	02/06	3	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Feb	1	01/06	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Feb	1	01/06	3	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Mar	1	12/05	4	01	12083.350+	5576.93+	11	11	388.12+	0.462+	100													
02	Mar	1	11/05	3	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Jan	2	11/05	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Mar	1	10/05	5	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Dec	7	07/05	4	01	12083.350+	5576.93+	11	11	386.12+	0.462+	100													
02	Jul	1	07/05	3	01	10833.330+	2000.00+	11	11	140.00+	0.185+	100													
02	Jul	1	07/05	3	01	12083.350+	3346.17+	11	11	229.96+	0.277+	100													
02	Jul	1	06/05	4	01	10833.330+	5000.00+	11	11	345.73+	0.462+	100													
02	Jul	1	06/05	3	01	10833.330+	5000.00+	11	11	345.73+	0.462+	100													

Payroll Detail for nation

Eric K Eggena

Fiscal Year: 2004/2005 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
02	Jun	1	05/05	5	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	May	1	05/05	4	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	May	1	05/05	3	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Apr	1	04/05	4	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Apr	1	04/05	3	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Mar	1	03/05	4	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Mar	1	03/05	3	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Feb	1	02/05	4	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Feb	1	02/05	3	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Jan	1	01/05	4	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Jan	1	01/05	3	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Dec	1	12/04	4	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Dec	1	12/04	3	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Nov	1	10/04	5	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Nov	9	07/04	4	01	10833.330+	5000.00+	5000.00+	11	11	345.73+	0.462+	100												
02	Jul	1	07/04	3	01	9167.170+	4269.31+	4269.31+	11	11	298.85+	0.466+	100												
02	Jul	1	07/04	3	01	10833.330+	500.00+	500.00+	11	11	30.73+	0.046+	100												

Payroll Detail Information

Eric K Eggena

Fiscal Year: 2003/2004 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Disability	Flag
02	Jun	1	06/04	3	01	9167.170+	4231.00+	4231.00+	11		291.90+	11	291.90+	0.462+	100			100							
02	Jun	1	06/04	4	01	9167.170+	4231.00+	4231.00+	11		291.90+	11	291.90+	0.462+	100			100							
02	May	1	05/04	5	01	9167.170+	4231.00+	4231.00+	11		291.90+	11	291.90+	0.462+	100			100							
02	May	10	01/04	3	01	9167.170+	4231.00+	4231.00+	11		291.90+	11	291.90+	0.462+	100			100							
02	Nov	1	11/03	5	01	9167.170+	4231.00+	4231.00+	11		291.90+	11	291.90+	0.462+	100			100							
02	Dec	12	07/03	3	01	9167.170+	4231.00+	4231.00+	11		291.90+	11	291.90+	0.462+	100			100							

Payroll Detail Information  
 Eric K Eggena

Fiscal Year: 2002/2003 Agency Code: 0069

SSN

Year	Month	Business Count	Continuous Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Disciplinary Flag
'02	Jun	1	06/03	5	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'02	Jun	1	06/03	4	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'02	Jun	1	06/03	3	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'02	May	9	01/03	4	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'02	Feb	1	01/03	3	01	7499.920+	3461.51+	11		11	238.04+	0.462+	100			
'02	Dec	1	12/02	5	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'02	Dec	3	11/02	4	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'01	Nov	1	11/02	3	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'02	Oct	3	09/02	4	01	7499.920+	3461.50+	11		11	238.04+	0.462+	100			
'02	Sep	5	07/02	3	01	6200.000+	2861.54+	11		11	196.04+	0.462+	100			

Payroll Detail In nation

Eric K Eggena

Fiscal Year: 2001/2002 Agency Code: 0069

SSN:

Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
02 Jun	1	06/02	5	01	6200.000+	2861.54+		11	196.04+	0.462+	100			
02 Jun	1	06/02	4	01	6200.000+	2861.54+		11	196.04+	0.462+	100			
02 Jun	1	06/02	3	01	6200.000+	2861.54+		11	196.04+	0.462+	100			
02 May	2	05/02	3	01	6200.000+	2861.54+		11	196.04+	0.462+	100			
02 Apr	1	04/02	4	01	6200.000+	2861.54+		11	115.91+	0.462+	100			
02 Apr	2	03/02	4	01	6200.000+	2861.54+		11	196.04+	0.462+	100			
02 Mar	1	03/02	3	01	6200.000+	1716.92+		11	115.91+	0.277+	100			

**Payroll Detail Information**  
**Lourdes Patricia Garcia**

Fiscal Year: 2010/2011 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Count	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag									
03	Jun	1	06/11	4	01	13750.000+			6346.15+	11	502.81+	0.462+	100																							
03	Jun	1	06/11	3	01	13750.000+			6346.15+	11	502.81+	0.462+	100																							
03	May	8	02/11	3	01	13750.000+			6346.15+	11	502.81+	0.462+	100																							
03	Mar	1	01/11	5	01	13750.000+			6346.15+	11	502.81+	0.462+	100																							
03	Feb	9	09/10	4	01	13750.000+			6346.15+	11	502.81+	0.462+	100																							
03	Oct	1	09/10	3	01	19264.010+			8891.08+	11	706.41+	0.462+	100																							
03	Oct	1	08/10	5	01	19264.010+			8891.08+	11	706.41+	0.462+	100																							
03	Oct	1	08/10	4	01	19264.010+			8891.08+	11	706.41+	0.462+	100																							
03	Feb	1	08/10	3	01	19264.010+			8891.08+	11	706.41+	0.462+	100																							
03	Oct	1	07/10	4	01	19264.010+			8891.08+	11	706.41+	0.462+	100																							
03	Jan	1	07/10	3	01	19264.010+			8891.08+	11	706.41+	0.462+	100																							

**Payroll Detail Information**  
**Lourdes Patricia Garcia**  
**Fiscal Year: 2009/2010 Agency Code: 0069**

SSN:

Grade	Business Month	Continuous Count	Service Month	Type	Pav Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Disciplinary Flag
J03	Jun	1	06/10	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Jun	1	06/10	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Jun	1	05/10	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	May	1	05/10	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	May	1	04/10	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Apr	1	04/10	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	03/10	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	03/10	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	02/10	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	02/10	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	01/10	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	01/10	5	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	01/10	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Mar	1	12/09	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Jan	1	12/09	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Dec	1	11/09	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Nov	1	11/09	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Oct	1	10/09	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Oct	1	10/09	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Oct	1	09/09	4	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Sep	1	09/09	3	01	19264.010+	8891.08+			11	706.41+	0.462+	100			E
J03	Dec	1	08/09	5	01	17200.020+	7938.47+			11	630.20+	0.462+	100			E
J03	Aug	1	08/09	3	01	17200.020+	7938.47+			11	630.20+	0.462+	100			E
J03	Sep	1	08/09	5	01	19264.010+	8891.08+			13	706.41+	0.462+	100			E
J03	Sep	1	08/09	5	01	17200.020+	7938.47-			13	630.20-	0.462-	100			E
J03	Sep	1	08/09	4	01	19264.010+	8891.08+			13	706.41+	0.462+	100			E
J03	Sep	1	08/09	4	01	17200.020+	7938.47-			13	630.20-	0.462-	100			E
J03	Sep	1	08/09	3	01	19264.010+	8891.08+			13	706.41+	0.462+	100			E
J03	Sep	1	08/09	3	01	17200.020+	7938.47-			13	630.20-	0.462-	100			E
J03	Aug	1	08/09	4	01	17200.020+	7938.47+			11	630.20+	0.462+	100			E
J03	Sep	1	07/09	4	01	19264.010+	8891.08+			13	706.41+	0.462+	100			E
J03	Sep	1	07/09	4	01	17200.020+	7938.47-			13	630.20-	0.462-	100			E
J03	Sep	1	07/09	3	01	19264.010+	2667.36+			13	208.51+	0.138+	100			E
J03	Sep	1	07/09	3	01	17200.020+	7938.47-			13	630.20-	0.462-	100			E
J03	Sep	1	07/09	3	01	17200.020+	5556.89+			13	439.67+	0.323+	100			E

Payroll Detail Information  
 Lourdes Patricia Garcia

Fiscal Year: 2009/2010 Agency Code: 0069

SSN:

Coverage Group	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
70003	Jul	1	07/09	4	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E
70003	Jul	1	07/09	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E
70003	Jul	1	06/09	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E
70003	Jul	1	05/09	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			E

Payroll Detail Information  
 Lourdes Patricia Garcia

Fiscal Year: 2008/2009 Agency Code: 0069

SSN

Rate	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
003	Jun	1	06/09	4	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			
003	May	1	05/09	4	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			
003	May	2	04/09	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			
003	Apr	1	03/09	5	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			
003	Mar	14	09/08	3	01	17200.020+	7938.47+	11	630.20+	11	630.20+	0.462+	100			
003	Sep	1	08/08	5	01	14183.330+	6546.15+	11	518.81+	11	518.81+	0.462+	100			
003	Aug	3	07/08	4	01	14183.330+	6546.15+	11	518.81+	11	518.81+	0.462+	100			
003	Jul	1	07/08	3	01	14183.330+	2618.45+	11	204.60+	11	204.60+	0.185+	100			
003	Jul	1	07/08	3	01	13350.000+	3696.93+	11	290.87+	11	290.87+	0.277+	100			

**Payroll Detail Information**  
**Lourdes Patricia Garcia**

Fiscal Year: 2007/2008 Agency Code: 0069

SSN:

Grade	Business	Continuous	Service	Month	Count	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Disciplinary	Flag	
003	Jun	1	06/08	4	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Jun	1	06/08	3	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	May	1	05/08	4	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	May	1	05/08	3	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Apr	2	04/08	3	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Mar	1	03/08	5	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	May	1	02/08	3	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Mar	3	02/08	4	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Jan	8	10/07	3	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Sep	1	09/07	5	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Sep	1	08/07	3	01	13516.880+	6161.54-	13	488.04-	0.456-	100																
003	Sep	1	08/07	3	01	13350.000+	6161.54+	13	488.04+	0.462+	100																
003	Sep	3	08/07	4	01	13350.000+	6161.54+	11	488.04+	0.462+	100																
003	Sep	1	07/07	4	01	13516.880+	6161.54-	13	488.04-	0.456-	100																
003	Sep	1	07/07	4	01	13350.000+	6161.54+	13	488.04+	0.462+	100																
003	Sep	1	07/07	3	01	13516.880+	3080.77-	13	241.58-	0.228-	100																
003	Sep	1	07/07	3	01	13350.000+	3080.77+	13	241.58+	0.231+	100																
003	Aug	2	07/07	4	01	13516.880+	6161.54+	11	488.04+	0.456+	100																
003	Jul	1	07/07	3	01	13516.880+	3080.77+	11	241.58+	0.228+	100																
003	Jul	1	07/07	3	01	12516.680+	2888.46+	11	226.20+	0.231+	100																

**Payroll Detail Information**  
**Lourdes Patricia Garcia**

Fiscal Year: 2006/2007 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pav	Pay	Rate	Earnings	Code	Normal	Contribution	Code	Tax	Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag			
03	Jun	1	06/07	4	01	12516.680+	5776.93+	11	457.27+	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100
03	Jun	1	06/07	3	01	12516.680+	5776.93+	11	457.27+	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100
03	May	2	05/07	3	01	12516.680+	5776.93+	11	457.27+	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100	457.27+	0.462+	100	100
03	Jun	1	04/07	5	01	12516.680+	5776.93+	11	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Apr	1	04/07	4	01	12516.680+	5776.93+	11	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Mar	7	12/06	4	01	12516.680+	5776.93+	11	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
03	May	1	12/06	3	01	12516.680+	5776.93+	11	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	May	2	11/06	3	01	12516.680+	5776.93+	11	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	10/06	5	01	12516.680+	5776.93+	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	10/06	5	01	12083.350+	5776.93-	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	10/06	4	01	12516.680+	5776.93+	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	10/06	4	01	12083.350+	5776.93-	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	10/06	3	01	12516.680+	5776.93+	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	10/06	3	01	12083.350+	5776.93-	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Nov	1	10/06	5	01	12083.350+	5776.93+	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	09/06	4	01	12516.680+	5776.93+	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	09/06	4	01	12083.350+	5776.93-	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	09/06	3	01	12516.680+	5776.93+	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	09/06	3	01	12083.350+	5776.93-	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	09/06	3	01	12516.680+	5776.93+	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	07/06	4	01	12516.680+	5776.93+	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	07/06	4	01	12083.350+	5776.93-	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	07/06	3	01	12516.680+	5776.93+	15	386.12-	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100	386.12-	0.462+	100	100
02	Jan	1	07/06	3	01	12083.350+	5776.93-	15	400.12+	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100	400.12+	0.462+	100	100
02	Jan	1	07/06	3	01	10833.330+	2500.00-	15	170.73-	100	170.73-	0.462+	100	100	170.73-	0.462+	100	100	170.73-	0.462+	100	100	170.73-	0.462+	100	100	170.73-	0.462+	100	100
02	Jan	1	07/06	3	01	10833.330+	2500.00+	15	175.00+	100	175.00+	0.462+	100	100	175.00+	0.462+	100	100	175.00+	0.462+	100	100	175.00+	0.462+	100	100	175.00+	0.462+	100	100
02	Oct	7	07/06	4	01	12083.350+	5776.93+	11	386.12+	100	386.12+	0.462+	100	100	386.12+	0.462+	100	100	386.12+	0.462+	100	100	386.12+	0.462+	100	100	386.12+	0.462+	100	100
02	Sep	1	07/06	3	01	12083.350+	2788.45+	11	195.19+	100	195.19+	0.231+	100	100	195.19+	0.231+	100	100	195.19+	0.231+	100	100	195.19+	0.231+	100	100	195.19+	0.231+	100	100
02	Sep	1	07/06	3	01	10833.330+	2500.00+	11	170.73+	100	170.73+	0.231+	100	100	170.73+	0.231+	100	100	170.73+	0.231+	100	100	170.73+	0.231+	100	100	170.73+	0.231+	100	100

**Payroll Detail for Lounation  
 Lourdes Patricia Garcia**

Fiscal Year: 2005/2006 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax	Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Disciplinary	Flag
12	Jun	1	06/06	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Jun	1	06/06	3	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	May	1	05/06	3	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	May	1	05/06	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	May	1	04/06	3	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	May	1	04/06	5	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Apr	1	04/06	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Mar	1	03/06	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Mar	1	03/06	3	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Feb	1	02/06	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Feb	1	02/06	3	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Feb	1	01/06	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Feb	1	01/06	3	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Mar	1	12/05	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Mar	1	11/05	3	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Jan	2	11/05	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Mar	1	10/05	5	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Dec	7	07/05	4	01	10833.330+	5000.00+	5000.00+	11	345.73+	0.462+	100							100							
12	Jul	1	07/05	3	01	9206.000+	1699.57+	1699.57+	11	118.97+	0.185+	100							100							
12	Jul	1	07/05	3	01	10833.330+	3000.00+	3000.00+	11	205.73+	0.277+	100							100							
12	Jul	1	06/05	4	01	9206.000+	4248.92+	4248.92+	11	293.15+	0.462+	100							100							
12	Jul	1	06/05	3	01	9206.000+	4248.92+	4248.92+	11	293.15+	0.462+	100							100							

**Payroll Detail Information**  
**Lourdes Patricia Garcia**

Fiscal Year: 2004/2005 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Count	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Code	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag						
02	Jun	1	05/05	5	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	May	1	05/05	4	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	May	1	05/05	3	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Apr	1	04/05	4	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Apr	1	04/05	3	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Mar	1	03/05	4	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Mar	1	03/05	3	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Feb	1	02/05	4	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Feb	1	02/05	3	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Jan	1	01/05	4	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Jan	1	01/05	3	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Dec	1	12/04	4	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Dec	1	12/04	3	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Nov	1	10/04	5	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Nov	9	07/04	4	01	9206.000+	4248.92+	11	293.15+	0.462+	100																						
02	Jul	1	07/04	3	01	8474.000+	3911.07+	11	269.50+	0.462+	100																						

Payroll Detail for nation  
 Lourdes Patricia Garcia

Fiscal Year: 2003/2004 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Count	Count	Month	Days	Pav	Code	Pay	Rate	Earnings	Code	Normal	Contribution	Code	Tax	Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Disciplinary	Flag		
02	Jun	1	06/04	3	01	8474.000+	3911.07+	11	269.50+	0.462+	100																						
02	Jun	1	06/04	4	01	8474.000+	3911.07+	11	269.50+	0.462+	100																						
02	May	1	05/04	5	01	8474.000+	3911.07+	11	269.50+	0.462+	100																						
02	May	10	01/04	3	01	8474.000+	3911.07+	11	269.50+	0.462+	100																						
02	Nov	1	11/03	5	01	8474.000+	3911.07+	11	269.50+	0.462+	100																						
02	Dec	11	07/03	4	01	8474.000+	3911.07+	11	269.50+	0.462+	100																						
02	Jul	1	07/03	3	01	6806.000+	3141.23+	11	215.62+	0.462+	100																						

Payroll Detail Information  
 Lourdes Patricia Garcia

SSN: Fiscal Year: 2002/2003 Agency Code: 0069

Year	Month	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
02	Jun	1	06/03	5	01	6806.000+	3141.23+	3141.23+	11	215.62+	11	215.62+	0.462+	100			
02	Jun	1	06/03	4	01	6806.000+	3141.23+	3141.23+	11	215.62+	11	215.62+	0.462+	100			
02	Jun	1	06/03	3	01	6806.000+	3141.23+	3141.23+	11	215.62+	11	215.62+	0.462+	100			
02	May	10	01/03	3	01	6806.000+	3141.23+	3141.23+	11	215.62+	11	215.62+	0.462+	100			
02	Dec	1	12/02	5	01	6487.000+	2994.00+	2994.00+	11	205.31+	11	205.31+	0.462+	100			
02	Dec	3	11/02	4	01	6487.000+	2994.00+	2994.00+	11	205.31+	11	205.31+	0.462+	100			
01	Nov	1	11/02	3	01	6487.000+	2994.00+	2994.00+	11	205.31+	11	205.31+	0.462+	100			
02	Oct	8	07/02	3	01	6487.000+	2994.00+	2994.00+	11	205.31+	11	205.31+	0.462+	100			

Payroll Detail Ir nation

Lourdes Patricia Garcia

Fiscal Year: 2001/2002 Agency Code: 0069

SSN.

