TO BE COMPLETED BY MANUAL COORDINATOR *ONLY**

EMPLOYER CODE: __________ EMPLOYER NAME: ______________________________

Detach and mail this card to PERS for the following reasons:

☐ **Increase/decrease in manual quantity:**
TOTAL number of manuals/revisions needed ________ Number agency is currently receiving ________

☐ **Replacement manual needed:** (Note: This *will not* change the number of manuals your agency receives.)
Number of replacement manuals needed ________

☐ **Revision to manual missing:**
Revision Circular Number ________ No. of copies needed ________

☐ **Training in PERS procedures needed:**
Contact person ______________________ Telephone No. (   ) ______________

☐ **Change in manual coordinator:**
NEW Coordinator's name and title ______________________________
Previous Coordinator's name and title ______________________________

☐ **Agency address change:**
New agency address ______________________________
Street and/or Post Office Box
______________________________ (   ) ______________
City Zip Code Telephone No.

***Schools, please note:** The County Superintendent's Office distributes manuals to school districts. Please contact them for additional manuals.

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Street and/or Post Office Box
______________________________ (   ) ______________
City Zip Code Telephone No.

***Schools, please note:** The County Superintendent's Office distributes manuals to school districts. Please contact them for additional manuals.

FROM ______________________

____

____

Place stamp here. Post office will not deliver mail without postage.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

FIELD SERVICES DIVISION

P.O. BOX 942710

SACRAMENTO, CA 94229-2710

FROM ______________________

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PUBLIC EMPLOYEES' RETIREMENT SYSTEM

FIELD SERVICES DIVISION

P.O. BOX 942710

SACRAMENTO, CA 94229-2710

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FIELD SERVICES DIVISION

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PUBLIC EMPLOYEES' RETIREMENT SYSTEM

FIELD SERVICES DIVISION

P.O. BOX 942710

SACRAMENTO, CA 94229-2710

CALIFORNIA PERS

Procedures Manual

Produced by the
Employer Services Unit, Field Services Division
Public Employees' Retirement System

CALIFORNIA PERS

Circular Letter

Date: October 1, 1993

Reference No.:

California Public Employees' Retirement System
Field Services Division
P.O. Box 942710
Sacramento, CA 94229-2710
(916) 326-3635
Telecommunications Device for
the Deaf - No Voice (916) 326-3240

Circular
Letter No.: 535-13
Distribution: V,VI, XII SPECIAL

Special:

TO: ALL PUBLIC AGENCY PROCEDURES MANUAL HOLDERS
SUBJECT: REVISED PERS PROCEDURES MANUAL

Please find enclosed the Fall 1993 semi-annual update of the PERS Procedures Manual. **DO NOT** destroy the Manual you received in **October 1992**, or the Update you received in **May 1993**. This Update is to be used in conjunction with the Manual and Update. Remove the old pages (dated at the bottom of each page 10/92 or 5/93) and insert the newly revised pages dated **10/93**.

An item of note is the latest revised version of the BAS-167 (Report of Status Change or Separation) dated 1/93. The document now reflects the "rollover" of contributions and the withholding tax requirements. See pages 1-91 through 1-114.

ıe following is a section by section breakdown of the revised pages; insert the following pages dated 10/93:

CONTRACT COVERAGE:	0-13 through 0-38			
MEMBERSHIP:	1-1/1-2	1-93/1-114		
PAYROLL REPORTING:	2-1/2-2	2-41/2-42	2-91/2-92	
BENEFITS:	3-1/3-2	3-41/3-42	3-61/3-64	3-29/3-30
	3-51/3-52	3-75/3-78	3-37/3-38	3-57/3-58
	3-81/3-86			
APPENDIX:	9-1			

The next scheduled revision of the PA Procedures Manual is to be in May 1994. If you have questions, comments, or require additional copies, please contact the Field Services Division, Employer Services Unit at (916) 326-3635.

Sincerely,

Pat Harris

Pat Harris, Chief
Field Services Division

PH:MJH:car
Enclosures

INTRODUCTION

As an ongoing service to PERS' contracting agencies and county school employers, we have revised our Public Agency Procedures Manual to reflect recent changes. PERS' programs have become increasingly complex as we have sought to meet the changing needs of our employers and their employees. This manual is designed to be thorough and straightforward, and is organized in a manner which is easy to follow.

We urge you to make this manual available to your staff responsible for reporting personnel, payroll, and benefits information to PERS. We have included specific information and procedures necessary for complete, timely, and accurate reporting. We have tried to present a simplified guide to save you time; however, if there is a conflict between this manual and the law, the law will prevail.

If you find any subjects which require clarification, please call the PERS Employer Services Unit so that changes can be made and distributed.

Periodic changes will be sent to you so that you can keep your manual current.

It is becoming increasingly important to have staff trained at the agency level. A successful relationship between PERS and its employers is critical as are your efforts. PERS appreciates those efforts.

Dale M. Hanson

Dale M. Hanson
Chief Executive Officer

PURPOSE

This manual is designed to help you in your preparation of reports for the Public Employees' Retirement System (PERS).

DESIGN

The manual is divided into five sections: Contract Coverage, Membership, Payroll Reporting, Benefits, and Appendix. These Sections cover the main areas of the System's operation. Subjects covered within each section are outlined in the Table of Contents.

MANUAL MAINTENANCE PROCEDURES

Revised pages of the manual are sent out attached to circular letters providing any necessary instructions. The circular letters are consecutively numbered to correspond with the revision record located at the front of the manual. The record is to be dated and initialed after the revised pages have been inserted in the manual. This will help you identify missing revisions.

MANUAL HOLDER RESPONSIBILITIES

Use the manual as your prime source of answers to questions. However, don't hesitate to give us a call if you need more assistance. Manuals are assigned with the intent of making the manual available to all employees for reference. Manuals should be placed in a central visible location within the work area. Each employee involved with PERS reporting should be instructed on the use of the manual.

CONFIDENTIALITY OF MEMBER DATA

For the member's protection, each employee involved with PERS reporting should be aware of Government Code Section 20134, which states that:

> "Data filed by any member or beneficiary with the Board is confidential, and no individual record shall be divulged by any official or employee having access to it to any person other than the member to whom the information relates or his authorized representative, the contracting agency or school district by which he is employed, any state department or agency, or the university. Such information shall be used by the Board for the sole purpose of carrying into effect the provisions of this part. Any information which is requested for retirement purposes by any public agency shall be treated as confidential by such agency."

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BENEFITS PROCEDURES

APPENDIX

PUBLIC AGENCY PROCEDURE MANUAL REVISION RECORD

Place initials and date in boxes of corresponding number each time a circular letter with manual revisions is received. If you receive a circular letter that is out of numerical order, contact the Field Services Division, Employer Services Unit, P.O. Box 942710, Sacramento, CA 94229-2710, or telephone (916) 326-3635.

IDENTIFICATION OF CIRCULAR LETTER NUMBERS FOR PUBLIC AGENCY MANUAL REVISIONS

CIRCULAR NUMBER	INITIAL	DATE OF INSERTION	CIRCULAR NUMBER	INITIAL	DATE OF INSERTION	CIRCULAR NUMBER	INITIAL	DATE OF INSERTION
535-1	PERS	7-1-80	535-16			535-31		
535-2	PERS	7-1-81	535-17			535-32		
535-3	PERS	7-1-82	535-18			535-33		
535-4	PERS	1-1-85	535-19			535-34		
535-5	PERS	12-1-86	535-20			535-35		
535-6	PERS	12-1-87	535-21			535-36		
535-7	PERS	5-1-90	535-22			535-37		
535-8	PERS	4-1-91	535-23			535-38		
535-9	PERS	10-1-91	535-24			535-39		
535-10	PERS	5-1-92	535-25			535-40		
535-11	PERS	10-1-92	535-26			535-41		
535-12	PERS	5-1-93	535-27			535-42		
535-13	PERS	10-1-93	535-28			535-43		
535-14			535-29			535-44		
535-15			535-30			535-45		

CONTRACT COVERAGE PROCEDURES

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TELEPHONE AND SECTION DIRECTORY

	Telephone Number	*Section Code**
CONTRACT SERVICES DIVISION	(916) 326-3420	200
PUBLIC AGENCY CONTRACT SERVICES	326-3420	220
Optional Contract Provisions	326-3420	220
HEALTH BENEFIT SERVICES DIVISION	(916) 326-3604	540
Public Agency Unit	326-3604	540

* For better service when writing to the Contract Services Division or the Health Benefit Services Division, include the Section Code on all correspondence. See Appendix for the System's mailing addresses.

COVERAGE KEY

INTRODUCTION

The Coverage Key is a listing of codes and data unique to your agency and is frequently required to complete PERS forms. The information listed is derived from your agency's contract with PERS.

The headings are numbered for convenience in locating specific information. If the manual refers you to a specific heading that does not appear on your Coverage Key this means the item does not apply to your agency.

Changes to the Coverage Key will periodically occur. A new Coverage Key will be sent to you when this happens. Please replace the Coverage Key as promptly as possible to insure accurate completion of PERS forms. Additional Coverage Keys may be obtained by contacting the Employer Services Unit (916) 326-3635.

COUNTY SCHOOL COVERAGE

The County Superintendents of Schools were mandated into the Public Employees' Retirement System effective July 1, 1949, by the State Legislature. Retirement coverage of PERS school members is uniform throughout the State with the exception of those County Superintendent of Schools who have contracted for Two Years Additional Service Credit (Government Code Section 20586)—see Optional Contract Provisions for County Schools. Effective January 1, 1986, a school district, county board of education, county superintendent of schools or a personnel commission of a school district may contract for health insurance coverage through PERS (Government Code Section 22856 and 22857)—see C. Special Item—Health Insurance.

The following provisions which exceed the basic benefit level have been added to the county schools contracts through legislation:

Military Service Credit (Government Code Section 20894.5)—A member may receive up to 4 years of service credit for military service prior to employment (effective July 1,1949)

1959 Survivor Benefits (Government Code Sections 21380-7, 21382.2 and 21382.4)—Members covered by the 1959 Survivor Benefit are not covered by Social Security. This benefit consists of a monthly allowance payable to eligible family members if the member's death occurs during employment. Effective January 1,1985, the Legislature approved Government Code Section 21382.4 which provides an additional increase in the monthly allowance payable (effective July 20, 1959).

Sick Leave Credit (Government Code Section 20862.5)—Employees who became members prior to July 1,1980 will receive additional service credit at the rate of 0.004 years for each day of unused sick leave. This benefit is not applicable to any person who becomes a member on or after July 1,1980. This includes individuals who terminated their membership prior to July 1,1980, whether or not they redeposit for that service after July 1,1980 (effective June 1,1974).

War Relocation Leave (Government Code Section 20899)—Leave of absence credit shall be given to school members who were absent from service with a school district or county superintendent of schools, occasioned by the evacuation and relocation of a member pursuant to orders issued by the commanding officer of the Western Defense Command in March 1942, for the evacuation of persons of Japanese descent from such area, where the member was in school service 90 days before or after March 5,1942, and who later returned to school service (effective January 1,1980).

$600 Retired Death Benefit (Government Code Section 21367.53)—This section provides that the death benefit paid to beneficiaries of retired members will be $600 (effective January 1,1981).

Post-Retirement Survivor Allowance (Government Code Sections 21263.4 and 21263.5)—The Post-Retirement Survivor Allowance benefit provides that upon the death of a member after retirement for service or disability, an allowance shall be continued to the surviving spouse. The spouse must be married to the member for one year prior to the member's retirement and be married continuously to the date of the retired member's death (effective July 1,1983).

OPTIONAL CONTRACT PROVISIONS FOR COUNTY SCHOOLS

1. Optional Membership for Part-Time Employees (Government Code Section 20365)

Regular part-time employees who are excluded from PERS membership because they work less than an average of 20 hours per week (pursuant to Government Code Section 20334) may individually elect to become members if a county superintendent of schools, a school district or a community college district adopts a resolution and transmits it through the county superintendent of schools to the PERS Board. The resolution will not be effective until received by PERS.

Compulsory Social Security coverage will result for regular part-time employees regardless of whether they elect to join PERS.

Individuals who elect membership will have the same contribution rate as other employees in the same member classification. Individuals may exercise their membership election rights anytime while in employment. Individuals who become members may purchase previously excluded, part-time service.

Employer Cost: School districts subject to this benefit must pay Social Security contributions for their part-time employees in addition to PERS contributions (if the member elects to join PERS).

Employee Cost: See description above.

2. Reclassify School Police from "School Members" to "School Safety Members" (Government Code Section 20019.6)

A school district or community college district which has a police department, pursuant to Education Code Section 39670 or 72330, may enter into a contract with PERS to reclassify those employees whose principal duties consist of active law enforcement as "school safety member". The reclassification is retroactive to the date the employee was employed as a school police officer.

Adoption of this provision will result in the district providing benefits identical to those provided to school members on January 1, 1990 in addition to one of the safety retirement formulas listed in the Optional Benefits listing. Districts may also provide any of the optional benefits listed which are applicable to "local safety members".

To initiate the process to enter into a contract, refer to Contract Amendment Procedures and Information page 0-15.

Employer Cost: Valuation required.

Employer Cost: The employee contribution rate will depend upon the safety retirement formula provided. Members, subject to a safety formula other than the 2% @ 50 formula, will have the right to elect to remain school members rather than school safety members should they determine that the reclassification will be to their disadvantage.

3. Two Years Additional Service Credit (Government Code Section 20586)

A county superintendent of schools may amend its contract to grant up to two years additional service credit to school members if the following conditions exist:

a. The member is employed in a job classification, department, or other organizational unit designated by the county superintendent of schools and retires within the period designated by the county superintendent of schools. (This benefit cannot be provided on the basis of employee organization or non-represented groups.) The designated period must be subsequent to the amendment date and cannot be less than 90 days nor more than 180 days in length;

b. The county superintendent of schools must transmit an amount to the Retirement Fund that is the actuarial equivalent of the difference between the allowance the member would receive under this section and the allowance the member would receive without this section;

c. The county superintendent of schools must certify that the retirements under this section will either: (1) result in a net savings to the district or county superintendent of schools, or (2) result in an overall reduction in the work force of the organizational unit because of impending mandatory transfers, demotions, and layoffs that constitute at least 1 percent of the designated job classification, resulting from the curtailment of, or change in the manner of performing, its services.

In order to be eligible to receive this service credit, the employees must already have at least five years service credit. Because the member must be in employment status with the county superintendent of schools (office or their school district) during the designated period, the retirement date cannot be the first day of the designated period. A member cannot receive credit under this section if he/she receives any unemployment insurance payments during the designated period. If the retired member subsequently re-enters membership, the additional service credit is forfeited.

Employer Cost: This amendment does not affect the employer contribution rate since the cost of the benefit is payable in lump sum. The cost of the benefit will be calculated after the expiration of the designated period. To avoid interest charges, payment in full must be made within 30 days of the billing date. Otherwise, four payments, including interest, will be scheduled within a two-year period from the billing date with the minimum of annual installments.

Employee Cost: None.

Cost Estimate FactorsTwo-Years Additional Service Credit

Following is a chart which may be used to estimate the cost of providing the two-years additional service credit benefit. Simply multiply the total annual compensation for each person by the corresponding factor. The answer is the approximate cost of the benefit.

Miscellaneous Members (2% @ 60 Formula)

	With Social Security Coverage		Without Social Security Coverage	
Ages	**Males**	**Females**	**Males**	**Females**
50-54	0.30	0.32	0.31	0.33
55-59	0.37	0.40	0.39	0.41
60-64	0.46	0.51	0.49	0.52
65-69	0.42	0.47	0.45	0.49

NOTE: In addition, there is a $10.00 valuation fee for each member who retires during the designated period and receives the additional service credit.

COUNTY SCHOOL CONTRACT AMENDMENT PROCEDURES

The procedures for contracting for Section 20586 are as follows:

1. The County Superintendent of Schools must request to amend its PERS contract to provide Section 20586. An authorized representative may call or write to request the necessary documents. (Individual districts must work in conjunction with the County Superintendent's Office to insure that information provided to PERS is correct.)
2. Contract Services Division will provide the Resolution of Intention and other documents to be adopted by the governing body. Government Code Section 7507 requires that cost implications incurred by an increase in retirement benefits must be made public at a public meeting at least two weeks prior to the adoption of the final resolution. The County Superintendent of Schools will establish a designated period and identify the district and/or classifications or groups eligible for the additional service credit. **If the Resolution does not identify a specific district and/or classifications, all employees who retire during the designated period will receive the additional service credit.**
3. In addition to the Certification of Publication of Costs, the County Superintendent will be required to:
   a. Certify that because of an impending curtailment of, or change in the manner of performing service, the best interests of the County Superintendent of Schools would be served by granting such additional service credit.
   b. Cerfity that it is the intention at the time Section 20586 becomes operative that the retirements under this section will either: (1) result in a net savings to the district or County Superintendent of Schools, or (2) result in an overall reduction in the work force of the organizational unit because of impending mandatory transfers, demotions, and layoffs that constitute at least 1 percent of the designated job classification, resulting from the curtailment of, or change in the manner of performing, its services.
4. The Government Code provides that the final documents which actually amend the agency's contract cannot be adopted by the governing body earlier than 20 days following the adoption of the Resolution of Intention documents. Upon receipt of the properly adopted Resolution of Intention with the required certifications, Contract Services will send the final documents and instructions.
5. After the contract has been amended to include Section 20586, the County Superintendent of Schools may provide an additional designated period for granting two years additional service credit for school members. Contract Services Division will provide the resolution and documents necessary to establish additional designated periods upon request of the County Superintendent of School's office. If the Resolution does not identify a specific district and/or classifications, all employees who retire during the designated period will receive the additional service credit. The school districts within that county may request the superintendent of schools to pass a resolution to establish a designated period for certain classifications within that school district. Since PERS contracts with the County Superintendent of Schools and not the individual school districts, all correspondence requesting designated periods and the resulting resolutions must come through the superintendents of school's office. Any number of designated periods may be established by the county schools' office. Since employee job classifications and organizational units are not identifiable by PERS, a certification of eligibility for additional service credit, based on job classification and organizational unit, should be attached to each eligible member's application for retirement. The certification should be signed by an authorized district employee and the County Superintendent of Schools' Office.
6. After the expiration of each designated period, the county schools' office will be notified of the actual cost of the additional two years of service credit which was granted to the eligible members who retired during that period. Payment in full may be remitted within 30 days to avoid an interest charge; or four payments, including interest charges, will be scheduled within a two-year period from the billing date with the minimum of annual installments.

Any questions on these procedures should be directed to Contract Services Division.

1992 OPTIONAL PUBLIC AGENCY CONTRACT PROVISIONS AND AMENDMENT PROCEDURES

INTRODUCTION

All section references are to the California Government Code.

The following optional contract provisions are intended to provide basic information regarding the benefits which are available to contracting agencies through various sections of the Public Employees' Retirement Law. When possible, we have included a rough estimate of the annual cost of the benefit to the employer. **This estimate should be used as a guide and not as an absolute.** Approximately 80% of the contracting agencies have a current funding horizon for the unfunded actuarial liability (temporary increases to the employer rate) to the year 2000 or 2011. The rough estimates provided are based on these agencies. If your agency's funding horizon is to a year later than 2011, the cost would tend to be less than the rough estimate shown. If employee data for the agency differs significantly from the averages used, the actual cost figures may differ from the estimate provided. Costs must be determined by an actuarial valuation which will provide the estimated increase to the employer contribution rate if the contract is amended. The date the increase will be first reflected in the overall rate is dependent upon the effective date of the amendment to the contract. For example, if a contract is amended between July 1, 1991 and June 30, 1992, the employer contribution rate will reflect the cost of the optional benefit(s) effective July 1, 1993 as a result of the annual actuarial valuation.

Employer rates are determined by actuarial valuation and based on the experience of the agency's members within the miscellaneous, fire, police, local safety, or county peace officer groups.

MEMBER GROUPS ELIGIBLE FOR SEPARATE BENEFITS

A contracting agency may provide any of the optional benefits independently to all members in each of the following groups:

(1) Local Miscellaneous Members

(2) Local Police

(3) Local Fire

(4) County Peace Officers

(5) Local Safety other than Local Police, Local Fire, or County Peace Officers.

PURCHASING POWER PROTECTION ACCOUNT (PPPA) AND COST-OF-LIVING ALLOWANCE (COLA) INCREASES

The purpose of the PPPA is to restore up to a maximum of 75% of the purchasing power of the initial monthly allowances of eligible recipients whose benefits have fallen below that level.

Because all COLA increases received by retirees are included in the measurement of purchasing power for PPPA, retirees' monthly allowances may not change after a contract is amended, if the increase is retroactive. Their allowances will consist of less PPPA money and more COLA money. An increase provided in the current year may reduce the PPPA payments the next year since the increased allowance may be closer to 75% of purchasing power. If the contracted COLA benefit does not provide a sufficient increase to restore purchasing power to the 75% level, the monthly benefit will stay the same. All increases would increase the base allowance to which future COLAs would be applied.

You and your retirees must be aware that although there is an increase in the employer cost, a corresponding increase in the retirees' monthly allowance may not be immediately reflected for those retirees receiving PPPA payments.

CONTRACT AMENDMENT PROCEDURES AND INFORMATION

To request an actuarial valuation:

An authorized representative of the agency may call or write to request an actuarial valuation. An employee organization may also request an actuarial valuation by submitting the fee of $200.00 for conducting the valuation along with the request. The valuation will provide employer cost information for inclusion of the benefit(s) being considered. We will need:

a. A description of the benefit(s) to be included in the contract. If possible, provide the title as it appears in the Optional Benefits Listing and the Government Code Section number; and

b. The member groups to which the benefits are to apply:

Miscellaneous Members,
All Safety Members,
Police Members Only,
Fire Members Only, etc.

Direct the request to:

Public Employees' Retirement System
Contract Services Division
Public Agency Contract Services
Post Office Box 942709
Sacramento, CA 94229-2709
Telephone (916) 326-3420
Please allow 6 - 8 weeks for receipt of the actuarial valuation.

We will acknowledge receipt of the request and advise you of the fee for conducting the actuarial valuation. Each agency may receive one actuarial valuation per fiscal year, at no cost, for each member group. The fee is $200.00 for each additional actuarial valuation.

The completed report will be sent to the agency. An invoice will follow, if applicable. PLEASE DO NOT SUBMIT PAYMENT PRIOR TO RECEIPT OF THE BILLING INVOICE.

An employee organization requesting an actuarial valuation will receive an acknowledgment of the request and receipt of the fee submitted for conducting the valuation. Copies of the valuation will be sent to both the employee organization and the agency.

To proceed with the amendment to contract:

Public Agency Contract Services will provide the documents for adoption by the agency's governing body. If your agency attempts to expedite the amendment process by proceeding without the documents provided by this office, legal review may be required which could delay the anticipated effective date of the amendment.

If an actuarial valuation is not required for the optional benefit, contact this office. You will be asked to provide a schedule of anticipated agency actions. If an actuarial valuation is required, a schedule will be provided with the valuation report.

The initial set of documents includes a Resolution of Intention declaring the agency's intent to amend the contract, an exhibit copy of the amended contract, various certification forms, ballots when required, and detailed instructions.

Follow the instructions precisely, call if you have questions, and return the necessary documents promptly.

We will provide the final documents including two original contracts as amended for execution by the governing body, review the completed documents for compliance with the Government Code, and return the agency's copy of the contract when executed by PERS.

EMPLOYEE ELECTIONS

An amendment to the contract which changes the employees' rate of contribution requires a secret ballot election among the employees affected. The contract cannot be amended if a majority of the affected members vote to disapprove the proposed plan. This election must follow adoption of the Resolution of Intention and precede adoption of the final documents.

PUBLICATION OF COSTS

Government Code Section 7507 requires the cost implications of the proposed contract amendment be made public at a public meeting at least two weeks prior to adoption of the final documents.

FINAL ACTION

Government Code Section 20460 requires adoption of the final documents be no earlier than twenty days after adoption of the Resolution of Intention to amend the contract - final Ordinance (counties, cities, or towns) or final Resolution (districts or other agencies).

AMENDMENT EFFECTIVE DATE

No change in the employees' contribution rate - the effective date of the amendment may be as early as the day following the effective date of the agency's final action.

Change in the employees' contribution rate - the effective date of the amendment cannot be earlier than the first day of a payroll period following the effective date of the agency's final action.

OPERATIVE DATE

Amendments which require an adjustment to the retiree/beneficiary monthly benefit payments shall become operative the first of the month following the date which is 30 days after receipt of the final documents in the PERS Sacramento office.

ADDITIONAL INFORMATION

For additional information regarding any of the optional benefits or contract procedures contact:

Public Employees' Retirement System
Contract Services Division
Public Agency Contract Services
Post Office Box 942709
Sacramento, CA 94229-2709
Telephone (916) 326-3420
(916) 326-3240 (Telecommunications Device for the Deaf)

1993 OPTIONAL CONTRACT PROVISIONS

CONTENTS

Item Page

A. Optional Benefit Provisions

A. OPTIONAL BENEFIT PROVISIONS

1. **Section 20024.2** ***One-Year Final Compensation***

The period for determining the average monthly pay rate when calculating retirement benefits would change from the 36 highest paid consecutive months to the 12 highest paid consecutive months. (Applicable only to members retiring or whose death occurs after the effective date of the contract amendment.)

Employer Cost: Valuation required.
Rough Estimate: 1.4% to 3.9% of payroll for miscellaneous groups;
2.0% to 5.5% of payroll for safety groups.
Employee Cost: None.

2. **Section 20046** ***Extension of Reciprocity Rights for Elective Officers***

The current maximum period of six months between a local member's PERS service and service under a reciprocal retirement system, to ensure reciprocity privileges, would be extended to one year for elective officers if the PERS agency includes Section 20046 in its contract and the reciprocal system adopts a similar provision.

The local member must have formerly been an elective officer of a PERS agency and within one year becomes a member of a reciprocal retirement system upon commencement of service in an elective office on or after January 1, 1977.

Employer Cost: No valuation required.
Employee Cost: None.

3. **Section 20361.3** ***Assistant City Attorney As An Elective Officer***

Any person holding the position of assistant city attorney would be included in the definition of "Elective Officer". The effect of adding this benefit to the contract is to provide optional membership and full time service credit to an assistant city attorney. A person holding the office of assistant city attorney who is compensated will cease to be a PERS member unless a written election (Election of Optional Membership) is filed with PERS.

Employer Cost: No valuation required.
Employee Cost: Payment of normal member contribution rate.

4. **Section 20365** ***Optional Membership for Part-Time Employees***

Regular part-time employees who are excluded from PERS membership because they work less than an average of 20 hours per week (pursuant to Government Code Section 20334) may individually elect to become members if the agency contracts for this benefit.

If this benefit is being considered as an alternative to mandatory Social Security coverage, PERS benefits do not meet the minimum requirements for part-time employees. Part-time employees who elect PERS membership may still be required to continue participation in Social Security.

Individuals who elect membership will receive partial service credit, have the same contribution rate as other employees in the same member classification, and are eligible to purchase previously excluded part-time service. Those part-time employees may exercise their membership election anytime while in employment.

Employer Cost: Costs will emerge in future valuations.
Employee Cost: See description above.

5. **Section 20461.6** ***Different Level of Benefits Provided for New Employees***

This permits a contracting agency to amend its contract to provide a different level of benefits to its new employees. Such amendments:

a. May reduce benefits, terminate provisions which are available only at the option of a public agency, provide different benefits, or provide any combination of such changes from the benefits and provisions applicable to members who were in employment prior to such contract amendment.

b. May only be effective after the contracting agency has fully discharged all of its obligation under the Meyers-Milias-Brown Act. PERS will accept the agency's certification that it complies in this respect, except for obvious deficiencies.

c. Shall apply uniformly with respect to all members within each of the following categories:

(1) Local Miscellaneous Members

(2) Local Police

(3) Local Fire

(4) County Peace Officers

(5) All Local Safety Members other than Local Police, Local Fire, and County Peace Officers.

d. Shall apply only to members who:

(1) Receive service credit for the first time within an affected category after the effective date of this contract amendment; or,

(2) Return to service within an affected category following a refund of contributions. However, if the member has redeposited or elects to redeposit withdrawn contributions prior to 90 days after returning to service, that member will not be subject to this amendment.

Several issues and questions have been raised in connection with this section:

a. All PERS benefits may not be terminated in favor of only Social Security coverage.

b. Amendments may not substitute a miscellaneous service retirement formula for a safety formula.

c. An agency may amend its contract to this section only once every three years with respect to each category of employees.

d. An actuarial valuation is not required for this contract amendment. Agencies may request an actuarial study for an estimate of the rate change based on current employee data of the agency. The actual change will not be reflected in the employer rate until enough new employees have been hired to affect the data.

Employer Cost:	No rate change at time of amendment.
Employee Cost:	None.

6. Section 20492.1 *Removal of Contract Exclusions Prospectively Only*

This permits a contracting agency to remove a membership exclusion prospectively and not incur a liability for the employees earlier service. When an exclusion is removed prospectively, Section 20930 enables the previously excluded members to elect to purchase earlier service as "public service". The purchase of such service can be made by the member under the provisions of Sections 20931 and 20932. Some employer liability may be generated by such a purchase and would be incorporated into the agency's rate in future valuations.

Employer Cost:	Valuation required.
Rough Estimate:	Up to 1.0% of payroll for all groups. The increase does not does not include up to 0.3% impact of added payroll or liability from an elected official having either past or future full-salaried PERS-covered employment.
Employee Cost:	None.

7. Section 20499 *Full Formula Plus Social Security*

This permits a contracting agency to provide full PERS coverage for past and future service of its employees who are employed on or after the effective date of the contract amendment. Because this benefit changes the employee's contribution, an employee election is required.

The agency will be "deemed" not to have had Social Security coverage and benefits for service prior to the effective date of the contract amendment will be computed as if there were no Social Security coverage.

Should the agency currently provide Post-Retirement Survivor Allowance (Sections 21263, 21263.1 and 21263.3) for its employees or later amend for this benefit, the eligible employees would be entitled to one-half rather than one-fourth continuance.

Employer Cost:	Valuation required.
Rough Estimate:	Up to 0.8% of payroll for all groups. The rate may increase up to 4.0% if the agency's contract includes Post Retirement Survivor Allowance (Sections 21263, 21263.1 and 21263.3).
Employee Cost:	Member contributions will increase approximately $10.00 per month.

8. Section 20500 *Employee Sharing Cost of Additional Benefits*

This benefit allows a contracting agency, or an agency that initially contracts with PERS, to share the cost of additional retirement benefits with the employees as a result of a written agreement with the employee group.

This sharing of costs applies only to the current service employer rate. There are two methods of requesting an actuarial study:

a. If the agreement with the employees specifies a definite percentage increase in the employee rate, such as 1.0%, 2.0%, etc., the valuation can be done on that basis.

b. If the agreement with the employee group is indefinite, the agency may wish to request several valuations, with the employees paying 0.5%, 1.0%, 1.5%, etc. of the current service costs.

There are several points to be emphasized:

a. Amendment to this section requires that the employer and the employees agree in writing to share the cost of the applicable benefits. PERS will accept the agency's certification as to this agreement, except for obvious deficiencies. The employer may also reduce the rate the employees have agreed to cost share. This may be accomplished by an amendment at a later date.

b. The increase to the employees' contribution rate will be effective as of the effective date of the amendment to the contract.

c. The increased employees' contributions will be credited to each member's account as normal contributions and will be refunded to members who terminate their membership and elect to withdraw their contributions.

d. Some of the optional benefits available, such as 1959 Survivor Benefits, Military Service Credit and Post-Retirement Survivor Allowance may not be applicable to all employees. However, if the agency provides any of these in conjunction with Section 20500, the contribution rate would increase for all employees in the applicable member category.

e. It is also possible to share the cost of a formula. A new contracting public agency may only share the cost of the 2.5% @ 55 and the 2% @ 50 formula with its local safety members or the 2% @ 55 with its local miscellaneous members. An amending public agency may share the cost of either the 2% @ 55, 2.35% @ 56, 2.5% @ 55, or 2% @ 50 formula with local safety members or the 2% @ 55 with local miscellaneous members.

f. This section shall not apply to any optional benefit which is elected by a contracting agency prior to the date the contract is amended to provide Section 20500.