Year	Month	Business Count	Continuous Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
02	Jun	1	06/02	5	01	5325.000+	2457.69+	11	2457.69+	11	167.77+	0.462+	100			
02	Jun	1	06/02	4	01	5325.000+	2457.69+	11	2457.69+	11	167.77+	0.462+	100			
02	Jun	1	06/02	3	01	5325.000+	2457.69+	11	2457.69+	11	167.77+	0.462+	100			
02	May	2	05/02	3	01	5325.000+	2457.69+	11	2457.69+	11	167.77+	0.462+	100			
02	Apr	1	04/02	4	01	5325.000+	2457.69+	11	2457.69+	11	167.77+	0.462+	100			
02	Apr	6	01/02	4	01	5325.000+	2457.69+	11	2457.69+	11	167.77+	0.462+	100			
02	Jan	1	01/02	3	01	5100.000+	2353.85+	11	2353.85+	11	160.50+	0.462+	100			
02	Dec	1	12/01	5	01	5100.000+	2353.85+	11	2353.85+	11	160.50+	0.462+	100			
02	Dec	10	08/01	3	01	5100.000+	2353.85+	11	2353.85+	11	160.50+	0.462+	100			
02	Jul	1	07/01	5	01	5100.000+	2353.85+	11	2353.85+	11	160.50+	0.462+	100			
02	Jul	1	07/01	4	01	5100.000+	2353.85+	11	2353.85+	11	160.50+	0.462+	100			
02	Jul	1	07/01	3	01	4501.000+	2077.38+	11	2077.38+	11	141.15+	0.462+	100			

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2010/2011 Agency Code: 0069

SSN:

Stage	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
003	Feb	1	01/11	3	09	5545.380+	5545.38+	5545.38+	16	16	443.63+	100						100							
003	Feb	8	09/10	3	01	13350.000+	6161.54+	6161.54+	11	11	488.04+	100						100							
003	Oct	1	08/10	5	01	13350.000+	6161.54+	6161.54+	11	11	488.04+	100						100							
003	Oct	4	07/10	3	01	13350.000+	6161.54+	6161.54+	11	11	488.04+	100						100							

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2009/2010 Agency Code: 0069

SSN:

Stage	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Disability	Flag
oup	Month	Count	Month							Contribution			Member	Contribution	Credit			Code	Code	Amount	Amount			

003	Jun	1	06/10	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Jun	1	06/10	4	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Jun	1	05/10	4	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	May	7	02/10	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Mar	1	01/10	5	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Mar	6	11/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Dec	1	08/09	5	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Oct	8	07/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Jul	1	06/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									
003	Jul	1	05/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100									

Payroll Detail Information  
 Luis E Ramirez

Fiscal Year: 2008/2009 Agency Code: 0069

SSN:

Employee	Business	Continuous	Service	Month	Count	Month	Days	Pav	Code	Pay	Rate	Earnings	Code	Normal	Contribution	Code	Tax	Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag				
003	Jun	1	06/09	4	01	13350.000+	6161.54+	11	488.04+	0.462+	100																							
003	May	1	05/09	4	01	13350.000+	6161.54+	11	488.04+	0.462+	100																							
003	May	2	04/09	3	01	13350.000+	6161.54+	11	488.04+	0.462+	100																							
003	Apr	1	03/09	5	01	13350.000+	6161.54+	11	488.04+	0.462+	100																							
003	Mar	14	09/08	3	01	13350.000+	6161.54+	11	488.04+	0.462+	100																							
003	Sep	1	08/08	5	01	13350.000+	6161.54+	11	488.04+	0.462+	100																							
003	Aug	3	07/08	4	01	13350.000+	6161.54+	11	488.04+	0.462+	100																							
003	Jul	1	07/08	3	01	13350.000+	2464.63+	11	192.29+	0.185+	100																							
003	Jul	1	07/08	3	01	12516.680+	3466.16+	11	272.41+	0.277+	100																							

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2007/2008 Agency Code: 0069

SSN:

Sup	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
003	Jun	1	06/08	4	01	12516.680+	5776.93+			11	457.27+	0.462+	100			
003	Jun	1	06/08	3	01	12516.680+	5776.93+			11	457.27+	0.462+	100			
003	May	4	04/08	3	01	12516.680+	5776.93+			11	457.27+	0.462+	100			
003	Mar	1	03/08	5	01	12516.680+	5776.93+			11	457.27+	0.462+	100			
003	Mar	12	10/07	3	01	12516.680+	5776.93+			11	457.27+	0.462+	100			
003	Sep	1	09/07	5	01	12516.680+	5776.93+			11	457.27+	0.462+	100			
003	Sep	5	07/07	4	01	12516.680+	5776.93+			11	457.27+	0.462+	100			
003	Jul	1	07/07	3	01	12516.680+	2888.47+			11	226.19+	0.231+	100			
003	Jul	1	07/07	3	01	11433.350+	2638.46+			11	206.20+	0.231+	100			

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2006/2007 Agency Code: 0069

SSN:

Emp	Business	Continuous	Service	Month	Count	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag		
003	Jun	1	06/07	4	01		11433.350+	5276.93+	5276.93+	11		417.27+	11	417.27+	0.462+	100												
003	Jun	1	06/07	3	01		11433.350+	5276.93+	5276.93+	11		417.27+	11	417.27+	0.462+	100												
003	May	2	05/07	3	01		11433.350+	5276.93+	5276.93+	11		417.27+	11	417.27+	0.462+	100												
003	Jun	1	04/07	5	01		11433.350+	5276.93+	5276.93+	11		417.27+	11	417.27+	0.462+	100												
002	Apr	9	12/06	4	01		11433.350+	5276.93+	5276.93+	11		365.12+	11	365.12+	0.462+	100												
003	May	1	12/06	3	01		11433.350+	5276.93+	5276.93+	11		365.12+	11	365.12+	0.462+	100												
002	May	2	11/06	3	01		11433.350+	5276.93+	5276.93+	11		365.12+	11	365.12+	0.462+	100												
002	Jan	1	10/06	5	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	10/06	5	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Jan	1	10/06	4	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	10/06	4	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Jan	1	10/06	3	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	10/06	3	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Nov	1	10/06	5	01		11000.020+	5076.93+	5076.93+	11		351.12+	11	351.12+	0.462+	100												
002	Jan	1	09/06	4	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	09/06	4	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Jan	1	09/06	3	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	09/06	3	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Jan	1	08/06	4	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	08/06	4	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Jan	1	08/06	3	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	08/06	3	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Jan	1	07/06	4	01		11433.350+	5276.93+	5276.93+	15		365.12+	15	365.12+		100												
002	Jan	1	07/06	4	01		11000.020+	5076.93-	5076.93-	15		351.12-	15	351.12-		100												
002	Jan	1	07/06	3	01		11433.350+	2638.46+	2638.46+	15		184.69+	15	184.69+		100												
002	Jan	1	07/06	3	01		11000.020+	2538.47-	2538.47-	15		177.69-	15	177.69-		100												
002	Jan	1	07/06	3	01		10000.010+	2307.69-	2307.69-	15		157.27-	15	157.27-		100												
002	Jan	1	07/06	3	01		10000.010+	2307.69+	2307.69+	15		161.54+	15	161.54+		100												
002	Oct	7	07/06	4	01		11000.020+	5076.93+	5076.93+	11		351.12+	11	351.12+	0.462+	100												
002	Sep	1	07/06	3	01		11000.020+	2538.46+	2538.46+	11		177.69+	11	177.69+	0.231+	100												
002	Sep	1	07/06	3	01		10000.010+	2307.69+	2307.69+	11		157.27+	11	157.27+	0.231+	100												

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2005/2006 Agency Code: 0069

SSN:

Group	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Disciplinary Flag
002	Jun	1	06/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Jun	1	06/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	May	1	05/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	May	1	05/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	May	1	04/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	May	1	04/06	5	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Apr	1	04/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Mar	1	03/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Mar	1	03/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Feb	1	02/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Feb	1	02/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Feb	1	01/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Feb	1	01/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Mar	1	12/05	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Mar	1	11/05	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Jan	2	11/05	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Mar	1	10/05	5	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Dec	7	07/05	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
002	Jul	1	07/05	3	01	9206.000+	1699.57+			11	118.97+	0.185+	100			
002	Jul	1	07/05	3	01	10000.010+	2769.22+			11	189.58+	0.277+	100			
002	Jul	1	06/05	4	01	9206.000+	4248.92+			11	293.15+	0.462+	100			
002	Jul	1	06/05	3	01	9206.000+	4248.92+			11	293.15+	0.462+	100			

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2004/2005 Agency Code: 0069

SSN:

Stage	Business	Continuous	Service	Count	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag	
002	Jun	1	05/05	5	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	May	1	05/05	4	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	May	1	05/05	3	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Apr	1	04/05	4	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Apr	1	04/05	3	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Mar	1	03/05	4	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Mar	1	03/05	3	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Feb	1	02/05	4	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Feb	1	02/05	3	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Jan	1	01/05	4	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Jan	1	01/05	3	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Dec	1	12/04	4	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Dec	1	12/04	3	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Nov	1	10/04	5	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Nov	9	07/04	4	01		9206.000+	4248.92+		11		293.15+		11	293.15+	0.462+	100										
002	Jul	1	07/04	3	01		8474.000+	3911.07+		11		269.50+		11	269.50+	0.462+	100										

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2003/2004 Agency Code: 0069

SSN:

Group	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
002	Jun	1	06/04	3	01	8474.000+	3911.07+	11		11	269.50+	0.462+	100			
002	Jun	1	06/04	4	01	8474.000+	3911.07+	11		11	269.50+	0.462+	100			
002	May	1	05/04	5	01	8474.000+	3911.07+	11		11	269.50+	0.462+	100			
002	May	10	01/04	3	01	8474.000+	3911.07+	11		11	269.50+	0.462+	100			
002	Nov	1	11/03	5	01	8474.000+	3911.07+	11		11	269.50+	0.462+	100			
002	Dec	11	07/03	4	01	8474.000+	3911.07+	11		11	269.50+	0.462+	100			
002	Jul	1	07/03	3	01	6806.000+	3141.23+	11		11	215.62+	0.462+	100			

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Payroll Detail Information

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Luis E Ramirez

SSN: Fiscal Year: 2002/2003 Agency Code: 0069

Stage	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discipline	Flag
002	Jun	1	06/03	5	01	6806.000+	3141.23+	11	215.62+	0.462+	100	100	215.62+	0.462+	100	100	100	100							
002	Jun	1	06/03	4	01	6806.000+	3141.23+	11	215.62+	0.462+	100	100	215.62+	0.462+	100	100	100	100							
002	Jun	1	06/03	3	01	6806.000+	3141.23+	11	215.62+	0.462+	100	100	215.62+	0.462+	100	100	100	100							
002	May	10	01/03	3	01	6806.000+	3141.23+	11	215.62+	0.462+	100	100	215.62+	0.462+	100	100	100	100							
002	Dec	1	12/02	5	01	6487.000+	2994.00+	11	205.31+	0.462+	100	100	205.31+	0.462+	100	100	100	100							
002	Dec	3	11/02	4	01	6487.000+	2994.00+	11	205.31+	0.462+	100	100	205.31+	0.462+	100	100	100	100							
001	Nov	1	11/02	3	01	6487.000+	2994.00+	11	205.31+	0.462+	100	100	205.31+	0.462+	100	100	100	100							
002	Oct	8	07/02	3	01	6487.000+	2994.00+	11	205.31+	0.462+	100	100	205.31+	0.462+	100	100	100	100							

Payroll Detail Information

Luis E Ramirez

Fiscal Year: 2001/2002 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Discrepancy	Flag
02	Jun	1	06/02	5	01	5735.000+	2646.92+	2646.92+	11	181.01+	0.462+	100	181.01+	0.462+	100	181.01+	0.462+	100						
02	Jun	1	06/02	4	01	5735.000+	2646.92+	2646.92+	11	181.01+	0.462+	100	181.01+	0.462+	100	181.01+	0.462+	100						
02	Jun	1	06/02	3	01	5735.000+	2646.92+	2646.92+	11	181.01+	0.462+	100	181.01+	0.462+	100	181.01+	0.462+	100						
02	May	2	05/02	3	01	5735.000+	2646.92+	2646.92+	11	181.01+	0.462+	100	181.01+	0.462+	100	181.01+	0.462+	100						
02	Apr	1	04/02	4	01	5735.000+	2646.92+	2646.92+	11	181.01+	0.462+	100	181.01+	0.462+	100	181.01+	0.462+	100						
02	Apr	6	01/02	4	01	5735.000+	2646.92+	2646.92+	11	181.01+	0.462+	100	181.01+	0.462+	100	181.01+	0.462+	100						
02	Jan	1	01/02	3	01	5492.000+	2534.77+	2534.77+	11	173.16+	0.462+	100	173.16+	0.462+	100	173.16+	0.462+	100						
02	Dec	1	12/01	5	01	5492.000+	2534.77+	2534.77+	11	173.16+	0.462+	100	173.16+	0.462+	100	173.16+	0.462+	100						
02	Dec	10	08/01	3	01	5492.000+	2534.77+	2534.77+	11	173.16+	0.462+	100	173.16+	0.462+	100	173.16+	0.462+	100						
02	Jul	1	07/01	5	01	5492.000+	2534.77+	2534.77+	11	173.16+	0.462+	100	173.16+	0.462+	100	173.16+	0.462+	100						
02	Jul	1	07/01	4	01	5492.000+	2534.77+	2534.77+	11	173.16+	0.462+	100	173.16+	0.462+	100	173.16+	0.462+	100						
02	Jul	1	07/01	3	01	5235.000+	2416.15+	2416.15+	11	164.86+	0.462+	100	164.86+	0.462+	100	164.86+	0.462+	100						

Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discretionary Flag
03 Nov	1	11/10	3	01	14284.510+	6592.85+		11	522.55+	0.462+	100			
03 Oct	1	10/10	4	01	14284.510+	6640.45+		11	526.36+	0.465+	100			
03 Oct	3	09/10	3	01	14284.510+	6592.85+		11	522.55+	0.462+	100			
03 Oct	1	08/10	5	01	14284.510+	6592.85+		11	522.55+	0.462+	100			
03 Oct	3	07/10	4	01	14284.510+	6592.85+		11	522.55+	0.462+	100			
03 Jan	1	07/10	3	01	13350.000+	6161.54+		11	488.04+	0.462+	100			

Annette S Peretz

Fiscal Year: 2009/2010 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
33	Jun	1	06/10	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Jun	1	06/10	4	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Jun	1	05/10	4	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	May	7	02/10	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Mar	1	01/10	5	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Mar	6	11/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Dec	1	08/09	5	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Oct	8	07/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Jul	1	06/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										
33	Jul	1	05/09	3	01	13350.000+	6161.54+	6161.54+	11	488.04+	0.462+	100	488.04+	0.462+	100										

Payroll Detail for Annette S Peretz  
 Annette S Peretz

Fiscal Year: 2008/2009 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Code	Tax Deferred	Member	Service	Unit/Agency	Account	Survivor	Discrepancy
03	Month	Count	Month						Contribution		Member	Contribution	Credit	Code	Code	Amount	Flag
03	Jun	1	06/09	4	01	13350.000+	6161.54+	11	488.04+	11	488.04+	0.462+	100				
03	May	1	05/09	4	01	13350.000+	6161.54+	11	488.04+	11	488.04+	0.462+	100				
03	May	2	04/09	3	01	13350.000+	6161.54+	11	488.04+	11	488.04+	0.462+	100				
03	Apr	1	03/09	5	01	13350.000+	6161.54+	11	488.04+	11	488.04+	0.462+	100				
03	Mar	14	09/08	3	01	13350.000+	6161.54+	11	488.04+	11	488.04+	0.462+	100				
03	Sep	1	08/08	5	01	13350.000+	6161.54+	11	488.04+	11	488.04+	0.462+	100				
03	Aug	3	07/08	4	01	13350.000+	6161.54+	11	488.04+	11	488.04+	0.462+	100				
03	Jul	1	07/08	3	01	13350.000+	2464.64+	11	192.29+	11	192.29+	0.185+	100				
03	Jul	1	07/08	3	01	12516.680+	3466.16+	11	272.41+	11	272.41+	0.277+	100				

Payroll Detail Information  
 Annette S Peretz

Fiscal Year: 2007/2008 Agency Code: 0069

SSN:

IGP	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
3	Jun	1	06/08	4	01	12516.680+	5776.93+	11		11	457.27+	0.462+	100			
3	Jun	1	06/08	3	01	12516.680+	5776.93+	11		11	457.27+	0.462+	100			
3	May	4	04/08	3	01	12516.680+	5776.93+	11		11	457.27+	0.462+	100			
3	Mar	1	03/08	5	01	12516.680+	5776.93+	11		11	457.27+	0.462+	100			
3	Mar	12	10/07	3	01	12516.680+	5776.93+	11		11	457.27+	0.462+	100			
3	Sep	1	09/07	5	01	12516.680+	5776.93+	11		11	457.27+	0.462+	100			
3	Sep	5	07/07	4	01	12516.680+	5776.93+	11		11	457.27+	0.462+	100			
3	Jul	1	07/07	3	01	12516.680+	2888.47+	11		11	226.19+	0.231+	100			
3	Jul	1	07/07	3	01	11433.350+	2638.46+	11		11	206.20+	0.231+	100			

Payroll Detail Information

Annette S Peretz

Fiscal Year: 2006/2007 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pav Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discipline	Flag
03	Jun	1	06/07	4	01	11433.350+	5276.93+	11	15	417.27+	0.462+	100						100							
03	Jun	1	06/07	3	01	11433.350+	5276.93+	11	15	417.27+	0.462+	100						100							
03	May	2	05/07	3	01	11433.350+	5276.93+	11	15	417.27+	0.462+	100						100							
03	Jun	1	04/07	5	01	11433.350+	5276.93+	11	15	417.27+	0.462+	100						100							
02	Apr	9	12/06	4	01	11433.350+	5276.93+	11	15	365.12+	0.462+	100						100							
03	May	1	12/06	3	01	11433.350+	5276.93+	11	15	365.12+	0.462+	100						100							
02	May	2	11/06	3	01	11433.350+	5276.93+	11	15	365.12+	0.462+	100						100							
02	Jan	1	10/06	5	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	10/06	5	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Jan	1	10/06	4	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	10/06	4	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Jan	1	10/06	3	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	10/06	3	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Nov	1	10/06	5	01	11000.020+	5076.93+	11	15	351.12+	0.462+	100						100							
02	Jan	1	09/06	4	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	09/06	4	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Jan	1	09/06	3	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	09/06	3	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Jan	1	08/06	4	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	08/06	4	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Jan	1	08/06	3	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	08/06	3	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Jan	1	07/06	4	01	11433.350+	5276.93+	15	15	365.12+		100						100							
02	Jan	1	07/06	4	01	11000.020+	5076.93-	15	15	351.12-		100						100							
02	Jan	1	07/06	3	01	11433.350+	2638.46+	15	15	184.69+		100						100							
02	Jan	1	07/06	3	01	11000.020+	2538.47-	15	15	177.69-		100						100							
02	Jan	1	07/06	3	01	10000.010+	2307.69-	15	15	157.27-		100						100							
02	Jan	1	07/06	3	01	10000.010+	2307.69+	15	15	161.54+		100						100							
002	Oct	7	07/06	4	01	11000.020+	5076.93+	11	11	351.12+	0.462+	100						100							
002	Sep	1	07/06	3	01	11000.020+	2538.47+	11	11	177.69+	0.231+	100						100							
002	Sep	1	07/06	3	01	10000.010+	2307.70+	11	11	157.27+	0.231+	100						100							