   Section 20500 also permits an employer to make an independent agreement with its employees to share the cost of any optional benefit <u>without</u> requiring amendment to the contract. However, any such agreement in a Memoranda of Understanding which is inconsistent with this section shall not be a part of the contract between the agency and this system.

Employer Cost:	Valuation required.
Employee Cost:	The amount the members agree to pay is a fixed rate increase. This rate can be decreased at a later date only by an amendment to the contract.

9. Section 20603.03 *Employee Contribution Rate for CSUC Auxiliary Organizations Reduced to State Member Level*

Auxiliary organizations of the CSUC system may reduce the employee contribution rate for active members to the level applicable to State miscellaneous members.

For members who are not covered by Social Security, the employee contribution rate would become 6% of monthly earnings in excess of $317.00 (current rate: 7% of monthly earnings). For members covered by Social Security, the employee contribution rate would become 5% of monthly earnings in excess of $513.00 (current rate: 7% of monthly earnings in excess of $133.33).

Employer Cost:	Valuation required.
Rough Estimate:	Up to 5.0% of payroll for miscellaneous groups.
Employee Cost:	Reduction in employee contributions as discussed above.

10. Section 20818 *Two-Years Additional Service Credit (To be repealed effective January 1, 1998)*

An agency may amend its contract to provide two years additional service credit to members who retire during a designated period if a mandatory transfer, layoff, or demotion is imminent and the following requirements are met:

a. The member is employed in a specified job classification, department, or other organizational unit, and retires within the period designated by the governing body. The designated period must be subsequent to the effective date of the contract amendment and cannot be less than 90 nor more than 180 days in length. (*The benefit cannot be provided on the basis of employee organization or unrepresented groups*).
b. The governing body must transmit an amount to the Retirement Fund that is the actuarial equivalent of the difference between the allowance the member will receive and the allowance the member would receive without the additional service credit;
c. The governing body must certify that it is electing to be subject to the provisions of this section due to mandatory transfers, layoffs, and/or demotions that constitute at least one percent of the job classification, department, or organizational unit;
d. The governing body must certify that it is the intention at the time Section 20818 becomes operative that any vacancies created by retirements under this section or at least one vacancy in any position in any department or organizational unit shall remain permanently unfilled thereby resulting in an overall reduction in the work force of such department or organizational unit.

To be eligible for this service credit, an employee must have at least five years service credit, be in employment status with the providing agency for at least one day during the designated period, and retire during the designated period. The member's retirement date may not be the first day of the designated period. A member cannot receive credit under this section if he/she receives any unemployment insurance payments during the designated period. If the retired member subsequently re-enters membership, the additional service credit is forfeited.

Employer Cost:	The agency will be notified of the actual costs and payment options after all eligible members have received the additional service credit. Payment may be remitted in a lump sum within 30 days of billing. Remittance of the amount due may also be paid in payments within two years, (includes interest) with the minimum of annual installments.
Employee Cost:	None.

Note: In addition, there is a $10.00 valuation fee for each member who retires during the designated period and receives the additional service credit.

Procedures for Calculation of Estimated Employer Cost

The cost of providing the two-years additional service credit is calculated based on the employee's annual pay rate, the cost factor and whether the agency's contract provides the Post-Retirement Survivor Allowance (Survivor Continuance) and/or an increased Cost-of-Living Allowance of 3%, 4% or 5%.

The employer cost may be estimated as follows:

1. Determine the annual pay rate and the age of each person who will receive the additional service credit.
2. Locate the corresponding factor on the Cost Factor Chart.
3. Multiply the annual pay rate by the cost factor.
4. Determine whether your agency's contract provides for the Post-Retirement Survivor Allowance. If yes, proceed to step 6.
5. If your agency's contract does not provide for the Post-Retirement Survivor Allowance, multiply the value determined in step 3, above, by 0.95.
6. Determine whether your agency's contract provides for the increased Cost-of-Living Allowance of 3%, 4% or 5%. If not, no further calculations are needed.
7. If your agency's contract provides the 3% cost-of-living allowance, multiply the value determined above by 1.07 to estimate the cost of providing the additional service credit. If your agency's contract provides the 4% cost-of-living allowance, multiply the value determined above by 1.14 to estimate the cost of providing the additional service credit. If your agency's contract provides the 5% cost-of-living allowance, multiply the value determined above by 1.21 to estimate the cost of providing the additional service credit

COST FACTOR CHART

Miscellaneous Members

2% @ 60 formula

	With Social Security Coverage		Without Social Security Coverage		Safety Members 2% @ 55 formula	Safety Members 2% @ 50 formula
Ages	**Males**	**Females**	**Males**	**Females**	**All**	**All**
50-54	0.30	0.32	0.31	0.33	0.40	0.59
55-59	0.37	0.40	0.39	0.41	0.45	0.63
60-64	0.46	0.51	0.49	0.52	0.42	0.58
65+	0.42	0.47	0.45	0.49	0.38	0.52

2% @ 55 formula

	With Social Security Coverage		Without Social Security Coverage	
Ages	**Males**	**Females**	**Males**	**Females**
50-54	0.40	0.43	0.41	0.44
55-59	0.47	0.51	0.49	0.52
60-64	0.47	0.52	0.50	0.54
65+	0.42	0.47	0.45	0.49

11. Section 20834.12 ***Prior Service Credit for Employees of an Assumed Agency or Function***

An agency may provide credit for service rendered with a public agency if that agency or a function of that agency is, or was, assumed by the contracting agency.

The cost for prior service credit is the liability of the contracting agency.

Employer Cost:	Valuation required.
Employee Cost:	None.

12. Section 20835.1 ***Limit Prior Service to Members Employed on Contract Date***

A contracting agency may limit prior service credit (service rendered to the agency prior to its contract date with PERS) to persons in employment with the agency on the effective date of its PERS contract, or amendment to contract.

This benefit can be provided in the initial contract or by amendment for agencies that provide 0% prior service and now wish to provide all or a portion of prior service credit to current employees only.

This option may also be applied upon the removal of an exclusion of a member group or classification.

Employer Cost:	Valuation required.
Employee Cost:	None.

13. Section 20862.8 ***Credit for Unused Sick Leave***

Unused accumulated sick leave at time of retirement may be converted to additional service credit at the rate of 0.004 year of service credit for each day of unused sick leave (i.e., 250 days of sick leave equals one additional year of service credit). The employer must certify the number of days creditable.

Most safety member formulas limit the member benefits to a maximum of 75% of final compensation. The addition of this benefit does not increase the maximum percentage allowable.

This section applies to members whose effective date of retirement is within four months of separation from employment and who retire after the effective date of the contract amendment.

Employer Cost:	Valuation required.
Rough Estimate:	0.1% to 0.5% of payroll for miscellaneous groups; 0.2% to 0.6%of payroll for safety groups.
Employee Cost:	None.

14. Section 20894.3 ***Military Service Credit as Prior Service***

Employees who are/were on a military leave at the time the agency contracts for PERS coverage and return(ed) to employment with the agency within six months after discharge from active military duty, can receive service credit for the period of their absence. If the agency provides this benefit, former employees employed by other PERS employers would also be eligible to claim service credit. The agency would be liable for the cost.

Employer Cost:	Valuation required.
Rough Estimate:	1.0% of payroll for miscellaneous groups; 2.0% of payroll for safety groups. Actual costs will emerge in future valuations.
Employee Cost:	None.

15. Section 20899.1 ***Credit for War Relocation Leave***

A member is permitted to purchase all the time he/she was absent from service due to war relocation leave. The member must have been in employment status with the contracting agency on March 5, 1942, and returned to such employment by July 1, 1947. "War Relocation Leave" is defined as the period of absence from service occasioned by the evacuation and relocation of a local member of Japanese descent pursuant to orders issued by the Western Defense Command.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.
Employee Cost: The amount required to purchase the credit is determined in accordance with Section 20932.

16. Section 20899.5 ***Refund of Contributions Made for War Relocation Credit***

A refund of all or a portion of the employer contributions that were made by members or retired persons in order to receive credit for war relocation may be made to the member, retired person or the spouse of such persons during the 12 months following the date that this section is made applicable to the employees of a contracting agency. The refund shall be a charge against the agency's current service reserve account.

Employer Cost: Valuation required.
Employee Cost: None.

17. Section 20930.3 ***Military Service Credit as Public Service***

An agency may amend its contract to permit its employees to purchase up to four years of service credit for any continuous active military or merchant marine service prior to employment. The member must contribute an amount equal to the contribution for current and prior service that the employee and the employer would have made with respect to that period of service.

The member's payment will be calculated by PERS based upon the employer's contribution rate at the time of the member's election, and the member's compensation and contribution rate at the first period of service with the employer after the military service. Interest on both employer and employee contributions will be calculated from the date of membership with the current employer to date of the member's election, and included in the member cost. The member may pay for the service in lump sum or by monthly payments not to exceed 96 months. This benefit applies only to active members while in employment with an employer providing this benefit in its contract.

Those agencies which provided this benefit as it read prior to January 1, 1977, may amend to become subject to the provisions of Section 20930.3, Statutes of l976, if it is agreed to by the employees or their representatives. The amendment would allow current employees to elect within 90 days after the effective date of the amendment to receive credit under the provisions of Section 20930.3 as it read prior to January 1, 1977, wherein the employer funded the entire cost for military service predating the employer's original contract date.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.
Employee Cost: It is not uncommon for the cost to the member to exceed $5,000.00 for each year of military service. After the contract has been amended, the member may obtain cost information by contacting Member Services Division.

18. Section 20930.11 ***Public Service Credit for Periods of Layoff***

This provides up to one year of public service credit for periods of layoff from employment on or after January 1, 1981. Public service is granted upon individual election by the member (Section 20932).

To be eligible to receive the service credit, the member must meet the following conditions:

a. The member must have been a full time employee and must return to full time employment within 12 months of the date of layoff.
b. The member must be returned to employment under the "procedures of the employer for returning laid off employees to work". (A certification will be supplied to the employer to ensure compliance with this provision.)
c. The member must elect to purchase this credit within 3 years of returning to work.
d. The member must redeposit any PERS contributions withdrawn after layoff date.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.
Employee Cost: Individual calculation required. After the contract has been amended, the member may obtain cost information by contacting Member Services Division.

19. Section 20930.31 *Public Service Credit for Employees of an Assumed Agency or Function*

This provides public service credit to the employees of a public agency, or a function of an agency, that is assumed by a contracting agency. Public service is granted upon individual election by the member (Sections 20931 and 20932), and is partially funded by the member.

If the agency later amends its contract to provide Section 20834.12, the member would receive a refund of his/her public service contributions, plus interest.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.
Employee Cost: Individual calculation required. After the contract has been amended, the member may obtain cost information by contacting Member Services Division.

20. Section 20930.32 *Public Service Credit for Service Rendered to a California Nonprofit Corporation*

Employees of a contracting agency are permitted to purchase as "public service", service rendered to a California nonprofit corporation serving fire fighters employed by state and local agencies.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.
Employee Cost: Individual calculation required. After the contract has been amended, the member may obtain cost information by contacting Member Services Division.

21. Section 20930.33 *Military Service Credit for Retired Persons*

A contracting agency which is subject to Section 20930.3 may amend its contract to permit certain retired persons to purchase up to four years of service credit for any continuous active military or merchant marine service prior to employment.

The former local member must have retired before the employer's contract included the provisions of Section 20930.3 and immediately following service with the employer providing this option.

The retired person must contribute an amount equal to the contributions for current and prior service that the employee and the employer would have made with respect to that period of service. The retiree must not receive credit for the same military service with another publicly funded retirement system. The retired person's allowance would be increased only with respect to the allowance on or after the effective date of the election to purchase the service credit.

Employer Cost: See cost information for Section 20930.3.
Employee Cost: See cost information for Section 20930.3.

22. Section 20930.90 *Public Service Credit for Excluded or Limited Prior Service*

This option permits employees to purchase prior service (service rendered to the agency prior to its contract date with PERS) which was excluded or limited in the agency's contract. The member is required to pay two times the normal employee contributions based on the contribution rate and compensation at the time the member elects to receive the credit.

If a contracting public agency later amends its contract to provide all or a portion of prior service, any member who has purchased the service will be reimbursed including interest, an amount proportionate to the prior service provided by such agency.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.
Employee Cost: Individual calculation required. After the contract has been amended, the member may obtain cost information by contacting Member Services Division.

23. Section 20938 ***Cancellation of Payment for Optional Service Credit Upon Retirement for Industrial Disability***

Members retired or retiring for Industrial Disability are permitted to cancel an election for optional service credit. Members who retired for Industrial Disability, January 1, 1979, through January 1, 1984, who completed payment by lump sum, in full, within 30 days of their retirement date, may receive a refund of all payments excluding interest. Other local members who elected installment payments may cancel their election prospectively from retirement date.

In addition to persons retiring between January 1, 1979 and January 1, 1984, the agency may provide this benefit for active and other retired members who retire or retired directly from service with the agency without intervening employment.

Employer Cost: No valuation required.
Employee Cost: None.

24. Section 20954 ***Partial Service Retirement***

A member can reduce his/her work time by at least 20% but not more than 80%, continue working, and receive a partial service retirement allowance. To be eligible, the member must be at least age 50 with 20 years of service credit, or have the necessary years of service credit and have reached the necessary attained age for retirement and the member's age and years of service credit totals 65 years or more.

The partial retirement allowance is based on the reduction of work time. For example, if the member's work time is reduced by 30% (works 70% of full time), the allowance would be 30% of what it would have been if the member had retired with a full service retirement.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.
Employee Cost: None.

25. Section 20980.1 ***Age 60 Mandatory Retirement for Local Safety Members***

An agency may specify 60 as the mandatory retirement age for local safety members if the agency has established that the age of a local safety member is a bona fide occupational qualification reasonably necessary to the normal operation of the principal services provided by safety members".

Employer Cost: No valuation required.
Employee Cost: None.

26. Sections 21022/21022.1 ***Industrial Disability Retirement for Local Miscellaneous Members***

This benefit provides that an industrially disabled member qualifies for a retirement allowance regardless of age or length of employment.

The allowance is 50% of final compensation. However, the industrial disability retirement allowance of a miscellaneous member whose membership date is after January 1, 1980 shall not exceed the service retirement allowance that would be payable if the member's service had continued until age 63. This could be less than 50% of final compensation (Government Code Section 21292.6). Outside earnings are not limited and do not affect the amount of the PERS allowance.

Employer Cost: 0.5% of payroll for miscellaneous groups. Actual costs will emerge in future valuations.
Employee Cost: None.

27. **Section 21222.4** ***One-Time 15% Increase for Certain Safety Members Who Retired for Service Retirement***

A contracting agency may provide a 15% allowance increase to a local safety member whose retirement for service or nonindustrial death before retirement occurred before the agency contracted for the 2% @ 50 retirement formula. The increase applies to beneficiaries and survivors of such retirees as well as survivors of such members. The increase does not apply to those members who retired under disability retirement or to those survivors receiving the Special Death Benefit.

Employer Cost:	Valuation required.
Employee Cost:	None.

An operative date for this benefit is established at the time of amendment.

28. **Section 21222.5** ***One-Time 15% Increase for Safety Members Who Retired For Service, Industrial or Nonindustrial Retirement***

A contracting agency may provide a 15% allowance increase to a local safety member whose retirement for service or nonindustrial death before retirement occurred, or who retired for industrial or nonindustrial retirement before the agency contracted for the 2% @ 50 retirement formula. The increase applies to beneficiaries and survivors of such retirees as well as survivors of such members. The increase does not apply to those survivors receiving a Special Death Benefit.

Employer Cost:	Valuation required.
Employee Cost:	None.

An operative date for this benefit is established at the time of amendment.

29. **Section 21222.6** ***One-Time 15% Increase for Miscellaneous Members Who Retired or Died Prior to July 1, 1971***

A contracting agency may provide a 15% allowance increase to local miscellaneous members who retired or died prior to July 1, 1971 and whose allowances were calculated on the 1/60th retirement formula. The increase applies to beneficiaries and survivors of such retirees as well as survivors of such members.

The increase also applies to beneficiaries of such retirees and to survivors of a member whose death occurred prior to July 1, 1971 with the survivor allowances calculated under the 1/60th formula.

Employer Cost:	Valuation required.
Rough Estimate:	0.25% to 1.0% of payroll.
Employee Cost:	None.

An operative date for this benefit is established at the time of amendment.

30. **Section 21222.72** ***One-Time 4% Increase for Members Who Retired or Died Prior to January 1, 1981***

A contracting agency may provide a 4% allowance increase to members who retired or died prior to January 1, 1981. The increase also applies to beneficiaries and survivors. The increase is retroactive to July 1, 1981, and is payable until April 1, 1982. As of April 1, 1982, the increase would become part of the base allowance for calculation of any adjustments effective on and after April 1, 1982.

Employer Cost:	Valuation required.
Rough Estimate:	Up to 1.5% of payroll.
Employee Cost:	None.

An operative date for this benefit is established at the time of amendment.

31. Section 21222.85 ***One-Time 3% to 15% Increase for Members Who Retired or Died Prior to January 1, 1974***

A contracting agency may provide a one-time allowance increase with respect to members who retired or died prior to January 1, 1974. The increase ranges from 3.0% to 15.0% on a graduated scale based on the member's date of retirement or death. The increase applies to beneficiaries and survivors of such retirees as well as survivors of such members.

Period During Which Retirement Or Death Occurred	Percentage
On or before December 31, 1965	15%
12 months ending December 31, 1966	14%
12 months ending December 31, 1967	13%
12 months ending December 31, 1968	12%
12 months ending December 31, 1969	5%
12 months ending December 31, 1970	6%
12 months ending December 31, 1971	5%
12 months ending December 31, 1972	4%
12 months ending December 31, 1973	3%

Employer Cost: Valuation required.
Rough Estimate: Up to 1.5% of payroll.
Employee Cost: None.

An operative date for this benefit is established at the time of amendment.

32. Section 21222.86 ***One-Time 1% to 7% Increase for Members Who Retired or Died Prior to July 1, 1974***

A contracting agency may provide a one-time allowance increase with respect to members who retired or died prior to July 1, 1974. The increase ranges from 1.0% to 7.0% on a graduated scale based on the member's date of retirement or death. The increase applies to beneficiaries and survivors of such retirees as well as survivors of such members.

Period During Which Retirement Or Death Occurred	Percentage
On or before December 31, 1965	7%
12 months ending December 31, 1966	6%
12 months ending December 31, 1967	5%
12 months ending December 31, 1968	4%
12 months ending December 31, 1969	3%
18 months ending June 30, 1971	2%
36 months ending June 30, 1974	1%

Employer Cost: Valuation required.
Rough Estimate: Up to 1.0% of payroll.
Employee Cost: None.

An operative date for this benefit is established at the time of amendment.

33. Section 21223 ***One-Time Increase for Members Who Retired or Died Prior to January 1, 1975***

A contracting agency may provide a one-time allowance increase with respect to members who retire or died prior to January 1, 1975. The increase applies to beneficiaries and survivors of such retirees as well as survivors of such members. The increase is based on the member's date of retirement or death as follows:

Period During Which Retirement Or Death Occurred	Percentage
12 months ending December 31, 1967	1.51%
12 months ending December 31, 1968	1.26%
12 months ending December 31, 1969	1.86%
12 months ending December 31, 1970	2.55%
6 months ending June 30, 1971	1.91%
6 months ending December 31, 1971	7.05%
12 months ending December 31, 1972	6.76%
12 months ending December 31, 1973	4.45%
6 months ending June 30, 1974	0.47%
6 months ending December 31, 1974	1.31%

Employer Cost: Valuation required.
Rough Estimate: Up to 0.8% of payroll.
Employee Cost: None.

An operative date for this benefit is established at the time of amendment.

34. Section 21230 ***Annual Cost-of-Living Allowance Increase***

Allowances for retired members are currently covered by an annual 2.0% maximum cost-of-living increase providing the Consumer Price Index (CPI) factor increases at least 2.0%. Section 21230 would grant a 3.0%, 4.0% or 5.0% maximum annual cost-of-living increase in lieu of the 2.0% maximum. Should the CPI factor increase less than the percentage adopted by the agency, the individual allowances would be limited to an amount equal to the base allowance increased by 3.0%, 4.0% or 5.0% per year compounded for the number of years between the end of the base year and the beginning of the calendar year in which the adjustment is made.

Section 21230 permits contracting agencies to provide the increased cost- of-living allowance beginning on a date specified. This has the effect of permitting the agency to provide the increase retroactive to a date specified in the contract or to any future date specified. For example, if the base year 1993 is chosen, the first cost-of-living allowance increase would be effective April 1, 1995.

Employer Cost: Valuation required. The valuation request should specify the base year.
Rough Estimate: 3% – 1% to 6%* of payroll for miscellaneous groups;
2% to 11%* of payroll for safety groups.
4% – 2% to 13%* of payroll for miscellaneous groups;
8% to 28%* of payroll for safety groups.
5% – 4% to 22%* of payroll for miscellaneous groups;
13% to 42%* of payroll for safety groups.
Employee Cost: None.

* The high cost is attributable to the increased benefits for retirees and for members not yet retired. An agency with a large proportion of retirees and/or long service active members will have a higher cost.

35. Section 21251.132 ***2% @ 55 Full, Supplemental or Modified Formula for Local Miscellaneous Members***

This formula provides to local miscellaneous members 2% of pay at age 55 for each year of service credited with that employer. Members age 63 or older will receive the same allowance as under the 2% @ 60 formula.

Local miscellaneous members who retire after the effective date of the contract amendment will be subject to this formula.

Local miscellaneous members subject to the 2% @ 55 Full or Supplemental formulas contribute 7% of gross reportable earnings, exclusive of overtime. Those covered by the 2% @ 55 Modified formula (coordinated with Social Security) contribute 7% of gross reportable earnings minus $133.33, exclusive of overtime.

Employer Cost:	Valuation required.
Rough Estimate:	3.4% to 8.7% of payroll for miscellaneous groups.
Employee Cost:	As discussed above.

36. Section 21252.01 ***2% @ 50 Full, Supplemental or Modified Formula for Local Safety Members***

This formula provides to local safety members 2% of pay at age 50 for each year of service credited with that employer. The percent per year of service gradually increases for each attained age from 2% at age 50 to 2.7% at age 55 +. (A formula change affecting the members' contribution rate requires an election of the affected members.)

Local safety members who retire on the effective date of the contract amendment will be subject to this formula.

Local safety members subject to the 2% @ 50 Full or Supplemental formulas contribute 9% of gross reportable earnings, exclusive of overtime. Those covered under the 2% @ 50 Modified formula (coordinated with Social Security) contribute 9% of gross reportable earnings in excess of $133.33, exclusive of overtime.

The total allowance for service retirement under the 2% @ 50 formula cannot exceed 75% of final compensation.

Employer Cost:	Valuation required.
Rough Estimate:	7.8% to 23.6% of payroll for safety groups.
Employee Cost:	As discussed above.

37. Section 21252.02 ***2.5% @ 55 Formula for Local Safety Members***

This formula provides to local safety members 2.5% of pay at age 55 for each year of service credited with that employer. For members who retire earlier, the percentage of pay is reduced to 2% at age 50, which gradually increases for each attained age to 2.5% at age 55+. (A formula change affecting the members' contribution rate requires an election on the affected members.

Local safety members who are covered under the 1/2 @ 55 formula may choose, by individual election, to change to the new formula. All future hires will be subject to the 2.5% @ 55 formula.

Local safety members subject to the 2.5% @ 55 formula contribute 8% of gross reportable earnings exceeding $238.00, exclusive of overtime.

The total allowance for service retirement under the 2.5% @ 55 formula and the 2% @ 55 formula, combined, cannot exceed 75% of final compensation.

Employer Cost:	Valuation required.
Rough Estimate:	6.0% to 21.0% of payroll for safety groups.
Employee Cost:	As discussed above.

38. Section 21252.6 ***2% @ 55 Full, Supplemental or Modified Formula for Local Safety Members***

This formula provides to local safety members 2% of pay at age 55 for each year of service credited with that employer. For members who retire earlier, the percentage of pay is reduced to 1.426% at age 50 which gradually increases for each attained age to 2% at age 55+. (A formula change affecting the members' contribution rate requires an election of the affected members.)

Local safety members who are covered under the 1 1/4 @ 60 formula and/or the 1/2 @ 55 formula may choose, by individual election, to change to the new formula. All future hires will be subject to the 2% @ 55 formula.

Local safety members subject to the 2% @ 55 Full or Supplemental formulas contribute 7% of gross reportable earnings, exclusive of overtime. Those covered under the 2% @ 55 Modified formula (coordinated with Social Security) contribute 7% of gross reportable earnings minus $133.33, exclusive of overtime.

The total allowance for service retirement under the 2% @ 55 formula and the 2.5% @ 55 formula, combined, cannot exceed 75% of final compensation.

Employer Cost:	Valuation required.
Rough Estimate:	1.5% to 3.5% of payroll for safety groups.
Employee Cost:	As discussed above.

39. Section 21252.61 ***2.35% @ 56 Modified Formula for Local Safety Members***

A contracting agency which has local police members or county peace officers, who are local safety members and who were participating in Social Security in April, 1983, may amend its contract to provide the 2.35% @ 56 formula. (A formula change affecting the members' contribution rate requires an election of the affected members.) This formula provides to the member 2.35% of pay at age 56 for each year of service credited with that employer. For members who retire earlier, the percentage of pay is reduced to 1.713% at age 50 which gradually increases for each attained age to 2.35% at age 56+.

Local safety members who are covered under the 1/2 @ 55 formula may choose, by individual election, to change to the new formula. All future hires will be subject to the 2.35% @ 56 formula.

Local safety members subject to the 2.35% @ 56 Modified formula will contribute 7% of gross reportable earnings minus $133.33, exclusive of overtime.

The total allowance for service retirement under the 2.35% @ 56 formula cannot exceed 75% of final compensation.

This section shall not apply to a public agency or its employees until the public agency and the representative employee organization agree by MOU to be subject to the terms and conditions specified in this section by an amendment to the PERS contract. PERS will accept the agency's certification that it complies with the MOU requirements, except for obvious deficiencies.

Employer Cost:	Valuation required.
Employee Cost:	As discussed above.

40. Sections 21263, 21263.1 & 21263.3 ***Post-Retirement Survivor Allowance***

Upon the death of a member after retirement, an allowance shall be continued to the surviving spouse. A "surviving spouse" means, for service retirements subject to this section, a spouse who was married to the member at least one year prior to the member's retirement and married continuously until the retired member's death, and for disability retirements subject to this section, a spouse who was married to the member on the date of retirement and continuously to the date of the retired member's death.

If there is no surviving spouse, or if the spouse later dies or remarries, the allowance shall be continued to the eligible unmarried children collectively until all have reached age 18.

Eligible children include disabled children over age 18 if the disability begins prior to age 18. If there is no eligible spouse and no eligible children, the surviving parent or parents continuously dependent upon the retired member for at least one-half of their support may receive the post-retirement survivor allowance. If at effective date of retirement the member has no eligible spouse, eligible children, or eligible dependent parents, no survivor allowance shall be paid under this benefit.

The allowance payable to the survivor(s) of a member who retires after the employer includes Sections 21263, 21263.1 and 21263.3 in its contract is determined as follows:

a. One-quarter of the retired member's unmodified allowance based on service subject to the modification for Social Security; or

b. One-half of the retired member's unmodified allowance based on service not subject to the modification for Social Security.

In accordance with Section 21263.3, the allowance of retirees who chose Option 2, 3, or 4; or the beneficiary of such retirees, would be increased 15%. For retirees who chose the Unmodified Allowance or Option 1, there is no increase in the retirement allowance but their eligible survivor(s) would receive the survivor continuance allowance upon the retiree's death.

Sections 21263, 21263.1 and 21263.3 are available, by amendment, to contracting public agencies. Sections 21263 and 21263.1 only are available to new contracting public agencies.

Employer Cost:	Valuation required.
Rough Estimate:	1.0% to 3.5% of payroll for miscellaneous groups with modified formula; 1.5% to 4.5% of payroll for miscellaneous groups with full formula; 3.5% to 10.0% of payroll for safety groups.
Employee Cost:	None.

An operative date for this benefit is established at the time of amendment.

41. Section 21266 ***Post-Retirement Survivor Allowance to Continue After Remarriage***

If the surviving spouse remarries, the Post-Retirement Survivor Allowance will not cease. However, the surviving spouse may not add the new spouse or step- children as family members under any continued health benefits coverage of the surviving spouse.

This section is applicable only to remarriages that occur on or after the effective date of the contract amendment.

Employer Cost:	No valuation required. Actual costs will emerge in future valuations.
Employee Cost:	None.

42. Section 21298 ***Improved Nonindustrial Disability Allowance***

This benefit applies to nonindustrial disability retirements for safety members and disability retirements (including job–related) for miscellaneous members.

The current statutory level of disability retirement benefits for members with at least five years of credited service (1.8% of final compensation for each year of service) would be raised to a minimum benefit of 30% of final compensation for five years of service plus 1% of final compensation for each additional year of service to a maximum benefit of 50% of final compensation.

Under no circumstances may the disability retirement allowance be more than the service retirement allowance if the member were to continue in employment and retire at age 60.

Employer Cost:	Valuation required.
Rough Estimate:	0.25% to 0.75% of payroll.
Employee Cost:	None.

43. Section 21305 ***Increased Industrial Disability Allowance to 75% of Final Compensation***

Upon the retirement of a local safety or local miscellaneous* member for industrial disability, if the member is totally disabled, he/she would receive a disability retirement allowance equal to 75% of his/her final compensation in lieu of the disability retirement allowance otherwise provided.

In addition, in accordance with Section 21306, the increase is applicable to the allowance of local safety members who retired under industrial disability retirement or to the beneficiaries and survivors of such retirees had Section 21305 been in effect at the time of the member's retirement.

Employer Cost:	Valuation required.
Rough Estimate:	3.0% to 9.0% of payroll.
Employee Cost:	None.

* In order for a local miscellaneous member to be eligible for this option, the agency must first amend its contract to provide Sections 21022/21022.1.

44. Section 21307 ***Improved Industrial Disability Allowance for Local Safety Members***

If the Workers' Compensation Appeals Board permanent disability rating percentage is greater than 50%, the same percentage (up to a maximum of 90%) will be used as the percentage of final compensation to calculate the PERS industrial disability retirement allowance.

Employer Cost:	Valuation required.
Rough Estimate:	3.0% to 9.0% of payroll.
Employee Cost:	None.

45. Section 21361.5 ***Local System Service Credit Included in Basic Death Benefit***

Local system service credit will be used in the computation of benefits payable under the basic death benefit for all local members (miscellaneous and safety) who were members of a local retirement system at the time the local system was discontinued.

Employer Cost:	Minimal, no valuation required.
Employee Cost:	None.

46. Section 21365.6 ***Pre-Retirement Optional Settlement 2 Death Benefit***

The spouse of a deceased member, who was eligible to retire for service at the time of death, may elect to receive the Pre-Retirement Optional Settlement 2 Death Benefit in lieu of the lump sum Basic Death Benefit.