Payroll Detail for Annette S Peretz  
 Annette S Peretz

SSN: Fiscal Year: 2005/2006 Agency Code: 0069

Age	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Disciplinary Flag
02	Jun	1	06/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Jun	1	06/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	May	1	05/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	May	1	05/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	May	1	04/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	May	1	04/06	5	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Apr	1	04/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Mar	1	03/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Mar	1	03/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Feb	1	02/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Feb	1	02/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Feb	1	01/06	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Feb	1	01/06	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Mar	1	12/05	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Mar	1	11/05	3	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Jan	2	11/05	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Mar	1	10/05	5	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Dec	7	07/05	4	01	10000.010+	4615.39+			11	318.81+	0.462+	100			
02	Jul	1	07/05	3	01	9316.670+	1720.00+			11	120.40+	0.185+	100			
02	Jul	1	07/05	3	01	10000.010+	2769.23+			11	189.58+	0.277+	100			
02	Jul	1	06/05	4	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Jul	1	06/05	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			

Payroll Detail for nation

Annette S Peretz

Fiscal Year: 2004/2005 Agency Code: 0069

SSN:

Year	Month	Business Count	Continuous Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
02	Jun	1	05/05	5	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	May	1	05/05	4	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	May	1	05/05	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Apr	1	04/05	4	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Apr	1	04/05	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Mar	1	03/05	4	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Mar	1	03/05	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Feb	1	02/05	4	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Feb	1	02/05	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Jan	1	01/05	4	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Jan	1	01/05	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Dec	1	12/04	4	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Dec	1	12/04	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Nov	1	10/04	5	01	9316.670+	4300.00+			11	296.73+	0.462+	100			
02	Nov	10	07/04	3	01	9316.670+	4300.00+			11	296.73+	0.462+	100			

**Payroll Detail for Annette S Peretz**

Fiscal Year: 2003/2004 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pav	Code	Pav	Rate	Earnings	Code	Normal	Contribution	Code	Tax	Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag	
02	Jun	1	06/04	3	01			9316.670+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	Jun	1	06/04	4	01			9316.670+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	May	1	05/04	5	01			9316.670+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	May	10	01/04	3	01			9316.670+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	Nov	1	11/03	5	01			9316.670+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	Dec	4	11/03	3	01			9316.670+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	Oct	1	10/03	3	01			9316.670+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	Oct	1	10/03	4	01			9316.670+	4300.00+	4300.00+	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	09/03	3	01			9136.670+	3800.00-	3800.00-	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	09/03	3	01			8233.330+	4300.00+	4300.00+	11	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	09/03	4	01			9316.670+	4300.00+	4300.00+	11	261.73+	0.462+	100			261.73+	0.462+			100								
02	Sep	1	09/03	3	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	08/03	4	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	08/03	3	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	07/03	4	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	07/03	4	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	07/03	4	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	07/03	3	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	07/03	3	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	07/03	3	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	06/03	5	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	06/03	3	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	06/03	4	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	06/03	4	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	06/03	4	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	06/03	3	01			8233.330+	3800.00-	3800.00-	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	06/03	3	01			9316.670+	4300.00+	4300.00+	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	05/03	4	01			9316.670+	4300.00+	4300.00+	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	05/03	4	01			8233.330+	3800.00-	3800.00-	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	05/03	3	01			9316.670+	4300.00+	4300.00+	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	05/03	3	01			8233.330+	3800.00-	3800.00-	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	04/03	4	01			9316.670+	4300.00+	4300.00+	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	04/03	4	01			8233.330+	3800.00-	3800.00-	15	261.73-	0.462+	100			261.73-	0.462+			100								
02	Sep	1	04/03	3	01			9316.670+	4300.00+	4300.00+	15	296.73+	0.462+	100			296.73+	0.462+			100								
02	Sep	1	04/03	3	01			8233.330+	3800.00-	3800.00-	15	261.73-	0.462+	100			261.73-	0.462+			100								

22/2012

**Payroll Detail Information**  
**Annette S Peretz**

**SSN:**

**Fiscal Year: 2003/2004 Agency Code: 0069**

Group	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
70002	Sep	1	03/03	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	03/03	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	03/03	3	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	03/03	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	02/03	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	02/03	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	02/03	3	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	02/03	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	01/03	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	01/03	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	01/03	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	01/03	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	12/02	5	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	12/02	5	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	12/02	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	12/02	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	12/02	3	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	12/02	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	11/02	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	11/02	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	11/02	3	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	11/02	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	10/02	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	10/02	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	10/02	3	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	10/02	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	09/02	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	09/02	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	09/02	3	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	09/02	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	08/02	4	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	08/02	4	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	08/02	3	01	9316.670+	4300.00+			15	296.73+		100			100
70002	Sep	1	08/02	3	01	8233.330+	3800.00-			15	261.73-		100			100
70002	Sep	1	07/02	4	01	9316.670+	4300.00+			15	296.73+		100			100

Payroll Detail Information  
Annette S Peretz

Fiscal Year: 2003/2004 Agency Code: 0069

SSN:

Age Business Continuous Service  
P Month Count Month Type Pay Code Pay Rate Earnings Code Normal Contribution Code Tax Deferred Member Contribution Service Credit Unit/Agency Code Account Code Survivor Amount Discrepancy Flag

02	Sep	1	07/02	4	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	07/02	3	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	07/02	3	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	06/02	5	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	06/02	5	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	06/02	4	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	06/02	4	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	06/02	3	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	06/02	3	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	05/02	4	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	05/02	4	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	05/02	3	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	05/02	3	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	04/02	4	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	04/02	4	01	8233.330+	3800.00-	15	261.73-	100			
02	Sep	1	04/02	3	01	9316.670+	4300.00+	15	296.73+	100			
02	Sep	1	04/02	3	01	8233.330+	3800.00-	15	261.73-	100			
002	Sep	1	03/02	4	01	9316.670+	4300.00+	15	296.73+	100			
002	Sep	1	03/02	4	01	8233.330+	3800.00-	15	261.73-	100			
002	Sep	1	03/02	3	01	9316.670+	4300.00+	15	296.73+	100			
002	Sep	1	03/02	3	01	8233.330+	3800.00-	15	261.73-	100			
002	Sep	1	02/02	4	01	9316.670+	4300.00+	15	296.73+	100			
002	Sep	1	02/02	4	01	8233.330+	3800.00-	15	261.73-	100			
002	Sep	1	02/02	3	01	9316.670+	4300.00+	15	296.73+	100			
002	Sep	1	02/02	3	01	8233.330+	3800.00-	15	261.73-	100			
002	Sep	1	01/02	4	01	9316.670+	4300.00+	15	296.73+	100			
002	Sep	1	01/02	4	01	8233.330+	3800.00-	15	261.73-	100			

Annette S Peretz

Fiscal Year: 2002/2003 Agency Code: 0069

SSN:

Line	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
1	Jun	1	06/03	5	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
2	Jun	1	06/03	4	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
2	Jun	1	06/03	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
2	May	10	01/03	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
2	Dec	1	12/02	5	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
2	Dec	3	11/02	4	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
1	Nov	1	11/02	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
2	Oct	8	07/02	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			

**Payroll Detail Information**  
**Annette S Peretz**

SSN: Fiscal Year: 2001/2002 Agency Code: 0069

Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
Jun	1	06/02	5	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Jun	1	06/02	4	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Jun	1	06/02	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
May	2	05/02	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Apr	1	04/02	4	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Apr	7	01/02	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Dec	1	12/01	5	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Dec	10	08/01	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Jul	1	07/01	5	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Jul	2	07/01	3	01	8233.330+	3800.00+	11	261.73+	11	261.73+	0.462+	100			
Jul	1	01/01	4	01	8233.330+	6088.50+	15	426.20+	15	426.20+		100			

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2010/2011 Agency Code: 0069

SSN:

Stage	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag	
003	Feb	1	08/10	3	01	58604.000+	27048.00+	27048.00+	11	11	2158.96+	100	2158.96+	0.462+	0.462+	100										E
003	Jan	1	07/10	3	01	58604.000+	27048.00+	27048.00+	11	11	2158.96+	100	2158.96+	0.462+	0.462+	100										E
003	Oct	1	07/10	4	01	58604.000+	27048.00+	27048.00+	11	11	2158.96+	100	2158.96+	0.462+	0.462+	100										E

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2009/2010 Agency Code: 0069

SSN:

Rate	Business	Continuous	Service	Month	Count	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Distribution	Flag
103	Jun	1	06/10	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Jun	1	06/10	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Jun	1	05/10	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	May	5	03/10	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Mar	1	02/10	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Mar	1	02/10	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Mar	1	01/10	3	09	48000.000+	48000.00+	16	3840.00+		100	100															
103	Mar	1	01/10	5	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Mar	1	01/10	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Mar	1	01/10	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Mar	1	12/09	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
103	Jan	1	12/09	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
03	Nov	1	11/09	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
03	Dec	1	11/09	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
03	Oct	1	10/09	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
03	Oct	1	10/09	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
03	Oct	1	09/09	4	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
03	Sep	1	09/09	3	01	58604.000+	27048.00+	11	2158.96+	0.462+	100	100															
03	Dec	1	08/09	5	01	52325.000+	24150.00+	11	1927.12+	0.462+	100	100															
03	Aug	1	08/09	3	01	52325.000+	24150.00+	11	1927.12+	0.462+	100	100															
03	Sep	1	08/09	5	01	58604.000+	27048.00+	13	2158.96+	0.462+	100	100															
03	Sep	1	08/09	5	01	52325.000+	24150.00-	13	1927.12-	0.462-	100	100															
03	Sep	1	08/09	4	01	58604.000+	27048.00+	13	2158.96+	0.462+	100	100															
03	Sep	1	08/09	4	01	52325.000+	24150.00-	13	1927.12-	0.462-	100	100															
03	Sep	1	08/09	3	01	58604.000+	27048.00+	13	2158.96+	0.462+	100	100															
03	Sep	1	08/09	3	01	52375.000+	24150.00-	13	1927.12-	0.461-	100	100															
03	Sep	1	07/09	4	01	52325.000+	24150.00+	11	1927.12+	0.462+	100	100															
03	Sep	1	07/09	4	01	52325.000+	24150.00-	13	1927.12-	0.462-	100	100															
03	Sep	1	07/09	3	01	58604.000+	8169.79+	13	648.70+	0.139+	100	100															
03	Sep	1	07/09	3	01	52325.000+	24150.00-	13	1927.12-	0.462-	100	100															
03	Sep	1	07/09	3	01	52325.000+	16849.61+	13	1343.09+	0.322+	100	100															
03	Jul	1	07/09	4	01	52325.000+	24150.00+	11	1927.12+	0.462+	100	100															
03	Jul	1	07/09	3	01	52325.000+	24150.00+	11	1927.12+	0.462+	100	100															
03	Jul	1	06/09	3	01	52325.000+	24150.00+	11	1927.12+	0.462+	100	100															

07/22/2010

**Payroll Detail Information**

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**Robert A Rizzo**

**SSN:** Fiscal Year: 2009/2010 Agency Code: 0069

<u>Average Group</u>	<u>Business Month</u>	<u>Continuous Count</u>	<u>Service Month</u>	<u>Type</u>	<u>Pav Code</u>	<u>Pav Rate</u>	<u>Earnings</u>	<u>Code</u>	<u>Normal Contribution</u>	<u>Code</u>	<u>Tax Deferred Member Contribution</u>	<u>Service Credit</u>	<u>Unit/Agency Code</u>	<u>Account Code</u>	<u>Survivor Amount</u>	<u>Discrepancy Flag</u>	<u>E</u>
0003	Jul	1	05/09	3	01	52325.000+	24150.00+	11	1927.12+	0.462+	100						

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2008/2009 Agency Code: 0069

SSN:

Page No	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discretionary Flag
03	Jun	1	06/09	4	01	52325.000+	24150.00+	11	24150.00+	11	1927.12+	0.462+	100			
03	May	1	05/09	4	01	52325.000+	24150.00+	11	24150.00+	11	1927.12+	0.462+	100			
03	May	2	04/09	3	01	52325.000+	24150.00+	11	24150.00+	11	1927.12+	0.462+	100			
03	Apr	1	03/09	5	01	52325.000+	24150.00+	11	24150.00+	11	1927.12+	0.462+	100			
03	Feb	1	01/09	3	09	48000.000+	48000.00+	16	48000.00+	16	3840.00+		100			
03	Mar	7	12/08	4	01	52325.000+	24150.00+	11	24150.00+	11	1927.12+	0.462+	100			
03	Dec	7	09/08	3	01	52725.000+	24150.00+	11	24150.00+	11	1927.12+	0.458+	100			
03	Sep	1	08/08	5	01	49833.330+	23000.00+	11	23000.00+	11	1835.12+	0.462+	100			
03	Aug	3	07/08	4	01	49833.330+	23000.00+	11	23000.00+	11	1835.12+	0.462+	100			
03	Jul	1	07/08	3	01	49833.330+	9200.00+	11	9200.00+	11	731.12+	0.185+	100			
03	Jul	1	07/08	3	01	45500.000+	12600.00+	11	12600.00+	11	1003.12+	0.277+	100			

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2007/2008 Agency Code: 0069

SSN:

Range	Business	Continuous	Service	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discipline	Flag
Sup	Month	Count	Month																					
003	Jun	1	06/08	4	01	45500.000+	21000.00+				11		1675.12+	0.462+			100							
003	Jun	1	06/08	3	01	45500.000+	21000.00+				11		1675.12+	0.462+			100							
003	May	4	04/08	3	01	45500.000+	21000.00+				11		1675.12+	0.462+			100							
003	Mar	1	03/08	5	01	45500.000+	21000.00+				11		1675.12+	0.462+			100							
003	Jan	1	01/08	3	09	45000.000+	45000.00+				16		3600.00+				100							
003	Mar	12	10/07	3	01	45500.000+	21000.00+				11		1675.12+	0.462+			100							
003	Sep	1	09/07	5	01	45500.000+	21000.00+				11		1675.12+	0.462+			100							
003	Sep	5	07/07	4	01	45500.000+	21000.00+				11		1675.12+	0.462+			100							
003	Jul	1	07/07	3	01	45500.000+	10500.00+				11		835.12+	0.231+			100							
003	Jul	1	07/07	3	01	41166.670+	9500.00+				11		755.12+	0.231+			100							

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2006/2007 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Count	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Disability	Flag
03	Jun	1	06/07	4	01		41166.670+	19000.00+		11	1515.12+	0.462+	100						100							
03	Jun	1	06/07	3	01		41166.670+	19000.00+		11	1515.12+	0.462+	100						100							
03	May	2	05/07	3	01		41166.670+	19000.00+		11	1515.12+	0.462+	100						100							
03	Jun	1	04/07	5	01		41166.670+	19000.00+		11	1515.12+	0.462+	100						100							
02	Feb	1	01/07	4	09		44000.000+	44000.00+		16	3080.00+		100						100							
02	Jan	1	12/06	4	09		43000.000+	43000.00+		16	3005.73+		100						100							
02	Apr	9	12/06	4	01		41166.670+	19000.00+		11	1325.73+	0.462+	100						100							
03	May	1	12/06	3	01		41166.670+	19000.00+		11	1325.73+	0.462+	100						100							
02	May	2	11/06	3	01		41166.670+	19000.00+		11	1325.73+	0.462+	100						100							
02	Nov	1	10/06	5	01		41166.670+	19000.00+		11	1325.73+	0.462+	100						100							
02	Oct	7	07/06	4	01		41566.670+	19184.62+		11	1338.65+	0.462+	100						100							
02	Sep	1	07/06	3	01		41566.670+	9592.27+		11	671.49+	0.231+	100						100							
02	Sep	1	07/06	3	01		37233.330+	8592.34+		11	597.19+	0.231+	100						100							

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2005/2006 Agency Code: 0069

SSN:

Days in Month	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Normal Contribution Code	Tax Deferred Member Contribution Code	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
102	Jun	1	06/06	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Jun	1	06/06	3	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	May	1	05/06	3	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	May	1	05/06	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	May	1	04/06	3	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	May	1	04/06	5	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Apr	1	04/06	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Mar	1	03/06	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Mar	1	03/06	3	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Feb	1	02/06	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Feb	1	02/06	3	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Feb	1	01/06	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Feb	1	01/06	3	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Mar	1	12/05	4	01	37233.330+	17184.62+	11	1196.65+	0.462+	100			
102	Mar	1	11/05	3	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Jan	2	11/05	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Mar	1	10/05	5	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Dec	7	07/05	4	01	37233.330+	17184.62+	11	1198.65+	0.462+	100			
102	Jul	1	07/05	3	01	25400.020+	4689.21+	11	328.24+	0.185+	100			
102	Jul	1	07/05	3	01	37233.330+	10310.79+	11	717.49+	0.277+	100			
102	Jul	1	06/05	4	01	25400.020+	11723.09+	11	816.35+	0.462+	100			
102	Jul	1	06/05	3	01	25400.020+	11723.09+	11	816.35+	0.462+	100			

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2003/2004 Agency Code: 0069

SSN:

Grade	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
102	Jun	1	06/04	3	01	23316.690+	10761.55+			11	749.04+	0.462+	100			
102	Jun	1	06/04	4	01	23316.690+	10761.55+			11	749.04+	0.462+	100			
102	May	1	05/04	5	01	23316.690+	10761.55+			11	749.04+	0.462+	100			
102	May	10	01/04	3	01	23316.690+	10761.55+			11	749.04+	0.462+	100			
102	Nov	1	11/03	5	01	23316.690+	10761.55+			11	749.04+	0.462+	100			
102	Dec	7	09/03	4	01	23316.690+	10761.55+			11	749.04+	0.462+	100			
102	Sep	5	07/03	3	01	20233.350+	9800.01+			11	681.73+	0.484+	100			