The benefit is a monthly allowance equal to the amount the member would have received if he/she had retired for service on the date of death and elected Optional Settlement 2, the highest monthly allowance a member can leave a spouse.

Employer Cost:	Valuation required.
Rough Estimate:	0.25 to 1.0% of payroll.
Employee Cost:	None.

47. Section 21367.53 ***$600 Retired Death Benefit***

The lump sum death benefit paid to beneficiaries of retired members will be $600 instead of the statutory $500. This section is applicable only to deaths which occur after the effective date of the contract amendment.

Employer Cost:	Valuation required.
Rough Estimate:	Up to 0.05% of payroll for miscellaneous and safety groups.
Employee Cost:	None.

48. Section 21373 ***Continuation of Death Benefits After Remarriage of Survivor***

Surviving spouses who elected to receive a reduced allowance which, would not end upon remarriage, shall have their allowance restored to the lifetime allowance to which he or she was originally entitled for all benefits payable on or after the date this section becomes operative for the agency.

If the spouse is entitled to continued health benefits coverage and remarries, he or she may not add the new spouse or stepchildren as family members under the continued health benefits coverage.

Employer Cost:	No valuation required. Actual costs will emerge in future valuations.
Employee Cost:	None.

An operative date for this benefit is established at the time of amendment.

49. Sections 21380-21387 ***1959 Survivor Benefits***

This benefit provides a monthly allowance to survivors of a member who dies prior to retirement. This benefit is in addition to the Basic Death Benefit, the 1957 Survivor Benefit or, if applicable, the Pre–Retirement Optional Settlement 2 Death Benefit. If payable, it would be reduced by the amount of the Industrial Death Benefit. Eligible survivors may receive one of the following monthly allowances:

Spouse with two or more children; or three or more dependent children, alone	$430
Spouse with one dependent child; or two dependent children alone	$360
One dependent child; or surviving spouse at age 62, or older until remarriage	$180
Dependent parents may be eligible if there are none of the above	$180

The surviving spouse may elect (within 24 months of the date of the member's death) a 25% reduction to the monthly allowance in lieu of cessation of the allowance in the event of remarriage.

Concurrent coverage under this section and Social Security is prohibited (Section 21385), but an agency may provide the benefit for the full formula members of a divided miscellaneous member group. (The miscellaneous rate increase will be applied against the total miscellaneous payroll.) Members in employment prior to amendment date may elect not to be covered, however, participation is required for all future hires who are not covered under Social Security (Section 21385).

Employer Cost:	0.15% of payroll for miscellaneous groups; 0.075% of payroll for safety groups. Actual costs will emerge in future valuations based on the agency's experience
Employee Cost:	$2.00 monthly (non-refundable).

50. Section 21382.2 *Increased Level of 1959 Survivor Benefits*

This benefit provides 25% higher levels of 1959 Survivor Benefits than the basic levels provided under Sections 2133800–21387. The benefit levels become $538, $450, and $225 respectively.

The increased benefits would apply to current and future survivors, and could be provided any time after, or simultaneously with, providing Sections 21380-21387 in the contract.

Employer Cost: Simultaneous with providing Sections 21380-21387: same cost. After providing Sections 21380-21387: valuation required; increase of up to 0.25% in current 1959 Survivor Benefit rate.

Employee Cost: $2.00 monthly (non–refundable). There is no increase in the cost required by the basic 1959 Survivor Benefits, Sections 21380–21387.

An operative date for this benefit is established at the time of amendment.

51. Section 21382.4 *Third Level of 1959 Survivor Benefits*

An agency may provide a higher level of 1959 Survivor Benefits than the levels provided under Sections 21380-21387 and the Increased Levels provided by Section 21382.2. Monthly allowances under this section will be increased to $840, $700, and $350 respectively.

Employer Cost: $2.00 per month per covered employee, effective July1, 1993. Each agency not having sufficient 1959 Survivor Benefit surplus to prefund the cost for two years of coverage will be billed annually following each completed fiscal year of coverage. Payment may vary depending on each agency's funding reserve level.

Employee Cost: $2.00 monthly (non–refundable). There is no increase in the cost required by the basic 1959 Survivor Benefits Sections 21380–21387.

Public agencies contracting or amending to provide the Third Level will receive a single employer rate based on term insurance rates. This rate will be calculated on the pooled experience rather than individual employer experience.

Employer costs for agencies currently providing 1959 Survivor Benefits who amend to provide the Third Level will vary depending upon each agency's 1959 Survivor funding level. If there is a deficit in an agency's 1959 Survivor funding, or less than a two years prefunding, a transfer will be made from the agency's current service reserve and the $2.50 payment per employee is required. (The transfer may cause a slight increase in the current service portion of the total employer rate.)

An operative date for this benefit is established at the time of amendment.

52. Section 213385.7 1959 Survivor Benefits to Surviving Spouse at Age 60

The minimum qualifying age of surviving widows and widowers would decrease from 62 years to 60 years. The 1959 Survivor Benefits would be paid to an eligible, surviving spouse at age 60 or older.

Employer Cost: No valuation required. Actual costs will emerge in future valuations.

Employee Cost: None.

An operative date for this benefit is established at the time of amendment

B. MISCELLANEOUS MEMBER CLASSES OPTIONALLY RECLASSIFIED TO SAFETY BY AMENDMENT TO THE CONTRACT

Employees in the following miscellaneous classes must meet the safety definition of the applicable section, and any past "qualifying service" is reclassified when these employees are transferred into the safety group:

1. Ocean beach lifeguards of a city as "Local Safety Members" (Section 20019.3). This section is only applicable by amendment to public agencies whose contract effective date is prior to January 1, 1960.
2. Paramedics designated as Emergency Medical Technician I, II or Emergency Medical Technician-Paramedic as "Local Safety Members" (Section 20019.35).
3. Harbor or Port Police Officers as "Local Safety Members" (Section 20019.37).
4. Employees of a city police department who were employed to perform identification or communication duties on August 4, 1972, as "Local Police Officers" by individual election (Section 20020).
5. Juvenile bureau officers or employees as "Local Police Officers" (Section 20020.5).
6. Any officers or employees who are Peace Officers, as defined in the Penal Code, of a public agency other than a city or a county as "Local Police Officers" (Section 20020.7).
7. City jail, detention or correctional facility employees as "Local Police Officers" (Section 20020.9).
8. Any officer or employee of a fire department employed to perform duties of firefighting, fire prevention, fire training, hazardous materials, emergency medical services, or fire or arson investigation services as "Local Fire Fighters" (Section 20021.01).
9. Any officer or employee of a contracting agency performing a fire training function as "Local Fire Fighters" (Section 20021.1).
10. Employees of a sheriff's office who were employed to perform identification or communication duties on August 4, 1972, as "County Peace Officers" by individual election (Section 20021.5).
11. Constables, deputy constables, marshals and deputy marshals as "County Peace Officers" (Section 20021.6).
12. Probation officers, deputy probation officers, assistant probation officers and juvenile hall employees as "County Peace Officers" (Section 20021.8).
13. County jail, detention or correctional facility employees as "County Peace Officers" (Section 20021.9).
14. Bailiffs as "County Peace Officers" (Section 20021.10).

RECLASSIFICATIONS

An individual member election is provided when an agency reclassifies a group of miscellaneous employees to a safety formula other than the 2% @ 50 formula (Section 20019.52). The members affected by such reclassification may elect to remain covered by the miscellaneous service retirement formula by making an irrevocable election in writing no later than 90 days after notification by this system. Members who elect to be subject to the miscellaneous service retirement formula will be covered by safety industrial benefits (e.g. disability and death benefits).

Employer Cost:	Valuations required for the miscellaneous group and the safety group.
Rough Estimate:	Up to 3.5%* of safety payroll. The miscellaneous payroll may be affected. * does not include up to 3.5% impact of added safety payroll.
Employee Cost:	See cost information under the appropriate formula.

Note: For agencies providing Social Security coverage for the miscellaneous group only, employees reclassified from miscellaneous to safety will continue to be covered by Social Security unless the position has been determined to be fireman/policeman for Social Security purposes.

C. SPECIAL ITEM - HEALTH INSURANCE
PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE PROGRAM

Public agencies which contract with PERS for retirement benefits may also elect to participate in the Public Employees' Medical and Hospital Care Act Program. Participation is by resolution and that resolution is completely separate from the agency's contract for retirement purposes.

The Public Employees' Medical and Hospital Care Act (Act) was enacted in 1962 for active and retired employees of the State of California. The Act was amended in 1967 to permit a public agency that was participating in the PERS retirement system to elect participation in the health benefits program. The definitions of a contracting agency and an employee have been amended to include employers whose employees are members of the State Teachers' Retirement System, a public body or agency within California with its own retirement system, counties and special districts subject to the County Employees' Retirement Law of 1937, and non-PERS special districts that meet the definition of a public agency. As of July 1, 1986, contracting agencies may elect to contract for participation for all the agency's eligible employees and annuitants, or may contract for the members of one or more individual employee organizations.

A wide variety of approved health plans have been developed, offering many different philosophies of health care delivery. The types of health plans being offered include two self–funded preferred provider organization health plans (PERS–CARE and PERS CHOICE), numerous health maintenance organizations (HMO), and two association plans. All plans provide both Basic and Supplemental coverages.

PERS–CARE and PERS CHOICE contracts with Blue Shield of California to allow PERS–CARE members access to their network of over 36,000 physicians and over 280 hospitals in California. PERS–CARE and PERS CHOICE members can fill prescriptions with their membership card at any PAID Prescription's network of contracted pharmacies. PAID's pharmacy network includes virtually every pharmacy in California and over 51,000 nation–wide.

Health plans available during the 1993/94 contract year are:

PERS-CARE..(PPO)
PERS Choice...(PPO)
AETNA of Southern California ....(HMO)
AETNA of Northern California ....(HMO)
Blue Shield HMO ....(HMO)
CaliforniaCare ....(HMO)
Calif. Professional Firefighters
    Assoc. (CPFA) ....(Association Plan)
CIGNA Health Plan ....(HMO)
Family Health Program ....(HMO)
Foundation Health ....(HMO)
Health Net ....(HMO)
Health Plan of the Redwoods ....(HMO)

Kaiser North ....(HMO)
Kaiser South ....(HMO)
Lifeguard, Inc ....(HMO)
Maxicare ....(HMO)
OMNI..(HMO)
PacifiCare ....(HMO)
Peace Officers Research Assoc. of Calif.
    (PORAC).....................................(Association Plan)
Qual-Med Plans for Health .... (HMO)

TakeCare, Inc...HMO)
ValuCare ....(HMO)

The rights and responsibilities of all employers are uniform under the Act. In general, a public agency electing to participate in the program must:

A. Offer all eligible active and retired employees an opportunity to enroll in a PERS plan of their choice. All plans must be offered.

B. Contribute toward the cost of both the active and the retired employees' premium. Agencies may elect to participate with an equal contribution for active and retired employees, contributing at least $16.00 per month. Agencies joining the program after January 1, 1986, have the option to elect to contribute differently toward the health insurance contribution for active and retired employees. The contribution established for employees under the unequal option must be at least $16.00 per month. The contribution for retirees under the unequal option cannot be less than $1.00 per month and must be increased annually by at least 5% of the employer contribution for the active employees until such time the active and retired employees' contribution is equal.

C. Contribute a percent (0.0% (zero) for the 1993/94 contract year) of the total gross monthly premium of employees (active and retired) to the Public Employees' Contingency Reserve Fund. The Reserve Fund is variable but by law cannot exceed 4% of the total monthly premium. The Reserve Fund is used to reduce premiums, improve benefits or offset the higher cost of providing equal benefits and premiums to all enrolled members. The primary use is to offset the costs of retired employees enrolled in the basic plans.

D. Contribute a percent (0.5% for the 1993/94 contract year) of the total gross monthly premium to the administrative cost of providing the program to the agency. The administrative fee cannot by statute exceed 2% of the total monthly premium.

E. Not maintain another health benefits plan for the employees and annuitants who are participating in the PERS health benefits program, unless such other plan complies with the requirements of the Act. Alternative plans must be equally available to its active and retired employees, and their family members, without discrimination as to benefits, premiums, or employer contributions.

Complete information regarding this program may be obtained from:

Public Employees' Retirement System
Health Benefits Services Division--Public Agency Unit
Post Office Box 942714
Sacramento, CA 94229-2714
Telephone (916) 326-3364
(916) 326-3240 (Telecommunications Device for the Deaf)

MEMBERSHIP PROCEDURES
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MEMBER SERVICES DIVISION
TELEPHONE AND SECTION DIRECTORY

	Telephone Number	*Section Code**
Member Services Division		
General Information	(916) 326-3141	
General Information (TDD only)	326-3240	
Facsimile (FAX) Number	326-3287	
Member Records Section		
Membership Status	(916) 326-3141	841
New Members and Membership Qualifications	326-3141	841
Reciprocity	326-3141	841
Member Statements	(916) 326-3141	823
Service Credit Section	(916) 326-3141	832

Subject

Arrears and Adjustments of Member Contributions
Birthdate Discrepancies
Employee/Employer Additional Contributions
Leaves of Absence
Military Service Claims
Optional Elective Officers—Membership
Prior Service Claims
Redeposit of Withdrawn Contributions
Service Prior to Membership
Temporary Disability Absences

Service Payment Unit	(916) 326-3141	835
Refunds (Benefit Application Services Division)	(916) 326-3232	445

* For better service when writing to the Member Services Division, include the Section Code on all correspondence.

See Appendix for the System's mailing addresses.

DETERMINING MEMBERSHIP ELIGIBILITY

The following chart is a general guide for determining when and if your employee qualifies for PERS membership. For situations not covered in the chart, contact PERS, Membership Review Unit (Section 841).

PERS MEMBERSHIP STATUS	APPOINTMENT TYPES	MEMBER AT APPOINTMENT	MONITOR	EXCLUDED	OPTIONAL MEMBER
CURRENT MEMBER	(1) Appointed to a position excluded by your PERS contract—*public agencies only*			X	
(has funds on deposit or service credit)	(2) Teacher Assistant—*schools only* (Education Code Section 22609)			X	
	(3) Student in a Student position—*schools only*			X	
	(4) Elected Official (as defined by Government Code Section 20361)				X
	(5) All others, regardless of length of appointment or hours worked	X			
NOT CURRENT MEMBER	(6) Appointed to a position excluded by your PERS contract—*public agencies only*			X	
(has had contributions refunded or was never a member)	(7) Teacher Assistant—*schools only* (Education Code Section 22609)			X	
	(8) Student in a Student position—*schools only*			X	
	(9) Elected Official (as defined by Government Code Section 20361)				X
	(10) Full-time appointment for more than 6 months (Government Code Section 20336)	X			
	(11) Full-time appointment for less than one year but unspecified duration (less than academic year for schools)		X *		
	(12) Full-time appointment for 6 months or less			X **	
	(13) Works an average of 20 hours or more per week, appointment is one year or longer—academic year or longer for schools (Government Code Section 20334)	X			
	(14) Works less than 20 hours per week			X **	
	(15) Irregular basis appointment (seasonal, limited-term, on-call, emergency, intermittent, substitute, etc.)		X **		

* Employee is excluded from PERS membership for the first six months. Membership is effective not later than the first day of the seventh month of employment.

** Employee is excluded until he/she works 1,000 hours or 125 days (if paid on a per diem basis) of a fiscal year (July 1 through June 30). Membership is effective not later than the first of the month following the month in which 1,000 hours or 125 days are completed. Overtime worked is included when counting hours or days for purposes of qualifying for membership (Government Code Section 20336). Effective January 1, 1989, part-time employees who work less than 20 hours a week have the option to elect to be members of PERS provided that their contracting agency employer amends its contract or their school employer adopts a resolution to permit such an election (Government Code Section 20365).

NOTE: This chart does not apply to a PERS retiree. Please refer to Employment of a Retiree, Page 3-77.

NOTICE OF EXCLUSION FROM PERS MEMBERSHIP
PERS-MEM-139

PURPOSE

The Notice of Exclusion Form (MEM-139) is used to notify employees why they have been excluded from PERS membership.

WHEN TO COMPLETE

Complete the MEM-139 at the time of appointment.

SPECIAL INSTRUCTIONS

1) Every employee is a member of PERS unless excluded by one of the exclusions of this form.
   a. If you determine the employee is excluded complete a MEM-139.
   b. If the employee is a mandatory member complete a Membership Form MEM-1.
2) Give a copy to the employee for notification of the exclusion from PERS membership.
3) Keep a copy of the form on file as a record of excluded employees and the reason for the exclusion.
4) DO NOT send a copy to PERS.

PERS

California Public Employes' Retirement System
P.O. Box 942704
Sacramento, CA 94229-2704

NOTICE OF EXCLUSION FROM PERS MEMBERSHIP

PERS-MEM-139 (Rev. 6/89)

Your employer has contracted with the Public Employees' Retirement System (PERS) to provide an employee benefit package which includes service retirement, death, and disability benefits.

1. SOCIAL SECURITY NUMBER

2. CURRENT NAME (LAST) (FIRST) (MIDDLE)

3. NAME OF PUBLIC AGENCY	4. DEPARTMENT OR SCHOOL DISTRICT NAME	5. JOB OR POSITION TITLE

6. TERM OF APPOINTMENT	7. IF TEMPORARY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXCEPTED TO LAST.	8. APPOINTMENT DATE
☐ PERMANENT ☐ TEMPORARY	MONTHS	MM DD YY

9. TIME BASE ☐ FULL TIME ☐ PART TIME ☐ INDETERMINATE IF PART TIME, ENTER THE FRACTION OF FULL TIME →

In your present position with this agency, you are excluded from PERS membership because:

☐ 1. Your full-time seasonal or limited term appointment is limited to 6 months or less.

☐ 2. Your part-time appointment is limited to less than an average of 20 hours per week.

☐ 3. Your appointment is an on-call, intermittent, emergency, substitute, or other irregular basis which excludes you from membership until you have worked 1,000 hours (or 125 days if paid on per diem basis) this fiscal year.

☐ 4. Your position is excluded by PERS contract agreement which excludes:

Enter contract exclusion. (For Public Agencies Only)

☐ 5. You are employed to render professional legal service to a city.
Exceptions: City attorneys are optional members.
Deputy city attorneys are mandatory members.

☐ 6. You are an independent contractor.

☐ 7. You are employed as a student aide by a school district in a position established for students only and you are attending school in the same district. (For County Schools Only.)

NOTE: If you are a member of PERS by previous employment (either you have funds on deposit or service credit), exclusions 1, 2, and 3 do not apply to you and you are a member in your present position. Be sure to notify your employer to complete a Membership Form (PERS-MEM-1) to report your employment to PERS.

If you believe that your employment <u>does</u> qualify you for PERS membership, ask your employer for an explanation. If you still have doubts, you may appeal directly to PERS by sending a letter to the Member Services Division, at the address shown above, stating the reasons why you feel you should be a member.

SIGNATURE OF CERTIFYING OFFICER	TITLE	DATE
SIGNATURE OF EMPLOYEE		DATE

NOTE: Benefits provided by PERS are described in the "PERS BENEFITS" information booklet available from your employer.

PERS

California Public Employes' Retirement System
P.O. Box 942704
Sacramento, CA 94229-2704
NOTICE OF EXCLUSION FROM PERS MEMBERSHIP
PERS-MEM-139 (Rev. 6/89)

Your employer has contracted with the Public Employees' Retirement System (PERS) to provide an employee benefit package which includes service retirement, death, and disability benefits.

1. SOCIAL SECURITY NUMBER

2. CURRENT NAME (LAST) (FIRST) (MIDDLE)

3. NAME OF PUBLIC AGENCY | 4. DEPARTMENT OR SCHOOL DISTRICT NAME | 5. JOB OR POSITION TITLE

6. TERM OF APPOINTMENT ☐ PERMANENT ☐ TEMPORARY

7. IF TEMPORARY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXCEPTED TO LAST. ☐☐ MONTHS

8. APPOINTMENT DATE ☐☐☐ MM DD YY

9. TIME BASE ☐ FULL TIME ☐ PART TIME ☐ INDETERMINATE IF PART TIME, ENTER THE FRACTION OF FULL TIME → ☐☐☐ . ☐☐☐

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Social Security Number	Enter employee's Social Security number. Verify with Social Security card.
2	Current Name	Enter employee's full name.
3	Name of Public Agency	Enter agency's name.
4	Department or School	Self-explanatory.
5	Job or Position Title	Self-explanatory.
6	Term of Appointment	Check the appropriate box.
7	If Temporary	For limited-term appointments enter the number of months the appointment is expected to last.
8	Appointment Date	Enter the date when compensation for employment begins.
9	Time Base	Enter "X" in the box that identifies the time schedule this employee will work. If PART TIME is selected, enter the fraction of FULL TIME in the boxes provided at the far right of this line. This fraction *must* be expressed as a 3-digit numerator over a 3-digit denominator, whether you use hours, percentage or a fraction in figuring PART TIME earnings for your employee. When either the numerator or denominator is not a 3-digit number, be sure to enter zeros to the left so that all the boxes are filled. Do not use decimal points in the blocks.

1. SOCIAL SECURITY NUMBER

2. CURRENT NAME (LAST) (FIRST) (MIDDLE)

3. NAME OF PUBLIC AGENCY | 4. DEPARTMENT OR SCHOOL DISTRICT NAME | 5. JOB OR POSITION TITLE

6. TERM OF APPOINTMENT ☐ PERMANENT ☐ TEMPORARY | 7. IF TEMPORARY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST. MONTHS | 8. APPOINTMENT DATE MM DD YY

9. TIME BASE

☐ FULL TIME ☐ PART TIME ☐ INDETERMINATE IF PART TIME, ENTER THE FRACTION OF FULL TIME →

9 (cont'd) Time Base

Examples:

1) a. Number of hours per week to be worked— 30 hours

Number of hours per week considered FULL TIME— 40 hours

Enter Fraction

0	3	0	/	0	4	0

b. Number of hours per week to be worked— 31.5 hours

Number of hours per week considered FULL TIME— 40 hours

Enter Fraction

3	1	5	/	4	0	0

2) Percentage of time to be worked— 56.3%

FULL TIME— 100%

Enter Fraction

0	5	6	/	1	0	0

3) Fraction of time to be worked— 3/4

Enter Fraction

0	0	3	/	0	0	4

In your present position with this agency, you are excluded from PERS membership because:

☐ 1. Your full-time seasonal or limited term appointment is limited to 6 months or less.

☐ 2. Your part-time appointment is limited to less than an average of 20 hours per week.

☐ 3. Your appointment is an on-call, intermittent, emergency, substitute, or other irregular basis which excludes you from membership until you have worked 1,000 hours (or 125 days if paid on per diem basis) this fiscal year.

☐ 4. Your position is excluded by PERS contract agreement which excludes:

____
Enter contract exclusion. (For Public Agencies Only)

☐ 5. You are employed to render professional legal service to a city.
Exceptions: City attorneys are optional members.
Deputy city attorneys are mandatory members.

☐ 6. You are an independent contractor.

☐ 7. You are employed as a student aide by a school district in a position established for students only and you are attending school in the same district. (For County Schools Only.)

NOTE: If you are a member of PERS by previous employment (either you have funds on deposit or service credit), exclusions 1, 2, and 3 do not apply to you and you are a member in your present position. Be sure to notify your employer to complete a Membership Form (PERS-MEM-1) to report your employment to PERS.

ITEM	EXCLUSIONS	INSTRUCTIONS
1	Seasonal or Limited-Term Appointment	An employee whose full-time seasonal or limited-term employment is limited to six months or less is excluded from membership.
2	Less than 20 hours per week Appointment	A part-time employee employed to work less than an average of 20 hours per week is excluded from membership. However, Government Code Section 20365, effective January 1, 1989, permits employees who work less than 20 hours a week the option to elect to be members of PERS provided that their contracting agency employer amends its contract or their school employer adopts a resolution to permit such an election. All part-time school employees and part-time public agency employees whose employers elect this benefit and who also provide Social Security coverage will automatically be covered by Social Security even if they do not elect to be PERS members.
3	Irregular or Intermittent	An employee is excluded from membership if appointed on an on-call, intermittent, emergency, substitute, or other irregular basis until the employee has worked 1,000 hours (or 125 days if paid on a per diem basis) in the fiscal year (July 1 through June 30).

NOTE: Exclusions 1, 2 and 3 do not apply to persons who have funds on deposit or service credit with PERS. Check with employee for current membership status.

☐ 1. Your full-time seasonal or limited term appointment is limited to 6 months or less.

☐ 2. Your part-time appointment is limited to less than an average of 20 hours per week.

☐ 3. Your appointment is an on-call, intermittent, emergency, substitute, or other irregular basis which excludes you from membership until you have worked 1,000 hours (or 125 days if paid on per diem basis) this fiscal year.

☐ 4. Your position is excluded by PERS contract agreement which excludes:

____
Enter contract exclusion. (For Public Agencies Only)

☐ 5. You are employed to render professional legal service to a city.
Exceptions: City attorneys are optional members.
Deputy city attorneys are mandatory members.

☐ 6. You are an independent contractor.

☐ 7. You are employed as a student aide by a school district in a position established for students only and you are attending school in the same district. (For County Schools Only.)

NOTE: If you are a member of PERS by previous employment (either you have funds on deposit or service credit), exclusions 1, 2, and 3 do not apply to you and you are a member in your present position. Be sure to notify your employer to complete a Membership Form (PERS-MEM-1) to report your employment to PERS.

ITEM	EXCLUSIONS	INSTRUCTIONS
4	PERS Contract Exclusion (Applies to Public Agencies only)	Public Agencies by PERS contract agreement may exclude certain categories. Refer to public agency Coverage Key Item 10-Exclusions.) Enter the specific exclusion which applies to the employee.
5	Professional Legal Service	Persons rendering professional legal service are excluded from membership. Exceptions: 1) City Attorneys are optional members (see Election of Optional Membership). 2) Deputy Attorneys are optional members (see Election of Optional Membership). Use a Membership Form (MEM-1) to report their employment to PERS.

In your present position with this agency, you are excluded from PERS membership because:

☐ 1. Your full-time seasonal or limited term appointment is limited to 6 months or less.

☐ 2. Your part-time appointment is limited to less than an average of 20 hours per week.

☐ 3. Your appointment is an on-call, intermittent, emergency, substitute, or other irregular basis which excludes you from membership until you have worked 1,000 hours (or 125 days if paid on per diem basis) this fiscal year.

☐ 4. Your position is excluded by PERS contract agreement which excludes:

____
Enter contract exclusion. (For Public Agencies Only)

☐ 5. You are employed to render professional legal service to a city.
Exceptions: City attorneys are optional members.
Deputy city attorneys are mandatory members.

☐ 6. You are an independent contractor.

☐ 7. You are employed as a student aide by a school district in a position established for students only and you are attending school in the same district. (For County Schools Only.)

NOTE: If you are a member of PERS by previous employment (either you have funds on deposit or service credit), exclusions 1, 2, and 3 do not apply to you and you are a member in your present position. Be sure to notify your employer to complete a Membership Form (PERS-MEM-1) to report your employment to PERS.

If you believe that your employment <u>does</u> qualify you for PERS membership, ask your employer for an explanation. If you still have doubts, you may appeal directly to PERS by sending a letter to the Member Services Division, at the address shown above, stating the reasons why you feel you should be a member.

SIGNATURE OF CERTIFYING OFFICER	TITLE	DATE
SIGNATURE OF EMPLOYEE		DATE

NOTE: Benefits provided by PERS are described in the "PERS BENEFITS" information booklet available from your employer.

ITEM	EXCLUSIONS	INSTRUCTIONS
6	Independent Contractors	Independent contractors or employees of independent contractors who are not employees of the agency are excluded from membership.
7	Student Aide (Applies to SCHOOLS only)	Students who are employed by a school district in a position established for students only and attending school in the same district are excluded from membership. This includes students enrolled in a California teacher training institution with a temporary certificate to serve as a teacher assistant. Non-students or students from other districts employed in student positions are not excluded from membership under this provision.
8	Signatures	Self-explanatory.

SCHOOL EMPLOYMENT: PERS OR STRS?

Employment in the public school system is divided into two types of service—*certificated* (teaching or credentialed) employment which is usually credited in the State Teachers' Retirement System, and *classified* (non-certificated) employment which is not eligible for STRS coverage and is usually credited in the Public Employees' Retirement System.

The retirement system status (i.e., PERS or STRS) of any public school employment must be determined at the time an employee is hired, and must also be redetermined each time an employee has a change of position or a change in the conditions of employment.

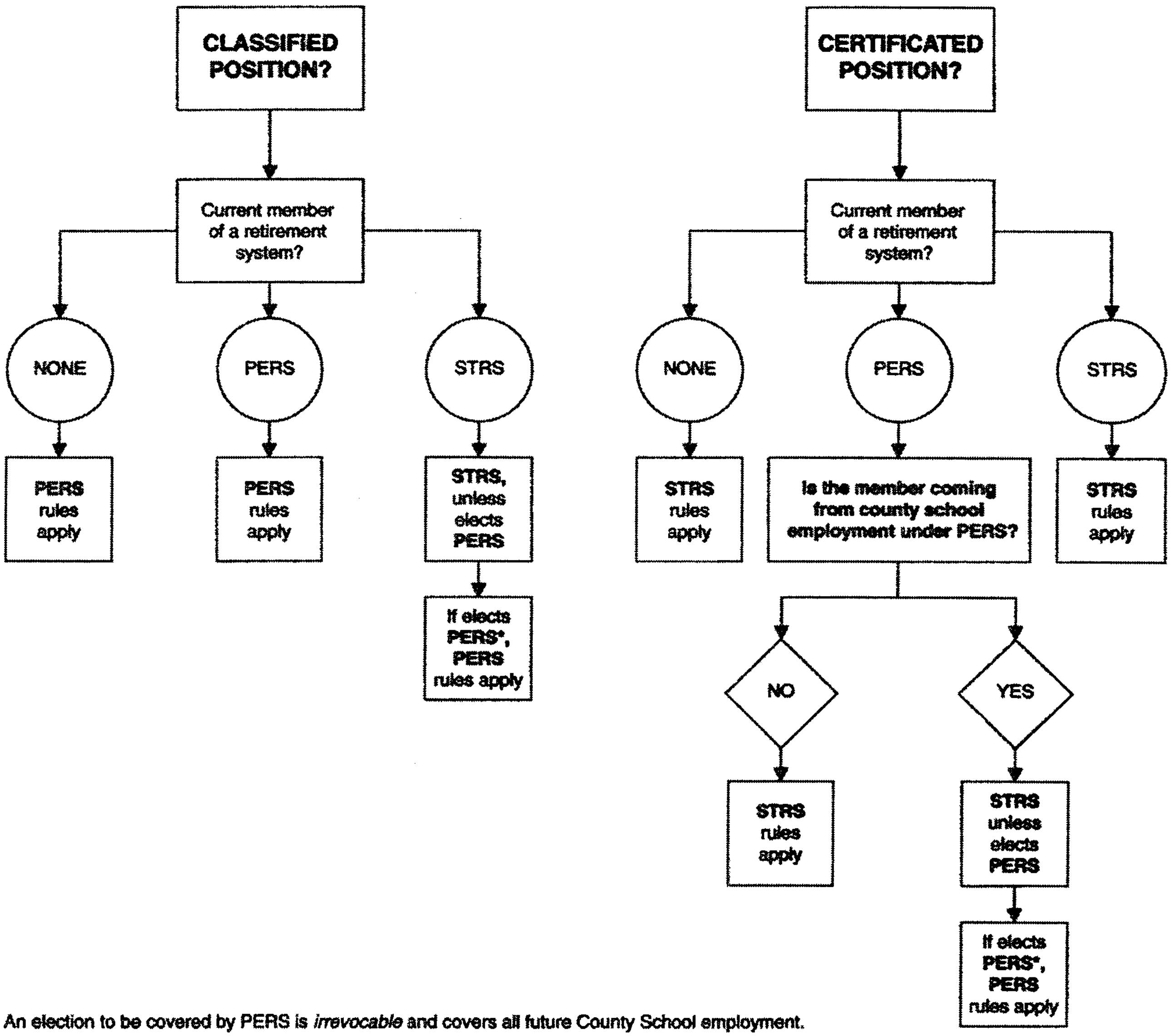
Use the following chart as a guide to determine the retirement system coverage for the employee.