**Payroll Detail Information**  
**Robert A Rizzo**

Fiscal Year: 2002/2003 Agency Code: 0069

SSN

Age	Business	Continuous	Service	Month	Count	Month	Type	Pay	Code	Pay	Rate	Earnings	Code	Normal	Contribution	Code	Tax	Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag	
02	Jun	1	06/03	5	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Jun	1	06/03	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Jun	1	06/03	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	May	1	05/03	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	May	1	05/03	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Apr	1	04/03	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Apr	1	04/03	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Mar	1	03/03	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Mar	1	03/03	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Feb	1	02/03	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Feb	1	02/03	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Feb	1	01/03	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Feb	1	01/03	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Dec	1	12/02	5	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Dec	1	12/02	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
02	Dec	1	12/02	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
01	Nov	1	11/02	4	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
01	Nov	1	11/02	3	01	20233.350+	9800.01+	9800.01+	11	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+	100	100	681.73+	0.484+
01	Nov	1	10/02	4	01	20233.350+	5308.20+	5308.20+	15	371.57+		100	100	371.57+		100	100	371.57+		100	100	371.57+		100	100	371.57+		100	100	371.57+	
02	Oct	1	10/02	4	01	17399.670+	8030.62+	8030.62+	11	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+
02	Oct	7	07/02	3	01	17399.670+	8030.62+	8030.62+	11	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+	100	100	557.87+	0.462+

Payroll Detail Information

Robert A Rizzo

Fiscal Year: 2001/2002 Agency Code: 0069

SSN:

Age	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
2	Jun	1	06/02	5	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	Jun	1	06/02	4	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	Jun	1	06/02	3	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	May	2	05/02	3	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	Apr	1	04/02	4	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	Apr	7	01/02	3	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	Dec	1	12/01	5	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	Dec	8	09/01	3	01	17399.670+	8030.62+			11	557.87+	0.462+	100			
2	Aug	2	08/01	3	01	15399.830+	7107.62+			11	493.26+	0.462+	100			
2	Jul	1	07/01	5	01	15399.830+	7107.62+			11	493.26+	0.462+	100			
2	Jul	2	07/01	3	01	15399.830+	7107.62+			11	493.26+	0.462+	100			

Lee E Smith

Fiscal Year: 2004/2005 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Count	Month	Type	Pav	Code	Pay	Rate	Earnings	Code	Normal	Contribution	Code	Tax	Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag	
01	Aug	1	07/04	4	01	7000.500+	01	7000.500+	1292.40+	11	116.32+	0.185+	200	200	0.185+	200	0.185+	200	0.185+	0.185+	0.185+	200	200	0.185+	200	0.185+	0.185+	0.185+	0.185+	0.185+	0.185+
01	Jul	1	07/04	3	01	7000.500+	01	7000.500+	3231.00+	11	290.79+	0.462+	200	200	0.462+	200	0.462+	200	0.462+	0.462+	0.462+	200	200	0.462+	200	0.462+	0.462+	0.462+	0.462+	0.462+	0.462+

Payroll Detail Information

Lee E Smith

Fiscal Year: 2003/2004 Agency Code: 0069

SSN:

4/2012

Page	Business	Continuous	Service	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Disciplinary	Flag
up	Month	Count	Month						Contribution			Member	Contribution		Credit		Code	Code		Code	Amount		Flag	
01	Jun	1	06/04	3	01	7000.500+	3231.00+				11	290.79+	0.462+	200	0.462+	200	200			0.93+				
01	Jun	1	06/04	4	01	7000.500+	3231.00+				11	290.79+	0.462+	200	0.462+	200	200			0.93+				
01	May	1	05/04	5	01	7000.500+	3231.00+				11	290.79+	0.462+	200	0.462+	200	200			0.93+				
01	May	10	01/04	3	01	7000.500+	3231.00+				11	290.79+	0.462+	200	0.462+	200	200			0.93+				
01	Nov	1	11/03	5	01	7000.500+	3231.00+				11	290.79+	0.462+	200	0.462+	200	200			0.93+				
01	Dec	11	07/03	4	01	7000.500+	3231.00+				11	290.79+	0.462+	200	0.462+	200	200			0.93+				
01	Jul	1	07/03	3	01	6000.000+	2769.23+				11	249.23+	0.462+	200	0.462+	200	200			0.93+				

Payroll Detail for Lee E Smith  
 Lee E Smith

Fiscal Year: 2002/2003 Agency Code: 0069

SSN:

Rate	Business	Continuous	Service	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
up	Month	Count	Month						Contribution			Member	Contribution				Code	Code	Code	Code	Amount			
01	Jun	1	06/03	5	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Jun	1	06/03	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Jun	1	06/03	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	May	4	04/03	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Mar	1	03/03	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Mar	1	03/03	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Feb	1	02/03	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Feb	1	02/03	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Feb	1	01/03	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Feb	1	01/03	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Dec	1	12/02	5	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Dec	1	12/02	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Dec	1	12/02	3	01	6000.000+	3046.15+		11		11	274.15+	0.508+	200			200				0.93+			
01	Nov	1	11/02	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Nov	1	11/02	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Oct	1	10/02	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Oct	1	10/02	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Sep	1	09/02	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Sep	1	09/02	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Aug	1	08/02	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Aug	1	08/02	3	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			
01	Jul	1	07/02	4	01	6000.000+	2769.23+		11		11	249.23+	0.462+	200			200				0.93+			

Ricardo S Gonzalez

Fiscal Year: 2010/2011 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
03	Oct	3	09/10	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	0.462+	100	100									
03	Oct	1	09/10	5	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	0.462+	100	100									
03	Oct	4	07/10	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	0.462+	100	100									

Age	Business	Continuous	Service	Month	Type	Pav Code	Pav Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
03	Jun	1	06/10	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Jun	1	06/10	4	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Jun	1	05/10	4	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	May	7	02/10	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Mar	1	01/10	5	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Mar	6	11/09	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Dec	1	08/09	5	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Oct	8	07/09	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Jul	1	06/09	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									
03	Jul	1	05/09	3	01	10433.350+	4815.39+	4815.39+	11	11	380.35+	11	380.35+	380.35+	0.462+	100									

Payroll Detail for nation  
 Ricardo S Gonzalez

SSN: Fiscal Year: 2008/2009 Agency Code: 0069

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Code	Tax Deferred	Service	Unit/Agency	Account	Survivor	Discrepancy	Flag
UP	Month	Count	Month							Contribution		Member	Credit	Code	Code	Amount		
03	Jun	1	06/09	4	01	10433.350+	4815.39+	4815.39+	11		11	380.35+	0.462+	100				
03	May	1	05/09	4	01	10433.350+	4815.39+	4815.39+	11		11	380.35+	0.462+	100				
03	May	2	04/09	3	01	10433.350+	4815.39+	4815.39+	11		11	380.35+	0.462+	100				
03	Apr	1	03/09	5	01	10433.350+	4815.39+	4815.39+	11		11	380.35+	0.462+	100				
03	Mar	14	09/08	3	01	10433.350+	4815.39+	4815.39+	11		11	380.35+	0.462+	100				
03	Sep	1	08/08	5	01	10433.350+	4815.39+	4815.39+	11		11	380.35+	0.462+	100				
03	Aug	3	07/08	4	01	10433.350+	4815.39+	4815.39+	11		11	380.35+	0.462+	100				
03	Jul	1	07/08	3	01	10433.350+	1926.15+	1926.15+	11		11	149.21+	0.185+	100				
03	Jul	1	07/08	3	01	9933.320+	2750.76+	2750.76+	11		11	215.18+	0.277+	100				

Ricardo S Gonzalez

Fiscal Year: 2007/2008 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
03	Jun	1	06/08	4	01	9933.320+	4584.61+		11		361.89+	11	361.89+	0.462+	100										
03	Jun	1	06/08	3	01	9933.320+	4584.61+		11		361.89+	11	361.89+	0.462+	100										
03	May	4	04/08	3	01	9933.320+	4584.61+		11		361.89+	11	361.89+	0.462+	100										
03	Mar	1	03/08	5	01	9933.320+	4584.61+		11		361.89+	11	361.89+	0.462+	100										
03	Mar	12	10/07	3	01	9933.320+	4584.61+		11		361.89+	11	361.89+	0.462+	100										
03	Sep	1	09/07	5	01	9933.320+	4584.61+		11		361.89+	11	361.89+	0.462+	100										
03	Sep	5	07/07	4	01	9933.320+	4584.61+		11		361.89+	11	361.89+	0.462+	100										
03	Jul	1	07/07	3	01	9933.320+	2292.30+		11		178.50+	11	178.50+	0.231+	100										
03	Jul	1	07/07	3	01	9350.010+	2157.70+		11		167.74+	11	167.74+	0.231+	100										

Payroll Detail for Ricardo S Gonzalez  
 nation  
 Fiscal Year: 2006/2007 Agency Code: 0069

SSN:

Age	Business	Continuous	Service	Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal	Contribution	Code	Tax Deferred	Member	Contribution	Service	Credit	Unit/Agency	Code	Account	Code	Survivor	Amount	Discrepancy	Flag
03	Jun	1	06/07	4	01	9350.010+	4315.39+	4315.39+	11	340.35+	0.462+	100													
03	Jun	1	06/07	3	01	9350.010+	4315.39+	4315.39+	11	340.35+	0.462+	100													
03	May	2	05/07	3	01	9350.010+	4315.39+	4315.39+	11	340.35+	0.462+	100													
03	Jun	1	04/07	5	01	9350.010+	4315.39+	4315.39+	11	297.81+	0.462+	100													
02	Apr	9	12/06	4	01	9350.010+	4315.39+	4315.39+	11	297.81+	0.462+	100													
03	May	1	12/06	3	01	9350.010+	4315.39+	4315.39+	11	297.81+	0.462+	100													
02	May	1	11/06	4	01	9350.010+	4315.39+	4315.39+	11	297.81+	0.484+	100													
02	Jan	1	11/06	3	01	8916.680+	4315.39+	4315.39+	11	297.81+		100													
02	Jan	1	10/06	5	01	9350.010+	4315.39+	4315.39+	15	297.81+		100													
02	Jan	1	10/06	5	01	8916.680+	4115.39-	4115.39-	15	283.81-		100													
02	Jan	1	10/06	4	01	9350.010+	4315.39+	4315.39+	15	297.81+		100													
02	Jan	1	10/06	4	01	8916.680+	4115.39-	4115.39-	15	283.81-		100													
02	Nov	1	10/06	5	01	8916.680+	4115.39+	4115.39+	11	283.81+	0.462+	100													
02	Jan	1	09/06	4	01	9350.010+	4315.39+	4315.39+	15	297.81+		100													
02	Jan	1	09/06	4	01	8916.680+	4115.39-	4115.39-	15	283.81-		100													
02	Jan	1	09/06	3	01	9350.010+	4315.39+	4315.39+	15	297.81+		100													
02	Jan	1	09/06	3	01	8916.680+	4115.39-	4115.39-	15	283.81-		100													
02	Jan	1	08/06	4	01	9350.100+	4315.39+	4315.39+	15	297.81+		100													
02	Jan	1	08/06	4	01	8916.680+	4115.39-	4115.39-	15	283.81-		100													
02	Jan	1	08/06	3	01	9350.010+	4315.39+	4315.39+	15	297.81+		100													
02	Jan	1	08/06	3	01	8916.680+	4115.39-	4115.39-	15	283.81-		100													
02	Jan	1	07/06	4	01	9350.010+	4315.39+	4315.39+	15	297.81+		100													
02	Jan	1	07/06	4	01	8916.680+	4115.39-	4115.39-	15	283.81-		100													
02	Jan	1	07/06	3	01	9350.010+	2157.70+	2157.70+	15	151.04+		100													
02	Jan	1	07/06	3	01	8916.680+	2057.70-	2057.70-	15	144.03-		100													
02	Jan	1	07/06	3	01	8333.330+	1923.08-	1923.08-	15	130.35-		100													
02	Jan	1	07/06	3	01	8333.330+	1923.08+	1923.08+	15	134.62+		100													
02	Oct	7	07/06	4	01	8916.680+	4115.39+	4115.39+	11	283.81+	0.462+	100													
02	Sep	1	07/06	3	01	8916.680+	2057.70+	2057.70+	11	144.03+	0.231+	100													
02	Sep	1	07/06	3	01	8333.330+	1923.08+	1923.08+	11	130.35+	0.231+	100													

Payroll Detail Information  
 Ricardo S Gonzalez

Fiscal Year: 2005/2006 Agency Code: 0069

SSN:

Age	Business Month	Continuous Count	Service Month	Type	Pay Code	Pay Rate	Earnings	Code	Normal Contribution	Code	Tax Deferred Member Contribution	Service Credit	Unit/Agency Code	Account Code	Survivor Amount	Discrepancy Flag
02	Jun	1	06/06	4	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	Jun	1	06/06	3	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	May	2	05/06	3	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	May	1	04/06	5	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	Apr	8	01/06	3	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	Mar	1	12/05	4	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	Jan	3	11/05	3	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	Mar	1	10/05	5	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	Dec	7	07/05	4	01	8333.330+	3846.15+	11	3846.15+	11	264.96+	0.462+	100			
02	Jul	1	07/05	3	01	8333.330+	2307.69+	11	2307.69+	11	157.27+	0.277+	100			

**VOLUME 1**  
**CALIFORNIA LEGISLATURE**  
**AT SACRAMENTO**  
**1993-94 REGULAR SESSION**  
**1993-94 FIRST EXTRAORDINARY SESSION**

**SENATE FINAL HISTORY**

SHOWING ACTION TAKEN IN THIS SESSION ON ALL SENATE BILLS  
CONSTITUTIONAL AMENDMENTS, CONCURRENT, JOINT RESOLUTIONS  
AND SENATE RESOLUTIONS

CONVENED DECEMBER 7, 1992  
ADJOURNED SINE DIE NOVEMBER 30, 1994

DAYS IN SESSION..... 255  
CALENDAR DAYS..... 725

LT. GOVERNOR  
*President of the Senate*

SENATOR BILL LOCKYER  
*President pro Tempore*

*Compiled Under the Direction of*  
RICK ROLLENS  
*Secretary of the Senate*

*By*  
DAVID H. KNEALE, ESQ.  
*History Clerk*

LEGISLATIVE INTENT SERVICE (800) 666-1917



SENATE FINAL HISTORY

S.B. No. 53—Russell (Principal coauthor: Senator McCorquodale) (Principal coauthor: Assembly Member Cannella) (Coauthors: Senators Hughes and Kopp) (Coauthors: Assembly Members Conroy and Ferguson).

An act to amend Sections 20025.2, 20181, 20335, 20361, 20615, 20862.5, 20862.8, and 21151 of, to add Sections 20022.2, 20024.03, 20304, and 20615.5 to, to repeal Sections 20022.05, 20361.1, 20361.2, and 20361.3 of, and to repeal and add Sections 20022 and 20023 of, the Government Code, relating to public retirement.

1992

Dec. 23—Introduced. To Com. on RLS. for assignment. To print.  
Dec. 30—From print. May be acted upon on or after January 29.

1993

Jan. 4—Read first time.  
Jan. 6—To Com. on RLS.  
Mar. 16—From committee with author's amendments. Read second time. Amended. Re-referred to committee.  
Mar. 18—Re-referred to Com. on P.E. & R.  
Mar. 22—Set for hearing March 29.  
Mar. 30—From committee: Do pass, but first be re-referred to Com. on APPR. (Ayes 3. Noes 0. Page 541.) Re-referred to Com. on APPR.  
May 17—Set for hearing May 24.  
May 18—From committee with author's amendments. Read second time. Amended. Re-referred to committee.  
May 28—From committee: Do pass as amended. (Ayes 13. Noes 0. Page 1303.)  
June 1—Read second time. Amended. To third reading.  
June 7—To Special Consent Calendar.  
June 10—Read third time. Passed. (Ayes 38. Noes 0. Page 1643.) To Assembly.  
June 10—In Assembly. Read first time. Held at Desk.  
June 17—To Com. on P.E., R. & S.S.  
July 2—From committee with author's amendments. Read second time. Amended. Re-referred to committee.  
Aug. 16—From committee: Do pass as amended, but first amend, and re-refer to Com. on W. & M. (Ayes 8. Noes 0.) Read second time. Amended. Re-referred to Com. on W. & M.  
Aug. 19—From committee with author's amendments. Read second time. Amended. Re-referred to committee.  
Aug. 30—From committee: Do pass as amended. To Consent Calendar.  
Aug. 31—Read second time. Amended. To second reading.  
Sept. 1—Read second time. To Consent Calendar.  
Sept. 3—Read third time. Passed. (Ayes 76. Noes 0. Page 3987.) To Senate.  
Sept. 3—In Senate. To unfinished business.  
Sept. 7—To Special Consent Calendar.  
Sept. 9—Senate concurs in Assembly amendments. (Ayes 35. Noes 2. Page 3370.) To enrollment.  
Sept. 17—Enrolled. To Governor at 3 p.m.  
Oct. 11—Approved by Governor.  
Oct. 11—Chaptered by Secretary of State. Chapter 1297, Statutes of 1993.

S.B. No. 54—Ayala (Principal coauthor: Senator Leonard) (Principal coauthor: Assembly Member Brulte) (Coauthor: Senator Rogers) (Coauthor: Assembly Member Woodruff).

An act to add Section 7076.1 to the Government Code, relating to enterprise zones, and declaring the urgency thereof, to take effect immediately.

1992

Dec. 29—Introduced. To Com. on RLS. for assignment. To print.  
Dec. 30—From print. May be acted upon on or after January 29.

1993

Jan. 4—Read first time.  
Jan. 6—To Coms. on G.O. and REV. & TAX.

1994

Feb. 1—Returned to Secretary of Senate pursuant to Joint Rule 56.



SENATE PUBLIC EMPLOYMENT & RETIREMENT COMMITTEE SB 53  
Teresa Hughes, Chairwoman Hearing date: 3/29/93  
SB 53 (Russell), as amended 3/16/93 FISCAL: yes

PERS: INFLATION OF "COMPENSATION" UPON WHICH PERS BENEFITS ARE  
CALCULATED: REMEDIES

HISTORY:

Sponsor: PERS Board of Administration

Prior legislation: SB 2470 (Cecil Green)  
Ch. 1544/Stats 1990  
AB 2331 (Elder) 1992  
vetoed

SUMMARY:

Would provide a variety of statutory changes in response to the recently uncovered, but apparently widely used, practice of "spiking" (intentional inflation) the final "compensation" (upon which retirement benefits are based) of employees of PERS local contracting agencies.

ANALYSIS:

1) PROBLEMS WITH EXISTING LAW.