	CURRENT MEMBER OF PERS	CURRENT MEMBER OF STRS
Classified Employment (non-certificated)	Remain in PERS	Remain in STRS unless election to change to PERS is filed within 90 days (Education Code Section 22504)
Certificated Employment	Change to membership in STRS is compulsory *unless* election to remain in PERS is filed within 90 days (Education Code Section 22608)	Remain in STRS

NOTE:

1) Employee has to qualify for membership in the other system before he/she has the right to make any election.
2) Anyone who has contributions on deposit is a member whether or not currently employed.
3) If employee wishes to be a STRS member no election is required.
4) Situations in the chart refer to a transfer of position *within school employment*, not from State or Public Agency (non-school) employment to school employment nor from school employment to State or Public Agency employment.
5) An election to be covered by PERS must be sent to BOTH retirement systems. The election sent to PERS should include the date the member qualified for STRS or PERS and should be signed by both the member and the employer. Please send it to Member Services Division, Section 841.

SHOULD A COUNTY SCHOOL EMPLOYEE BE A MEMBER OF PERS OR STRS?



* An election to be covered by PERS is *irrevocable* and covers all future County School employment.

MEMBERSHIP CATEGORIES

All PERS members employed in your agency or district fall into one of the following general categories:

1) Local Miscellaneous Members—"includes all employees of a contracting agency who have by contract been included within this System, except local safety members" *(Government Code Section 20018).*
2) Local Safety Members—"includes all local policemen, firemen, safety officers, and county peace officers employed by a contracting agency who have by contract been included within this System" *(Government Code Section 20019).*
3) School Members—"includes all employees within the jurisdiction of a school employer, other than local policemen" *(Government Code Section 20013) and* "local policemen" as defined in *Government Code Section 20020.8).*

Determination of an employee's membership category is based on job classification or duties as defined in the Government Code and as specified in the agency contract. Your Coverage Key (Item 9) will indicate if your agency has contracted to reclassify any positions from Miscellaneous to Safety category. If in doubt as to an employee's category, submit a job specification to PERS Member Services Division (Section 841) for review.

The following definitions for Local Safety Members will assist you in determining membership category:

LOCAL POLICEMAN

"...any officer or employee of a police department of a contracting agency which is a city, except one whose principal duties are those of a telephone operator, clerk, stenographer, machinist, mechanic, or otherwise, and whose functions do not clearly fall within the scope of active law enforcement service even though the employee is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active law enforcement service, but not excepting persons employed and qualified as patrolmen of equal or higher rank irrespective of the duties to which they are assigned" *(Government Code Section 20020).*

LOCAL FIREFIGHTER

"...any officer or employee of a fire department of a contracting agency, except one whose principal duties are those of a telephone operator, clerk, stenographer, machinist, mechanic, or otherwise, and whose functions do not clearly fall within the scope of active firefighting, fire prevention, fire training, or fire investigation service even though that employee is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active firefighting, or active firefighting and prevention service, active firefighting and fire training, active firefighting and hazardous materials, active firefighting and fire or arson investigation, or active firefighting and emergency medical services, but not excepting persons employed and qualifying as firefighters of equal or higher rank, irrespective of the duties to which they are assigned" *(Government Code Section 20021).*

COUNTY PEACE OFFICER

Sheriff

". . .the sheriff and any officer or employee of a sheriff's office of a contracting agency except one whose principal duties are those of a telephone operator, clerk, stenographer, machinist, mechanic, or otherwise, and functions do not clearly come within the scope of active law enforcement service even when such an employee is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active law enforcement service, but not excepting persons employed and qualifying as deputy sheriffs of equal or higher rank, irrespective of the duties to which they are assigned" *(Government Code Section 20021.5).*

Inspector, Investigator, Detective

"...any inspector, investigator, detective, or person with a comparable title, in any district attorney's office of a contracting agency whose principal duties are to investigate crime and criminal cases and who receives compensation for such service" (Government *Code Section 20021.5)*.

LOCAL SAFETY OFFICER

"...any officer or employee of a public safety department of a contracting agency, except one whose principal duties are those of a telephone operator, clerk, stenographer, machinist, mechanic, or otherwise and whose functions do not clearly fall within the scope of active law enforcement or firefighting and prevention service even though such an employee is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active law enforcement or firefighting and prevention service, but not excepting persons employed and qualifying as patrolmen of equal or higher rank, or as firemen, hosemen, of equal or higher rank, irrespective of the duties to which they are assigned". This does not include persons employed to perform identification or communication duties (Government *Code Section 20019.4)*.

OTHER SAFETY CLASSIFICATIONS—PROVIDED BY CONTRACT

Other classifications can be added to your Safety categories by amending your agency's contract. The categories and classifications are listed below. If your agency has contracted for these other safety classifications, they will be listed under item 9 in your Coverage Key.

LOCAL POLICE

Local Police

If provided for by your agency contract, "... any officer or employee of a contracting agency other than a city or a county who is a peace officer as defined in the Penal Code and whose principal duties consist of active law enforcement but excluding clerical personnel or those whose principal duties are that of communication officer, identification officer, machinist, mechanic, security officer or are otherwise not clearly within the scope of active law enforcement, even though the person is subject to occasional call, or is occasionally called upon to perform duties within the scope of active law enforcement" (Government *Code Section 20020.7)*.

Juvenile Officer

If provided for by your agency contract, "... any officer or employee of a juvenile bureau of a contracting agency whose principal duties consist of active law enforcement service except persons whose principal duties are clerical or otherwise clearly do not fall within the scope of active law enforcement, even though such a person is subject to occasional call, or is occasionally called upon to perform duties within scope of active law enforcement" (Government *Code Section 20020.5)*.

City Jailers

If provided for by your agency contract, "... any officer of a contracting agency which is a city, who is employed in a jail or a detention or correctional facility and having as their primary duty and responsibility the supervision and custody of persons committed to the jail or facility. It shall not include persons employed as clerks, typists, teachers, instructors, or psychologists or to provide food, maintenance, health, or supporting services, even though responsibility for custody and control of persons so committed may be incident to, or imposed in connection with, that service" (Government *Code Section 20020.9)*.

Identification and/or Communication

"A contracting agency may elect by amendment to its contract to include as 'local policeman' all persons who were employed to perform identification or communication duties on August 4, 1972, and who elect within 60 days of the effective date of such contract amendment to be local safety members. The election shall apply to the person's past as well as future service in the employment held on the effective date but shall not apply to service following any subsequent acceptance of appointment to a position other than that held on the effective date. This shall not apply to persons employed and qualified as patrolmen of equal or higher rank" *(Government Code Section 20020).*

COUNTY PEACE OFFICER

Constable, Marshal

If provided by agency contract, ". . . the constable and each regularly employed deputy constable, marshal and each regularly employed deputy marshal of any judicial district" *(Government Code Section 20021.6).*

Identification and/or Communication

"A contracting agency may elect by amendment to its contract to include as 'county peace officer' all persons who were employed to perform identification or communication duties on August 4, 1972, and who elect within 60 days of the effective date of such contract amendment to be local safety members. Such election shall apply to person's past as well as future service in the employment held on the effective date but shall not apply to service following any subsequent acceptance of appointment to a position other than that held on such effective date. This shall not apply to persons employed and qualified as deputy sheriffs of equal or higher rank" *(Government Code Section 20021.5).*

Probation Officer—Juvenile Hall

If provided by agency contract, ". . . probation officers, deputy and assistant probation officers, and persons employed in a juvenile hall or home and having as their primary duty and responsibility the counseling, supervision and custody of a group of youths assigned or committed to the hall or home. It shall also include persons employed as peace officers pursuant to Section 830.5 of the Penal Code, regardless of the administrative title of the position. It shall not include persons employed as teachers, instructors, psychologists, or to provide food, maintenance, health or other supporting services even though responsibility for custody and control of youths may be incident to or imposed in connection with such service" *(Government Code Section 20021.8).*

Park Rangers

"... persons employed by the county parks department whose primary responsibility is maintaining the peace and whose duties include law enforcement, emergency medical care first response, or fire suppression and prevention in the following classifications: Park Ranger I, Park Ranger II, Park Ranger III, Senior Park Ranger, and Supervising Park Ranger.

This section shall only be applicable in county of the 17th class, as defined by Sections 28020 and 28038, as amended by Chapter 1204 of the Statutes of 1971" *(Government Code Section 20021.11).*

County Jail—Custodial Employees

If provided by agency contract, ". . . employees of the sheriff employed in a county jail, detention or correctional facility and having as their primary duty and responsibility the supervision and custody of persons committed to such jail or facility, whether or not such employees are deputized. It does not include persons employed as clerks, typists, teachers, instructors, psychologists, or to provide food, maintenance, health or supporting services, even though responsibility for custody and control of persons so committed may be incident to, or imposed in connection with, such service or the employees are deputized" (Government *Code Section 20021.9).*

Bailiffs

If provided by agency contract, ". . . employees of the sheriff employed to attend sessions of the superior or municipal courts and preserve order in the courtrooms, to guard and maintain the security or prisoners during court appearances or to summon jurors and take responsibility for them while they are deliberating or absent from the courtroom. It does not include persons employed as clerks, typists, teachers, instructors, or psychologists" (Government *Code Section 20021. 10).*

OTHER LOCAL SAFETY

Ocean Beach Lifeguards

If provided by agency contract, " . . . all employees of a city who have by contract been included within this System and whose principal duties consist of active protection, rescue, and rendition of aid or assistance to persons injured or imperiled in water areas at ocean beaches and the recovery from such waters of submerged objects and bodies of persons drowned or believed to have drowned in such areas, or the immediate supervision thereof, including persons employed to perform the duties now performed under the titles of aquatics director, chief lifeguard, captain lifeguards, lieutenant lifeguards, beach lifeguards, but who performs additional duties, some of which (including the maintenance of peace and order and apprehension of law violators) are customarily performed by police or peace officers, and whose other duties (such as resuscitation work involving the use of special equipment in cases having no connection with their principal duties) which in other areas are customarily performed by firemen, and other and further duties which do not come directly within any of the aforesaid classifications but are essential to the safety and security of the public, excluding those whose principal duties are those of a telephone operator, clerk, stenographer, machinist, mechanic, or otherwise clearly do not fall within the scope of active lifeguarding or lifesaving service, even though such a person is subject to occasional call, or is occasionally called upon to perform duties within the scope of active lifeguarding or lifesaving service" (Government *Code Section 20019.3).*

Emergency Medical Technician/Paramedic

If provided by agency contract, "local safety member" includes persons employed by a public safety employer who renders prehospital emergency medical care to ill or injured persons. The affected employees are those designated as Emergency Medical Technician-I, Emergency Medical Technician-II and Emergency Medical Technician-Paramedic, as defined in sections 1797.80, 1797.82 and 1797.84 of the Health and safety code (Government code section 20019.35).

Harbor or Port Police Officer

If provided by agency contract, "local safety officer" also includes any harbor or port police officer, employed by a contracting agency, who is a peace officer as defined in subdivision (h) of Section 830.31 of the Penal Code and whose principal duties consist of active law enforcement of the laws contained in Chapter 5 (commencing with Section 650) of Division 3 of the Harbors and Navigation Code, the rules and regulations of the California Department of Boating and Waterways, and Chapter 2 (commencing with Section 9850) of Division 3.5 of the Vehicle Code *(Government Code Section 200199.37).*

SCHOOLS

Local Policeman

"Any officer or employee of a school district or a community college district which has established a police department pursuant to Section 39670 or 72330 of the Education Code, whose principal duties consist of active law enforcement service, except persons whose principal duties are clerical or otherwise clearly do not fall within the scope of active law enforcement, even though such a person is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active law enforcement. This shall only apply to any school district or community college district which prior to June 30, 1982, had amended its contract to provide membership for local policemen or which, on or after January 1, 1990, elects, pursuant to Section 21252.4, to provide membership for local policemen" *(Government Code Section 20020.8).*

School Safety Members

"... includes any officer or employee of a school district or a community college district which has established a police department pursuant to Section 39670 or 72330 of the Education Code, whose principal duties consist of active law enforcement service, except persons whose principal duties are clerical or otherwise clearly do not fall within the scope of active law enforcement, even though such a person is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active law enforcement" *(Government Code Section 20019.6).*

LOCAL FIREFIGHTER

Local Firefighter

"... officer or employee of a fire department of a contracting agency, except one whose principal duties are those of a telephone operator, clerk, stenographer, machinist, mechanic, or otherwise and whose functions do not clearly fall within the scope of active firefighting, fire prevention, fire training, hazardous materials, emergency medical services, or fire or arson investigation service, even though that employee is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active firefighting, fire prevention, fire training, hazardous materials, emergency medical services, or fire or arson investigation service, but not excepting persons employed and qualifying as firefighters of equal or higher rank, irrespective of the duties to which they are assigned" *(Government Code Section 20021.01).*

Fire Training

"... any officer or employee of a contracting agency performing a fire training function for a contracting agency, except one whose principal duties are those of a telephone operator, clerk, stenographer, machinist, mechanic, or otherwise and whose functions do not clearly fall within the scope of active firefighting, fire prevention, fire training, or fire investigation service even though that employee is subject to occasional call, or is occasionally called upon, to perform duties within the scope of active firefighting, fire prevention, fire training, or fire investigation service, but not excepting persons employed and qualifying as firefighters of equal or higher rank, irrespective of the duties to which they are assigned" *(Government Code Section 20021.1).*

CALIFORNIA PERS

MEMBERSHIP FORM
PERS-MEM- 1

PURPOSE

The Membership Form (PERS-MEM- 1) is used to report an employee's identification and employment information to the Public Employees' Retirement System (PERS). It must be completed by the employer, not by the employee.

WHEN TO COMPLETE

Complete this form at the time of hire, rehire, or change in employee information. For the specific situation and form section to complete, use the following guide:

TYPE OF ACTION	CHECK THIS BOX IN ITEM NO. 11	PARTS OF FORM TO COMPLETE
New Appointment, Election of Optional Membership, change in time base resulting in membership	Appointment	Parts I, II, III, IV
Transfer within Agency which changes Coverage Group (See No. 4 below)	Appointment	Parts I, II, III
Return From Leave	Return From Leave	Parts I and II
Change or Correction os Name	Name Change	Part I

SPECIAL INSTRUCTIONS

1) Submit only the original copy to PERS; route member copy to your employee; retain agency copy for your files.
2) The PERS-MEM-1 Form must be received by PERS before payroll reports are submitted for a new employee.
3) DO NOT complete a PERS-MEM-1 Form to change or correct Social Security Number (Item 1), Sex (Item 4) or Effective Date (Item 11). Notify PERS of these corrections by writing to the Member Services Division, Section 821. Include the member's name, Social Security Number as listed at PERS, and data to be corrected.
4) When changing the Coverage Group, you must attach a Report of Status Change or Separation Form (PERS-BAS-167) to the PERS-MEM-1 Form.
5) DO NOT complete a PERS-MEM-1 Form for a birthdate discrepancy. See the **Membership** section of your *PERS Procedures Manual* for instructions.
6) If the individual is a PERS retiree, any appointment is subject to the conditions specified in the **Benefits** section, Employment of a Retiree, in your *PERS Procedures Manual.*
7) Item 22 at the bottom of the PERS-MEM-1 Form MUST be completed by the person filling out the form.

For more complete instructions, refer to the Membership section of your *PERS Procedures Manual.*

DETACH THIS INSTRUCTION SHEET AND USE IT AS A REFERENCE WHEN COMPLETING THE PERS-MEM-1 FORM

P.O. BOX 942704
Sacramento, CA 94229-2704
Telephone (916) 326-3122
The Deaf (916) 326-3240

Membership
MEM-1

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T
FOR PERS USE ONLY		

PART I

1. SOCIAL SECURITY NUMBER

2. CURRENT NAME (LAST) (FIRST) (MIDDLE)

3. BIRTHDATE MM DD YY

4. SEX 1 ☐ MALE 2 ☐ FEMALE

5. NAME OF PUBLIC AGENCY

6. DEPARTMENT OR SCHOOL DISTRICT NAME

SCHOOL EMPLOYEES ONLY: ☐ CERTIFICATED ☐ NON-CERTIFICATED

7. EMPLOYER CODE

8. UNIT CODE

9. COVERAGE GROUP

10. JOB OR POSITION TITLE

11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)

1 ☐ APPOINTMENT — APPT. DATE MM DD YY

2 ☐ RETURN FROM LEAVE — RETURN DATE MM DD YY

3 ☐ NAME CHANGE (complete block 12 below) — EFF. DATE MM DD YY

12. NAME CHANGE (LAST) (FIRST) (MIDDLE)
ENTER PRIOR FULL NAME →

PART II

13. TERM OF APPOINTMENT
1 ☐ PERMANENT (Complete 13B if Part Time)
2 ☐ TEMPORARY (Complete 13A and 13B)

13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST.
MONTHS

13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX:
☐ EMPLOYEE IS ALREADY A PERS MEMBER
☐ EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR.
☐ POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE
1 ☐ FULL TIME 2 ☐ PART TIME 3 ☐ INDETERMINATE
IF PART TIME, ENTER THE FRACTION OF FULL TIME: /

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)
1 ☐ YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 ☐ NO

16. IF EMPLOYEEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE,
ENTER RATE → .

PART III

17. THE EMPLOYEE IN THIS POSITION IS COVERED BY: (CHECK ONE ONLY)
1 ☐ SOCIAL SECURITY 2 ☐ 1959 SURVIVOR BENEFIT 3 ☐ NEITHER

18. IF EMPLOYEE IS A NON-CITIZEN WHO IS EXCLUDED FROM SOCIAL SECURITY, PROVIDE THE VISA TYPE AND EXPIRATION DATE:
1 ☐ F-1 VISA (STUDENT VISA) EXPIRATION DATE:
2 ☐ J-1 VISA (EXCHANGE VISITORS) EXPIRATION DATE:

PART IV

19. HAS THIS EMPLOYEE EVER BEEN A MEMBER OF PERS? (IF SERVICE WAS UNDER A DIFFERENT NAME, ENTER THAT NAME IN REMARKS BELOW)
1 ☐ YES 2 ☐ NO IF YES, ENTER NAME OF AGENCY(IES) →

20. HAS THIS EMPLOYEE HAD ANY OTHER PUBLIC EMPLOYMENT IN CALIFORNIA, NOT COVERED BY PERS?
1 ☐ YES 2 ☐ NO IF YES, ENTER NAME OF AGENCY(IES) →

21. REMARKS:

22. FORM COMPLETED BY: ____________ DATE: ____________ TELEPHONE: ( ) ____________

ORIGINAL TO PERS; DUPLICATE TO EMPLOYER; TRIPLICATE TO MEMBER'S FILE; QUADRUPLICATE TO MEMBER

CALIFORNIA PERS

INFORMATION FOR THE MEMBER

You will become a member of the Public Employees' Retirement System upon the receipt in the System of this completed Membership Form submitted by your employer. All employees who meet the membership qualifications prescribed by law must be entered into membership.

Your retirement benefits are described in detail in a "PERS BENEFITS" information booklet. OBTAIN A COPY OF THIS BOOKLET FROM YOUR EMPLOYER and become familiar with your benefits.

The Information Practices Act of 1977 and the Federal Privacy Act require the Public Employees' Retirement System to provide the following information to individuals who are asked to supply information. The information requested is collected pursuant to the Government Code Sections (20000, et seq.) and will be used for administration of the Board's duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Failure to supply all of the requested information may result in the System being unable to perform its functions regarding your status. Portions of this information may be transferred to: state and public agency employers, California State Attorney General, Office of the State Controller, Teale Data Center, Franchise Tax Board, Internal Revenue Service, Workers' Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare the microfiche/microfilm for PERS. Disclosure to the aforementioned entities is done in strict accordance with current statutes regarding confidentiality.

You have the right to review your membership files maintained by the Public Employees' Retirement System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Practices Act Coordinator, PERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94229-2702.

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T
FOR PERS USE ONLY		

PART I

1. SOCIAL SECURITY NUMBER

2. CURRENT NAME (LAST) (FIRST) (MIDDLE) | 3. BIRTHDATE MM DD YY | 4. SEX 1 ☐ MALE 2 ☐ FEMALE

5. NAME OF PUBLIC AGENCY | 6. DEPARTMENT OR SCHOOL DISTRICT NAME | SCHOOL EMPLOYEES ONLY: ☐ CERTIFICATED ☐ NON-CERTIFICATED

7. EMPLOYER CODE | 8. UNIT CODE | 9. COVERAGE GROUP | 10. JOB OR POSITION TITLE

11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)
1 ☐ APPOINTMENT — APPT. DATE MM DD YY
2 ☐ RETURN FROM LEAVE — RETURN DATE MM DD YY
3 ☐ NAME CHANGE (complete block 12 below) — EFF. DATE MM DD YY

12. NAME CHANGE ENTER PRIOR FULL NAME → (LAST) (FIRST) (MIDDLE)

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Social Security Number	Enter the employee's 9-digit Social Security Number. Verify with the Social Security card.
2	Current Name	Enter the employee's current full name: last name, first name or initial, then middle name or initial.
3	Birthdate	Enter a 6-digit numerical date representing the month, day and year of employee's birth. Example: June 5, 1952 = Mo 06, Day 05, Year 52
4	Sex	Self-explanatory.
5	Name of Public Agency	Self-explanatory. In the case of SCHOOLS, enter the name of the County Superintendent's Office.
6	Department or School District Name	Enter the name of the department. In case of SCHOOLS, enter the name of the School District or School Districts if the employee is employed in more than one.
7	Employer Code	Enter the 4-digit employer code. This is a code PERS assigns to each employer and is found in the Coverage Key (item 1).

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T
FOR PERS USE ONLY		

PART I

1. SOCIAL SECURITY NUMBER

2. CURRENT NAME (LAST) (FIRST) (MIDDLE) | 3. BIRTHDATE MM DD YY | 4. SEX 1 MALE 2 FEMALE

5. NAME OF PUBLIC AGENCY | 6. DEPARTMENT OR SCHOOL DISTRICT NAME | SCHOOL EMPLOYEES ONLY: CERTIFICATED / NON-CERTIFICATED

7. EMPLOYER CODE | 8. UNIT CODE | 9. COVERAGE GROUP | 10. JOB OR POSITION TITLE

11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)
1 APPOINTMENT — APPT DATE MM DD YY
2 RETURN FROM LEAVE — RETURN DATE MM DD YY
3 NAME CHANGE (complete block 12 below) — EFF. DATE MM DD YY

12. NAME CHANGE
ENTER PRIOR FULL NAME → (LAST) (FIRST) (MIDDLE)

ITEM	BLOCK TITLE	INSTRUCTIONS
8	Unit Code	Enter a 3-digit payroll unit code, if applicable. SCHOOLS—You must enter the payroll unit code for your district, found in the Coverage Key. OTHER AGENCIES—If unit codes are used on your payroll report, enter the applicable payroll unit code in this block.

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T
FOR PERS USE ONLY		

PART I

1. SOCIAL SECURITY NUMBER
2. CURRENT NAME (LAST) (FIRST) (MIDDLE) | 3. BIRTHDATE MM DD YY | 4. SEX 1 MALE 2 FEMALE
5. NAME OF PUBLIC AGENCY | 6. DEPARTMENT OR SCHOOL DISTRICT NAME | SCHOOL EMPLOYEES ONLY: CERTIFICATED / NON-CERTIFICATED
7. EMPLOYER CODE | 8. UNIT CODE | 9. COVERAGE GROUP | 10. JOB OR POSITION TITLE
11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)
1 APPOINTMENT — APPT. DATE MM DD YY | 2 RETURN FROM LEAVE — RETURN DATE MM DD YY | 3 NAME CHANGE (complete block 12 below) — EFF. DATE MM DD YY
12. NAME CHANGE ENTER PRIOR FULL NAME → (LAST) (FIRST) (MIDDLE)

ITEM	BLOCK TITLE	INSTRUCTIONS
9	Coverage Group	The coverage group code is assigned by PERS to identify a specific group of employees within your agency by type of retirement coverage. Submit a BAS-167 (Report of Status Change or Separation) AND a MEM-1 when changing coverage groups. To locate the coverage group code in the Coverage Key (Item 3): 1) Determine the major category or type of employment, e.g., Miscellaneous, Police, Fire, County Peace Officer, etc. 2) Refer to the description of the coverage group codes and find the description that best applies to the employee. Enter the corresponding coverage group code in the MEM-1 form.
10	Job or Position Title	Self-explanatory. For SCHOOL employees, be sure to note in the appropriate block whether the position is certificated or non-certificated.

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T
FOR PERS USE ONLY		

PART I

1. SOCIAL SECURITY NUMBER				
2. CURRENT NAME (LAST) (FIRST) (MIDDLE)			3. BIRTHDATE MM DD YY	4. SEX 1 ☐ MALE 2 ☐ FEMALE
5. NAME OF PUBLIC AGENCY		6. DEPARTMENT OR SCHOOL DISTRICT NAME		SCHOOL EMPLOYEES ONLY ☐ CERTIFICATED ☐ NON-CERTIFICATED
7. EMPLOYER CODE	8. UNIT CODE	9. COVERAGE GROUP	10. JOB OR POSITION TITLE	

11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)

1 ☐ APPOINTMENT	2 ☐ RETURN FROM LEAVE	3 ☐ NAME CHANGE (complete block 12 below)
APPT. DATE MM DD YY	RETURN DATE MM DD YY	EFF. DATE MM DD YY

12. NAME CHANGE ENTER PRIOR FULL NAME → (LAST) (FIRST) (MIDDLE)

ITEM	BLOCK TITLE	INSTRUCTIONS
11	Type of Action and Effective Date	Enter "X" in the appropriate box. Check only one box in this item.

1) APPOINTMENT—enter effective date of one of the following:
   a) A new appointment to a position which immediately qualifies for membership.
   b) A transfer from one position to another with the same employer which changes coverage group.
   c) A change in time base or position which qualifies an employee for membership (refer to Determining Membership Eligibility).
   d) A current membership date for an employee now qualifying for membership pursuant to Government Code Section 20336 (refer to Determining Membership Eligibility).
   e) A current membership date for an Optional Member who elects to establish membership (refer to Election of Optional Membership).
2) RETURN FROM LEAVE—enter the effective date of a return from temporary separation; i.e., regular leave of absence, sabbatical leave, Workers' Compensation leave or military leave.
3) NAME CHANGE refers to changing ONLY the employee name. Enter the effective date the name was changed. Enter the new name in Block No. 2 and the previous name in Block No. 12.

ITEM	BLOCK TITLE	INSTRUCTIONS
12	Name Change	Enter employee's prior full name: last name, first name or initial, then middle name or initial.

PART II

13. TERM OF APPOINTMENT	13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST.	13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX:
1 ☐ PERMANENT 2 ☐ TEMPORARY (Complete 13A and 13B)	☐☐ MONTHS	☐ EMPLOYEE IS ALREADY A PERS MEMBER ☐ EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR. ☐ POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE
1 ☐ FULL TIME 2 ☐ PART TIME 3 ☐ INDETERMINATE IF PART TIME, ENTER THE FRACTION OF FULL TIME: ☐☐☐ / ☐☐☐

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)	16. IF EMPLOYEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE,
1 ☐ YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 ☐ NO	ENTER RATE → ☐☐ . ☐☐

ITEM	BLOCK TITLE	INSTRUCTIONS
13	Term of Appointment	Enter "X" in the appropriate box. For the purpose of this form, use following definitions: PERMANENT—an open-ended appointment which will extend for more than 12 months, or, in the case of SCHOOLS, an employment contract that will last for the school year (10-12 months) or more. (If employment is permanent part-time complete 13B.) TEMPORARY—an appointment with a fixed ending date of 12 months or less, or, in the case of SCHOOL employees, an employment contract that will last for less than the school year. If TEMPORARY is selected, Blocks 13A and 13B must be completed. In Block 13A, enter the number of months the appointment is expected to last. In Block 13B, mark whether the employee is already a PERS member, has worked 125 days or 1000 hours in the fiscal year, or is in a position that will average 20 hours a week.

NOTE: Refer to Determining Membership Eligibility, page 1-5, for further information.

CalPERS PRA #1577 001278

HHHH–1278

PART II

13. TERM OF APPOINTMENT	13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST.	13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX:
1 [X] PERMANENT (Complete 13B if Part Time) 2 [ ] TEMPORARY (Complete 13A and 13B)	[ ][ ] MONTHS	[ ] EMPLOYEE IS ALREADY A PERS MEMBER [ ] EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR [ ] POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE			
1 [X] FULL TIME	2 [ ] PART TIME	3 [ ] INDETERMINATE	IF PART TIME, ENTER THE FRACTION OF FULL TIME: [ ][ ][ ] / [ ][ ][ ]

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)	16. IF EMPLOYEEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE,
1 [ ] YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 [X] NO	ENTER RATE → [ ][ ] . [ ][ ]

ITEM	BLOCK TITLE	INSTRUCTIONS
14	Time Base	Enter "X" in the box that identifies the time schedule this employee will work.

If PART-TIME is selected, enter the fraction of FULL-TIME in the boxes provided at the far right of this line. For School Districts, if the employee is employed in multiple districts, all district employment should be combined. This fraction *must* be expressed as a 3-digit numerator over a 3-digit denominator, whether you use hours, percentage or a fraction in figuring PART TIME earnings for your employee. When either the numerator or denominator is not a 3-digit number, be sure to enter zeros to the left so that all the boxes are filled. **Do not use decimal points in the blocks.**

Examples:

1) a. Number of hours per week to be worked— 30 hours

Number of hours per week considered FULL-TIME— 40 hours

Enter Fraction | 0 | 3 | 0 | / | 0 | 4 | 0 |

b. Number of hours per week to be worked— 31.5 hours

Number of hours per week considered FULL-TIME— 40 hours

Enter Fraction | 3 | 1 | 5 | / | 4 | 0 | 0 |

2) Percentage of time to be worked— 56.3%

FULL-TIME— 100%

Enter Fraction | 0 | 5 | 6 | / | 1 | 0 | 0 |

3) Fraction of time to be worked— 3/4

Enter Fraction | 0 | 0 | 3 | / | 0 | 0 | 4 |

PART II

13. TERM OF APPOINTMENT 1 [X] PERMANENT (Complete 13B if Part Time) 2 [ ] TEMPORARY (Complete 13A and 13B)	13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST [ ][ ] MONTHS	13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX [ ] EMPLOYEE IS ALREADY A PERS MEMBER [ ] EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR [ ] POSITION WILL AVERAGE 20 HOURS A WEEK
14. TIME BASE 1 [X] FULL TIME 2 [ ] PART TIME 3 [ ] INDETERMINATE	IF PART TIME, ENTER THE FRACTION OF FULL TIME: [ ][ ][ ] / [ ][ ][ ]	
15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED) 1 [ ] YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 [X] NO		16. IF EMPLOYEEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE, ENTER RATE → [ ][ ][ ] . [ ][ ][ ]

ITEM	BLOCK TITLE	INSTRUCTIONS
15	Elective Official/ City Attorney/ State Legislative Employee	Enter "X" in the appropriate box. If yes, an Election of Optional Membership Form (MEM-59) must be completed and attached to the MEM-1 before submitting to PERS. Refer to the MEM-59 instructions. Elective officer includes any officer of the State Senate or Assembly who is elected by vote of the members of either, or both, houses of the Legislature; any appointive officer of a city or county occupying a fixed term of office; any person holding the office of city attorney; and any officers of the state or contracting agencies elected by the people. If you have marked "yes" in this section, Block #14 must also be marked full-time. A person serving in such office is deemed to be serving on a full-time rather than part-time basis pursuant to Government Code Section 20814.