Existing PERS law contains a detailed definition of those pay and benefit items which may be included in the definition of final "compensation" eligible for use in the calculation of retirement benefits.

Existing PERS law also contains a detailed definition of those pay and benefit items which are specifically excluded in the definition of final "compensation" eligible for use in the calculation of retirement benefits.

However, the committee is advised that existing PERS law defining "compensation" is clearly flawed.

A series of audits have shown widespread "spiking" (purposeful inflation) of the final "compensation" (upon which retirement benefits are based) local contracting agency employees is a major problem in the Public Employees' Retirement System.



2) HISTORY OF "SPIKING" LEGISLATION.

The committee is advised that since the "spiking" problem was recognized several years ago, several attempts have been made to solve the problem:

- a) In 1990, Ch. 1544 authorized the hiring of additional auditors at PERS. In conjunction with auditors from the State Controller's Office, a series of audits resulting from this legislation indicated a systemic problem with its roots in the interpretation of existing PERS statutory definitions of "compensation.
- b) In 1992, first attempt at legislation to curb pension abuse was made in AB 2331 (Elder). While originally a PERS sponsored bill, the bill was amended in ways that the System did not support. The bill was vetoed by the Governor.
- c) During the past three months, numerous meetings were conducted by the author involving PERS staff and interested parties during which a total review of PERS pension "spiking" accountability issues was conducted.

A high degree of consensus has, thusfar, been achieved among the parties in the development mutually agreed upon reform language embodied in this bill.

3) PERS BOARD ADOPTED A "SHORT-TERM" SOLUTION LAST DECEMBER

The committee is advised that the PERS Board, on December 18, 1992, adopted a short-term solution for resolving the many cases of pension abuse and improper payroll reporting that have been uncovered during agency audits and automated audits of member records when processing retirement applications.

This short-term solution was implemented by board regulations which are to sunset on June 30, 1994.

3) THIS BILL - AN OVERVIEW.

This bill provides substantial revisions of existing PERS law in the following areas:

- a) provides a clear definition of compensation (current provisions relating to reportable pay-rate and compensation would be repealed and new definitions added),
- b) provides full funding of all member benefits,
- c) reduces the ability to manipulate "compensation", thereby increasing benefits,
- d) provides the PERS Board with clear oversight of benefits,



- e) does not interfere with collective bargaining
- f) allows a 19-month window period for the re-negotiation of labor agreements which provide for the "grandfathering" of benefits negotiated in good faith and based on information provided by PERS until 6/30/94
- g) provides a 10 year, rather than three year, statute of limitations in cases of fraud,
- h) penalizes agencies that knowingly fail to enroll eligible employees into membership,
- i) corrects an inequity in the conversion of sick leave into pension service credit at the time of retirement,
- j) eliminates abuses by truly part-time city attorneys who are currently treated as "elective officers,"
- k) adds a provision to permit the conversion of employer-paid member contributions during a members final compensation period if the employer opts to include this provision in its contract and pay for it,
- l) eliminates windfall benefits to certain elected or appointed board/council members who can now receive full-time PERS service credit for monthly meetings,
- m) repeal the authority that permits employers to hire retired annuitants for a limited but indefinite duration (i.e., without regard to the 960 hours in a calendar year rule that applies to employment situations for most other retired annuitants) to fill a temporary vacancy until a permanent appointment is made, and
- n) simplifies internal and external audits.

**FISCAL IMPACT:**

According to PERS,

"...administrative costs arising from the bill would be principally realized in informing employers of the many changes that result from its enactment. Informational letters, revision of the PERS Public Agency Procedures Manual and employer training seminars would all be required to educate employers of the provisions of the bill. In addition, regulations would have to be drafted, approved, and published as required by statute.

These are routine and ongoing activities in the system and those specifically resulting from this bill, though providing an increased workload, can be absorbed within existing resources."



**COMMENTS:**

1) The committee is advised that a section-by-section analysis of this bill is attached.

2) PERS arguments in support of this bill are as follows:

"The bill would provide for more specificity as to which forms of special compensation are reportable to the system by requiring that they be identified in board regulations.

It would restrict an employers ability to spike pension benefits for preferred employees and provide up-front funding for the conversion of employer-paid member contributions.

It would motivate employers to enter employees into PERS membership at the time they first qualify and, in general, provide the system with greater statutory authority to combat pension abuse and ensure more accurate payroll reporting."

3) **SUPPORT:**

California State Association of Counties  
California Union of Safety Employees  
California Faculty Association  
City of Claremont

4) **OPPOSITION:**

none to date

David Felderstein  
March 26, 1993

SB 53

**SECTION-BY-SECTION ANALYSIS OF THE 3/16/93 VERSION OF SB 53  
PROVIDED TO THE COMMITTEE BY PERS**

**Section 1 (repeal Government Code Section 20022)**

Section 20022 has long defined what is and what is not reportable compensation for PERS purposes. The section has been amended many times to address new forms of compensation and as new and imaginative forms of special compensation are contrived by employers and employees, or as related federal regulations are published, more amendments continue to be needed. With the passage of this bill, board regulations would define which forms of special compensation are reportable for PERS purposes.

**Section 2 (add Section 20022) to succinctly define compensation as this term is to be understood when found throughout the retirement law**

This section speaks to the actual remuneration received by a member that is reportable to the system and that will be used in determining the member's creditable service and the amount of the employer's and the member's contributions.

**Section 3 (repeal Section 20022.05)**

This section now identifies which forms of special compensation can be reportable compensation for PERS purposes. It also specifies that the Department of Personnel Administration will decide what is compensation for nonrepresented state employees, and that the Trustees of the California State University will determine what is considered compensation for managerial and supervisory employees of the CSU.

Under this bill Section 20023 and board regulations would identify what is "special compensation." The bill makes no provision for DPA or the CSU Trustees to make this determination for their respective nonrepresented employees. Special compensation for state, school and local agency members that will be reportable to PERS would be defined by board regulations.

**Section 4 (add Section 20022.2)**

This section would define the term "labor policy or agreement" as the term is to be understood when found throughout the retirement law.



**Sections 5 (repeal Section 20023)**

This section defines the term "compensation earnable" and Section 6 would add a new definition for the term.

This section would define compensation earnable in terms of the normal payrate, rate of pay, or base pay utilized for the periodic reporting of payroll information to the system and the calculation of retirement benefits earned and to ensure the proper funding of retirement benefits throughout the member's covered employment.

Payrates would have to be stable and predictable among all members of a group or class of employment and would have to be publicly noticed by the governing body.

This section would also provide for compensation received for extraordinary duties, i.e., "special compensation." It would replace the current "special compensation" statute, Section 20022.05 which would be repealed.

The board would be required to define in regulations each type of special compensation that will be allowed. The regulations would be an all-inclusive list; therefore, any item of special compensation not listed in the regulations will not be considered compensation earnable for PERS purposes.

Also defined in the section are the terms "group or class of employment" and "final settlement pay."

**Section 7 (add Section 20024.03)**

This section would define the term "final compensation" as the term is to be used in determining any benefit resulting from service in an elected or appointed position.

The addition of this section would limit the final compensation used in computing any benefit accruing from elected or appointed service with an agency to the highest average annual compensation earnable by the member during his or her elected or appointed service with the agency.

The member, then, could have more than one final compensation. Provision is made to preclude the application of this section to members serving in elected or appointed offices on the date this section would become operative.

Elected or appointed officers receive a year of service credit for each year of tenure in office (pursuant to Section 20814) regardless of the amount of service actually performed.



While in some cases the compensation received is commensurate with the position, in many cases only minimal remuneration is received for service in the office.

Frequently, the benefit accruing from this service is substantial because of a high final compensation acquired through an other highly compensated position while a member of PERS or of a reciprocal retirement system.

This can result in a large unfunded liability for the employer with whom the member served in an elected or appointed capacity.

**Section 8 (amend Section 20025.2)**

These amendments would redefine which of two or more full-time positions shall be reportable for PERS membership.

There are occasions where PERS members occupy two full-time positions and where the compensation is vastly different between the two positions. This is frequently the case where one of the positions is an elected or appointed position as defined in Section 20361.

Under current law a member may elect membership through a very low paying elective or appointed office and, later, for purposes of determining his or her final compensation, resign from the elective or appointed office and continue on in the much more highly compensated second position. This creates a large unfunded liability for the employer for whom the member served in the elective or appointed office.

This amendment would provide that the member would contribute on the more highly compensated position and, thereby, keep his compensation earnable more in line with the final compensation eventually used to determine his or her retirement benefits.

**Section 9 (amend Section 20181)**

This amendment would provide a 10 year, rather than a three year, statute of limitations in cases of fraudulent reporting of compensation to the system.

**Section 10 (add Section 20304)**

This new section would motivate employers to bring employees into PERS membership promptly when they qualify.

Failure to bring employees into membership timely, or at all, is not uncommon. The addition of this section to the retirement law would provide a statutory penalty for agencies that fail to enroll employees into membership upon qualification when the employer knows or should have known that they qualified.



**Section 11 (amend Section 20335)**

These amendments would give statutory recognition to the position of assistant city attorney and to the fact that it and the positions of city attorney and deputy city attorney are not excluded from membership in the system while others who perform professional legal services for a city are excluded.

**Section 12 (amend Section 20361)**

This amendment would redefine the definition of "elective officer," to specifically exclude certain elective and appointive officers from membership in the system, and to specify that a city attorney and an assistant city attorney are excluded from the definition of an elective officer.

The bill grandfathers in persons in an elective or appointed position on the operative date of the bill, and prescribes that the board shall be the sole judge of which elected or appointed positions qualify the incumbent as an "elective officer."

The purpose of this amendment is to exclude from membership in the system those elected and appointed officers who serve on commissions, boards, councils or similar public bodies who receive full service credit for minimal service and are typically compensated only for attendance at meetings and reimbursed for expenses.

These members are often able to use service from these elected or appointed positions with final compensation derived from a regular full-time and well compensated position and reap a windfall of unfunded benefits.

This amendment would address this problem by excluding from membership elected or appointed officers to commissions, boards, councils or similar bodies of about 746 local contracting agencies and 57 county school employers except for those specifically included.

Additionally, this amendment would remove city attorneys from the definition of "elective officer." By so doing city attorneys would not be excluded from membership but they would have to meet the same membership eligibility requirements as do all other employees of a contracting agency.

What prompts this amendment is that typically this position is filled by a lawyer who has his or her own law firm. The city pays the attorney a retainer, usually \$24,000 - \$28,000 per year, plus fees and expenses. Work assignments are then funneled to the law firm at a set fee (usually \$150 - \$200 per hour). During the course of a year over one hundred



thousand dollars (\$100,000), and as much as two hundred and fifty thousand dollars (\$250,000), can be paid for legal representation.

During the city attorney's final compensation period, he or she negotiates a different style contract that pays all fees as salary. This leads to enormous unfunded benefits.

**Section 13 (repeal Section 20361.1)**

This section would be repealed to remove a unique and little used perquisite enjoyed by "elective officers."

This section provides a one time opportunity for an "elective officer," who is in active membership in the system, to arbitrarily terminate his or her membership and take a refund of contributions and, at some later date, again elect membership should he or she choose to do so. No other members of the system have this option.

**Section 14 (repeal Section 20361.2)**

The proposed amendment to Section 20361 would exclude from membership, after the operative date of this legislation, an elected officer holding the office of member of a county board of education.

Section 20361.2 would, if it were retained in the law, be in conflict with Section 20361 and contrary to the intent of who should be included in the definition of "elective officer."

Section 20361 would provide for the continuing membership of any persons who are in membership pursuant to this Section (20361.2) on the operative date of this legislation.

Currently, no county board of education has elected to be subject to this section.

**Section 15 (repeal Section 20361.3)**

This bill would amend Section 20361 to remove a city attorney from optional member and "elective officer" status in the system. By so doing this would place a city attorney under the same membership eligibility requirements as other employees of a city.

It would be inappropriate for an assistant city attorney to have elective officer status when that status is not extended to a city attorney. By repealing this section a city would no longer be able elect to include an assistant city attorney in the definition of elective officer.



Only two cities have elected to amend their contracts for this provision, Simi Valley and Imperial Beach. The amendment to Section 20361 would provide that an assistant city attorney in these cities on the operative date of this legislation would continue in elective officer status.

**Section 16 (amend Section 20615)**

This amendment would align this section with other provisions of this bill by requiring that employers extend this benefit of employer-paid member contributions to all members in a group or class of employment and not just to some individual members in a group or class of employment.

**Section 17 (add Section 20615.5)**

This section would permit a local contracting agency or a school employer to include in its contract with the system the authority to convert employer paid member contributions to salary during a member's final compensation period of employment.

Section 20615 has, since the early 1980's, allowed contracting agencies and school employers the option of paying all or a portion of the normal contributions required of a member.

It has also allowed the employer the option of discontinuing the payment of the member's contributions at any time. Employers have, over the years, collectively bargained with employee groups to pay the member's contributions in lieu of giving the employee a pay raise.

Associated with these agreements was a provision for the conversion of the employer-paid member contributions to salary during an individual employees final compensation period.

The result was pension spiking and an unfunded liability for the employer. This has been a popular practice which has become a part of many collective bargaining agreements, and one which both employers and employees believe should be continued.

This proposed addition to the retirement law would permit the continuation of this practice on an actuarially funded basis. The employer could provide, by contract option, for the conversion of employer-paid member contributions for groups or classes of employees.

Public notice would have to be given of an agency's intention to provide this benefit and new employees would have to be informed of how this benefit fits into their total compensation and benefit package.



**Section 18 (amend Section 20616)**

This amendment would conform Section 20616 to Section 20615 as that section would be amended by this bill.

This amendment to Section 20616 would require the state or the Regents of the University of California to extend the benefit of employer-paid member contributions to all members in a bargaining unit or category of employment, and not just to a select individual or individuals, if it chooses to provide the benefit at all.

**Section 19 (add Section 20616.5)**

This new section would provide for the conversion of employer-paid member contributions for state and University of California employees during the employees final compensation period.

Conversion would be permitted for represented state members when agreed to in a memorandum of understanding and for nonrepresented members when approved by the Department of Personnel Administration or the Regents of the University of California, as appropriate.

This benefit would be actuarially funded and members must be informed of how this benefit relates to their total compensation and benefit package.

**Section 20 and Section 21 (amend Section 20862.5 and Section 20862.8)**

These amendments would clarify for employers how sick leave is to be reported to the system for the crediting of additional service to member accounts.

These amendments provide that no additional days of sick leave are to be reported for the purpose of increasing a member's retirement benefit and, where violation of this provision is discovered retirement benefits may be adjusted. Abuse has been found in this area and these amendments are needed to specifically prohibit this practice.

**Section 22 (amend Section 21151)**

This amendment would eliminate the ability of an employer to hire a retiree for an indefinite period until a permanent appointment can be made.

It has been found that employers are abusing this provision. The 960 hours in any calendar year than an employer can hire a retired annuitant should be sufficient time for an employer to make a permanent appointment to fill a vacant position.



Section 23 provides that the bill shall become operative on July 1, 1994.





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SB 53 also recognizes that local employers may have legitimate reasons to agree to new methods of defining total compensation. Rather than seek to absolutely prohibit all methods that have been established during the past decade, SB 53 permits the employer to contract for one additional contract amendment. This optional benefit would allow the employer to convert to salary previous employer-paid member contributions during the final compensation period **but only so long as two fundamental public policies are satisfied:** (1) the enhanced benefit must be paid for on a **pre-funded basis**. This ensures that today's taxpayers pay for the costs of governmental services they receive today, rather than shifting these costs to future generations; and (2) the taxpayers are given ample notice (i.e., two publicly agendized meetings of the local governmental body) of the increased cost. Spiking practices such as converting sick leave or vacation leave to salary during the final compensation period or reporting unearned salary increases in the forms of bonuses are strictly prohibited by this bill.

#### SPECIFIC FINDINGS

- o The bill would add a new Section 20022 to the Government Code to succinctly define compensation as this term is to be understood when found throughout the retirement law.

**This section speaks to the actual remuneration received by a member that is reportable to the System. This amount will be used in determining the member's creditable service and the amount of the employer's and the member's contributions.**

- o The bill would repeal existing Government Code Section 20022.

**Section 20022 has long defined what is and what is not reportable compensation for PERS purposes. The section has been amended many times to address new forms of compensation. In the past ten years, new and imaginative forms of "special" compensation have been developed by employers and employees, and as related federal regulations are published (e.g., concerning overtime standards), more amendments continue to be needed. The provisions of this bill would require PERS to develop regulations to define which forms of special compensation (beyond the new statutory baseline definition) are reportable for PERS purposes.**

- o This bill would repeal Section 20022.05.

**Section 20022.05 now repeats (from Section 20022) which forms of special compensation can be reportable compensation for PERS purposes. It also specifies that the Department of Personnel Administration decides**



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**what is "compensation" for nonrepresented state employees, and that the Trustees of the California State University determine what is considered "compensation" for managerial and supervisory employees of the CSU.**

**Under the provisions of this bill, Section 20023, and PERS regulations for local and school employers, would identify what is "special compensation." The Department of Personnel Administration and the Trustees of the California State University would have the authority to determine which payments and allowances that are paid to state or CSU employees will be considered special compensation, subject to review and approval of PERS. Special compensation for school and local agency members that will be reportable to PERS would be defined by regulations.**

- o This bill would add Section 20022.2 to define the term "labor policy or agreement" as the term is to be understood when found throughout the retirement law.
- o The bill would repeal Section 20023 which defines the term "compensation earnable" and would add a new definition for the term.

**This section would define compensation earnable in terms of the normal payrate, rate of pay, or base pay utilized for the periodic reporting of payroll information to the System and the calculation of retirement benefits earned, and to ensure the proper funding of retirement benefits throughout the member's covered employment. Payrates would have to be stable and predictable among all members of a group or class of employment and for members not in a group or class and would have to be publicly noticed by the governing body. This section would also provide for compensation received for extraordinary duties, i.e., "special compensation." It would replace the current "special compensation" statute, Section 20022.05 which would be repealed. PERS would be required to define in regulations each type of special compensation that will be allowed. The regulations would be an all-inclusive list; therefore, any item of special compensation not listed in the regulations will not be considered compensation earnable for PERS purposes. Also defined in the section are the terms "group or class of employment" and "final settlement pay." The section would delineate what constitutes "payrate" and what is and is not "special compensation" for state members including CSU and would contrast these provisions with any conflicts arising from any approved memorandum of understanding. The Department of Personnel Administration and the Trustees of the California State University would be authorized to determine which payments and**

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**allowances paid to nonrepresented state employees would be considered "compensation." Special compensation items for represented state and CSU members would have to be approved by PERS before being included as "compensation" for retirement purposes.**

- o The bill would add Section 20024.03 which would define the term "final compensation" as the term is to be used in determining any benefit resulting from service in an elected or appointed position.