PART II

13. TERM OF APPOINTMENT	13A. IF TEMPORARY, THIS BLOCK **MUST** BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST	13B. IF TEMPORARY OR PERMANENT PART TIME CHECK APPROPRIATE BOX
1 [X] PERMANENT (Complete 13B if Part Time) 2 [ ] TEMPORARY (Complete 13A and 13B)	[ ][ ] MONTHS	[ ] EMPLOYEE IS ALREADY A PERS MEMBER [ ] EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR [ ] POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE
1 [X] FULL TIME   2 [ ] PART TIME   3 [ ] INDETERMINATE   IF PART TIME, ENTER THE FRACTION OF FULL TIME [ ][ ][ ] / [ ][ ][ ]

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)	16. IF EMPLOYEEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE,
1 [ ] YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 [X] NO	ENTER RATE → [ ][ ] . [ ][ ]

ITEM	BLOCK TITLE	INSTRUCTIONS
16	Variable Contribution Rate	Complete this block *ONLY* if the employee is covered by the 1/2 pay at age 55 or the 1 1/4% at age 60 safety retirement formula (see Coverage Key, Item 6). Contribution rates for these formulas above are based upon the employee's nearest age at entry into safety service covered by that retirement formula.

Figure the contribution rate for a new member covered by one of the formulas above by using the rate charts provided in your Coverage Key. For the purpose of these charts, the age at entry to safety service is computed by subtracting the date of birth from the entry date. When the month and day portion of the difference is 6 months or more, go to the next highest age.

NOTE:

1) If an employee is returning from an absence of less than one year, use the same rate that was used prior to the absence.
2) If an employee is returning from an absence of more than one year, leave block blank and enter in Remarks the dates of the absence and the rate used prior to the absence.

PART III

17. THE EMPLOYEE IN THIS POSITION IS COVERED BY: (CHECK ONE ONLY)	18. IF EMPLOYEE IS A NON-CITIZEN WHO IS EXCLUDED FROM SOCIAL SECURITY, PROVIDE THE VISA TYPE AND EXPIRATION DATE:
1 ☐ SOCIAL SECURITY 2 ☐ 1959 SURVIVOR BENEFIT 3 ☐ NEITHER	1 ☐ F-1 VISA (STUDENT VISA) EXPIRATION DATE: 2 ☐ J-1 VISA (EXCHANGE VISITORS) EXPIRATION DATE:

ITEM	BLOCK TITLE	INSTRUCTIONS
17	1) Social Security Coverage	The description of the coverage group will indicate Social Security coverage. Refer to your Coverage Key (Items 3 and 5).
	2) 1959 Survivor Benefit	Coverage for any group is indicated by a date adjacent to the title "1959 Survivor Benefit" on your Coverage Key (Item 8.1).
	3) Neither	Self-explanatory.
18	Federal Social Security Exclusion	Enter "X" in appropriate box. LEAVE BLANK IF IT DOES NOT APPLY.
	Expiration Date	Enter a 6-digit numerical date representing the month, day and year of the VISA expiration. LEAVE BLANK IF IT DOES NOT APPLY.

PART IV

19. HAS THIS EMPLOYEE EVER BEEN A MEMBER OF PERS? (IF SERVICE WAS UNDER A DIFFERENT NAME, ENTER THAT NAME IN REMARKS BELOW)

1 ☐ YES   2 ☐ NO   IF YES, ENTER NAME OF AGENCY(IES) →

20. HAS THIS EMPLOYEE HAD ANY OTHER PUBLIC EMPLOYMENT IN CALIFORNIA, NOT COVERED BY PERS?

1 ☐ YES   2 ☐ NO   IF YES, ENTER NAME OF AGENCY(IES) →

21. REMARKS:

22. FORM COMPLETED BY: ____________ DATE: ____________ TELEPHONE: (   ) ____________

ORIGINAL TO PERS; DUPLICATE TO EMPLOYER; TRIPLICATE TO MEMBER'S FILE; QUADRUPLICATE TO MEMBER

90 89214

ITEM	BLOCK TITLE	INSTRUCTIONS
19	Previous PERS Service	If yes, enter the agency name(s) in the space provided. Please find out if the employee used a different name during this employment and, if so, enter the full name in Remarks (Item 21).
20	Previous Public Employment	If yes, enter the agency(ies) name in the space provided.
21	Remarks	Enter any information that will clarify the transaction.
22	1) Form Completed By 2) Date 3) Public Telephone #	MUST be completed by the person filling out the form.

Example: New Appointment of Permanent Full-Time Employee

P.O. BOX 942704
Sacramento, CA 94229-2704
Telephone (916) 326-3122
The Deaf (916) 326-3240

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T

FOR PERS USE ONLY

PART I

1. SOCIAL SECURITY NUMBER: 000-00-0000

2. CURRENT NAME (LAST)	(FIRST)	(MIDDLE)	3. BIRTHDATE MM DD YY	4. SEX
Sinclair	James	E.	09 01 50	1 [XX] MALE 2 [ ] FEMALE

5. NAME OF PUBLIC AGENCY	6. DEPARTMENT OR SCHOOL DISTRICT NAME	SCHOOL EMPLOYEES ONLY:
City of San Luis Obispo	Personnel Department	[ ] CERTIFICATED

7. EMPLOYER CODE	8. UNIT CODE	9. COVERAGE GROUP	10. JOB OR POSITION TITLE	
0319		70001	Administrative Assistant	[ ] NON-CERTIFICATED

11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)

1 [XX] APPOINTMENT — APPT. DATE 06 15 92 (MM DD YY)
2 [ ] RETURN FROM LEAVE — RETURN DATE ___ (MM DD YY)
3 [ ] NAME CHANGE (complete block 12 below) — EFF. DATE ___ (MM DD YY)

12. NAME CHANGE — ENTER PRIOR FULL NAME → (LAST) (FIRST) (MIDDLE)

PART II

13. TERM OF APPOINTMENT
1 [X] PERMANENT (Complete 13B if Part Time)
2 [ ] TEMPORARY (Complete 13A and 13B)

13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST.
___ MONTHS

13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX:
[ ] EMPLOYEE IS ALREADY A PERS MEMBER
[ ] EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR.
[ ] POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE
1 [X] FULL TIME 2 [ ] PART TIME 3 [ ] INDETERMINATE
IF PART TIME, ENTER THE FRACTION OF FULL TIME: ___ / ___

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)
1 [ ] YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 [X] NO

16. IF EMPLOYEEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE,
ENTER RATE → ___ . ___

PART III

17. THE EMPLOYEE IN THIS POSITION IS COVERED BY: (CHECK ONE ONLY)
1 [ ] SOCIAL SECURITY 2 [X] 1959 SURVIVOR BENEFIT 3 [ ] NEITHER

18. IF EMPLOYEE IS A NON-CITIZEN WHO IS EXCLUDED FROM SOCIAL SECURITY, PROVIDE THE VISA TYPE AND EXPIRATION DATE:
1 [ ] F-1 VISA (STUDENT VISA) EXPIRATION DATE:
2 [ ] J-1 VISA (EXCHANGE VISITORS) EXPIRATION DATE:

PART IV

19. HAS THIS EMPLOYEE EVER BEEN A MEMBER OF PERS? (IF SERVICE WAS UNDER A DIFFERENT NAME, ENTER THAT NAME IN REMARKS BELOW)
1 [ ] YES 2 [X] NO IF YES, ENTER NAME OF AGENCY(IES) →

20. HAS THIS EMPLOYEE HAD ANY OTHER PUBLIC EMPLOYMENT IN CALIFORNIA, NOT COVERED BY PERS?
1 [ ] YES 2 [X] NO IF YES, ENTER NAME OF AGENCY(IES) →

21. REMARKS:

22. FORM COMPLETED BY: Cathy Rogala DATE: 07/01/92 TELEPHONE: (XXX) XXX-XXXX

ORIGINAL TO PERS; DUPLICATE TO EMPLOYER; TRIPLICATE TO MEMBER'S FILE; QUADRUPLICATE TO MEMBER

Example: Appointment of Permanent Part-Time Employee with Previous PERS Service

P.O. BOX 942704
Sacramento, CA 94229-2704
Telephone (916) 326-3122
The Deaf (916) 326-3240

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T

FOR PERS USE ONLY

PART I

1. SOCIAL SECURITY NUMBER: 000-00-0000

2. CURRENT NAME (LAST) (FIRST) (MIDDLE): Anderson Mary J.
3. BIRTHDATE MM DD YY: 07 17 45
4. SEX: 1 [ ] MALE 2 [XX] FEMALE

5. NAME OF PUBLIC AGENCY: Contra Costa County Schools
6. DEPARTMENT OR SCHOOL DISTRICT NAME: Oakley Union Elementary
SCHOOL EMPLOYEES ONLY: [ ] CERTIFICATED [XX] NON-CERTIFICATED

7. EMPLOYER CODE: 0187
8. UNIT CODE: 064
9. COVERAGE GROUP: 60002
10. JOB OR POSITION TITLE: Bus Driver

11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)
1 [X] APPOINTMENT — APPT. DATE 06 15 92 (MM DD YY)
2 [ ] RETURN FROM LEAVE — RETURN DATE (MM DD YY)
3 [ ] NAME CHANGE (complete block 12 below) — EFF. DATE (MM DD YY)

12. NAME CHANGE — ENTER PRIOR FULL NAME → (LAST) (FIRST) (MIDDLE)

PART II

13. TERM OF APPOINTMENT
1 [X] PERMANENT (Complete 13B if Part Time)
2 [ ] TEMPORARY (Complete 13A and 13B)

13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST. [ ] MONTHS

13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX:
[X] EMPLOYEE IS ALREADY A PERS MEMBER
[ ] EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR.
[ ] POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE
1 [ ] FULL TIME 2 [X] PART TIME 3 [ ] INDETERMINATE
IF PART TIME, ENTER THE FRACTION OF FULL TIME: 0 3 8 / 0 4 0

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)
1 [ ] YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 [X] NO

16. IF EMPLOYEEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE, ENTER RATE → [ ] . [ ]

PART III

17. THE EMPLOYEE IN THIS POSITION IS COVERED BY: (CHECK ONE ONLY)
1 [X] SOCIAL SECURITY 2 [ ] 1959 SURVIVOR BENEFIT 3 [ ] NEITHER

18. IF EMPLOYEE IS A NON-CITIZEN WHO IS EXCLUDED FROM SOCIAL SECURITY, PROVIDE THE VISA TYPE AND EXPIRATION DATE:
1 [ ] F-1 VISA (STUDENT VISA) EXPIRATION DATE:
2 [ ] J-1 VISA (EXCHANGE VISITORS) EXPIRATION DATE:

PART IV

19. HAS THIS EMPLOYEE EVER BEEN A MEMBER OF PERS? (IF SERVICE WAS UNDER A DIFFERENT NAME, ENTER THAT NAME IN REMARKS BELOW)
1 [XX] YES 2 [ ] NO IF YES, ENTER NAME OF AGENCY(IES) → Tulare County Schools

20. HAS THIS EMPLOYEE HAD ANY OTHER PUBLIC EMPLOYMENT IN CALIFORNIA, NOT COVERED BY PERS?
1 [ ] YES 2 [X] NO IF YES, ENTER NAME OF AGENCY(IES) →

21. REMARKS:

22. FORM COMPLETED BY: Cathy Rogala DATE: 07/01/92 TELEPHONE: (XXX) XXX-XXXX

ORIGINAL TO PERS; DUPLICATE TO EMPLOYER; TRIPLICATE TO MEMBER'S FILE; QUADRUPLICATE TO MEMBER

Example: Name Change

P.O. BOX 942704
Sacramento, CA 94229-2704
Telephone (916) 326-3122
The Deaf (916) 326-3240

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T

FOR PERS USE ONLY

PART I

1. SOCIAL SECURITY NUMBER: 000-00-0000

2. CURRENT NAME (LAST) Martin (FIRST) Elizabeth (MIDDLE) R.
3. BIRTHDATE MM 11 DD 16 YY 54
4. SEX 1 [ ] MALE 2 [X] FEMALE

5. NAME OF PUBLIC AGENCY: City of Vacaville
6. DEPARTMENT OR SCHOOL DISTRICT NAME: Police Department

SCHOOL EMPLOYEES ONLY: [ ] CERTIFICATED [ ] NON-CERTIFICATED

7. EMPLOYER CODE: 0728
8. UNIT CODE:
9. COVERAGE GROUP: 750001
10. JOB OR POSITION TITLE: Police Officer

11 TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)

1 [ ] APPOINTMENT — APPT. DATE MM DD YY
2 [ ] RETURN FROM LEAVE — RETURN DATE MM DD YY
3 [X] NAME CHANGE (complete block 12 below) — EFF. DATE 01 22 92 (MM DD YY)

12. NAME CHANGE — ENTER PRIOR FULL NAME → (LAST) Ramirez (FIRST) Elizabeth (MIDDLE) R.

PART II

13. TERM OF APPOINTMENT
1 [ ] PERMANENT (Complete 13B if Part Time) 2 [ ] TEMPORARY (Complete 13A and 13B)

13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST. [ ] MONTHS

13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX:
[ ] EMPLOYEE IS ALREADY A PERS MEMBER
[ ] EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR.
[ ] POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE
1 [ ] FULL TIME 2 [ ] PART TIME 3 [ ] INDETERMINATE — IF PART TIME, ENTER THE FRACTION OF FULL TIME: [ ] / [ ]

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)
1 [ ] YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 [ ] NO

16. IF EMPLOYEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE, ENTER RATE → [ ] . [ ]

PART III

17. THE EMPLOYEE IN THIS POSITION IS COVERED BY: (CHECK ONE ONLY)
1 [ ] SOCIAL SECURITY 2 [ ] 1959 SURVIVOR BENEFIT 3 [ ] NEITHER

18. IF EMPLOYEE IS A NON-CITIZEN WHO IS EXCLUDED FROM SOCIAL SECURITY, PROVIDE THE VISA TYPE AND EXPIRATION DATE:
1 [ ] F-1 VISA (STUDENT VISA) EXPIRATION DATE:
2 [ ] J-1 VISA (EXCHANGE VISITORS) EXPIRATION DATE:

PART IV

19. HAS THIS EMPLOYEE EVER BEEN A MEMBER OF PERS? (IF SERVICE WAS UNDER A DIFFERENT NAME, ENTER THAT NAME IN REMARKS BELOW)
1 [ ] YES 2 [ ] NO IF YES, ENTER NAME OF AGENCY(IES) →

20. HAS THIS EMPLOYEE HAD ANY OTHER PUBLIC EMPLOYMENT IN CALIFORNIA, NOT COVERED BY PERS?
1 [ ] YES 2 [ ] NO IF YES, ENTER NAME OF AGENCY(IES) →

21. REMARKS:

22. FORM COMPLETED BY: Cathy Rogala DATE: 01/23/92 TELEPHONE: (XXX) XXX-XXXX

ORIGINAL TO PERS; DUPLICATE TO EMPLOYER; TRIPLICATE TO MEMBER'S FILE; QUADRUPLICATE TO MEMBER

Example: Return from Leave with Name Change

P.O. BOX 942704
Sacramento, CA 94229-2704
Telephone (916) 326-3122
The Deaf (916) 326-3240

NOTE: ***Important information on back of member's copy. All information will be kept confidential.***

PERS MEMBERSHIP FORM
PERS-MEM-1 (Rev. 4/91)

SEQ.	CORR.	SOURCE
		R P T

FOR PERS USE ONLY

PART I

1. SOCIAL SECURITY NUMBER: 000-00-0000

2. CURRENT NAME (LAST) Richardson (FIRST) Donna (MIDDLE) J.

3. BIRTHDATE MM 12 DD 07 YY 41

4. SEX 1 [ ] MALE 2 [XX] FEMALE

5. NAME OF PUBLIC AGENCY: City of Sausalito

6. DEPARTMENT OR SCHOOL DISTRICT NAME: Fire Department

SCHOOL EMPLOYEES ONLY: [ ] CERTIFICATED [ ] NON-CERTIFICATED

7. EMPLOYER CODE: 0426 8. UNIT CODE: 9. COVERAGE GROUP: 74002 10. JOB OR POSITION TITLE: Fire Fighter

11. TYPE OF ACTION AND EFFECTIVE DATE (CHECK ONE ONLY)

1 [ ] APPOINTMENT — APPT. DATE MM DD YY
2 [X] RETURN FROM LEAVE — RETURN DATE 06 01 92 (MM DD YY)
3 [X] NAME CHANGE (complete block 12 below) — EFF. DATE 05 01 92 (MM DD YY)

12. NAME CHANGE — ENTER PRIOR FULL NAME → (LAST) Jensen (FIRST) Donna (MIDDLE) Jean

PART II

13. TERM OF APPOINTMENT
1 [X] PERMANENT (Complete 13B if Part Time) 2 [ ] TEMPORARY (Complete 13A and 13B)

13A. IF TEMPORARY, THIS BLOCK MUST BE COMPLETED. ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST. [ ] MONTHS

13B. IF TEMPORARY, OR PERMANENT PART TIME CHECK APPROPRIATE BOX:
[ ] EMPLOYEE IS ALREADY A PERS MEMBER
[ ] EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR.
[ ] POSITION WILL AVERAGE 20 HOURS A WEEK

14. TIME BASE
1 [X] FULL TIME 2 [ ] PART TIME 3 [ ] INDETERMINATE
IF PART TIME, ENTER THE FRACTION OF FULL TIME: ____ / ____

15. IS THIS INDIVIDUAL AN ELECTIVE OFFICIAL, A STATE LEGISLATIVE EMPLOYEE, HOLDER OF THE OFFICE OF CITY ATTORNEY, OR IN SOME OTHER QUALIFYING OPTIONAL MEMBER POSITION, AND PAID FOR SUCH SERVICE? (ONE BOX MUST BE CHECKED)
1 [ ] YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM) 2 [X] NO

16. IF EMPLOYEEE IS A SAFETY MEMBER WITH A VARIABLE CONTRIBUTION RATE,
ENTER RATE → ___ . ___

PART III

17. THE EMPLOYEE IN THIS POSITION IS COVERED BY: (CHECK ONE ONLY)
1 [ ] SOCIAL SECURITY 2 [ ] 1959 SURVIVOR BENEFIT 3 [ ] NEITHER

18. IF EMPLOYEE IS A NON-CITIZEN WHO IS EXCLUDED FROM SOCIAL SECURITY, PROVIDE THE VISA TYPE AND EXPIRATION DATE:
1 [ ] F-1 VISA (STUDENT VISA) EXPIRATION DATE:
2 [ ] J-1 VISA (EXCHANGE VISITORS) EXPIRATION DATE:

PART IV

19. HAS THIS EMPLOYEE EVER BEEN A MEMBER OF PERS? (IF SERVICE WAS UNDER A DIFFERENT NAME, ENTER THAT NAME IN REMARKS BELOW)
1 [ ] YES 2 [ ] NO IF YES, ENTER NAME OF AGENCY(IES) →

20. HAS THIS EMPLOYEE HAD ANY OTHER PUBLIC EMPLOYMENT IN CALIFORNIA, NOT COVERED BY PERS?
1 [ ] YES 2 [ ] NO IF YES, ENTER NAME OF AGENCY(IES) →

21. REMARKS:

22. FORM COMPLETED BY: Cathy Rogala DATE: 07/01/92 TELEPHONE: (XXX) XXX-XXXX

ORIGINAL TO PERS; DUPLICATE TO EMPLOYER; TRIPLICATE TO MEMBER'S FILE; QUADRUPLICATE TO MEMBER

ELECTION OF OPTIONAL MEMBERSHIP
PERS-MEM-59

PURPOSE

An Election of Optional Membership Form (MEM-59) qualifies an elective officer for membership with PERS.

WHEN TO COMPLETE

The elective officer may at any time during the term of appointment elect PERS membership.

1) Complete a MEM-59 and a MEM-1 when an elective officer wishes to become a member of PERS.
2) Complete a MEM-59 and a MEM-1 when a current member of PERS assumes an elective office and wishes to remain a member of PERS.
3) *Do not* complete the MEM-59 as a request for retroactive membership credit. It should be used only in conjunction with the MEM-1 when membership itself is desired, regardless of past service credit or cost.

SPECIAL INSTRUCTIONS

1) An "elective officer" for the purpose of this section is:
   a. Any compensated officer of the State or a contracting agency elected by the people (reimbursement for expenses is not considered compensation); or
   b. Any appointed officer of a city or county occupying a fixed term of office and compensated for such services; or
   c. Any person holding the office of city attorney and compensated for such services; or
   d. Any officer of the State Senate or Assembly who is elected by either or both such houses of the Legislature; or
   e. Any person holding the office of assistant city attorney who is compensated and whose employer has amended its PERS contract to become subject to Government Code Section 20361.3 provisions.
2) An elective officer is excluded from membership in PERS unless a written election (Form MEM-59) is filed with the PERS Board of Administration.
3) For PERS retirement purposes, Elective Officers are considered to be full-time (Government Code Section 20814). Complete the MEM-1 indicating permanent full-time employment. Refer to Payroll Reporting procedures "Pay Rate/ Earnings Relationship" for normal contribution reporting instructions.
4) Elective officers excluded by an agency's contract remain excluded regardless of any election filed. Since they are considered to be full-time employees, other exclusions such as temporary, part-time, daily-paid, etc., do not apply.
5) The effective date of membership may be any prospective date the applicant chooses, providing it is during the term of appointment. The applicant may request retirement credit from PERS, retroactive to the first day of the term of appointment.
6) Submit only the original signed Form MEM-59 to PERS.

CALIFORNIA PERS

Member Services Division
P.O. Box 942704
Sacramento, CA 94229-2704
Telecommunications Device for the Deaf - (916) 326-3240
(916) 326-3141

Reply to Section 840-OPT

ELECTION OF OPTIONAL MEMBERSHIP

Government Code Section 20361 provides that an "elective officer" is excluded from membership in the Public Employees' Retirement System (PERS) unless he or she files with this system an election in writing to become a member. This right of optional membership is retained while the person is in office.

"Elective officer" includes any officer of the Senate or Assembly who is elected by vote of the members of either or both of such houses of the Legislature, and any appointive officer of a city or county occupying a fixed term of office, and any person holding the office of city attorney, as well as officers of the State or contracting agencies elected by the people. An assistant city attorney may be included in this definition of elective officer if the contracting agency has included Section 20361.3 in its PERS contract. To qualify for membership the elective officer must receive compensation. Once elected, the membership remains in effect for all future service in an elective officer position unless there is a significant break in employment.

If your election of PERS membership will result in service concurrent with different employment credited in another retirement system, please contact that system for information regarding the impact of such concurrent service. If the election will result in concurrent service under PERS, contact PERS Member Services Division before completing this election form.

Once membership is established, you may contribute and receive service credit for any previous eligible elective employment. A separate request to the Member Services Division is required to initiate credit action.

(DO NOT DETACH)

I am an elective officer, being the ______________________________
(Title)

of the ______________________________
(Name of Employer)

My present term will expire on ____________________, 19____. In accordance with the provisions of the Government Code, I elect to become a member of the Retirement System, and I request that this notice be filed with the Board of Administration of the Public Employees' Retirement System (PERS) as my election to become a member.

I UNDERSTAND THIS ELECTION IS IRREVOCABLE AS LONG AS I REMAIN AN ELECTIVE OFFICER.

(Printed Name in FULL)	(Signature)
(Social Security Number)	(Address)
(Date)	(City & State) (Zip Code)
	( ) (Telephone Number)

PERS-MEM-59 (Rev. 7/92)

California Public Employees' Retirement System
Lincoln Plaza - 400 P Street - Sacramento, CA 95814

INFORMATION PRACTICES STATEMENT

The Information Practices Act of 1977 and the Federal Privacy Act require the Public Employees' Retirement System to provide the following information to individuals who are asked to supply information. The information requested is collected pursuant to the Government Code (Sections 20000, et seq.) and will be used for administration of the Board's duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Submission of the requested information is mandatory. Failure to supply the information may result in the System being unable to perform its functions regarding your status. Portions of this information may be transferred to: state and public agency employers, California State Attorney General, Office of the State Controller, Teale Data Center, Franchise Tax Board, Internal Revenue Service, Workers' Compensation Appeals Board, State Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare the microfiche/microfilm for PERS. Disclosure to the aforementioned entities is done in strict accordance with current statutes regarding confidentiality.

You have the right to review your membership file maintained by the System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Coordinator, PERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94229-2702.

1

ELECTION OF OPTIONAL MEMBERSHIP

I am an elective officer, being the ____ of
(Title)

____. My present term will expire on
(Name of State Department or Contracting Agency)

____________________, 19______. In accordance with the provisions of the Government Code, I elect to become a member of the Retirement System, and I request that this notice be filed with the Board of Administration of the Public Employees' Retirement System as my election to become a member.

I UNDERSTAND THIS ELECTION IS IRREVOCABLE AS LONG AS I REMAIN IN THIS POSITION.

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Title	Enter the title of the office held by the applicant.
	Name of Contracting Agency	Enter the agency name. (School Districts should include *both* district name and county school employer name.)
	My Present Term Will Expire On	Enter the date (month-day-year) on which the term will expire.

ELECTION OF OPTIONAL MEMBERSHIP

(Printed Name in FULL)	(Signature)
(Social Security Number)	(Address)
(Date)	(City & State) (Zip Code)
	( ) (Telephone Number)

ITEM	BLOCK TITLE	INSTRUCTIONS
2	Member Information	Self-explanatory. Be sure applicant has entered full name in the appropriate blocks.

BIRTHDATE DISCREPANCY
PERS-MEM-12

PURPOSE

The PERS-MEM-12 is used to certify the correct member birthdate.

WHEN TO COMPLETE

This form will be sent to your agency if PERS discovers a birth date discrepancy. If you receive a MEM-12, complete and return the form as soon as possible.

SPECIAL INSTRUCTIONS

1) The first half of the MEM-12 will be completed by PERS.
2) Complete only the "Reply" section of the form.
3) If the agency discovers the discrepancy, please notify PERS in writing. Include the necessary documentation as listed on page 1-55 only if the discrepancy was not typographical or clerical error.
4) If the discrepancy is a typographical or clerical error submit a signed employer statement certifying that fact and provide the correct birthdate.
5) If the member finds he or she has provided a birthdate which is later found to be incorrect, complete the MEM-12 and attach the necessary documentation as listed on page 1-55.

CALIFORNIA PERS

Member Services Division
P.O. Box 942704
Sacramento, CA 94229-2704
Telecommunications Device For
The Deaf - (916) 326-3240
(916) 326-3141

Reply to Section ______________
Refer to No. ______________

TO: ______________________ (Employer Code and Name)   RE: ______________________ (Member Name)

Effective Date of Retirement: ______________________

The birthdate currently shown on our records differs from:

___ the birthdate submitted by your agency
___ the above member's retirement application

It is necessary that we determine the source of this discrepancy. Please review your records and return the completed questionnaire below.

SERVICE CREDIT SECTION
MEMBER SERVICES DIVISION

EMPLOYER RESPONSE

The birth date given by this member is: ______________________

REASON FOR DISCREPANCY:

___ Member has reported more than one birth date.
___ Agency clerical or typographical error.
___ Unknown.

MEMBER'S HOME ADDRESS	EMPLOYER CERTIFICATION
(Street No. or P.O. Box)	(Signature of Certifying Officer)
(City & State) (Zip Code)	(Agency Phone #) (Date)

PERS-MEM-12 (Rev. 12/90)
MEM12.DOC

California Public Employees' Retirement System
Lincoln Plaza - 400 P Street - Sacramento, CA 95814

DOCUMENTS LISTED IN THE ORDER OF PREFERENCE AND ACCEPTABILITY

The following is the list of acceptable documents to be used in resolving a birthdate discrepancy. The document submitted must not be altered. It will be returned after the correct birthdate has been established on our records.

1. *BIRTH CERTIFICATE* or *HOSPITAL BIRTH RECORD* established during first few years of life. (If you tell us the name of the state in which the member was born, we can furnish the address of that State's Bureau of Vital Statistics.)
2. *CHURCH BAPTISMAL, CRADLE or BLESSING RECORD* which shows a date of birth and was established during first few years of life.
3. *PRIMARY or SECONDARY SCHOOL RECORDS* showing age at certain year or birthdate. (Write to the Superintendent of Schools to request records.)
4. *NATURALIZATION, PASSPORT*, or *IMMIGRATION DOCUMENTS.*
5. Records of age or birthdate which are dated prior to *21*st birthday, such as church, fraternal order, insurance, hospital, medical, adoption, guardianship, or newspaper notice of age.
6. *DELAYED BIRTH CERTIFICATE.* (If you tell us the name of the state in which the member was born, we can furnish the address of that State's Bureau of Vital Statistics.)
7. *CENSUS RECORDS* from federal or state government—preferably first two taken after date of birth. (Federal records can be requested on Form BC-600. This form will be furnished upon request.)
8. *FAMILY BIBLE* in which birthdate was recorded within reasonable period of time after birth.

In the event that none of the above listed documents are available, contact the Member Services Division, Section *830,* in writing.

NOTICE OF CHANGE AND/OR CERTIFICATION OF CONTRIBUTION RATE PERS-MEM-155 (PERS-INITIATED FORM)

PURPOSE

This form is to inform Public Agencies of the following:

1) When the rate of contribution or effective date of membership must be changed or canceled.
2) To certify a rate of contribution for an employee who at the time of employment is a member of PERS through previous employment.
3) To notify your agency to correct, through payroll credit procedures, non-members or overtime earnings reported In error.
4) To notify your agency of change in Social Security or 1959 Survivor Allowance Benefit status.
5) To certify a rate of contribution due to reciprocity.
6) To notify your agency to correct the Coverage Group Code and any earnings and contributions reported in error.
7) To notify "two-tier" agencies (providing two tiers/levels of retirement benefits) when a member elects to redeposit and is eligible for benefits from earlier employment with that agency.

SPECIAL INSTRUCTIONS

The MEM-155 is prepared by PERS. Correct your agency records as instructed on the form.

CALIFORNIA PERS
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTICE OF CHANGE

Reply to Section:

Telephone (916) 326-
TDD 326-3240 (Telecommunications for the Deaf - No Voice)

Date:

PERS-MEM-155 (Rev. 7/90)

EMPLOYER		EMPLOYEE	
EMPLOYEE RECORD SHOULD READ:		**DELETE FROM EMPLOYEE RECORD:**	
MEMBER RATE OF CONTRIBUTION	EFFECTIVE DATE	MEMBER RATE OF CONTRIBUTION	EFFECTIVE DATE
SOCIAL SECURITY	COVERAGE GROUP	SOCIAL SECURITY	COVERAGE GROUP
1959 SURVIVOR BENEFIT	ACCOUNT CODE	1959 SURVIVOR BENEFIT	ACCOUNT CODE

EMPLOYER ACTION:

COMMENTS:

CALIFORNIA PERS
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTICE OF CHANGE

Reply to Section:

1 Date:

Telephone (916) 326-
TDD 326-3240 (Telecommunications for the Deaf - No Voice)

PERS-MEM-155 (Rev. 7/90)

EMPLOYER	EMPLOYEE
2	3

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Date	Self-explanatory. To contact the unit and person who processed this form, refer to the section, initials and telephone number at the top of the form.
2	Employer	Self-explanatory.
3	Employee	Self-explanatory.