**The addition of this section would limit the final compensation used in computing any benefit accruing from elected or appointed service on a city council or a county board of supervisors to the highest average annual compensation earnable by the member during his or her elected or appointed service in each office. The member, then, could have more than one final compensation. Provision is made to preclude the application of this section to a member serving in the elected or appointed office on the date this section would become operative.**

**Currently, elected or appointed officers receive a year of service credit for each year of tenure in office (pursuant to Section 20814) regardless of the amount of service actually performed. While in some cases the compensation received is commensurate with the position, in many cases only minimal remuneration is received for service in the office. Frequently, the benefit accruing from this service is substantial because of a high final compensation acquired through an other highly compensated position while a member of PERS or of a reciprocal retirement system. This can result in a large unfunded liability for the employer with whom the member served in an elected or appointed capacity.**

- o The bill would amend Section 20025.2 to redefine which of two or more full-time positions shall be reportable for PERS membership.

**There are occasions where PERS members occupy two full-time positions and where the compensation is vastly different between the two positions. This is frequently the case where one of the positions is an elected or appointed position as defined in Section 20361. Under current law, a member may elect membership through a very low paying elective or appointed office and, later, for purposes of determining his or her final compensation, resign from the elective or appointed office and continue on in the much more highly compensated second position.**

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**This creates a large unfunded liability for the employer for whom the member served in the elective or appointed office. This amendment would provide that the member would contribute on the more highly compensated position and, thereby, keep his compensation earnable more in line with the final compensation eventually used to determine his or her retirement benefits.**

o The bill would amend Section 20181 to provide a 10 year, rather than a three year, statute of limitations in cases of fraudulent reporting of compensation to the System.

o The bill would add Section 20304 to the Government Code to motivate employers to bring employees into PERS membership promptly when they qualify.

**Failure to bring employees into membership timely, or at all, is not uncommon. The addition of this section to the retirement law would provide a statutory penalty for agencies that fail to enroll employees into membership upon qualification when the employer knows or should have known that they qualified.**

o This bill would amend Section 20335 of the Government Code to give statutory recognition to the position of assistant city attorney and to the fact that it and the positions of city attorney and deputy city attorney are not excluded from membership in the System while non-employees who perform professional legal services for a city are excluded.

o The bill would amend Section 20361 to redefine the definition of "elective officer," to specifically exclude certain elective and appointive officers from membership in the System, and to specify that a city attorney and an assistant city attorney are excluded from the definition of an elective officer. The bill grandfathers in persons in an elective or appointed position on the operative date of the bill, and prescribes that PERS shall be the sole judge of which elected or appointed positions qualify the incumbent as an "elective officer."

**The purpose of this amendment is to exclude from membership in the System those elected and appointed officers who serve on commissions, boards, councils or similar public bodies who receive full service credit for minimal service and are typically compensated only for attendance at meetings and reimbursed for expenses. These members are often able to use service from these elected or appointed positions with final compensation derived from a regular full-time and well compensated position and reap a windfall of unfunded benefits.**



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**This amendment would address this problem by excluding from membership elected or appointed officers to commissions, boards, councils or similar bodies of about 746 local contracting agencies and 57 county school employers, except for those specifically included.**

**This amendment would remove city attorneys from the definition of "elective officer." City attorneys would not be excluded from membership, but they would have to meet the same membership eligibility requirements as do all other employees of a contracting agency. What prompts this amendment is that typically this position is filled by a lawyer who has his or her own law firm. The city pays the attorney a retainer, usually \$24,000 - \$28,000 per year, plus fees and expenses. Work assignments are then funnelled to the law firm at a set fee (usually \$150 - \$200 per hour). During the course of a year, over one hundred thousand dollars (\$100,000), and as much as two hundred and fifty thousand dollars (\$250,000), can be paid for legal representation. During the city attorney's final compensation period, he or she negotiates a different style contract that pays all fees as salary. This leads to enormous unfunded benefits.**

- o The bill would repeal Section 20361.1 to remove a unique and little used perquisite enjoyed by "elective officers."

**This section provides a one time opportunity for an "elective officer," who is in active membership in the System, to arbitrarily terminate his or her membership and take a refund of contributions and, at some later date, again elect membership should he or she choose to do so. No other members of the System have this option.**

- o This bill would repeal Section 20361.2.

**The proposed amendment to Section 20361 would exclude from membership, after the operative date of this legislation, an elected officer holding the office of member of a county board of education. Section 20361.2 would, if it were retained in the law, be in conflict with Section 20361 and contrary to the intent of who should be included in the definition of "elective officer." Section 20361 would provide for the continuing membership of any persons who are in membership pursuant to this section (20361.2) on the operative date of this legislation.**

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- o This bill would repeal Section 20361.3.

**In 1985, this section was added to the Government Code to provide that any person holding the office of assistant city attorney is an "elected officer" for purposes of electing optional membership pursuant to Section 20361. If this bill is enacted, a city would no longer be able to contract to be subject to this optional section.**

- o The bill would amend Section 20615 of the Government Code.

**This change in law would align this section with other provisions of this bill by requiring that employers extend this benefit of employer-paid member contributions to all members in a group or class of employment and not just to certain individual members in a group or class of employment.**

- o The bill would add Section 20615.5 to permit a local contracting agency or a school employer to include in its contract with the System the authority to convert employer paid member contributions to salary during a member's final compensation period of employment. Without this contract amendment, such conversions would be prohibited under the new definition of "compensation earnable."

**Since the early 1980s, Section 20615 has allowed contracting agencies and school employers the option of paying all or a portion of the normal contributions required of a member. It has also allowed the employer the option of discontinuing the payment of the member's contributions at any time. Over the years, employers have collectively bargained with employee groups to pay the member's contributions.**

**PERS audits reveal that many memorandums of understanding also include a provision for the "conversion" of the employer-paid member contributions to salary during an individual employee's final compensation period. This has been a popular practice and one which both employers and employees believe should be continued. Reportedly, in lieu of salary increases, the employer has offered this benefit because it was less costly than an a-cross-the-board salary increase. However, unexpectedly and dramatically increasing a member's salary, for the purpose of inflating retirement benefits, creates an unfunded liability for the employer.**

**This bill would permit the employer to contract for a pre-funded benefit to allow for the conversion during the final compensation period of employer-paid member contributions for groups or classes of employees. The employer and employee groups could "negotiate" through the**



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collective bargaining process for the benefit conversion at the time the employer agrees to pay all or a portion of the normal contributions of the member. The amount that the employer agrees to pay, e.g., 7% or 9% or less, is the same amount that would be converted to salary during the employee's final compensation period. Before adopting this provision, an employer would request a valuation of the cost of this benefit and would have to place consideration of this benefit on the agendas for two consecutive public meetings. The bill also allows the employer to submit independent actuarial information to the board regarding the employer contribution costs. The board has the final authority to determine the amount of the additional employer contribution required to fund this contract amendment.

- o The bill would amend Section 20862.5 and Section 20862.8 to clarify how sick leave is to be reported to the System for the crediting of additional service to member accounts.

**This amendment provides that no "additional" days of sick leave shall be reported to PERS for the purpose of increasing a member's retirement benefit and, where violation of this provision is discovered, retirement benefits may be adjusted. Abuse has been found in this area and these amendments are needed to specifically prohibit the practice of reporting more sick days than appear on the books at retirement.**

- o The bill would amend Section 21151 to add a provision that would allow a retired person to be employed by a contracting agency to fill a position when a regular employee is on a leave of absence for a period not to exceed one year. The appointment must be by a resolution of the governing body and must be reported to the board and a copy of the resolution provided. This provision is not applicable to the state or a school employer.

o Another provision is also added that would permit the employment of a retired person by a contracting agency to a position deemed to be of limited duration and requiring specialized skills or during an emergency to prevent stoppage of public business. Such appointments would be limited to 960 hours in a calendar year, the same that is in current law for PERS retired annuitants. When an appointment is expected to, or will, exceed 960 hours in a calendar year, the governing body of an agency can, by a resolution presented to the board, request an extension of the appointment. Appointments under the section could not exceed a total of one year. The board must act to allow or disallow the extension within 60 days; failure to act during that time period would constitute automatic approval of the request. This provision is not applicable to the state or a school employer.

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**Section 21151 (g) currently allows an employer to hire a retiree until a permanent appointment can be made. This gives the employer an indefinite period of time to fill the vacant position and creates the potential for abuse.**

- o The bill provides that the measure shall become operative on July 1, 1994.

**The PERS Board of Administration, on December 18, 1992, adopted a short-term solution for resolving the many cases of pension abuse and improper payroll reporting that have been uncovered during agency audits and automated audits of member records. This short-term solution was implemented by board regulations which sunset on June 30, 1994. The long-term solution to eliminating pension abuse and achieving accountability for accurate payroll and membership reporting is the language presented in SB 53. It is the intention of the board that this act be operative immediately upon the June 30, 1994, expiration of its short-term solution.**

### PROS AND CONS

Pro Arguments - The bill would provide for more specificity as to which forms of special compensation are reportable to the System by requiring that they be identified in PERS regulations. It would restrict an employer's ability to spike pension benefits for preferred employees and provide full-funding for the conversion of employer-paid member contributions. It would motivate employers to enter employees into PERS membership at the time they first qualify and, in general, provide the System with greater statutory authority to combat pension abuse and ensure more accurate payroll reporting.

Con Arguments - Employees and employers would no longer be able to bargain for arguably illegal retirement benefits. Instead, retirement shall be fully funded over the actuarial life of the contract. Some may object to having to pay "up front" for the additional benefits.

### FISCAL IMPACT

Program Costs - If enacted, this bill would curb payroll reporting abuses and would eliminate practices that have created an unfunded liability for the employer.

Administrative Costs - Costs resulting from this bill would be principally limited to informing employers of the many changes that result from its enactment. Informational letters, revision of the PERS Public Agency Procedures Manual and employer training seminars would all be required to educate employers of the provisions of the bill.

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These are routine and ongoing activities in the System and those specifically resulting from this bill, though providing an increased workload, can be absorbed within existing resources.

RECOMMENDATION TO THE GOVERNOR

**SIGN THE BILL**

This is a PERS Board-sponsored bill intended to curb pension abuse and ensure more accurate payroll reporting. The bill passed both Houses of the Legislature without a dissenting vote.

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92-131

PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
1993-94 REGULAR SESSION  
BILL ANALYSIS

BILL NO: SB 53  
SPONSOR: Public Employees'  
Retirement System

AUTHOR: Russell  
VERSION: Enrolled  
POSITION: SUPPORT

SUMMARY

This bill makes significant changes to a number of areas in the Public Employees' Retirement Law for the purpose of curbing pension abuse. The primary cause of "pension abuse" or "pension spiking" has been a patchwork, difficult-to-understand statute. Senate Bill 53 eliminates the convoluted language resulting from over 19 amendments (12 of which were enacted in the 7 year period between 1983-1990) and begins anew, starting with the fundamental question of what compensation **should** be permitted to form the basis of a pension from a public pension system. The language in this bill closes the loopholes.

LEGISLATIVE HISTORY

In 1992, similar legislation was introduced, AB 2331 (Elder), to curb pension abuse. This Board-sponsored measure was extensively amended during the process in ways the System could not support. Therefore, the Board eventually withdrew its sponsorship because of concerns that the provisions of the bill would result in **unfunded** liabilities for the employer. (The PERS Board eventually took a "Neutral" position on the bill after extensive amendments in the final days of the legislative session.) The bill was vetoed by the Governor.

PROGRAM IMPACT

SB 53, if enacted, would have a **positive** program impact on the retirement system. This bill recognizes that current law resulted in many employment agreements that purport to permit certain forms of "compensation" to be for PERS purposes; while well-intentioned, these arrangements fall outside PERS-permitted "compensation." However, SB 53 also recognizes that these PERS benefits were bargained for in good faith, in exchange for giving up other benefits. SB 53 establishes a starting point, July 1, 1994, for the new clearer definition of "compensation"; this starting point permits employees and employers to go back to the bargaining table to renegotiate benefits within the parameters of the law.

SB 53 also recognizes that local employers may have legitimate reasons to agree to new methods of defining total compensation. Rather than seek to absolutely prohibit all methods that have been established during the past decade, SB 53 permits the employer to contract for **one** additional contract amendment. This **optional** benefit would allow the employer to convert to salary previous employer-paid member contributions during the final compensation



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period but only so long as two fundamental public policies are satisfied: (1) the enhanced benefit must be paid for on a pre-funded basis. This ensures that today's taxpayers pay for the costs of governmental services they receive today, rather than shifting these costs to future generations; and (2) the taxpayers are given ample notice (i.e., two publicly agendized meetings of the local governmental body) of the increased cost. Spiking practices such as converting sick leave or vacation leave to salary during the final compensation period or reporting unearned salary increases in the forms of bonuses are strictly prohibited by this bill.

#### SPECIFIC FINDINGS

o The bill would add a new Section 20022 to the Government Code to succinctly define compensation as this term is to be understood when found throughout the retirement law.

This section speaks to the actual remuneration received by a member that is reportable to the System. This amount will be used in determining the member's creditable service and the amount of the employer's and the member's contributions.

o The bill would repeal existing Government Code Section 20022.

Section 20022 has long defined what is and what is not reportable compensation for PERS purposes. The section has been amended many times to address new forms of compensation. In the past ten years, new and imaginative forms of "special" compensation have been developed by employers and employees, and as related federal regulations are published (e.g., concerning overtime standards), more amendments continue to be needed. The provisions of this bill would require PERS to develop regulations to define which forms of special compensation (beyond the new statutory baseline definition) are reportable for PERS purposes.

o This bill would repeal Section 20022.05.

Section 20022.05 now repeats (from Section 20022) which forms of special compensation can be reportable compensation for PERS purposes. It also specifies that the Department of Personnel Administration decides what is "compensation" for nonrepresented state employees, and that the Trustees of the California State University determine what is considered "compensation" for managerial and supervisory employees of the CSU.

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Under the provisions of this bill, Section 20023, and PERS regulations for local and school employers, would identify what is "special compensation." The Department of Personnel Administration and the Trustees of the California State University would have the authority to determine which payments and allowances that are paid to state or CSU employees will be considered special compensation, subject to review and approval of PERS. Special compensation for school and local agency members that will be reportable to PERS would be defined by regulations.

o This bill would add Section 20022.2 to define the term "labor policy or agreement" as the term is to be understood when found throughout the retirement law.

o The bill would repeal Section 20023 which defines the term "compensation earnable" and would add a new definition for the term.

This section would define compensation earnable in terms of the normal payrate, rate of pay, or base pay utilized for the periodic reporting of payroll information to the System and the calculation of retirement benefits earned, and to ensure the proper funding of retirement benefits throughout the member's covered employment. Payrates would have to be stable and predictable among all members of a group or class of employment and for members not in a group or class and would have to be publicly noticed by the governing body. This section would also provide for compensation received for extraordinary duties, i.e., "special compensation." It would replace the current "special compensation" statute, Section 20022.05 which would be repealed. PERS would be required to define in regulations each type of special compensation that will be allowed. The regulations would be an all-inclusive list; therefore, any item of special compensation not listed in the regulations will not be considered compensation earnable for PERS purposes. Also defined in the section are the terms "group or class of employment" and "final settlement pay." The section would delineate what constitutes "payrate" and what is and is not "special compensation" for state members including CSU and would contrast these provisions with any conflicts arising from any approved memorandum of understanding. The Department of Personnel Administration and the Trustees of the California State University would be authorized to determine which payments and allowances paid to nonrepresented state employees would be considered "compensation." Special compensation items for represented state and CSU members would have to be approved by PERS before being included as "compensation" for retirement purposes.

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o The bill would add Section 20024.03 which would define the term "final compensation" as the term is to be used in determining any benefit resulting from service in an elected or appointed position.

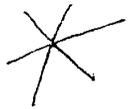
The addition of this section would limit the final compensation used in computing any benefit accruing from elected or appointed service on a city council or a county board of supervisors to the highest average annual compensation earnable by the member during his or her elected or appointed service in each office. The member, then, could have more than one final compensation. Provision is made to preclude the application of this section to a member serving in the elected or appointed office on the date this section would become operative.

Currently, elected or appointed officers receive a year of service credit for each year of tenure in office (pursuant to Section 20814) regardless of the amount of service actually performed. While in some cases the compensation received is commensurate with the position, in many cases only minimal remuneration is received for service in the office. Frequently, the benefit accruing from this service is substantial because of a high final compensation acquired through an other highly compensated position while a member of PERS or of a reciprocal retirement system. This can result in a large unfunded liability for the employer with whom the member served in an elected or appointed capacity.

o The bill would amend Section 20025.2 to redefine which of two or more full-time positions shall be reportable for PERS membership.

There are occasions where PERS members occupy two full-time positions and where the compensation is vastly different between the two positions. This is frequently the case where one of the positions is an elected or appointed position as defined in Section 20361. Under current law, a member may elect membership through a very low paying elective or appointed office and, later, for purposes of determining his or her final compensation, resign from the elective or appointed office and continue on in the much more highly compensated second position.

This creates a large unfunded liability for the employer for whom the member served in the elective or appointed office. This amendment would provide that the member would contribute on the more highly compensated position and, thereby, keep his compensation earnable more in line with the final compensation eventually used to determine his or her retirement benefits.



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o The bill would amend Section 20181 to provide a 10 year, rather than a three year, statute of limitations in cases of fraudulent reporting of compensation to the System.

o The bill would add Section 20304 to the Government Code to motivate employers to bring employees into PERS membership promptly when they qualify.

Failure to bring employees into membership timely, or at all, is not uncommon. The addition of this section to the retirement law would provide a statutory penalty for agencies that fail to enroll employees into membership upon qualification when the employer knows or should have known that they qualified.

o This bill would amend Section 20335 of the Government Code to give statutory recognition to the position of assistant city attorney and to the fact that it and the positions of city attorney and deputy city attorney are not excluded from membership in the System while non-employees who perform professional legal services for a city are excluded.

o The bill would amend Section 20361 to redefine the definition of "elective officer," to specifically exclude certain elective and appointive officers from membership in the System, and to specify that a city attorney and an assistant city attorney are excluded from the definition of an elective officer. The bill grandfathers in persons in an elective or appointed position on the operative date of the bill, and prescribes that PERS shall be the sole judge of which elected or appointed positions qualify the incumbent as an "elective officer."