4		5	
EMPLOYEE RECORD SHOULD READ:		**DELETE FROM EMPLOYEE RECORD:**	
MEMBER RATE OF CONTRIBUTION	EFFECTIVE DATE	MEMBER RATE OF CONTRIBUTION	EFFECTIVE DATE
SOCIAL SECURITY	COVERAGE GROUP	SOCIAL SECURITY	COVERAGE GROUP
1959 SURVIVOR BENEFIT	ACCOUNT CODE	1959 SURVIVOR BENEFIT	ACCOUNT CODE

ITEM	BLOCKTITLE	INSTRUCTIONS
4	Employee Record Should Read	Change your employee record to coincide with the information in this block.
5	Delete from Employee Record	The information in this block is incorrect and should be deleted from your employee record.

EMPLOYER ACTION:
6
COMMENTS:
7

ITEM	BLOCK TITLE	INSTRUCTIONS
6	Employer Action	Indicate necessary action by agency or PERS. Please follow the instructions given.
7	Comments	Give the reason for the change.

RECIPROCITY AND SIMILAR BENEFITS

FULL RECIPROCITY

"Reciprocity" has been established between the Public Employees' Retirement System (PERS) and a number of public retirement systems in California. The purpose of the reciprocity provisions is to permit movement of employees from public employer to public employer while: (1) preserving, as far as reasonably possible, valuable retirement and related benefit rights; and (2) ensuring that no retirement system will be liable for more than its financial obligation.

There is no transfer of funds or service credit between retirement systems when an employee establishes reciprocity. The employee is a member of both systems and is subject to the membership and benefit obligations and rights of each system, except as they are modified by the reciprocity agreement. Upon retirement, separate retirement allowances are received from each system.

PUBLIC RETIREMENT SYSTEMS THAT HAVE ESTABLISHED RECIPROCITY WITH PERS:

1. The following counties maintain retirement systems under the County Employees' Retirement Law of 1937:

Alameda	Los Angeles	Sacramento	Santa Barbara
Contra Costa	Marin	San Bernardino	Sonoma
Fresno	Mendocino	San Diego	Stanislaus
Imperial	Merced	San Joaquin	Tulare
Kern	Orange	San Mateo	Ventura

2. California public agency retirement systems of:

Concord, City of	Sacramento, City of
Contra Costa Water District	San Clemente, City of (miscellaneous employees only)
Costa Mesa, City of (safety employees only)	San Francisco, City and County of
East Bay Municipal Utility District	San Luis Obispo, County of
Oakland, City of (miscellaneous employees only)	Southern California Rapid Transit District

3. The University of California Retirement System (UCRS).

NOTE: With the exception of the University of California Retirement System, all of the retirement systems noted above also have reciprocity with each other as a result of their having established reciprocity with PERS.

CONDITIONS FOR ACQUIRING THE BENEFITS OF FULL RECIPROCITY

Where PERS rights and benefits are involved, PERS will recognize reciprocity upon movement between reciprocal retirement systems if the following requirements are met:

1. The employee voluntarily elects reciprocity and continues in membership in PERS by leaving his or her contributions (if any) on deposit; and
2. The employee enters into employment in which he or she becomes a member of the reciprocal retirement system within six months of discontinuance of employment as a member of PERS.

Eligibility for reciprocity is determined by the retirement laws in effect at the time of movement between employers and retirement systems. The information contained here expresses current PERS law.

RIGHTS AND BENEFITS WITH FULL RECIPROCITY

1. *Final Compensation:* Use of highest compensation earnable under both systems in computing final compensation if retirement from both systems is concurrent.
2. *Deferred Retirement:* Right to leave contributions on deposit upon going to the reciprocal system, regardless of the minimum contributions or service otherwise required.
3. *Qualification for Benefits:* Service in the other system is used to meet minimum service requirements for benefits.
4. *Disability Retirement:* Retirement for disability is on the basis of retirement for disability in the other system. The amount paid; however, may not exceed the difference between the amount which would be paid by the other system if all of the member's PERS service were under that system, and the amount actually paid under the other system, but not less than an annuity which is the actuarial equivalent of the member's contributions. When retirement under the other system is for disability arising out of and in the course of employment under the other system, PERS pays an annuity which is the actuarial equivalent of the member's contributions.
5. *Death Benefits:* Continuous liability for the basic and special death benefits while the member is in employment as a member of the other system. The amount paid; however, may not exceed that amount which, when added to the death benefit paid by the other system, exceeds the maximum payable under that system.
6. *Membership Rate Age:* Use of earlier age at entry into the other system in determining member contribution rate for a variable rate formula, if contributions were never withdrawn from the other system. (Miscellaneous members and most safety members in PERS have retirement formulas with a fixed rate of contribution and are not affected by their age at entry into the other system.)

The benefits of reciprocity apply only to a member whose termination and entry into employment resulting in a change in membership from PERS to another system or from another system to PERS occurred after the effective date that reciprocity was established between the two systems. However, the provision relating to highest final compensation will apply to any other member if the provision would have applied had the termination and entry into employment occurred after the effective date that reciprocity was established.

Members who believe this provision might apply to their situation should contact the retirement system from which the movement occurred for additional information.

PERS BENEFITS ARISING FROM MOVEMENT TO CERTAIN NON-RECIPROCAL PUBLIC RETIREMENT SYSTEMS

Final Compensation

The Public Employees' Retirement Law (PERL) provides that the compensation earnable during any period of service as a member of the following retirement systems will be considered as compensation earnable as a member of PERS for purposes of computing final compensation, if the member retires concurrently from both systems:

State Teachers' Retirement System (STRS)
Legislators' Retirement System (LRS)
Judges' Retirement System (JRS)

There is no reciprocity established between these systems and PERS. Only STRS has a similar provision for the use of highest final compensation in its retirement law.

The PERL also provides that the average salary during any period of service as a member of UCRS will be considered as compensation earnable as a member of PERS for purposes of computing final compensation, provided the member retires concurrently from both systems. UCRS regulations do not have a similar provision except when reciprocity applies.

Deferred Retirement

A member leaving PERS-covered employment and entering into employment in which he or she will become a member of STRS, LRS, JRS, or UCRS can leave contributions on deposit in PERS and retain PERS credited service even if the years of credited service are not sufficient for vesting.

Redeposit Rights

A member of a reciprocal retirement system, or STRS, LRS, or JRS, may redeposit in PERS previously withdrawn PERS contributions in order to reestablish service credit in this system. No reciprocity benefits accrue to a member of a reciprocal retirement system who redeposits in PERS unless the member's earlier movement from PERS to the reciprocal system satisfied the time interval stipulated in the PERL.

The right to redeposit contributions is not one of the uniform reciprocal provisions; it varies among the different public retirement systems. Contact the particular retirement system to learn of its policy regarding redepositing.

Restriction

A member's PERS contributions may not be withdrawn while the member is in active employment as a member of a reciprocal system or STRS, LRS, or JRS.

PROCEDURES FOR ESTABLISHING RECIPROCITY

If the conditions for acquiring reciprocity are satisfied, reciprocity can be established by election when completing the separation document when separating from PERS-covered employment or by written request to either retirement system. Direct requests or inquiries to:

Public Employees' Retirement System
Member Services Division
Member Records Section, 841
P.O. Box 942704
Sacramento, CA 94229-2704

Persons retiring from STRS, LRS, or JRS who are inactive members of PERS, should note on their PERS retirement application their association with the other system, and retire concurrently, in order to obtain the benefit of highest final compensation for computing their allowance under PERS.

General Comments

PERS is governed by the Public Employees' Retirement Law (Government Code Section 20000, et seq.); it is the basis of all of our decisions. The information presented here is general and every effort has been made to present it clearly and accurately. The retirement law is sometimes complex and subject to change. When there is a conflict, any decision will be based on the law.

PERS' authority extends only to applying and implementing the Public Employees' Retirement Law; it does not extend to applying and implementing the laws or regulations under which other public retirement systems are administered. Questions relating to rights, benefits and obligations under any of the other public retirement systems should be addressed directly to the appropriate system.

REDEPOSIT OF WITHDRAWN CONTRIBUTIONS AND OTHER TYPES OF SERVICE CREDIT

REDEPOSITS

Present members of this System have the right to redeposit contributions previously withdrawn. A redeposit of contributions restores the service credit for previous employment. The member must redeposit the amount withdrawn, plus a sum equal to the interest which would have accrued had the member's funds been left on deposit. Interest will be charged from the date of withdrawal to the date of final payment. Payments may be made in one lump sum or by installment payments, or by a combination of an initial partial lump sum payment and the balance by installment payments **To receive this credit, a member's election must be filed with PERS before his/her retirement is effective** (Government Code Sections 20654, 20654.3, 20685).

SERVICE PRIOR TO MEMBERSHIP

"Service prior to membership" (SPM) is service rendered *after* the date of contract between a public agency and the System, but before the employee entered Public Employees' Retirement System membership. Election to contribute for SPM may result in additional service credit. Persons who were employed under the following conditions are eligible for service prior to membership:

1. Those who worked the six months membership qualification period prior to July 18, 1961 .
2. Those who worked the part-month membership qualification period between July 18, 1961, and October 1, 1963.
3. Those employed less than 87 hours per month or less than an average of 20 hours per week prior to becoming a member.
4. Those formerly employed in temporary or seasonal employment in which they were excluded from membership under Government Code Section 20336.
5. Those optional elective officers, Governor appointees and Legislative employees who are excluded because of their failure to exercise their right of election of membership under Government Code Sections 20360, 20361, or 20364.

To receive this credit, a member's election must be filed with PERS before his/her retirement is effective (Government Code Sections 20930, 20930.4).

PUBLIC SERVICE AND LEAVES OF ABSENCE

There are certain conditions in which some leaves of absence and some public employment may be creditable under PERS. Questions on these types of service credit should be referred to PERS by following the instructions noted in the Inquiries Section, page 1-70. **To receive this credit, a member's election must be filed with PERS before his/her retirement is effective.**

VERIFICATION OF SERVICE

Employment records may be requested for verification of service prior to membership or other "public service".

If the agency is unable to locate the member's records, records will be requested from the member for verification of employment. When the member's records are received, the agency will be notified by a letter of transmittal requesting the agency to verify or refute available records.

CONTRACT EXCLUSIONS

If requested employment is excluded by the employers PERS contract, no credit is possible. If the exclusion was removed or superceded by law after the employment was rendered, credit rights would depend on the Government Code provisions under which the exclusion was removed.

PAYMENT METHODS

A member may elect, at any time prior to retirement, to make contributions for Redeposit or other types of service credit. If a member elects a cash lump-sum payment, no notification will be sent to the employer.

If a member files with the System an election to redeposit or contribute for service prior to membership or other "public service" by installment payments, the System will certify to the agency the amount and number of payroll deductions (MEM-823C). No deductions should be made until the authorizing MEM-823C is received. The agency must apply the payroll adjustments authorized after the effective date and continue until payments are completed or employee separates from employment. The member should contact PERS for information on continuing payments after separation, unless a refund of all contributions is requested.

At retirement, any unpaid balance may be paid by lump sum or may be continued as a deduction from the retirement allowance (Government Code Section 20685).

INQUIRIES

The member may obtain detailed information concerning redeposit, service prior to membership, or other "public service" by addressing an inquiry to:

Public Employees' Retirement System
Member Services Division—Section 832
P.O. Box 942704
Sacramento, CA 94229-2704

The member's inquiry should include:

Member's full name
Member's home address and telephone number
Member's Social Security number
Any former names
Name of member's current employer
Name(s) of employer(s) for which service credit is being requested
Dates of employment
Position(s) titles

The member should specify if the inquiry concerns redeposit, service prior to membership, leave of absence, etc.

PRIOR SERVICE

"Prior Service" is service rendered *before* the date of contract between a public agency and the System, or for service before the effective date of an exclusion being removed for those in previously excluded classes, service rendered for the State of California before January 1,1932, or the University of California before August 27,1937, or part-time State employment between January 1,1932, and September 19,1939 (Government Code Sections 20830, 20831, 20834, 20834.1 and 20867).

Prior Service results in additional service credit. For information on Prior Service submit inquiries to the Member Services Division, Service Credit Section (832). Please include the following:

1. Member's full name.
2. Member's Social Security number.
3. Member's home address and telephone number.
4. Prior Service employer. If the agency is a school district, please give *both* the district name and the county school employer name.
5. Beginning and ending dates of employment.
6. Position held and title.
7. All other names under which previously employed.

All further correspondence will be carried on with the member.

The cost of Prior Service is usually an expense of the agency where the member rendered the Prior Service. The cost of the Prior Service liability is included in the employer's rate of contribution. The member is not required to contribute for Prior Service.

Exception:

Local System—If the agency has a Local System, then a transfer of funds is required. If a member has withdrawn his/her funds, then a redeposit with interest is necessary (Government Code Section 20523).

PRIOR SERVICE VERIFICATION
PERS-MEM-17 AND PERS-MEM-17A

PURPOSE

The Prior Service Verification Form (MEM-17/MEM-17A) is used to notify PERS of compensated employment rendered for a public agency before the effective date of the agency's contract with PERS or before the date an exclusion was removed. This form will tell us how to credit service to each member's account.

WHEN TO COMPLETE

New Contracting Agency

Complete this form for each person who is an employee on your agency's contract date.

Removal of a Contract Exclusion

Complete this form for each person who is employed in the excluded classification on the date of its removal.

SPECIAL INSTRUCTIONS

1. All verifications must be signed by your authorized officer. The authorized officer cannot sign his/her own form.
2. Report only *compensated* service (i.e., service periods for which the member received compensation, not including reimbursement for expenses).
3. The only difference between the MEM-17 and MEM-17A is in the fiscal year column. For your convenience we have provided dates on the MEM-17. If these dates do not apply, complete the MEM-17A, including the dates on a fiscal year basis.

AGENCY NAME/CODE				
NAME (Last, First, Middle)	SOCIAL SECURITY NUMBER	POSITION(S) HELD — (For Service Periods Below)	COVERAGE GRP	A/C LS A/C

PRIOR SERVICE RECORD

IMPORTANT INSTRUCTIONS ON BACK

FISCAL YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	PERS USE ONLY
1971-72													
1972-73													
1973-74													
1974-75													
1975-76													
1976-77													
1977-78													
1978-79													
1979-80													
1980-81													
1981-82													
1982-83													
1983-84													
1984-85													
1985-86													
1986-87													
1987-88													
1988-89													
1989-90													
1990-91													
1991-92													
1992-93													

REMARKS (Use this space if needed to clarify entries. Be specific and provide dates.)

CERTIFICATION OF SERVICE RECORD

I HEREBY CERTIFY that the service reported on this sheet was verified from our agency records, or, if no records exist, from affidavits; that the service is accurate to the best of my knowledge; and that said service may be used in calculating the benefits for this employee under the Public Employees' Retirement System.

TITLE OF AUTHORIZED OFFICER	OFFICER SIGNATURE	DATE	CONTACT NAME & PHONE
			( )

FOR PERS USE ONLY

PRIOR SERVICE CREDITED		ADJUSTMENT			
PARTIAL YEARS		WAS		CALCULATED	
FULL YEARS		S/B........		CHECKED/POSTED	
TOTAL YEARS		ADJ.		ADJUSTED CALC	
CONTRACT ALLOWS		TOTAL POSTED .		CHECKED/POSTED	
				REPOSTED	

PRIOR SERVICE VERIFICATION

PERS-MEM-17 (1/91)

Public Employees' Retirement System
Member Services Division, Section 830
P.O. Box 942704
Sacramento, CA 94229-2704
(916) 326-3141
(916) 326-3240 (Telecommunication Device for the Deaf)

PRIOR SERVICE VERIFICATION
PERS-MEM-17 (back) (Rev. 1/91)

"**Prior Service**" — Credit granted for compensated employment rendered for a public agency before the effective date of the agency's contract with PERS or before the date an exclusion was removed.

"**Fiscal Year**" — The period beginning July 1 and ending June 30 of the following year. (For example, 1971-72 on the chart covers the period July 1, 1971 through June 30, 1972.) PERS service credit is calculated fiscal year by fiscal year.

INSTRUCTIONS

1. Report all of the employee's COMPENSATED SERVICE from appointment date to PERS contract date, and specify the compensation basis for each period. If the compensation basis changed, note the change and record the effective date (e.g., "Hourly to monthly, 7/1/71").

   MONTHLY: Compensation for employment on a monthly-salaried basis.

   - For continuous employment, enter beginning and ending dates, draw a line between the date blocks, and show the service time base (full-time, half-time, 3/4-time, etc.).
   - Enter total days of compensated service when less than a full month was worked.

   DAILY: Compensation for employment on a daily-salaried basis.

   - Enter only the number of days the employee was compensated for each month (e.g., "18 days").

   HOURLY: Compensation for employment on an hourly-rate basis.

   - Enter only the number of hours the employee was compensated for each month (e.g., "30 hours").

2. Report all non-compensated ABSENCES in excess of a month. This includes docks, leaves without pay, no compensation on record, no pay records in existence, etc.

   - Enter beginning and ending dates, and identify type of absence. If absence was for MILITARY SERVICE, also submit a copy of the military documents if at all possible. (Service credit may be granted for military service if the employee returned to work within 6 months of discharge date.)

3. Report all CHANGES IN CATEGORY and POSITION TITLES during the Prior Service period.

   CHANGES IN CATEGORY: Report all changes between miscellaneous and safety categories.

   - Enter titles and effective dates of change (e.g., "Mechanic to Police Officer, 1/1/73").

   ELECTED AND APPOINTED OFFICIALS: Only officials who were compensated may receive service credit.

   - Enter title and dates in office (e.g., "Councilman, 1/1/70 to 12/31/71").

4. CERTIFICATION: Each form must be signed by your authorized officer. The authorized officer should not sign his/her own form. Enter the telephone number of the officer or the name and phone of the person for PERS to contact should questions arise.

Membership
Prior Service

AGENCY NAME/CODE
1

NAME (Last, First, Middle)	SOCIAL SECURITY NUMBER	POSITION(S) HELD — (For Service Periods Below)	COVERAGE GRP	A/C
2				LS A/C

PRIOR SERVICE RECORD **IMPORTANT INSTRUCTIONS ON BACK**

3 FISCAL YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	PERS USE ONLY
1971-72													
1972-73													
1973-74													
1974-75													
1975-76													
1976-77													
1977-78													
1978-79													
1979-80													
1980-81													
1981-82													
1982-83													
1983-84													
1984-85													
1985-86													
1986-87													

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Agency Name and Code	Enter your Agency name and the 4 digit Employer Code. (Coverage Key Item 1)
2	Name	Enter member's full name; last name, first name, middle name.
	Social Security Number	Enter the member's Social Security Number.
	Position(s) Held	Enter the title(s) of position(s) held during the Prior Service period. Example: Accounting Clerk Accounting Supervisor Chief Accountant
	Coverage GRP	Enter the coverage group number for this member's position.
	A/C	Leave blank.
	LS A/C	Leave blank.
3	Fiscal Year	"Fiscal Year" is defined as the period beginning July 1 and ending June 30 of the following year. Note: If completing a MEM-17A, enter the fiscal years in this column.

AGENCY NAME/CODE

NAME (Last, First, Middle)	SOCIAL SECURITY NUMBER	POSITION(S) HELD — (For Service Periods Below)	COVERAGE GRP	A/C LS A/C

PRIOR SERVICE RECORD **IMPORTANT INSTRUCTIONS ON BACK**

3 FISCAL YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	PERS USE ONLY
1971-72													
1972-73													
1973-74													
1974-75													
1989-90													
1990-91													
1991-92													
1992-93													

ITEM	BLOCK TITLE	INSTRUCTIONS
3 (Cont'd)	Fiscal Year	*Daily*—enter the days for which the member was compensated during each month. *Hourly*—enter the hours for which the member was compensated during each month. *Absences*—indicate all non-compensated absences in excess of a month. Indicate the beginning and ending dates, and identify the type of absence. *Military Service*—if the absence was because of military service, please submit a copy of the military documents, if available. *Position Titles*—enter the position title and effective dates of changes from one title to another. Example: Accounting Clerk to Accounting Supervisor (2/1/83); Councilwoman (1/1/80 to 12/31/83)

For additional information, refer to the back of the MEM17/MEM17A.

EXAMPLE:

REMARKS (Use this space if needed to clarify entries. Be specific and provide dates.)

4

PRIOR SERVICE VERIFICATION
PERS-MEM-17 (1/91)

CERTIFICATION OF SERVICE RECORD

I HEREBY CERTIFY that the service reported on this sheet was verified from our agency records, or, if no records exist, from affidavits; that the service is accurate to the best of my knowledge; and that said service may be used in calculating the benefits for this employee under the Public Employees' Retirement System.

TITLE OF AUTHORIZED OFFICER	OFFICER SIGNATURE	DATE	CONTACT NAME & PHONE
			( )

FOR PERS USE ONLY

PRIOR SERVICE CREDITED	ADJUSTMENT	
PARTIAL YEARS	WAS	CALCULATED ....
FULL YEARS	S/B........	CHECKED/POSTED ....
TOTAL YEARS	ADJ.	ADJUSTED CALC ....
CONTRACT ALLOWS	TOTAL POSTED .	CHECKED/POSTED ....
		REPOSTED............

ITEM	BLOCK TITLE	INSTRUCTIONS
4	Remarks	To be used to clarify information listed above.
	Certification of Service Period	Each form must be signed by an authorized officer of your agency. Enter his/her title, date and phone number. The authorized officer should not sign his/her own form.

Membership
Prior Service

EXAMPLE:

AGENCY NAME/CODE: SAMPLE

NAME (Last, First, Middle)	SOCIAL SECURITY NUMBER	POSITION(S) HELD — (For Service Periods Below)	COVERAGE GRP	A/C
SAMPLE	SAMPLE	SAMPLE	SAMPLE	LS A/C

PRIOR SERVICE RECORD

IMPORTANT INSTRUCTIONS ON BACK

FISCAL YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	PERS USE ONLY
	ALL FORMS MUST BE SIGNED (AUTHORIZED OFFICER CANNOT SIGN HIS/HER OWN FORM).												
1971-72													
1972-73													
1973-74		72 hrs	80	92	102	98	114	80	42				
1974-75													
1975-76													
1976-77		20 days	19	20	20	19	18	17	0	0	15	19	
1977-78													
1978-79													
1979-80													
1980-81													
1981-82													
1982-83		8/1/82								4/1/83			
1983-84			Military leave - US Army										
1984-85													
1985-86													
1986-87						12/1/86						6/30/87	
1987-88													
1988-89		8/1/88											
1989-90													
1990-91													
1991-92		FULL TIME AND CONTINUOUS											
1992-93		TO CONTRACT DATE											

REMARKS (Use this space if needed to clarify entries. Be specific and provide dates.)

CERTIFICATION OF SERVICE RECORD

I HEREBY CERTIFY that the service reported on this sheet was verified from our agency records, or, if no records exist, from affidavits; that the service is accurate to the best of my knowledge; and that said service may be used in calculating the benefits for this employee under the Public Employees' Retirement System.

TITLE OF AUTHORIZED OFFICER	OFFICER SIGNATURE	DATE	CONTACT NAME & PHONE
			( )

FOR PERS USE ONLY

PRIOR SERVICE CREDITED		ADJUSTMENT			
PARTIAL YEARS		WAS		CALCULATED	
FULL YEARS		S/B		CHECKED/POSTED	
TOTAL YEARS		ADJ.		ADJUSTED CALC	
CONTRACT ALLOWS		TOTAL POSTED .		CHECKED/POSTED	
				REPOSTED	

PRIOR SERVICE VERIFICATION
PERS-MEM-17 (1/91)

MILITARY SERVICE CREDIT

CREDIT FOR ABSENCE FROM EMPLOYMENT FOR MILITARY SERVICE

Government Code Sections 20890 through 20894.7 provide that members absent from employment for military service might be eligible to receive credit for the absence at employer cost. To be eligible for this credit the member must have:

1. Been in the employment of a PERS-covered agency prior to entering military service.
2. Been granted a military leave or have resigned from employment for the purpose of entering active duty in the armed forces.
3. Entered active duty within 90 days after leaving agency employment.
4. Returned to employment with the same agency, the State, or another agency contracting with the Public Employees' Retirement System within six months after discharge from active duty.

NOTE: To determine eligibility, a copy of discharge or other document (such as: DD214) indicating the beginning and ending dates of active duty must be submitted to the System. The employer is required to furnish information as to the salaries the member would have received if he had not been absent in military service.

MILITARY SERVICE CREDIT AS PRIOR SERVICE

Government Code Section 20894.3 provides employees who are/were on a military leave at the time your agency contracts for PERS coverage and return(ed) to employment with your agency within six months after discharge from active military duty, can receive prior service credit for the period of their absence. If your agency provides this benefit, former employees employed by other PERS employers would also be eligible to claim service credit. Your agency would be liable for the cost.

CREDIT FOR MILITARY SERVICE PRIOR TO EMPLOYMENT

A. *Public Agency Members*

Government Code Section 20930.3 effective 1-1-75 and amended 1-1-77 provides that public agency members may be eligible to receive military service credit, provided:

1. Public agency amends their contract accordingly.
2. Military service was rendered prior to PERS membership with contracting agency which has amended their contract.
3. Member makes contributions required. Payments may be made in one lump sum or by installment payments.
4. Member may receive credit only for one period of continuous active duty not to exceed four years.

B. Agency Retirees

Government Code Section 20930.33 provides that public agency retirees may be eligible to receive credit for their military service, provided:

1. Public agency amends their contract for Government Code Section 20930.3 and for Government Code Section 20930.33.
2. Military service was rendered prior to PERS membership with contracting agency that has amended their contract accordingly.
3. Retiree retired immediately from the contracting agency and before the effective date of the agency's contract amendment for Government Code Section 20930.3.
4. Retiree may receive credit only for one period of continuous active duty not to exceed four years.
5. Retiree makes contributions required.

C. State *and County School Members and Retirees*

Government Code Section 20930.5 provides that County School and State employees and retirees may be eligible to receive credit for their military service. To be eligible the *member* or *retiree* must:

1. Currently be employed with or retired directly from the State or County School. (Los Angeles and San Diego County Superintendents of Schools and policemen employed by Los Angeles Unified and Community College Districts are not eligible under this law.)
2. Must have a minimum of ten years of PERS service and one year of military service. Service is granted on a basis of one year of military service credit for each five years of credited PERS service credit; not to exceed four years.
3. Make contributions required.
4. In addition, County School/State retirees must have retired on or after December 31, 1981.
5. Public agencies cannot amend their contract for this law.

Inquiries

Make inquiries regarding military service credit to:

Public Employees' Retirement System
Member Services Division - 832
P.O. Box 942704
Sacramento, CA 94229-2704

Member should include:

Member's full name
Member's home address and telephone number
Member's Social Security number
Copy of discharge papers showing date of entry into and discharge from active duty (such as: DD 214).

AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT PERS-MEM-823C (PERS-INITIATED FORM)

PURPOSE

To certify the amount of contributions due from the employee for arrears, service prior to membership, redeposit, military service credit, partially compensated leave of absence, or other instances when payment is due from the member.

SPECIAL INSTRUCTIONS

1. The MEM-823C is prepared by PERS. It authorizes your agency to make an extra deduction each service period for contributions due PERS from the member. Report the payment as a separate line entry on your payroll listing, using a Contribution Code 04. If the individual has more than one Code 04 deduction authorized, then each deduction must be reported on a separate line entry. Report these deductions under the coverage group code specified on the authorization.
2. The amount of the payment is in addition to the normal contributions being reported each pay period.
3. Do not apply the changes in contribution rate and/or extra deductions prior to the effective date shown on the MEM-823C.
4. Give a copy of the MEM-823C to the member.
5. Contribution Code 04 deductions must not be reported unless authorized by a form MEM-823C.
6. It is the agency's responsibility to take only the number of Code 04 deductions authorized. PERS will *not* notify you to stop deductions.
7. It is not necessary to return a copy of the MEM-823C to PERS to indicate deductions are being taken.

Membership
MEM-823C

CALIFORNIA PERS

AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT

PERS-MEM-823 C PA/UC (REV. 9/89)

TELEPHONE: (916)

EMPLOYER CODE	EMPLOYER	AGENCY UNIT CODE	MAILING DATE

SOCIAL SECURITY NUMBER	MEMBER NAME	COVERAGE GROUP

EFFECTIVE DATE	CONTRIBUTION TYPE	CONT. CODE	NO. OF PAYMENTS	PAYMENT AMOUNT	PAYROLL TYPE
		04			

THESE CODE 04'S ARE TO BE TAKEN CONCURRENTLY WITH ANY OTHER CODE 04 DEDUCTIONS.

FOR PERS USE ONLY

EMPLOYER COPY
(For Personnel and Payroll Transactions)

Membership
MEM-823C

PERS

AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT

PERS-MEM-823 C PA/UC (REV. 9/89)
TELEPHONE: (916)

1

EMPLOYER CODE	EMPLOYER	AGENCY UNIT CODE	MAILING DATE

SOCIAL SECURITY NUMBER	MEMBER NAME	COVERAGE GROUP

EFFECTIVE DATE	CONTRIBUTION TYPE	CONT CODE	NO OF PAYMENTS	PAYMENT AMOUNT	PAYROLL TYPE
		04			

THESE CODE 04'S ARE TO BE TAKEN CONCURRENTLY WITH ANY OTHER CODE 04 DEDUCTIONS.

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Employer Code	A four digit code assigned to your agency by PERS.
	Employer	Self-explanatory.
	Agency Unit Code	A three digit code used for identification of different school districts.
	Mailing Date	The form was processed and mailed on this date.

EMPLOYER COPY
(For Personnel and Payroll transactions)

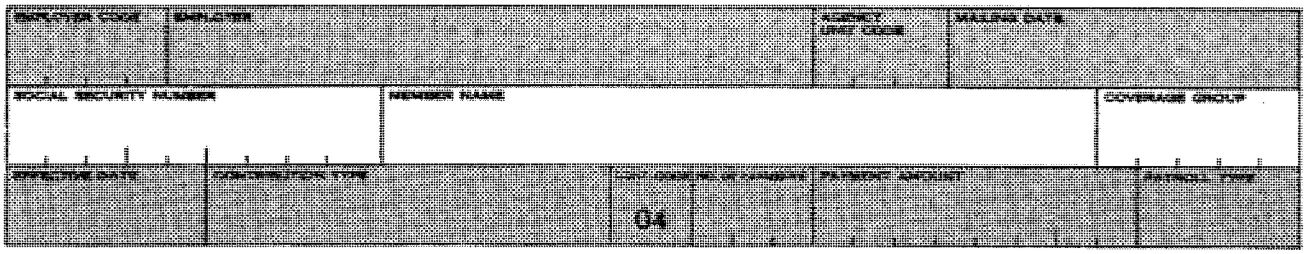
PERS

AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT

PERS-MEM-823 C PA/UC (REV. 9/89)

TELEPHONE: (916)

2



THESE CODE 04'S ARE TO BE TAKEN CONCURRENTLY WITH ANY OTHER CODE 04 DEDUCTIONS.

ITEM	BLOCKTITLE	INSTRUCTIONS
2	Social Security Number	Member's Social Security Number.
	Member Name	Self-explanatory.
	Coverage Group	The Coverage Group Code is assigned to identify a specific group of employees within your agency by type of retirement coverage. Report the Code 04 deduction with the Coverage Group Code specified. (The Coverage Group Code specified may differ from the Coverage Group Code for which the member's normal contributions are reported.)