The purpose of this amendment is to exclude from membership in the System those elected and appointed officers who serve on commissions, boards, councils or similar public bodies who receive full service credit for minimal service and are typically compensated only for attendance at meetings and reimbursed for expenses. These members are often able to use service from these elected or appointed positions with final compensation derived from a regular full-time and well compensated position and reap a windfall of unfunded benefits.

This amendment would address this problem by excluding from membership elected or appointed officers to commissions, boards, councils or similar bodies of about 746 local contracting agencies and 57 county school employers, except for those specifically included.



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This amendment would remove city attorneys from the definition of "elective officer." City attorneys would not be excluded from membership, but they would have to meet the same membership eligibility requirements as do all other employees of a contracting agency. What prompts this amendment is that typically this position is filled by a lawyer who has his or her own law firm. The city pays the attorney a retainer, usually \$24,000 - \$28,000 per year, plus fees and expenses. Work assignments are then funnelled to the law firm at a set fee (usually \$150 - \$200 per hour). During the course of a year, over one hundred thousand dollars (\$100,000), and as much as two hundred and fifty thousand dollars (\$250,000), can be paid for legal representation. During the city attorney's final compensation period, he or she negotiates a different style contract that pays all fees as salary. This leads to enormous unfunded benefits.

- o The bill would repeal Section 20361.1 to remove a unique and little used perquisite enjoyed by "elective officers."

This section provides a one time opportunity for an "elective officer," who is in active membership in the System, to arbitrarily terminate his or her membership and take a refund of contributions and, at some later date, again elect membership should he or she choose to do so. No other members of the System have this option.

- o This bill would repeal Section 20361.2.

The proposed amendment to Section 20361 would exclude from membership, after the operative date of this legislation, an elected officer holding the office of member of a county board of education. Section 20361.2 would, if it were retained in the law, be in conflict with Section 20361 and contrary to the intent of who should be included in the definition of "elective officer." Section 20361 would provide for the continuing membership of any persons who are in membership pursuant to this section (20361.2) on the operative date of this legislation.

- o This bill would repeal Section 20361.3.

In 1985, this section was added to the Government Code to provide that any person holding the office of assistant city attorney is an "elected officer" for purposes of electing optional membership pursuant to Section 20361. If this bill is enacted, a city would no longer be able to contract to be subject to this optional section.

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- o The bill would amend Section 20615 of the Government Code.

This change in law would align this section with other provisions of this bill by requiring that employers extend this benefit of employer-paid member contributions to all members in a group or class of employment and not just to certain individual members in a group or class of employment.

- o The bill would add Section 20615.5 to permit a local contracting agency or a school employer to include in its contract with the System the authority to convert employer paid member contributions to salary during a member's final compensation period of employment. Without this contract amendment, such conversions would be prohibited under the new definition of "compensation earnable."

Since the early 1980s, Section 20615 has allowed contracting agencies and school employers the option of paying all or a portion of the normal contributions required of a member. It has also allowed the employer the option of discontinuing the payment of the member's contributions at any time. Over the years, employers have collectively bargained with employee groups to pay the member's contributions.

PERS audits reveal that many memorandums of understanding also include a provision for the "conversion" of the employer-paid member contributions to salary during an individual employee's final compensation period. This has been a popular practice and one which both employers and employees believe should be continued. Reportedly, in lieu of salary increases, the employer has offered this benefit because it was less costly than an a-cross-the-board salary increase. However, unexpectedly and dramatically increasing a member's salary, for the purpose of inflating retirement benefits, creates an unfunded liability for the employer.

This bill would permit the employer to contract for a pre-funded benefit to allow for the conversion during the final compensation period of employer-paid member contributions for groups or classes of employees. The employer and employee groups could "negotiate" through the collective bargaining process for the benefit conversion at the time the employer agrees to pay all or a portion of the normal contributions of the member. The amount that the employer agrees to pay, e.g., 7% or 9% or less, is the same amount that would be converted to salary during the employee's final compensation period. Before adopting this provision, an employer would request a valuation of the cost of this benefit and would have to place consideration of this benefit on the agendas for two consecutive public meetings. The bill also allows the



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**employer to submit independent actuarial information to the board regarding the employer contribution costs. The board has the final authority to determine the amount of the additional employer contribution required to fund this contract amendment.**

o The bill would amend Section 20862.5 and Section 20862.8 to clarify how sick leave is to be reported to the System for the crediting of additional service to member accounts.

**This amendment provides that no "additional" days of sick leave shall be reported to PERS for the purpose of increasing a member's retirement benefit and, where violation of this provision is discovered, retirement benefits may be adjusted. Abuse has been found in this area and these amendments are needed to specifically prohibit the practice of reporting more sick days than appear on the books at retirement.**

o The bill would amend Section 21151 to add a provision that would allow a retired person to be employed by a contracting agency to fill a position when a regular employee is on a leave of absence for a period not to exceed one year. The appointment must be by a resolution of the governing body and must be reported to the board and a copy of the resolution provided. This provision is not applicable to the state or a school employer.

o Another provision is also added that would permit the employment of a retired person by a contracting agency to a position deemed to be of limited duration and requiring specialized skills or during an emergency to prevent stoppage of public business. Such appointments would be limited to 960 hours in a calendar year, the same that is in current law for PERS retired annuitants. When an appointment is expected to, or will, exceed 960 hours in a calendar year, the governing body of an agency can, by a resolution presented to the board, request an extension of the appointment. Appointments under the section could not exceed a total of one year. The board must act to allow or disallow the extension within 60 days; failure to act during that time period would constitute automatic approval of the request. This provision is not applicable to the state or a school employer.

**Section 21151 (g) currently allows an employer to hire a retiree until a permanent appointment can be made. This gives the employer an indefinite period of time to fill the vacant position and creates the potential for abuse.**



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o The bill provides that the measure shall become operative on July 1, 1994.

The PERS Board of Administration, on December 18, 1992, adopted a short-term solution for resolving the many cases of pension abuse and improper payroll reporting that have been uncovered during agency audits and automated audits of member records. This short-term solution was implemented by board regulations which sunset on June 30, 1994. The long-term solution to eliminating pension abuse and achieving accountability for accurate payroll and membership reporting is the language presented in SB 53. It is the intention of the board that this act be operative immediately upon the June 30, 1994, expiration of its short-term solution.

#### PROS AND CONS

Pro Arguments - The bill would provide for more specificity as to which forms of special compensation are reportable to the System by requiring that they be identified in PERS regulations. It would restrict an employer's ability to spike pension benefits for preferred employees and provide full-funding for the conversion of employer-paid member contributions. It would motivate employers to enter employees into PERS membership at the time they first qualify and, in general, provide the System with greater statutory authority to combat pension abuse and ensure more accurate payroll reporting.

Con Arguments - Employees and employers would no longer be able to bargain for arguably illegal retirement benefits. Instead, retirement shall be fully funded over the actuarial life of the contract. Some may object to having to pay "up front" for the additional benefits.

#### FISCAL IMPACT

Program Costs - If enacted, this bill would curb payroll reporting abuses and would eliminate practices that have created an unfunded liability for the employer.

Administrative Costs - Costs resulting from this bill would be principally limited to informing employers of the many changes that result from its enactment. Informational letters, revision of the PERS Public Agency Procedures Manual and employer training seminars would all be required to educate employers of the provisions of the bill.

These are routine and ongoing activities in the System and those specifically resulting from this bill, though providing an increased workload, can be absorbed within existing resources.



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POSITION

SUPPORT.

This is a PERS Board-sponsored bill intended to curb pension abuse and ensure more accurate payroll reporting.



History of "Spiking" Legislation:

The committee was advised that since the "spiking" problem was recognized several years ago, several attempts have been made to solve the problem:

1. In 1990, Chapter 1544 authorized the hiring of additional auditors at PERS. In conjunction with auditors from the State Controller's Office, a series of audits resulting from this legislation indicated a systemic problem with its roots in the interpretation of existing PERS statutory definitions of "compensation."
2. In 1992, first attempt at legislation to curb pension abuse was made in AB 2331 (Elder). While originally a PERS sponsored bill, the bill was amended in ways that the System did not support. The bill was vetoed by the Governor.
3. During the past three months, numerous meetings were conducted by the author involving PERS staff and interested parties during which a total review of PERS pension "spiking" accountability issues was conducted.

A high degree of consensus has, thus far, been achieved among the parties in the development mutually agreed upon reform language embodied in this bill.

PERS Board Adopted a "Short-term" Solution Last December:

The committee was advised that the PERS Board, on December 18, 1992, adopted a short-term solution for resolving the many cases of pension abuse and improper payroll reporting that have been uncovered during agency audits and automated audits of member records when processing retirement applications.

This short-term solution was implemented by board regulations which are to sunset on June 30, 1994.

This Bill - An Overview:

This bill provides substantial revisions of existing PERS law in the following areas:

1. Provides a clear definition of compensation (current provisions relating to reportable pay-rate and compensation would be repealed and new definitions added).
2. Provides full funding of all member benefits.
3. Reduces the ability to manipulate "compensation", thereby increasing benefits.
4. Provides the PERS Board with clear oversight of benefits.
5. Does not interfere with collective bargaining.
6. Allows a 19-month window period for the re-negotiation of labor agreements which provide for the "grandfathering" of benefits negotiated in good faith and based on information provided by PERS, until June 30, 1994.
7. Provides a 10-year, rather than three-year, statute of limitations in cases of fraud.



8. Penalizes agencies that knowingly fail to enroll eligible employees into membership.
9. Corrects an inequity in the conversion of sick leave into pension service credit at the time of retirement.
10. Eliminates abuses by truly part-time city attorneys who are currently treated as "elective officers."
11. Adds a provision to permit the conversion of employer-paid member contributions during a members final compensation period if the employer opts to include this provision in its contract and pay for it.
12. Eliminates windfall benefits to certain elected or appointed board/council members who can now receive full-time PERS service credit for monthly meetings.
13. Repeals the authority that permits employers to hire retired annuitants for a limited but indefinite duration (i.e., without regard to the 960 hours in a calendar year rule that applies to employment situations for most other retired annuitants) to fill a temporary vacancy until a permanent appointment is made.
14. Simplifies internal and external audits.

See attachment for details.

FISCAL EFFECT: Appropriation: No Fiscal Committee: Yes Local: No

PERS estimates no increased program cost as a result of this bill, and states that any increased support costs would be absorbed within existing resources.

SUPPORT: (Verified 6/2/93)

Public Employees' Retirement System Board of Administration (source)  
California State Association of Counties  
California Union of Safety Employees  
California Faculty Association  
City of Claremont  
Peace Officers Research Association of California  
California Teachers Association  
California Correctional Peace Officers Association

ARGUMENTS IN SUPPORT: PERS arguments in support of this bill are as follows:

"The bill would provide for more specificity as to which forms of special compensation are reportable to the system by requiring that they be identified in board regulations.

"It would restrict an employers ability to spike pension benefits for preferred employees and provide up-front funding for the conversion of employer-paid member contributions.

"It would motivate employers to enter employees into PERS membership at the time they first qualify and, in general, provide the system with greater statutory authority to combat pension abuse and ensure more accurate payroll reporting."



The California State Association of Counties states, "Senate Bill 53 proposed to overhaul PERS Final Compensation code sections. It proposes to streamline, simplify, and limit opportunity for abuse. The bill has been crafted through a healthy process of interest group meetings which is on-going. We have appreciated the opportunity to participate in those meetings and continue to participate in future opportunities to meet on this important topic. It is our belief that Senate Bill 53 generally addresses the important issues needed for reform of the PERS compensation code sections. We continue to work with your staff on a limited range of technical issues of importance to us."

They believe that this bill will help restore credibility to the PERS compensation code sections.

DLW:ctl 6/2/93 Senate Floor Analyses



SECTION-BY-SECTION ANALYSIS OF THE 3/16/93 VERSION OF SB 53  
PROVIDED TO THE COMMITTEE BY PERS

**Section 1 (repeal Government Code Section 20022)**

Section 20022 has long defined what is and what is not reportable compensation for PERS purposes. The section has been amended many times to address new forms of compensation and as new and imaginative forms of special compensation are contrived by employers and employees, or as related federal regulations are published, more amendments continue to be needed. With the passage of this bill, board regulations would define which forms of special compensation are reportable for PERS purposes.

**Section 2 (add Section 20022) to succinctly define compensation as this term is to be understood when found throughout the retirement law**

This section speaks to the actual remuneration received by a member that is reportable to the system and that will be used in determining the member's creditable service and the amount of the employer's and the member's contributions.

**Section 3 (repeal Section 20022.05)**

This section now identifies which forms of special compensation can be reportable compensation for PERS purposes. It also specifies that the Department of Personnel Administration will decide what is compensation for nonrepresented state employees, and that the Trustees of the California State University will determine what is considered compensation for managerial and supervisory employees of the CSU.

Under this bill Section 20023 and board regulations would identify what is "special compensation." The bill makes no provision for DPA or the CSU Trustees to make this determination for their respective nonrepresented employees. Special compensation for state, school and local agency members that will be reportable to PERS would be defined by board regulations.

**Section 4 (add Section 20022.2)**

This section would define the term "labor policy or agreement" as the term is to be understood when found throughout the retirement law.



Sections 5 (repeal Section 20023)

This section defines the term "compensation earnable" and Section 6 would add a new definition for the term.

This section would define compensation earnable in terms of the normal payrate, rate of pay, or base pay utilized for the periodic reporting of payroll information to the system and the calculation of retirement benefits earned and to ensure the proper funding of retirement benefits throughout the member's covered employment.

Payrates would have to be stable and predictable among all members of a group or class of employment and would have to be publicly noticed by the governing body.

This section would also provide for compensation received for extraordinary duties, i.e., "special compensation." It would replace the current "special compensation" statute, Section 20022.05 which would be repealed.

The board would be required to define in regulations each type of special compensation that will be allowed. The regulations would be an all-inclusive list; therefore, any item of special compensation not listed in the regulations will not be considered compensation earnable for PERS purposes.

Also defined in the section are the terms "group or class of employment" and "final settlement pay."

Section 7 (add Section 20024.03)

This section would define the term "final compensation" as the term is to be used in determining any benefit resulting from service in an elected or appointed position *on a city Council or a board of Supervisors.*

The addition of this section would limit the final compensation used in computing any benefit accruing from elected or appointed service with an agency to the highest average annual compensation earnable by the member during his or her elected or appointed service with the agency.

The member, then, could have more than one final compensation. Provision is made to preclude the application of this section to members serving in elected or appointed offices on the date this section would become operative.

Elected or appointed officers receive a year of service credit for each year of tenure in office (pursuant to Section 20814) regardless of the amount of service actually performed.



While in some cases the compensation received is commensurate with the position, in many cases only minimal remuneration is received for service in the office.

Frequently, the benefit accruing from this service is substantial because of a high final compensation acquired through an other highly compensated position while a member of PERS or of a reciprocal retirement system.

This can result in a large unfunded liability for the employer with whom the member served in an elected or appointed capacity.

**Section 8 (amend Section 20025.2)**

These amendments would redefine which of two or more full-time positions shall be reportable for PERS membership.

There are occasions where PERS members occupy two full-time positions and where the compensation is vastly different between the two positions. This is frequently the case where one of the positions is an elected or appointed position as defined in Section 20361.

Under current law a member may elect membership through a very low paying elective or appointed office and, later, for purposes of determining his or her final compensation, resign from the elective or appointed office and continue on in the much more highly compensated second position. This creates a large unfunded liability for the employer for whom the member served in the elective or appointed office.

This amendment would provide that the member would contribute on the more highly compensated position and, thereby, keep his compensation earnable more in line with the final compensation eventually used to determine his or her retirement benefits.

**Section 9 (amend Section 20181)**

This amendment would provide a 10 year, rather than a three year, statute of limitations in cases of fraudulent reporting of compensation to the system.

**Section 10 (add Section 20304)**

This new section would motivate employers to bring employees into PERS membership promptly when they qualify.

Failure to bring employees into membership timely, or at all, is not uncommon. The addition of this section to the retirement law would provide a statutory penalty for agencies that fail to enroll employees into membership upon qualification when the employer knows or should have known that they qualified.



Section 11 (amend Section 20335)

These amendments would give statutory recognition to the position of assistant city attorney and to the fact that it and the positions of city attorney and deputy city attorney are not excluded from membership in the system while others who perform professional legal services for a city are excluded.

Section 12 (amend Section 20361)

This amendment would redefine the definition of "elective officer," to specifically exclude certain elective and appointive officers from membership in the system, and to specify that a city attorney and an assistant city attorney are excluded from the definition of an elective officer.

The bill grandfathers in persons in an elective or appointed position on the operative date of the bill, and prescribes that the board shall be the sole judge of which elected or appointed positions qualify the incumbent as an "elective officer."

The purpose of this amendment is to exclude from membership in the system those elected and appointed officers who serve on commissions, boards, councils or similar public bodies who receive full service credit for minimal service and are typically compensated only for attendance at meetings and reimbursed for expenses.

These members are often able to use service from these elected or appointed positions with final compensation derived from a regular full-time and well compensated position and reap a windfall of unfunded benefits.

This amendment would address this problem by excluding from membership elected or appointed officers to commissions, boards, councils or similar bodies of about 746 local contracting agencies and 57 county school employers except for those specifically included.

Additionally, this amendment would remove city attorneys from the definition of "elective officer." By so doing city attorneys would not be excluded from membership but they would have to meet the same membership eligibility requirements as do all other employees of a contracting agency.

What prompts this amendment is that typically this position is filled by a lawyer who has his or her own law firm. The city pays the attorney a retainer, usually \$24,000 - \$28,000 per year, plus fees and expenses. Work assignments are then funneled to the law firm at a set fee (usually \$150 - \$200 per hour). During the course of a year over one hundred



thousand dollars (\$100,000), and as much as two hundred and fifty thousand dollars (\$250,000), can be paid for legal representation.

During the city attorney's final compensation period, he or she negotiates a different style contract that pays all fees as salary. This leads to enormous unfunded benefits.

**Section 13 (repeal Section 20361.1)**

This section would be repealed to remove a unique and little used perquisite enjoyed by "elective officers."

This section provides a one time opportunity for an "elective officer," who is in active membership in the system, to arbitrarily terminate his or her membership and take a refund of contributions and, at some later date, again elect membership should he or she choose to do so. No other members of the system have this option.

**Section 14 (repeal Section 20361.2)**

The proposed amendment to Section 20361 would exclude from membership, after the operative date of this legislation, an elected officer holding the office of member of a county board of education.

Section 20361.2 would, if it were retained in the law, be in conflict with Section 20361 and contrary to the intent of who should be included in the definition of "elective officer."

Section 20361 would provide for the continuing membership of any persons who are in membership pursuant to this Section (20361.2) on the operative date of this legislation.

Currently, no county board of education has elected to be subject to this section.

**Section 15 (repeal Section 20361.3)**

This bill would amend Section 20361 to remove a city attorney from optional member and "elective officer" status in the system. By so doing this would place a city attorney under the same membership eligibility requirements as other employees of a city.

It would be inappropriate for an assistant city attorney to have elective officer status when that status is not extended to a city attorney. By repealing this section a city would no longer be able elect to include an assistant city attorney in the definition of elective officer.



Only two cities have elected to amend their contracts for this provision, Simi Valley and Imperial Beach. The amendment to Section 20361 would provide that an assistant city attorney in these cities on the operative date of this legislation would continue in elective officer status.

**Section 16 (amend Section 20615)**

This amendment would align this section with other provisions of this bill by requiring that employers extend this benefit of employer-paid member contributions to all members in a group or class of employment and not just to some individual members in a group or class of employment.

**Section 17 (add Section 20615.5)**

This section would permit a local contracting agency or a school employer to include in its contract with the system the authority to convert employer paid member contributions to salary during a member's final compensation period of employment.

Section 20615 has, since the early 1980's, allowed contracting agencies and school employers the option of paying all or a portion of the normal contributions required of a member.

It has also allowed the employer the option of discontinuing the payment of the member's contributions at any time. Employers have, over the years, collectively bargained with employee groups to pay the member's contributions in lieu of giving the employee a pay raise.

Associated with these agreements was a provision for the conversion of the employer-paid member contributions to salary during an individual employees final compensation period.

The result was pension spiking and an unfunded liability for the employer. This has been a popular practice which has become a part of many collective bargaining agreements, and one which both employers and employees believe should be continued.

This proposed addition to the retirement law would permit the continuation of this practice on an actuarially funded basis. The employer could provide, by contract option, for the conversion of employer-paid member contributions for groups or classes of employees.

Public notice would have to be given of an agency's intention to provide this benefit and new employees would have to be informed of how this benefit fits into their total compensation and benefit package.



~~Requires~~ every school district within a county office's jurisdiction to submit to the county office a written request for the benefit increase before the county office could elect to amend its contract for the benefit increase.

**Section 18 (amend Section 20616)**

This amendment would conform Section 20616 to Section 20615 as that section would be amended by this bill.

This amendment to Section 20616 would require the state or the Regents of the University of California to extend the benefit of employer-paid member contributions to all members in a bargaining unit or category of employment, and not just to a select individual or individuals, if it chooses to provide the benefit at all.

**Section 19 (add Section 20616.5)**

This new section would provide for the conversion of employer-paid member contributions for state and University of California employees during the employees final compensation period.

Conversion would be permitted for represented state members when agreed to in a memorandum of understanding and for nonrepresented members when approved by the Department of Personnel Administration or the Regents of the University of California, as appropriate.

This benefit would be actuarially funded and members must be informed of how this benefit relates to their total compensation and benefit package.

**Section 20 and Section 21 (amend Section 20862.5 and Section 20862.8)**

These amendments would clarify for employers how sick leave is to be reported to the system for the crediting of additional service to member accounts.

These amendments provide that no additional days of sick leave are to be reported for the purpose of increasing a member's retirement benefit and, where violation of this provision is discovered retirement benefits may be adjusted. Abuse has been found in this area and these amendments are needed to specifically prohibit this practice.



**Section 22 (amend Section 21151)**

This amendment would eliminate the ability of an employer to hire a retiree for an indefinite period until a permanent appointment can be made.

It has been found that employers are abusing this provision. The 960 hours in any calendar year that an employer can hire a retired annuitant should be sufficient time for an employer to make a permanent appointment to fill a vacant position.

Section 23 provides that the bill shall become operative on July 1, 1994.



**BILL ANALYSIS**

DPA 104  
 (REV 11/89)

DEPARTMENT OF PERSONNEL ADMINISTRATION	AUTHOR Russell	BILL NUMBER SB 53
SPONSORED BY Public Employees' Retirement System	RELATED BILLS AB 2331, 1992	ORIGINAL OR DATE LAST AMENDED Original

**BILL SUMMARY**

This bill is sponsored by the Public Employees' Retirement System (PERS) to curb the potential for pension spiking and other payroll reporting abuses by local contract agencies. This bill would: 1) delete the definition of "compensation" from the PERS law and add "payrate" instead; 2) simplify the definition of "special compensation;" 3) define a "group or class of employees;" 4) prescribe the method of reporting sick leave credits to PERS services; 5) amend several provisions regarding optional membership rights; 6) permit PERS to charge an employer for administrative costs, as well as member contributions, if an employee was not reported for membership upon qualification; 7) delete a provision which permits certain retirees to work for an unspecified length of appointment; and 8) allow, rather than require, PERS to adjust any retirement allowance found to be the result of improper payroll reporting.

**ANALYSIS**

Specific Findings

Considerable attention has recently been focused on PERS due to newspaper articles about public employers' "pension spiking" and pension fraud or abuse. One local public employer has even had several of its employees face felony charges regarding pension fraud. It appears that the most common method of enabling employees to retire with benefits greater than should be otherwise earned is by manipulating compensation reported to PERS during an employee's last year or so prior to retirement.

Compensation is a critical variable used for determining a member's death, disability or service retirement benefits since these benefits are based on a percent of "final compensation." Final compensation is the highest annual compensation earnable by a member over a period ranging up to 36 consecutive months, although this period is most likely to be only 12 months in those instances of flagrant pension fraud. For State members, the period has been designated as 12 months.

Last year, the PERS Board of Administration (Board) sponsored legislation (AB 2331, Elder) to prevent pension fraud and to give the Board various enforcement powers. That legislation was vetoed because of various subsequent provisions (opposed by PERS), endorsed by labor representatives, which appeared to endorse pension spiking.

- This bill represents PERS' second attempt at preventing pension fraud by focusing on compensation, membership exclusions and eligibility, and imposing financial disincentives for employers that fail to properly report employees for membership, as detailed below. (These provisions would become effective July 1, 1994, and some proposed regulations, which allow public agency collective bargaining agreements covering compensation, would apply until June 30, 1994.)

RECOMMENDED POSITION	DEPARTMENTAL USE	GOVERNOR'S OFFICE USE
SUPPORT, IF AMENDED		
OTOR <i>[Signature]</i> CHIEF DEPUTY DIRECTOR <i>[Signature]</i>	Analyst: _____ OAA Date: _____ LRO: _____ Date: _____ Unit Supvr: _____ Date: _____ Section Mgr: _____ ALM Date: _____ Branch Chief: _____ Date: _____ Division Chief: WMC Date: _____	Position Noted: ( ) Position Approved: ( ) Position Disapproved: ( ) Change Position to: _____ By: _____ Date: _____
Date: 4-6-93 Date: 4-6-93		
LEGISLATIVE REVIEW		

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A. Although current PERS law contains a very detailed definition of items of pay which may and may not be used for purposes of retirement, the definition appears to no longer serve its purpose. Not only is the definition no longer all-inclusive and can be superseded by memorandum of understanding for State members, but it fails to differentiate between a member's base pay and his/her pay for special skills or abilities or other terms and conditions of employment. This overall lack of clarity and purpose has encouraged some contracting agencies to improperly report compensation to PERS, although the State has not had this problem. Also, the current PERS definition of "compensation earnable" does not specify what is includable for final compensation purposes. This bill would simplify the current definition and better define compensation earnable. Specifically, this bill would:

- . Delete the current definition of compensation and replace it with "payrate." Payrate would be defined as the normal rate of pay or base pay for services rendered on a full-time basis by a group or class of employees during normal work hours and would be the same as that used for such payments as sick leave and vacation or for determining long-term or short-term disability benefits. This definition is straightforward and should reduce confusion about what should be reported as regards regular pay.
- . Define "special compensation" as any payment for special skills, knowledge, abilities, work assignment, workdays or hours, or other work conditions, provided a "labor agreement" had been reached to include this special compensation with the payrate. The Board would have the authority to promulgate regulations and determine whether the payments would constitute special compensation, and there would be a limit set on the percent of special compensation in excess of the payrate which could be added to the payrate. Special compensation would also include the monetary value of the member contributions which were in fact paid by the employer.
- . Define which payments are not considered to be special compensation.
- . Define "group or class of employees," for purposes of payrate and special compensation, for example, as members of a bargaining unit or "excluded employees." A single employee could not be considered as a group or class, and the highest ranking positions could also not be a group or class. This would prevent, for example, a City Manager from spiking his/her final compensation through an individual contract with the City Council.
- . Define "compensation earnable," for purposes of determining PERS benefits, as the payrate and special compensation of the member.
- . Specify that the final compensation for elective or appointed officers would be restricted to the compensation earnable in the elective or appointive office.

These new provisions would clarify, for contracting agency employers, what items of compensation must be reported for purposes of contributions and prevent the improper inflation of compensation during the final compensation period.

B. Current PERS law permits members who hold two or more full-time positions to designate the position in which membership shall be reported. PERS law presently excludes part-time employees but allows certain appointive and elective officials who do not work more than half-time to become PERS members on a voluntary basis. Since elective officers of contracting agencies frequently hold two positions, the elective position is usually chosen for membership, because full-time service is earned. with

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lower member contributions needed for the minimal salary earned. Prior to retiring, the higher paying position is elected for membership, resulting in a form of pension spiking. This proposed legislation would:

- . Require that a person who holds two or more full-time positions become a member in the position with the highest payrate.
  - . Exclude from PERS membership local and school employees, who are first elected or appointed after June 30, 1994, to serve on school district or local boards, commissions, or councils, since these elective positions require less than half-time services.
  - . Delete the optional membership rights for persons holding the position of City Attorney or of Assistant City Attorney and subject these positions to the usual qualifications for membership. These provisions would apply to persons first elected or appointed, or following a break in service, after June 30, 1994.
- C. At the present time, PERS law permits a retired person to receive compensation for services rendered a PERS-covered employer under specific conditions. One such provision permits a contracting agency to appoint a retired person to a temporary position until a permanent appointment is made. This bill would limit the conditions and length of time in which a retired person can serve a PERS-covered employer to very specific situations, with compensated services generally not exceeding 120 days in a calendar year.
- D. PERS law currently requires that contributions from the member and the employer be paid if the actual date of membership is prior to the reported date, but no penalty to the member or employer is assessed. This bill would allow PERS to assess an employer which failed to enroll a person into membership with a \$500 administrative fee, in addition to the member and the employer contributions for the period in which the person would have otherwise been a member.
- E. Current PERS law specifies that the three-year period of limitation, for the correction of erroneous benefit payment made on the basis of fraud, shall begin upon the date of the discovery. Any payment now found to be in error, regardless of how made, must be adjusted. If benefits were found to be overpaid, a retiree or beneficiary could be required to pay back the overpayments to when the overpayment was first made. This bill would:
- . Increase the period of limitation to ten years for fraudulently caused payments.
  - . Allow the PERS Board to authorize the continued payments if the adjustment (reduction, in this case) of the retirement allowance would cause the retired member any financial hardship and the elements of estoppel were present.
- F. Current PERS law permits the State, the University of California, and school and local employers to pay all or a portion of the members' contributions. These employer payments are not now considered to be compensation earnable for purposes of determining retirement benefits, and only local employers are known to actually pay the members' contributions. Also, under federal Internal Revenue Service (IRS) law, Section 414(h)(2), the amounts contributed by a member to a public pension plan can be made on a pre-tax basis if characterized as though paid (picked-up) by the employer. The member contributions picked up by the employer are, however, currently considered to be part of PERS' compensation earnable.



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These two provisions have caused a great deal of confusion at the local level, and many employers have allowed the employer payment of the member contributions and the value of the pre-tax contributions to be included as compensation earnable during the final compensation period. This practice is known as "pension spiking" and is one of the easiest ways to improperly inflate pension benefits.

This bill would now clarify that the employer payment of member contributions under PERS law would have to be made specifically for all members in the group or class of employment, and include the employer's payment in the member's payrate during the final compensation period if:

- . The benefits were provided by collective bargaining agreement.
  - . The benefit, at the local or school level, had been provided through amendment of the employer's contract with PERS.
  - . Prior to amending its PERS contract, the local or school employer had provided timely public notice of its intent and fully disclosed the fiscal impact during a public meeting.
  - . The employer informed every new member of this benefit and how it affects their compensation and benefit package.
  - . The increased cost to the employer which provides this benefit is actuarially determined at a level percent of contributions throughout the period in which the liability must be amortized.
3. As currently worded, this bill unacceptably modifies the law regarding the State's current statutory authority to determine the salaries and benefits of its employees. There are also several provisions which appear to permit pension spiking. Specifically:
- . The Government Code (Section 19816 et seq.) entrusts the Department of Personnel Administration (DPA) with the authority to set and negotiate the salaries and benefits of State employees, and that authority is recognized and cited in current PERS law. It appears that this authority should be affirmed in this bill.
  - . The definition of labor policy or agreement used in this bill is intended to apply to all PERS employers, including the State. However, since the definition of collective bargaining for State employees is presently found in the Government Code under the Ralph C. Dills Act, there could be circumstances where the PERS law might be inappropriately applied or misinterpreted in any collective bargaining issue involving State employee benefits.
  - . The board's authority to promulgate regulations and to determine what constitutes compensation should be limited to employers other than the State. Unlike all other public agencies, the State's authority is already in statute for DPA, with statutory recognition for collective bargaining and legislative oversight.
  - . It appears contrary to the purpose of eliminating pension fraud and abuse to permit benefit payments, which may have been computed on improperly reported items of compensation, to continue to be made, regardless of financial hardship to a member. It is the PERS Board's fiduciary responsibility to ensure that only those benefits which have been legally and actually accrued and earned by a member be payable.

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- The provision which would permit the conversion of employer payment of member contributions to count as compensation for retirement purposes during the final compensation period should not be applicable to State employees. As noted earlier, this was a very common method of improperly inflating a local member's final compensation, even though it is specifically prohibited under current law. Since the State picks-up its employees' contributions, we do not want to jeopardize our plan's qualified status under the Internal Revenue Code nor give taxpayers the impression that the State would permit pension spiking. If the State is not removed from this provision, this bill would place a benefit for State employees into PERS law prior to collective bargaining and the Legislature's ratification of an MOU. State employees benefits must first be collectively bargained and ratified by the Legislature before placing the benefit in PERS law.

#### Cost Findings

The fiscal implications of this bill have not been fully determined at this time for the contracting agencies. Since the State has not permitted pension spiking nor allowed salaries to be improperly reported to PERS, no fiscal impact is expected for the State.

#### LEGISLATIVE HISTORY

This bill is sponsored by PERS, as was the original AB 2331 (Elder) last year, to address the issue of pension fraud and abuse. Although the language contained in this bill was the collaborative effort of PERS staff, and employee and employer organizations, including DPA staff, DPA had previously requested certain amendments be made to clarify the State's compensation and MOU statutory requirements. Those amendments were not included in the bill's current version.

#### RECOMMENDATION - SUPPORT, IF AMENDED

The Department of Personnel Administration recognizes the need to prevent pension fraud and abuse in public pension plans and supports PERS in this endeavor. However, the measures which would prevent pension fraud at the local level need not be directed to the State, as the State has not had a problem in this area primarily because the State of California has to meet numerous statutory requirements that specify how employees' salaries and benefits are set. Those provisions are then subject to ratification by the Legislature. These controls have successfully prevented pension fraud from becoming possible. Therefore, we consider this bill to contain unnecessary provisions to circumvent the current State bargaining/legislative process, which already provides adequate oversight. Suggested amendments, which would address the concerns we described in Section 3 of the analysis, are attached.

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PROPOSED AMENDMENTS TO SENATE BILL 53

1. In Section 2, page 6, line 15, add (a) after 20022.
  
2. In Section 2, page 6, line 31, add the following subdivision:

(b) Notwithstanding any other provision of this part, the Department of Personnel Administration shall retain its authority under the Ralph C. Dills Act contained in Chapter 10.3 (commencing with Section 3512) of the Division 4 of Title 1 and Part 2.6 (commencing with Section 19815) of Division 5 of Title 2 to determine which payments and allowances that are paid by the state employer will be considered compensation for retirement purposes for any employee who is either: (1) excluded from the definition of state employee in subdivision (c) of Section 3513; (2) employed by the executive branch of government and is not a member of the civil service; or (3) included in the definition of state employee in subdivision (c) Section 3513. For state employees who are subject to collective bargaining, compensation will be included for retirement purposes only if a memorandum of understanding has been reached pursuant to Section 3517.5, in which case the memorandum of understanding shall be controlling without further legislative action, except that if such provisions



of a memorandum of understanding require the expenditure of funds. the provisions shall not become effective unless approved by the Legislature in the annual Budget Act.

3. In Section 4, page 7, line 39, strike the word "agency" and insert contracting agency or school employer.
4. In Section 4, page 7, line 40, strike the word "agency" and insert contracting agency or school employer.
5. In Section 6, page 9, line 10, strike the words "and 20616".
6. In Section 6, page 9, line 19, strike the period and insert for contracting agency, state university, school, and legislative and judicial branch employers.
7. In Section 6, page 9, line 37, between the comma and the word "group," insert for contracting agency and school employers.
8. In Section 6, page 10, line 22, strike the word "may" and replace with shall.



9. In Section 6, page 10, after line 23, add the following subdivision:

(h) Notwithstanding subdivision (b) and (c), the Department of Personnel Administration shall retain its authority under the Ralph C. Dills Act contained in Chapter 10.3 (commencing with Section 3512) of Division 4 of Title 1 and Part 2.6 (commencing with Section 19815) of Division 5 of Title 2 to determine which payments and allowances that are paid by the state employer will be considered special compensation for retirement purposes for any employee who is either: (1) excluded from the definition of state employee in subdivision (c) of Section 3513; (2) employed by the executive branch of government and is not a member of the civil service; or (3) included in the definition of state employee in subdivision (c) Section 3513. For state employees who are subject to collective bargaining, special compensation will be included for retirement purposes only if a memorandum of understanding has been reached pursuant to Section 3517.5, in which case the memorandum of understanding shall be controlling without further legislative action, except that if such provisions of a memorandum of understanding require the expenditure of funds, the provisions shall not become effective unless approved by the Legislature in the annual Budget Act.



10. In Section 7, page 10, line 27, after the word "a", insert local or school.
11. In Section 7, page 10, line 37, after the word "a", insert local or school.
12. On page 17 and 18, strike Section 18 in its entirety.
13. On page 18 and 19, strike Section 19 in its entirety.