Membership
MEM-823C

PERS

AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT

PERS-MEM-823 C PA/UC (REV. 9/89)
TELEPHONE: (916)

EMPLOYER CODE	EMPLOYER			AGENCY UNIT CODE	MAILING DATE
SOCIAL SECURITY NUMBER	MEMBER NAME				COVERAGE GROUP
EFFECTIVE DATE	CONTRIBUTION TYPE	CONT. CODE 04	NO. OF PAYMENTS	PAYMENT AMOUNT	PAYROLL TYPE

3

THESE CODE 04'S ARE TO BE TAKEN CONCURRENTLY WITH ANY OTHER CODE 04 DEDUCTIONS.

ITEM	BLOCK TITLE	INSTRUCTIONS
3	Effective Date	Begin payroll deduction for pay period beginning on this date. (Do not begin taking deductions prior to this date.)
	Contribution Type	PERS will enter the reason for authorization to deduct contributions.
	Contribution Code	Report a Code 04 in the Contribution Code column of the payroll listing. The deduction must appear as a separate line entry.
	Number of Payments	This is the total number of payments to be deducted.
	Payment Amount	This is the payment amount due from the member each pay period.
	Payroll Type	Reporting Frequency: Monthly Semi-monthly Bi -weekly Quadri-weekly

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167

PURPOSE

This form is used to report all leaves, permanent separations, and changes in coverage group.

WHEN TO COMPLETE

Complete this form at the time of leave, termination of employment, or transfer within agency; which changes coverage group. For the specific situation and form section to complete use the following guide:

TYPE OF ACTION	CHECK THIS BOX IN "TYPE OF ACTION"	PARTS OF FORM TO COMPLETE
Termination of Employment	A	Parts I, II
Transfer Within Agency	B	Part I
Leave of Absence	C	Part I
Military Leave (See No. 4 below)	D	Part I
Sabbatical Leave	E	Part I
Workers' Compensation	F	Part I

SPECIAL INSTRUCTIONS:

NOTE: Please review the enclosed Circular Letter 400-132 issued 11-3-92 regarding new federal tax legislation on refunds. The BAS-167 is being revised and will be forthcoming. A Circular Letter will be issued when the revised form is released.

1. All refund requests must be signed by the member, member's spouse and the certifying officer. If there is no spousal signature, a Justification For Non Signature of Spouse page (reverse side of green copy of BAS-167) must be completed by the member. If the member is unavailable for signature, a BAS-167 must still be sent to PERS to report the separation. Do *not* make an election on behalf of the member.
2. Never submit a second BAS-167 or duplicate BAS-167 unless requested to do so by PERS. If the member wishes to change his/her election after the BAS-167 has been submitted to PERS, advise the member to contact the PERS Benefit Application Services Division Refunds Unit directly.
3. The member's mailing address must be provided for all permanent separations, whether or not a refund is requested. This will enable PERS to mail the Annual Member Statement.
4. A member on Military Leave is entitled to a refund upon request. If a refund is desired, have the member complete Part II
5. To have a refund warrant mailed directly to an employer, credit union, or bank, see Item 19 "Address" for instructions.
6. Send the "original" copy to PERS, keep the "duplicate" and "triplicate" copies for your agency files, and give the "quadruplicate" copy to members.
7. If a member wishes to leave his or her contributions on deposit, box 1 in Part II should be checked.

CALIFORNIA PERS

Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
Telecommunications Device for the Deaf - (916) 326-3240
(916) 326-3232

IMPORTANT NOTICE TO ALL MEMBERS REQUESTING A REFUND OF THEIR PERS CONTRIBUTIONS

This notice is to advise that for all members terminating from employment who are issued a refund of their PERS contributions on or after **January 1, 1993,** the taxable portion will be subject to mandatory 20% Federal withholding.

On July 3, 1992, President Bush signed legislation (H.R. 5260) imposing 20% withholding on lump sum pension distributions that are **not** rolled over directly into an individual retirement account or a defined contribution plan.

As PERS develops procedures to accomplish a valid rollover, members who elect to directly rollover their contributions should be aware that the usual processing time of four to six weeks may not be sufficient.

If you elect a refund of your PERS contributions, you must also complete the attached form in order for your refund to be processed.

*****SEE ATTACHED PERS-BAS-500 FOR REQUIRED INFORMATION REGARDING PERS PAYMENTS*****

PERS

Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
Telecommunications Device for the Deaf - (916) 326-3240
(916) 326-3232

IMPORTANT TAX INFORMATION REGARDING YOUR PERS REFUND

PERS is required to provide you with this notice under Section 402(f) of the Internal Revenue Code. The Internal Revenue Code provides several complex rules on the taxation of the amount you receive as a refund of your contributions in the Public Employees' Retirement System. This notice merely summarizes these rules and is not intended as tax advice. You should promptly consult a tax advisor in deciding what course to follow with respect to your PERS refund. **PERS CANNOT PROVIDE TAX ADVICE.**

Note that federal tax rules <u>require</u> PERS to automatically deduct <u>20% federal tax withholding</u> from the taxable portion of your refund unless you elect to roll over the taxable portion by Direct Rollover to an IRA (individual retirement arrangement) or other qualified defined contribution plan.

A total refund of your contributions in PERS because of your separation from PERS-covered employment is an "eligible rollover distribution". Your distribution also may constitute a "lump sum distribution". Special tax rules apply to eligible rollover distributions and lump sum distributions. The general requirements for these distributions and the special tax rules are described below.

ROLLOVERS

You may avoid current taxation on any portion of the taxable amount of an eligible rollover distribution by rolling over that portion into an individual retirement arrangement (IRA) or another qualified employer retirement plan that accepts rollover contributions.

Not all distributions are eligible to be rolled over. Any distribution that is part of a series of substantially equal periodic payments made at least annually under a life annuity, over life expectancy or over a specified period of 10 or more years is ineligible to be rolled over. Also ineligible for rollover treatment is the amount of a distribution that is necessary to satisfy the minimum distribution requirements that apply after you turn age 70 1/2.

A tax-free rollover of the taxable amount of an eligible rollover distribution is accomplished in one of two ways:

- You may take an in-hand distribution and, not later than 60 days after you receive the distribution, transfer the taxable portion of the distribution to an IRA or qualified plan that accepts rollovers after notifying the issuer of the IRA or trustee of the new plan that you are making a rollover contribution ("Regular Rollover"); or

- You may direct PERS to transfer the taxable portion of the distribution to a specified IRA or qualified <u>defined contribution plan</u> that accepts rollovers after providing PERS with any requested necessary information and completing and filing the required forms with PERS ("Direct Rollover"). Even if you plan to roll over the taxable portion of the eligible distribution, unless you elect a Direct Rollover, PERS is required to withhold federal taxes from the amount distributed at a rate of 20 percent. <u>A Direct Rollover is the only way to avoid the otherwise mandatory 20 percent withholding.</u>

Please note that a Direct Rollover cannot be made to another qualified defined benefit plan, such as PERS. If you make a Regular Rollover, tax will be withheld even though you will not owe any taxes on the distribution. If the taxable amount of the distribution you would have received were it not for the withholding is more than the net distribution and you wish to roll over the total taxable amount you will have to make up the difference out-of-pocket. When filing your individual tax return you then can get a refund of the amount withheld to the extent you have no further tax liability.

FIVE-YEAR AVERAGING

Generally, a lump sum distribution (as defined in Sec. 402(d) of the Internal Revenue Code) means a distribution of the entire amount in the plan (account balance) within one taxable year that is made because of your death or separation from service, or after you reach age 59 1/2. If your distribution qualifies under Sec. 402(d) of the Internal Revenue Code as a lump sum distribution, and no part of your distribution is rolled over, you may be able to elect to have the distribution taxed under special five-year averaging rules rather than having the entire amount taxed as ordinary income. Use of the five-year averaging rules may reduce the amount of income tax you will be required to pay on this distribution. Five-year averaging may not be elected unless you have participated in PERS, as the plan making the distribution, for any part of at least five years before the year of the distribution and unless you have attained age 59 1/2 at the time of the distribution. Generally, you may elect five-year averaging only once.

If you attained age 50 before January 1, 1986, you may elect to have your lump sum distribution taxed under a special rule. Under this rule, you may elect to have the pre-1974 portion of a lump sum distribution taxed at a 20-percent rate; the remainder may be taxed either at ordinary income rates, under five-year averaging provisions, or under special ten-year averaging provisions. If you elect ten-year averaging, 1986 tax rates will be used to compute the tax on the distribution subject to the ten-year averaging provisions. Finally, you may elect to receive the special tax treatment described in this paragraph (including five-year averaging) even if you are not age 59 1/2. Generally, only one election is available to an individual and, if made, it eliminates the ability to elect five-year averaging and capital gains treatment after attaining age 59 1/2. However, any ten-year averaging election made prior to January 1, 1987, and before attaining age 59 1/2, does not count toward your one election.

ADDITIONAL TAX ON EARLY DISTRIBUTIONS

As a result of changes in the law under the federal Tax Reform Act of 1986 and conforming State of California legislation, early distributions from qualified retirement plans are now subject to an additional 10-percent federal tax and a 2 1/2 percent California tax. In general, if you receive a distribution from a qualified retirement plan before you reach age 59 1/2, you must pay the additional federal and state tax on the taxable portion of the distribution, plus any income tax due on the distribution. There is no additional tax on the portion of the distribution that is a return of your after-tax contributions.

Exceptions to the additional tax. PERS service or disability retirement benefits, paid as a monthly allowance over your (or your and your beneficiary's) life are not subject to the additional tax. Lump sum distributions made to a beneficiary because of your death or made to you because of your disability or because of your separation from service after attaining age 55 are also not subject to this tax.

For tax information or advice, see your tax consultant, the Internal Revenue Service, or the State Franchise Tax Board. Consult the financial institution of your choice for additional information about rollovers. Once again, PERS does not, and cannot, provide tax advice.

DISTRIBUTION OF PERS CONTRIBUTIONS

Important: This form must be completed and returned to PERS with your refund election of PERS contributions. YOUR REFUND CANNOT BE PROCESSD UNTIL THIS FORM IS RECEIVED BY PERS, P.O. Box 942711, Sacramento, CA 94229-2711, Section 445.

Please read the instructions on the reverse of this form and type or print all responses.

****

1. ______________________________ Member Name
2. ______________ Social Security Number

3. ______________ Street Address ______________ City ______ State ______ Zip Code

4. ( ) - ______ Daytime Phone

****

REFUND ELECTION

5. ☐ I have elected a refund of my retirement contributions, to be paid directly to me. I have received form PERS-BAS-500 providing tax information on my PERS refund. **I understand that 20% of the taxable amount of my contributions and interest will be withheld for federal income taxes.**

______________ Member Signature ______________ Date

****

DIRECT ROLLOVER ELECTION

6. ☐ I request the taxable portion of my retirement contributions be directly rolled over to:

DO NOT SUBMIT TRANSFER FORM OF FINANCIAL INSTITUTION IN LIEU OF THIS FORM.

7. Type of Account: ☐ IRA ☐ Other eligible retirement plan.

8. ______________________________ Name of Institution or Plan
9. ______________ Account or Contract #

10. ______________ Address of Institution ______________ City ______ State ______ Zip Code

11. ______________ Plan Name
12. ______________ Plan Sponsor

13. ______________ Routing # and Check Digit OR 14. ______________ Employer Identification #

I certify that the institution or plan named above is eligible under the provisions of the Internal Revenue Code to accept a rollover by direct transfer and agrees to receive my PERS funds and deposit them as indicated.

15. ______________ **Member's Signature** ______________ **Date**

IMPORTANT INFORMATION

It is your responsibility that the information you provide on the front of this form is accurate. PERS will not check to see if this information is correct.

****

1–6. Provide the requested information.

****

Please check with the financial institution or plan administrator for the following information.

7. **Type of Account.** Check the box that indicates whether your account will be transferred to an Individual Retirement Account (IRA) or another eligible retirement plan.

8. **Name of Institution or Plan.** Provide the name of the financial institution or plan that will receive the funds.

9. **Account or Contract Number.** Enter the account or contract number of the plan to which the money is to be transferred.

10. **Address.** Provide the address of the financial institution or plan.

11. **Plan Name.** Enter the name of the plan.

12. **Plan Sponsor.** (For eligible retirement plans only). Enter the name of the plan's sponsor, if it is different from the institution named in item 11.

13. **Routing Number and Check Digit.** If the check is to be sent to a financial institution for deposit in an IRA or similar account, enter the eight-digit routing number and check digit of the financial institution.

OR

14. **Employer Identification Number.** If the check is to be sent to an eligible plan sponsored by an employer, enter the plan's nine-digit employer identification number.

****

15. **Signature and Date.** Check that all the information you have provided is accurate and sign your name and the date. Return the form to: PERS, P.O. Box 942711, Sacramento, CA 94229-2711, Section 445.

Membership
BAS-167

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 1-93)

SEQ.	CORR.	SOURCE
		R P T

1. SOCIAL SECURITY NUMBER

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

2. MEMBER NAME (Last) (First) (Middle)	3. BIRTHDATE MM DD YY	4. JOB OR POSITION TITLE	
5. NAME OF PUBLIC AGENCY	6. EMPLOYER CODE	7. UNIT CODE	8. COVERAGE GROUP

9. TYPE OF ACTION

A. ☐ TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
C. ☐ LEAVE OF ABSENCE
E. ☐ SABBATICAL LEAVE
B. ☐ TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
D. ☐ MILITARY LEAVE
F. ☐ WORKERS' COMPENSATION

10. EFFECTIVE DATE OF ABOVE ACTION MM DD YY →	11. LAST DAY CONTRIBUTIONS WERE DEDUCTED MM DD YY →	12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:

13. SIGNATURE OF CERTIFYING OFFICER →	14. TITLE	15. TELEPHONE NUMBER	16. DATE

PART II. MEMBER: MEMBERSHIP IN PERS *(CHECK ONE NUMBERED BOX ONLY)*

Upon separation you may elect to terminate your membership in PERS and receive a refund of your contributions, or continue your membership and leave your contributions on deposit. **To be eligible to elect a refund, you must be permanently separated from all employment covered by PERS.** Interest will be paid through the date of refund.

1. ☐ **I ELECT TO CONTINUE MY MEMBERSHIP IN PERS AND LEAVE MY TOTAL ACCUMULATED CONTRIBUTIONS ON DEPOSIT. I UNDERSTAND THAT MY CONTRIBUTIONS WILL CONTINUE TO EARN INTEREST, BUT I WILL NOT ACCRUE ANY FURTHER SERVICE CREDIT, UNLESS I RETURN TO EMPLOYMENT COVERED BY PERS.**

A. As explained in Section C on the back of this form, I am accepting employment with an employer covered by a retirement system having reciprocity with PERS. Enter employer name: ____________ OR;

B. As explained in Section D on the back of this form, I am accepting employment in which I will be a member of the following statewide retirement system: ____________

2. ☐ **I ELECT A REFUND OF MY RETIREMENT CONTRIBUTIONS. I UNDERSTAND THIS REFUND WILL TERMINATE MY MEMBERSHIP IN PERS AND I WILL NOT BE ELIGIBLE FOR ANY FUTURE RETIREMENT BENEFITS.**

WAIVER OF RIGHTS: I am aware of my service and disability retirement rights under PERS. I have read the description of rights, and the benefits calculation formula and table, set forth in the PERS' member booklet for my classification. Despite my knowledge of these facts, I hereby **WAIVE** all rights to any future retirement benefits, in order to take this refund of contributions.

→ ____________ Initials of Member **(Important—If no initials, a request for a refund cannot be processed.)**

FEDERAL INCOME TAX WITHHOLDING: Your tax-deferred contributions and interest in PERS will be subject to taxes as personal income in the year you receive your refund. Therefore, 20% Federal income tax will be withheld from your refund, unless you request that PERS directly roll over the taxable portion. Please read "TAX INFORMATION" in Section A on the back of the employee copy prior to making a refund election. Place an "X" in one of the following boxes to indicate your preference:

☐ **MAIL MY REFUND TO THE ADDRESS LISTED BELOW.**
☐ **DIRECTLY ROLL OVER THE TAXABLE PORTION OF MY REFUND. THE DISTRIBUTION OF PERS CONTRIBUTIONS FORM IS ENCLOSED.**

IMPORTANT: Your request for a refund CANNOT be processed without your Social Security Number, your signature, your initials to waive your retirement rights, and either your spouse's signature or the completed **Justification for Non Signature of Spouse form on the reverse of this form.**

17. MEMBER SIGNATURE →	18. DATE	19. C/O
20. SPOUSE SIGNATURE (IMPORTANT—IF NO SPOUSE SIGNATURE, A JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM MUST BE RETURNED) BY SIGNING THIS FORM I ACKNOWLEDGE MY SPOUSE'S REQUEST FOR A REFUND OF CONTRIBUTIONS: →	21. MEMBER TELEPHONE NO. ( )	STREET ADDRESS CITY STATE ZIP CODE

EMPLOYER: *An address is required whenever a member terminates employment. If the member is unavailable to complete Part II, please provide the latest mailing address you have for the member. Also, never submit a second form BAS-167 to allow a member to later make or later change an election. The member should be instructed to contact PERS directly at: PERS/Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711, (916) 326-3232 or Telecommunications Device for the Deaf (916) 326-3240*

ORIGINAL TO PERS • DUPLICATE AND TRIPLICATE TO EMPLOYER • QUADRUPLICATE TO MEMBER

IMPORTANT INFORMATION

YOUR RIGHTS WHILE ON A LEAVE OF ABSENCE OR UPON TERMINATION OF PERS COVERED EMPLOYMENT AND ENTRY INTO EMPLOYMENT COVERED BY CERTAIN OTHER PUBLIC RETIREMENT SYSTEMS

A. TAX INFORMATION

The refund you receive from the Public Employees' Retirement System is subject to 20% Federal income tax withholding *unless* you request that PERS directly roll over the taxable portion to an individual retirement arrangement (IRA) or a defined contribution plan. Withholding applies only to the portion of your refund that is subject to Federal income tax (i.e. interest your contributions have earned, and any employer-paid member contributions if applicable).

If you do not request that PERS directly roll over the taxable portion of your refund, 20% Federal income tax will be withheld.

At this time, PERS has no provision to withhold California income tax from your refund. You are, however, still liable for payment of State income tax on the taxable portion of your refund.

For additional information on income tax, rollovers, and excise tax, refer to attached form PERS-BAS-500, "IMPORTANT TAX INFORMATION REGARDING YOUR PERS REFUND"

B. MEMBERS WHO ARE ON AN APPROVED LEAVE OF ABSENCE

1. Your contributions will remain in the Retirement Fund during the full period of your leave of absence without action on your part; or you may request to have your accumulated contributions refunded after six months of your unpaid leave has expired and prior to returning to employment by writing to the Refund Section at Public Employees' Retirement System, P.O. Box 942711, Sacramento, CA 94229-2711.
2. If you terminate your employment while on a leave of absence, you may take action as provided in Part II.

C. MEMBERS WHO ACCEPT EMPLOYMENT COVERED BY A RETIREMENT SYSTEM HAVING A RECIPROCAL AGREEMENT WITH PERS

At the present time the following systems are reciprocal with PERS:

— 1937 Act County System: (Inclusive of Districts affiliated with each County Retirement System)

Alameda	Imperial	Marin	Orange	San Diego	Santa Barbara	Tulare
Contra Costa	Kern	Mendocino	Sacramento	San Joaquin	Sonoma	Ventura
Fresno	Los Angeles	Merced	San Bernardino	San Mateo	Stanislaus	

— The University of California

— Other California Public Agencies—Cities of Concord, Costa Mesa, Oakland, Sacramento, San Clemente, San Diego, the Southern California Rapid Transit District, East Bay Municipal Utility District, Contra Costa Water District; County of San Luis Obispo; City and County of San Francisco.

1. As a member of the Public Employees' Retirement System, accepting employment covered by one of the reciprocal retirement systems listed above, you will have certain rights if:
   a. You enter employment within 6 months in which you become a member of a reciprocal system after separating from service which is subject to the Public Employees' Retirement System, and
   b. You elect to leave your contributions on deposit with PERS and inform PERS of the name of the public agency in which you will be or are employed.
2. The rights of such membership if continued are:
   a. A rate of contribution to the public agency retirement system based on your age of entry into membership in PERS or another reciprocal retirement system.
   b. The basic death benefit or disability retirement.
   c. Your service under all reciprocal systems will be added together to determine eligibility for benefits under the several systems.
   d. The final compensation used to determine your benefits under PERS will be the highest earned under the two systems provided you retire concurrently under both systems.
3. **Contributions you have elected to leave on deposit in PERS <u>may not be withdrawn</u> while you remain in employment covered by one of the reciprocal systems.**

D. MEMBERS WHO ACCEPT EMPLOYMENT COVERED BY THE STATE TEACHERS' RETIREMENT SYSTEM, LEGISLATORS' RETIREMENT SYSTEM, OR JUDGES' RETIREMENT SYSTEM

1. As a member of the Public Employees' Retirement System, accepting employment covered by the State Teachers' Retirement System, Legislators' Retirement System, or Judges' Retirement System, you will have certain rights if you elect to leave your contributions on deposit with PERS and inform PERS of the name of the other retirement system.
2. If you elect to continue your membership:
   The final compensation used to determine your benefits under PERS will be the highest earned under the two systems, provided you retire concurrently under both systems.
3. **Contributions you have elected to leave on deposit in PERS <u>may not be withdrawn</u> while you remain in employment covered by one of these retirement systems.**

COLLECTION AND ACCESS INFORMATION

Submission of the requested information is mandatory. The information is collected pursuant to Government Code (Sections 20000, et seq.) and will be used for administration of the Board's duties under The Retirement Law, Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Portions of this information may be transferred to another governmental agency (such as your employer) but only in strict accordance with current statutes regarding confidentiality. Failure to supply the information may result in the System being unable to perform its functions regarding your status.

You have the right to review your membership files maintained by the System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Coordinator, PERS, P.O. Box 942702, Sacramento, CA 94229-2702. (For answers to your questions concerning a refund of your contributions, please contact the Refunds Section: PERS, P.O. Box 942711, Sacramento, CA 94229-2711 (916) 326-3232.)

PERS-BAS-167 (1/93) 93 75338

Membership
BAS-167

CALIFORNIA PERS

Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
Telephone: (916) 326-3232
Telecommunications Device for the Deaf (916) 326-3240

JUSTIFICATION FOR NON SIGNATURE OF SPOUSE

Pursuant to Government Code Section 21209, the member's current spouse must be made aware of the selection of benefits or change of beneficiary made by a member. The spouse of a PERS member must acknowledge the submission of: a request for refund of contributions; election of retirement optional settlement; and designation of beneficiary for Pre-retirement Death Benefits.

If a spouse's signature does not appear on one of the above named documents, the following information MUST be completed by the member and submitted with the application/form.

SOCIAL SECURITY NUMBER: 000-00-0000	NAME: JAMES SINCLAIR
APPLICATION SUBMITTED: (Form Name and Number) REPORT OF STATUS CHANGE OR SEPARATION BAS-167	

- [ ] I am not legally married (never married, divorced, widow/er).
- [x] I am married, but my spouse did not sign the form because either:
  - [ ] I do not know and have taken all reasonable steps to determine the whereabouts of my spouse; OR,
  - [ ] My spouse has been advised of the application and has refused to sign the written acknowledgement; OR,
  - [ ] My spouse is incapable of executing the acknowledgement because of an incapacitating mental or physical condition; OR,
  - [ ] My spouse has no identifiable community property interest in the benefit; OR,
  - [x] My spouse and I have executed a marriage settlement agreement which makes the community property law inapplicable to the marriage.

I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT.

James Sinclair
Signature of Member

7/6/93
Date

California Public Employees' Retirement System
Lincoln Plaza–400 P Street–Sacramento, CA

Membership
BAS-167

CALIFORNIA PERS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 5-92)

SEQ	CORR	SOURCE
		R P T

FOR PERS USE ONLY

PART I. EMPLOYER: EMPLOYMENT INFORMATION

1. SOCIAL SECURITY NUMBER
2. MEMBER NAME Last First Middle
3. BIRTHDATE MM DD YY
4. JOB OR POSITION TITLE
5. NAME OF PUBLIC AGENCY
6. EMPLOYER CODE
7. UNIT CODE
8. COVERAGE GROUP
9. TYPE OF ACTION
 - A ☐ TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
 - B ☐ TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
 - C ☐ LEAVE OF ABSENCE
 - D ☐ MILITARY LEAVE
 - E ☐ SABBATICAL LEAVE
 - F ☐ WORKERS' COMPENSATION
10. EFFECTIVE DATE OF ABOVE ACTION MM DD YY
11. LAST DAY CONTRIBUTIONS WERE DEDUCTED MM DD YY
12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:
13. SIGNATURE OF CERTIFYING OFFICER
14. TITLE
15. TELEPHONE NUMBER
16. DATE

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Social Security Number	Enter member's Social Security number. Verify the number with the Social Security number reported on the payroll report.
2	Member Name	Enter member's full name as indicated on Form MEM-1: last name, first name or initial and middle name or initial.
3	Birthdate	Enter a 6-digit numerical date representing the month, day, and year of employee's birth. Example: June 5, 1952 = MO. 06, DAY 05, YEAR 52
4	Job or Position	Self-explanatory.
5	Name of Public Agency	Enter name of agency; SCHOOLS enter name of County Superintendent's Office.
6	Employer Code	Enter your 4-digit PERS employer code. This number is found in your Coverage Key, Item 1.
7	Unit Code	Enter a 3-digit code, if applicable. SCHOOLS—You must enter the unit code for your district found in the Coverage Key. OTHER AGENCIES—If unit codes are used on your payroll report, enter the applicable unit code in this block.

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

SEQ.	CORR	SOURCE
		R P T

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 5-92)

1. SOCIAL SECURITY NUMBER

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

2. MEMBER NAME (Last) (First) (Middle) | 3. BIRTHDATE MM DD YY | 4. JOB OR POSITION TITLE

5. NAME OF PUBLIC AGENCY | 6. EMPLOYER CODE | 7. UNIT CODE | 8 COVERAGE GROUP

9. TYPE OF ACTION
A. ☐ TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
B. ☐ TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
C. ☐ LEAVE OF ABSENCE
D. ☐ MILITARY LEAVE
E. ☐ SABBATICAL LEAVE
F. ☐ WORKERS' COMPENSATION

10. EFFECTIVE DATE OF ABOVE ACTION MM DD YY | 11. LAST DAY CONTRIBUTIONS WERE DEDUCTED MM DD YY | 12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:

13. SIGNATURE OF CERTIFYING OFFICER | 14. TITLE | 15. TELEPHONE NUMBER | 16. DATE

ITEM	BLOCK TITLE	INSTRUCTIONS
8	Coverage Group	Enter the 5-digit code representing the employee's coverage group (Coverage Key, Item 3).
9	Type of Action	CHECK THE BOX REPRESENTING THE SEPARATION TYPE.
	A. Termination of Employment	Check this box if the member is permanently separating from employment. If this box is checked, the member should complete Part II.
	B. Transfer Within Same Agency Changing Member's Coverage Group	Check this box if the member is transferring to another position within the same agency *and the change results in a different coverage group for the member.* A Membership Form (MEM-1) must be sent with the BAS-167 for the appointment to the new position. Part II of the BAS-167 is not completed. A BAS-167 form should not be submitted if the member's coverage group does not change.
	C. Leave of Absence	Check this box if the member is going off pay status for 2 months or more (approved leave), other than for Military, Sabbatical or Workers' Compensation leaves.

NOTE: If the member is going on leave status Part II is not completed unless the member is requesting a refund. (A member can request a refund only after being on unpaid leave six months.)

When a member returns from any leave, a Membership Form (MEM-1) must be sent to PERS to bring the member back to active status.

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 5-92)

SEQ.	CORR	SOURCE
		R P T

1. SOCIAL SECURITY NUMBER

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

2. MEMBER NAME (Last) (First) (Middle) | 3. BIRTHDATE MM DD YY | 4. JOB OR POSITION TITLE

5. NAME OF PUBLIC AGENCY | 6. EMPLOYER CODE | 7. UNIT CODE | 8. COVERAGE GROUP

9. TYPE OF ACTION

A. TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
B. TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
C. LEAVE OF ABSENCE
D. MILITARY LEAVE
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F. WORKERS' COMPENSATION

10. EFFECTIVE DATE OF ABOVE ACTION MM DD YY | 11. LAST DAY CONTRIBUTIONS WERE DEDUCTED MM DD YY | 12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN

13. SIGNATURE OF CERTIFYING OFFICER | 14. TITLE | 15. TELEPHONE NUMBER | 16. DATE

ITEM	BLOCK TITLE	INSTRUCTIONS
9 (cont'd)	Type of Action D. Military Leave	Check this box if the member is absent for the purpose of service in any branch of the United States Armed Forces. An employee on military leave may request a refund; in this case, the member should complete Part II.
	E. Sabbatical Leave	A sabbatical leave is an approved leave during which the person receives partial compensation for the time absent from his/her duties. For instance, a college or university instructor may take a semester off from teaching duties, yet receive partial compensation while on leave. Check this box if the member is going on partially compensated leave status.
	F. Workers' Compensation	Check this box if the member is absent from employment due to job incurred illness or injury and is receiving temporary disability payments. Do not submit a BAS-167 if the disability payments are paid from funds *controlled by the employer*. Report the payments on your payroll as regular compensation.

NOTE: If the member is going on leave status Part II is not completed.

When a member returns from any leave, a Membership Form (MEM-1) must be sent to PERS to bring the member back to active status.

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

SEQ	CORR.	SOURCE
		R P T

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 5-92)

1. SOCIAL SECURITY NUMBER

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

2. MEMBER NAME (Last) (First) (Middle)	3. BIRTHDATE MM DD YY	4. JOB OR POSITION TITLE	
5. NAME OF PUBLIC AGENCY	6. EMPLOYER CODE	7. UNIT CODE	8. COVERAGE GROUP

9. TYPE OF ACTION
- A. ☐ TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
- B. ☐ TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
- C. ☐ LEAVE OF ABSENCE
- D. ☐ MILITARY LEAVE
- E. ☐ SABBATICAL LEAVE
- F. ☐ WORKERS' COMPENSATION

10. EFFECTIVE DATE OF ABOVE ACTION MM DD YY	11. LAST DAY CONTRIBUTIONS WERE DEDUCTED MM DD YY	12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:	
13. SIGNATURE OF CERTIFYING OFFICER	14. TITLE	15. TELEPHONE NUMBER	16. DATE

ITEM	BLOCK TITLE	INSTRUCTIONS
10	Effective Date of Above Action	Enter a 6-digit numerical date representing the effective date of the action identified in block 9. Example: 01-07-93
11	Last Day Contributions Were Deducted	Enter a 6-digit numerical date representing the last day contributions were deducted from the member's earnings. Example: 01-07-93
12	If the Dates Are Not the Same, Please Explain	If the above dates are different explain the reason for the difference in this block. Example: "Employee did not return from short leave".

NOTE: No other information should be entered in this space. If it is necessary to relay some information to PERS other than what is asked for on the form, a memo should be attached to the BAS-167 and should include the member's name and Social Security number.

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

SEQ	CORR.	SOURCE
		R P T

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 5-92)

1. SOCIAL SECURITY NUMBER

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

2. MEMBER NAME (Last) (First) (Middle)
3. BIRTHDATE MM DD YY
4. JOB OR POSITION TITLE
5. NAME OF PUBLIC AGENCY
6. EMPLOYER CODE
7. UNIT CODE
8. COVERAGE GROUP
9. TYPE OF ACTION
- A. ☐ TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
- B. ☐ TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-11)
- C. ☐ LEAVE OF ABSENCE
- D. ☐ MILITARY LEAVE
- E. ☐ SABBATICAL LEAVE
- F. ☐ WORKERS' COMPENSATION

10. EFFECTIVE DATE OF ABOVE ACTION MM DD YY
11. LAST DAY CONTRIBUTIONS WERE DEDUCTED MM DD YY
12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:
13. SIGNATURE OF CERTIFYING OFFICER
14. TITLE
15. TELEPHONE NUMBER
16. DATE

ITEM	BLOCK TITLE	INSTRUCTIONS
13	Signature of Certifying Officer	Regardless of the action type, the form must be signed by an employee authorized to verify the accuracy of the data being submitted.
14	Title	Enter the title of the officer.
15	Telephone Number	Enter the telephone number of the certifying officer.
16	Date	Enter the date of signature.

PART II. MEMBER: MEMBERSHIP IN PERS *(CHECK ONE NUMBERED BOX ONLY)*

Upon separation you may elect to terminate your membership in PERS and receive a refund of your contributions, or continue your membership and leave your contributions on deposit. **To be eligible to elect a refund, you must be permanently separated from all employment covered by PERS.** Interest will be paid through the date of refund.

1. ☐ **I ELECT TO CONTINUE MY MEMBERSHIP IN PERS AND LEAVE MY TOTAL ACCUMULATED CONTRIBUTIONS ON DEPOSIT. I UNDERSTAND THAT MY CONTRIBUTIONS WILL CONTINUE TO EARN INTEREST, BUT I WILL NOT ACCRUE ANY FURTHER SERVICE CREDIT, UNLESS I RETURN TO EMPLOYMENT COVERED BY PERS.**

A. As explained in Section C on the back of this form, I am accepting employment with an employer covered by a retirement system having reciprocity with PERS. Enter employer name: ______________________ OR:

B. As explained in Section D on the back of this form, I am accepting employment in which I will be a member of the following statewide retirement system: ______________________

PART II

Part II is completed when the member is terminating employment. The member completes Part II by checking the appropriate box and by completing blocks 17 through 21.

ITEM	INSTRUCTIONS
1	This election may be chosen if a member wishes to leave their funds on deposit. A member choosing this election may at a later date apply for a retirement benefit (if vested) or request a refund of contributions by writing directly to PERS. Contributions left on deposit will continue to earn interest.
1A	If electing to have contributions remain in PERS because acceptance of employment is with an employer covered by a retirement system having reciprocity with PERS (refer to Section C on reverse side), indicate the employer name.
1B	If electing to have contributions remain in PERS because acceptance of employment is with the State Teachers' Retirement System, Legislators' Retirement System or Judges' Retirement System (refer to Section D on reverse side) indicate the Retirement System name. A member who is entering employment with a reciprocal employer or a California State retirement system employer may request a refund and later redeposit the withdrawn contributions, including interest, once in employment covered by one of the aforementioned retirement systems. The member should enter the name of the retirement system (i.e., city, county, STRS, etc.) in the space provided. The name of a PERS-covered employer should never be entered.

2. ☐ **I ELECT A REFUND OF MY RETIREMENT CONTRIBUTIONS. I UNDERSTAND THIS REFUND WILL TERMINATE MY MEMBERSHIP IN PERS AND I WILL NOT BE ELIGIBLE FOR ANY FUTURE RETIREMENT BENEFITS.**

WAIVER OF RIGHTS: I am aware of my service and disability retirement rights under PERS. I have read the description of rights, and the benefits calculation formula and table, set forth in the PERS' member booklet for my classification. Despite my knowledge of these facts, I hereby **WAIVE** all rights to any future retirement benefits, in order to take this refund of contributions.

➡ ______________ (Important—If no initials, a request for a refund cannot be processed.)
Initials of Member

FEDERAL INCOME TAX WITHHOLDING: Your tax-deferred contributions and interest in PERS will be subject to taxes as personal income in the year you receive your refund. Therefore, 20% Federal income tax will be withheld from your refund, unless you request that PERS directly roll over the taxable portion. Please read "TAX INFORMATION" in Section A on the back of the employee copy prior to making a refund election. Place an "X" in one of the following boxes to indicate your preference:

☐ **MAIL MY REFUND TO THE ADDRESS LISTED BELOW.**

☐ **DIRECTLY ROLL OVER THE TAXABLE PORTION OF MY REFUND. THE DISTRIBUTION OF PERS CONTRIBUTIONS FORM IS ENCLOSED.**

IMPORTANT: Your request for a refund CANNOT be processed without your Social Security Number, your signature, your initials to waive your retirement rights, and either your spouse's signature or the completed **Justification for Non Signature of Spouse form on the reverse of this form.**

ITEM	INSTRUCTIONS

2

By checking this box the member is electing a refund of total accumulated contributions. This should only be done if the member is permanently leaving your employment and is not accepting new employment covered by PERS.

Refunds are processed after a properly completed BAS-167 is received in PERS' Sacramento office. Refund warrants will be prepared and mailed from the State Controller's Office.

Federal taxes will be taken on that portion of the refund which is subject to Federal taxation, unless the member requests that PERS directly rollover the taxable portion.

The member must read and initial the "Waiver of Rights" statement.

Most refunds will be made in two payments. The first payment will include whatever is credited to the member's account when the separation document is processed. The second payment will include any additional amount credited to the member's account after all payroll reports have been updated.

For questions concerning refunds contact the Refunds Unit, Section 445 (Benefit Application Services Division).

PLEASE ADVISE THE MEMBER THAT:

1) The Retirement Law allows for payment of interest through the date in which the claim is filed with the Office of the Controller.
2) The refund will terminate the member's membership in PERS and the right to receive future retirement benefits.
3) If PERS records show that the member has returned to PERS-covered employment before the refund is made, the refund will be cancelled. A refund is considered effective when the member is issued the first payment.

NOTE: Please make sure the member checks only one of the boxes in Part II. If the member is unavailable to make an election, do *not* check any of the boxes on behalf of the member.

Never submit a second BAS-167 for the purpose of allowing the member to later make or change an election. Instead, please instruct the member to write directly to PERS.

17. MEMBER SIGNATURE	18. DATE	19. C/O
20. SPOUSE SIGNATURE (IMPORTANT—IF NO SPOUSE SIGNATURE, A JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM MUST BE RETURNED) BY SIGNING THIS FORM I ACKNOWLEDGE MY SPOUSE'S REQUEST FOR A REFUND OF CONTRIBUTIONS:	21. MEMBER TELEPHONE NO. ( )	STREET ADDRESS CITY STATE ZIP CODE

EMPLOYER: *An address is required whenever a member terminates employment. If the member is unavailable to complete Part II, please provide the latest mailing address you have for the member. Also, never submit a second form BAS-167 to allow a member to later make or later change an election. The member should be instructed to contact PERS directly at: PERS/Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711, (916) 326-3232 or Telecommunications Device for the Deaf (916) 326-3240*

ORIGINAL TO PERS • DUPLICATE AND TRIPLICATE TO EMPLOYER • QUADRUPLICATE TO MEMBER

ITEM	BLOCK TITLE	INSTRUCTIONS
17	Member Signature	This space is provided for the member's signature. The election is not valid if the member does not sign here.

NO REFUND WILL BE ISSUED WITHOUT THE MEMBER'S SIGNATURE

ITEM	BLOCK TITLE	INSTRUCTIONS
18	Date	Date of member's signature.
19	Address	An address is required on all terminations. If the member is not available to complete Part II, enter the latest mailing address from your records. Do not place the member's name in the "c/o" block. Use the "c/o" block for a name other than the member's; i.e., relative or bank. A member desiring to have his/her refund check mailed to a Credit Union or employer must prepare a current dated letter (plain 8½" x 11" paper, no letterhead) indicating the address to which the check is to be mailed. The home address of the member also must be provided in the letter. Attach the letter to the PERS copy of the BAS-167.

NOTE: If the member is unavailable to make an election, a BAS-167 must still be sent to PERS to separate the member from employment. An employer should *never* make an election for the member.

17. MEMBER SIGNATURE	18. DATE	19. C/O		
20 SPOUSE SIGNATURE (IMPORTANT—IF NO SPOUSE SIGNATURE, A JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM MUST BE RETURNED) BY SIGNING THIS FORM I ACKNOWLEDGE MY SPOUSE'S REQUEST FOR A REFUND OF CONTRIBUTIONS.	21. MEMBER TELEPHONE NO. ( )	STREET ADDRESS		
		CITY	STATE	ZIP CODE

EMPLOYER: *An address is required whenever a member terminates employment. If the member is unavailable to complete Part II, please provide the latest mailing address you have for the member. Also, never submit a second form BAS-167 to allow a member to later make or later change an election. The member should be instructed to contact PERS directly at: PERS/Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711, (916) 326-3232 or Telecommunications Device for the Deaf (916) 326-3240*

ORIGINAL TO PERS • DUPLICATE AND TRIPLICATE TO EMPLOYER • QUADRUPLICATE TO MEMBER

ITEM	BLOCK TITLE	INSTRUCTIONS
19	Address (cont'd)	A member desiring to have the refund check mailed to a bank or Savings and Loan must attach to the BAS-167 an account-numbered bank deposit slip. If the member does not have an account number, provide the name of the bank officer who knows the member or is handling the account. A member desiring to have the refund check mailed to a foreign country should contact the System's headquarters office for further information. International money orders may be purchased upon written authorization from the member.
20	Spouse Signature	The member's spouse's signature is required. If there is no spousal signature on the BAS-167, the Justification For Non Signature of Spouse must be completed by the member.
21	Member Telephone Number	Telephone number of the person requesting a refund.

No refund will be issued without the spouse's signature, unless the justification for nonsignature of spouse is completed/signed.

NOTE: With the exception of state and federal taxes, child and spousal support, and community property settlements, a member's retirement contributions are not subject to execution, garnishment, attachment, or any other process whatsoever, and are unassignable (Government Code Section 21201).

Membership
BAS-167

EXAMPLE: LEAVE OF ABSENCE

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 1-93)

SEQ.	CORR.	SOURCE
		R P T

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

1. SOCIAL SECURITY NUMBER: 000-00-0000

2. MEMBER NAME (Last)	(First)	(Middle)	3. BIRTHDATE MM DD YY	4. JOB OR POSITION TITLE
MARENO	ALBERT	A	04 28 51	CAFETERIA WORKER

5. NAME OF PUBLIC AGENCY	6. EMPLOYER CODE	7. UNIT CODE	8. COVERAGE GROUP
LOS ANGELES COUNTY SCHOOLS	0245	070	60002

9. TYPE OF ACTION

A. ☐ TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
B. ☐ TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
C. ☒ LEAVE OF ABSENCE
D. ☐ MILITARY LEAVE
E. ☐ SABBATICAL LEAVE
F. ☐ WORKERS' COMPENSATION

10. EFFECTIVE DATE OF ABOVE ACTION (MM DD YY)	11. LAST DAY CONTRIBUTIONS WERE DEDUCTED (MM DD YY)	12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:
→ 01 09 93	→ 01 09 93	

13. SIGNATURE OF CERTIFYING OFFICER	14. TITLE	15. TELEPHONE NUMBER	16. DATE
→ Alan Thompson	FINANCE DIRECTOR	(000) 000-0000	01/09/93

PART II. MEMBER: MEMBERSHIP IN PERS *(CHECK ONE NUMBERED BOX ONLY)*

Upon separation you may elect to terminate your membership in PERS and receive a refund of your contributions, or continue your membership and leave your contributions on deposit. **To be eligible to elect a refund, you must be permanently separated from all employment covered by PERS.** Interest will be paid through the date of refund.

1. ☐ **I ELECT TO CONTINUE MY MEMBERSHIP IN PERS AND LEAVE MY TOTAL ACCUMULATED CONTRIBUTIONS ON DEPOSIT. I UNDERSTAND THAT MY CONTRIBUTIONS WILL CONTINUE TO EARN INTEREST, BUT I WILL NOT ACCRUE ANY FURTHER SERVICE CREDIT, UNLESS I RETURN TO EMPLOYMENT COVERED BY PERS.**

   A. As explained in Section C on the back of this form, I am accepting employment with an employer covered by a retirement system having reciprocity with PERS. Enter employer name: ______________ OR:

   B. As explained in Section D on the back of this form, I am accepting employment in which I will be a member of the following statewide retirement system: ______________

2. ☐ **I ELECT A REFUND OF MY RETIREMENT CONTRIBUTIONS. I UNDERSTAND THIS REFUND WILL TERMINATE MY MEMBERSHIP IN PERS AND I WILL NOT BE ELIGIBLE FOR ANY FUTURE RETIREMENT BENEFITS.**

WAIVER OF RIGHTS: I am aware of my service and disability retirement rights under PERS. I have read the description of rights, and the benefits calculation formula and table, set forth in the PERS' member booklet for my classification. Despite my knowledge of these facts, I hereby **WAIVE** all rights to any future retirement benefits, in order to take this refund of contributions.

→ ______________ (Important—If no initials, a request for a refund cannot be processed.)
Initials of Member

FEDERAL INCOME TAX WITHHOLDING: Your tax-deferred contributions and interest in PERS will be subject to taxes as personal income in the year you receive your refund. Therefore, 20% Federal income tax will be withheld from your refund, unless you request that PERS directly roll over the taxable portion. Please read "TAX INFORMATION" in Section A on the back of the employee copy prior to making a refund election. Place an "X" in one of the following boxes to indicate your preference:

☐ **MAIL MY REFUND TO THE ADDRESS LISTED BELOW.**

☐ **DIRECTLY ROLL OVER THE TAXABLE PORTION OF MY REFUND. THE DISTRIBUTION OF PERS CONTRIBUTIONS FORM IS ENCLOSED.**

IMPORTANT: Your request for a refund CANNOT be processed without your Social Security Number, your signature, your initials to waive your retirement rights, and either your spouse's signature or the completed **Justification for Non Signature of Spouse form on the reverse of this form.**

17. MEMBER SIGNATURE	18. DATE	19. C/O
→		

20. SPOUSE SIGNATURE (IMPORTANT—IF NO SPOUSE SIGNATURE, A JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM MUST BE RETURNED) BY SIGNING THIS FORM I ACKNOWLEDGE MY SPOUSE'S REQUEST FOR A REFUND OF CONTRIBUTIONS:	21. MEMBER TELEPHONE NO.	STREET ADDRESS / CITY / STATE / ZIP CODE
→	( )	

EMPLOYER: *An address is required whenever a member terminates employment. If the member is unavailable to complete Part II, please provide the latest mailing address you have for the member. Also, never submit a second form BAS-167 to allow a member to later make or later change an election. The member should be instructed to contact PERS directly at: PERS/Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711, (916) 326-3232 or Telecommunications Device for the Deaf (916) 326-3240*

ORIGINAL TO PERS • DUPLICATE AND TRIPLICATE TO EMPLOYER • QUADRUPLICATE TO MEMBER

CalPERS PRA #1577 001357

Membership
BAS-167

CALIFORNIA PERS

EXAMPLE: TERMINATION

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 1-93)

SEQ.	CORR.	SOURCE
		R P T

PART I. EMPLOYER: EMPLOYMENT INFORMATION — FOR PERS USE ONLY

1. SOCIAL SECURITY NUMBER: 000-00-0000
2. MEMBER NAME (Last) SINCLAIR (First) JAMES (Middle) E.
3. BIRTHDATE: MM 09 DD 01 YY 50
4. JOB OR POSITION TITLE: ADMINISTRATIVE ASSISTANT
5. NAME OF PUBLIC AGENCY: CITY OF SAN LUIS OBISPO
6. EMPLOYER CODE: 0319
7. UNIT CODE:
8. COVERAGE GROUP: 70001
9. TYPE OF ACTION
   - A. [X] TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
   - B. [ ] TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
   - C. [ ] LEAVE OF ABSENCE
   - D. [ ] MILITARY LEAVE
   - E. [ ] SABBATICAL LEAVE
   - F. [ ] WORKERS' COMPENSATION
10. EFFECTIVE DATE OF ABOVE ACTION: MM 07 DD 06 YY 93
11. LAST DAY CONTRIBUTIONS WERE DEDUCTED: MM 06 DD 22 YY 93
12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN: EMPLOYEE DID NOT RETURN FROM ADMINISTRATIVE LEAVE
13. SIGNATURE OF CERTIFYING OFFICER: Jack Ryan
14. TITLE: PAYROLL OFFICER
15. TELEPHONE NUMBER: (000) 000-0000
16. DATE: 07/07/93

PART II. MEMBER: MEMBERSHIP IN PERS (CHECK ONE NUMBERED BOX ONLY)

Upon separation you may elect to terminate your membership in PERS and receive a refund of your contributions, or continue your membership and leave your contributions on deposit. To be eligible to elect a refund, you must be permanently separated from all employment covered by PERS. Interest will be paid through the date of refund.

1. [ ] **I ELECT TO CONTINUE MY MEMBERSHIP IN PERS AND LEAVE MY TOTAL ACCUMULATED CONTRIBUTIONS ON DEPOSIT. I UNDERSTAND THAT MY CONTRIBUTIONS WILL CONTINUE TO EARN INTEREST, BUT I WILL NOT ACCRUE ANY FURTHER SERVICE CREDIT, UNLESS I RETURN TO EMPLOYMENT COVERED BY PERS.**

   A. As explained in Section C on the back of this form, I am accepting employment with an employer covered by a retirement system having reciprocity with PERS. Enter employer name: ______ OR;

   B. As explained in Section D on the back of this form, I am accepting employment in which I will be a member of the following statewide retirement system: ______

2. [X] **I ELECT A REFUND OF MY RETIREMENT CONTRIBUTIONS. I UNDERSTAND THIS REFUND WILL TERMINATE MY MEMBERSHIP IN PERS AND I WILL NOT BE ELIGIBLE FOR ANY FUTURE RETIREMENT BENEFITS.**

   WAIVER OF RIGHTS: I am aware of my service and disability retirement rights under PERS. I have read the description of rights, and the benefits calculation formula and table, set forth in the PERS' member booklet for my classification. Despite my knowledge of these facts, I hereby **WAIVE** all rights to any future retirement benefits, in order to take this refund of contributions.

   → JES Initials of Member (Important—If no initials, a request for a refund cannot be processed.)

   FEDERAL INCOME TAX WITHHOLDING: Your tax-deferred contributions and interest in PERS will be subject to taxes as personal income in the year you receive your refund. Therefore, 20% Federal income tax will be withheld from your refund, unless you request that PERS directly roll over the taxable portion. Please read "TAX INFORMATION" in Section A on the back of the employee copy prior to making a refund election. Place an "X" in one of the following boxes to indicate your preference:

   [X] **MAIL MY REFUND TO THE ADDRESS LISTED BELOW.**

   [ ] **DIRECTLY ROLL OVER THE TAXABLE PORTION OF MY REFUND. THE DISTRIBUTION OF PERS CONTRIBUTIONS FORM IS ENCLOSED.**

IMPORTANT: Your request for a refund CANNOT be processed without your Social Security Number, your signature, your initials to waive your retirement rights, and either your spouse's signature or the completed **Justification for Non Signature of Spouse form on the reverse of this form.**

17. MEMBER SIGNATURE: James E. Sinclair
18. DATE: 07/06/93
19. C/O:
20. SPOUSE SIGNATURE (IMPORTANT—IF NO SPOUSE SIGNATURE, A JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM MUST BE RETURNED) BY SIGNING THIS FORM I ACKNOWLEDGE MY SPOUSE'S REQUEST FOR A REFUND OF CONTRIBUTIONS:
21. MEMBER TELEPHONE NO.: (000) 000-0000

STREET ADDRESS: 3333 WEST STREET
CITY: SAN LUIS OBISPO STATE: CA ZIP CODE: 93401

EMPLOYER: *An address is required whenever a member terminates employment. If the member is unavailable to complete Part II, please provide the latest mailing address you have for the member. Also, never submit a second form BAS-167 to allow a member to later make or later change an election. The member should be instructed to contact PERS directly at: PERS/Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711, (916) 326-3232 or Telecommunications Device for the Deaf (916) 326-3240*

ORIGINAL TO PERS • DUPLICATE AND TRIPLICATE TO EMPLOYER • QUADRUPLICATE TO MEMBER

Membership
BAS-167

EXAMPLE: TERMINATION

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 5-92)

SEQ.	CORR.	SOURCE
		R P T

1. SOCIAL SECURITY NUMBER: 000-00-0000

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

2. MEMBER NAME (Last)	(First)	(Middle)	3. BIRTHDATE MM DD YY	4. JOB OR POSITION TITLE
SINCLAIR	JAMES	E.	09 01 50	ADMINISTRATIVE ASST.

5. NAME OF PUBLIC AGENCY	6. EMPLOYER CODE	7. UNIT CODE	8. COVERAGE GROUP
CITY OF SAN LUIS OBISPO	0319		70001

9. TYPE OF ACTION

- A. [X] TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
- B. [ ] TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
- C. [ ] LEAVE OF ABSENCE
- D. [ ] MILITARY LEAVE
- E. [ ] SABBATICAL LEAVE
- F. [ ] WORKERS' COMPENSATION

10. EFFECTIVE DATE OF ABOVE ACTION (MM DD YY)	11. LAST DAY CONTRIBUTIONS WERE DEDUCTED (MM DD YY)	12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:
07 06 93	06 22 93	EMPLOYEE DID NOT RETURN FROM ADMINISTRATIVE LEAVE

13. SIGNATURE OF CERTIFYING OFFICER	14. TITLE	15. TELEPHONE NUMBER	16. DATE
Jack Ryan	PAYROLL OFFICER	(000) 000-0000	07/07/93

PART II. MEMBER: MEMBERSHIP IN PERS *(CHECK ONE NUMBERED BOX ONLY)*

Upon separation you may elect to terminate your membership in PERS and receive a refund of your contributions, or continue your membership and leave your contributions on deposit. **To be eligible to elect a refund, you must be permanently separated from all employment covered by PERS.** Interest will be paid through the date of refund.

1. [ ] **I ELECT TO CONTINUE MY MEMBERSHIP IN PERS AND LEAVE MY TOTAL ACCUMULATED CONTRIBUTIONS ON DEPOSIT. I UNDERSTAND THAT MY CONTRIBUTIONS WILL CONTINUE TO EARN INTEREST, BUT I WILL NOT ACCRUE ANY FURTHER SERVICE CREDIT, UNLESS I RETURN TO EMPLOYMENT COVERED BY PERS.**

   A. As explained in Section C on the back of this form, I am accepting employment with an employer covered by a retirement system having reciprocity with PERS. Enter employer name: ______________________ OR;

   B. As explained in Section D on the back of this form, I am accepting employment in which I will be a member of the following statewide retirement system: ______________________

2. [X] **I ELECT A REFUND OF MY RETIREMENT CONTRIBUTIONS. I UNDERSTAND THIS REFUND WILL TERMINATE MY MEMBERSHIP IN PERS AND I WILL NOT BE ELIGIBLE FOR ANY FUTURE RETIREMENT BENEFITS.**

WAIVER OF RIGHTS: I am aware of my service and disability retirement rights under PERS. I have read the description of rights, and the benefits calculation formula and table, set forth in the PERS' member booklet for my classification. Despite my knowledge of these facts, I hereby **WAIVE** all rights to any future retirement benefits, in order to take this refund of contributions.

→ JES
Initials of Member **(Important—If no initials, a request for a refund cannot be processed.)**

FEDERAL INCOME TAX WITHHOLDING: Your tax-deferred contributions and interest in PERS will be subject to taxes as personal income in the year you receive your refund. Therefore, you must make an election as to whether or not you want tax withheld from your refund. Please read "TAX INFORMATION" in Section A on the back of the employee copy prior to making a refund election. Place an "X" in one of the following boxes to indicate your preference:

[ ] **I ELECT TO HAVE TAX WITHHELD.** [X] **I ELECT NOT TO HAVE TAX WITHHELD.**

IMPORTANT: Your request for a refund CANNOT be processed without your Social Security Number, your signature, your initials to waive your retirement rights, and either your spouse's signature or the completed **Justification for Non Signature of Spouse form on the reverse of this form.**

17. MEMBER SIGNATURE	18. DATE	19. C/O
James E. Sinclair	07/06/93	

20. SPOUSE SIGNATURE (IMPORTANT—IF NO SPOUSE SIGNATURE, A JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM MUST BE RETURNED) BY SIGNING THIS FORM I ACKNOWLEDGE MY SPOUSE'S REQUEST FOR A REFUND OF CONTRIBUTIONS:	21. MEMBER TELEPHONE NO.	STREET ADDRESS / CITY / STATE / ZIP CODE
	(000) 000-0000	3333 WEST STREET SAN LUIS OBISPO CA 93401

EMPLOYER: *An address is required whenever a member terminates employment. If the member is unavailable to complete Part II, please provide the latest mailing address you have for the member. Also, never submit a second form BAS-167 to allow a member to later make or later change an election. The member should be instructed to contact PERS directly at: PERS/Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711, (916) 326-3232 or Telecommunications Device for the Deaf (916) 326-3240*

ORIGINAL TO PERS • DUPLICATE AND TRIPLICATE TO EMPLOYER • QUADRUPLICATE TO MEMBER

Membership
BAS-167

EXAMPLE: LEAVE OF ABSENCE

CALIFORNIA PERS

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. Box 942704
Sacramento, CA 94229-2704

REPORT OF STATUS CHANGE OR SEPARATION
PERS-BAS-167 (REV. 5-92)

SEQ.	CORR.	SOURCE
		R P T

PART I. EMPLOYER: EMPLOYMENT INFORMATION

FOR PERS USE ONLY

1. SOCIAL SECURITY NUMBER: 000-00-0000
2. MEMBER NAME (Last) MARENO (First) ALBERT (Middle) A.
3. BIRTHDATE MM 04 DD 28 YY 51
4. JOB OR POSITION TITLE: CAFETERIA WORKER
5. NAME OF PUBLIC AGENCY: LOS ANGELES COUNTY SCHOOLS
6. EMPLOYER CODE: 0245
7. UNIT CODE: 070
8. COVERAGE GROUP: 60002
9. TYPE OF ACTION
   - A. ☐ TERMINATION OF EMPLOYMENT (MEMBER SHOULD COMPLETE PART II)
   - B. ☐ TRANSFER WITHIN SAME AGENCY CHANGING MEMBER'S COVERAGE GROUP (INCLUDE FORM MEM-1)
   - C. ☒ LEAVE OF ABSENCE
   - D. ☐ MILITARY LEAVE
   - E. ☐ SABBATICAL LEAVE
   - F. ☐ WORKERS' COMPENSATION
10. EFFECTIVE DATE OF ABOVE ACTION: MM 01 DD 09 YY 93
11. LAST DAY CONTRIBUTIONS WERE DEDUCTED: MM 01 DD 09 YY 93
12. IF THE DATES IN BOXES 10 AND 11 ARE NOT THE SAME, PLEASE EXPLAIN:
13. SIGNATURE OF CERTIFYING OFFICER: Alan Thompson
14. TITLE: FINANCE DIRECTOR
15. TELEPHONE NUMBER: (000) 000-0000
16. DATE: 01/09/93

PART II. MEMBER: MEMBERSHIP IN PERS *(CHECK ONE NUMBERED BOX ONLY)*

Upon separation you may elect to terminate your membership in PERS and receive a refund of your contributions, or continue your membership and leave your contributions on deposit. **To be eligible to elect a refund, you must be permanently separated from all employment covered by PERS.** Interest will be paid through the date of refund.

1. ☐ **I ELECT TO CONTINUE MY MEMBERSHIP IN PERS AND LEAVE MY TOTAL ACCUMULATED CONTRIBUTIONS ON DEPOSIT. I UNDERSTAND THAT MY CONTRIBUTIONS WILL CONTINUE TO EARN INTEREST, BUT I WILL NOT ACCRUE ANY FURTHER SERVICE CREDIT, UNLESS I RETURN TO EMPLOYMENT COVERED BY PERS.**

   A. As explained in Section C on the back of this form, I am accepting employment with an employer covered by a retirement system having reciprocity with PERS. Enter employer name: ______ OR;

   B. As explained in Section D on the back of this form, I am accepting employment in which I will be a member of the following statewide retirement system: ______

2. ☐ **I ELECT A REFUND OF MY RETIREMENT CONTRIBUTIONS. I UNDERSTAND THIS REFUND WILL TERMINATE MY MEMBERSHIP IN PERS AND I WILL NOT BE ELIGIBLE FOR ANY FUTURE RETIREMENT BENEFITS.**

   WAIVER OF RIGHTS: I am aware of my service and disability retirement rights under PERS. I have read the description of rights, and the benefits calculation formula and table, set forth in the PERS' member booklet for my classification. Despite my knowledge of these facts, I hereby **WAIVE** all rights to any future retirement benefits, in order to take this refund of contributions.

   ______ Initials of Member **(Important—If no initials, a request for a refund cannot be processed.)**

   FEDERAL INCOME TAX WITHHOLDING: Your tax-deferred contributions and interest in PERS will be subject to taxes as personal income in the year you receive your refund. Therefore, you must make an election as to whether or not you want tax withheld from your refund. Please read "TAX INFORMATION" in Section A on the back of the employee copy prior to making a refund election. Place an "X" in one of the following boxes to indicate your preference:

   ☐ **I ELECT TO HAVE TAX WITHHELD.** ☐ **I ELECT NOT TO HAVE TAX WITHHELD.**

IMPORTANT: Your request for a refund CANNOT be processed without your Social Security Number, your signature, your initials to waive your retirement rights, and either your spouse's signature or the completed **Justification for Non Signature of Spouse form on the reverse of this form.**

17. MEMBER SIGNATURE
18. DATE
19. C/O
20. SPOUSE SIGNATURE (IMPORTANT—IF NO SPOUSE SIGNATURE, A JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM MUST BE RETURNED) BY SIGNING THIS FORM I ACKNOWLEDGE MY SPOUSE'S REQUEST FOR A REFUND OF CONTRIBUTIONS:
21. MEMBER TELEPHONE NO. ( )

STREET ADDRESS

CITY STATE ZIP CODE

EMPLOYER: *An address is required whenever a member terminates employment. If the member is unavailable to complete Part II, please provide the latest mailing address you have for the member. Also, never submit a second form BAS-167 to allow a member to later make or later change an election. The member should be instructed to contact PERS directly at: PERS/Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711, (916) 326-3232 or Telecommunications Device for the Deaf (916) 326-3240*

ORIGINAL TO PERS • DUPLICATE AND TRIPLICATE TO EMPLOYER • QUADRUPLICATE TO MEMBER

PAYROLL REPORTING PROCEDURES
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NOTE: Refer to the Membership Section for the discussion on the Report of Status Change or Separation, PERS-BAS-167, and the Authorization for Contribution and/or Rate Adjustment, PERS-MEM-823C.

PAYROLL REPORTING TELEPHONE AND SECTION DIRECTORY

	Telephone Number	Section Code *
Fiscal Services Division		
Cashier	(916) 326-3448	130
Employer Rates	326-3442	130
Member Services Division		
Information Processing Unit:		
Delinquency Reporting	326-3502	863
Pre-Lists	326-3501	863
FAX	(916) 326-3287	
Payroll Audits Unit:		
Payroll Reporting	326-3141	822
Compensation Review Unit:	326-3837	843
Contribution Adjustment Unit:		
MemberAnnual Statement Unit:	326-3141	823
Contribution Adjustment Unit	326-3141	823
Benefit Application Services Division		
Refund Section	326-3480	445
Information (Telephone Communications Device for the Deaf-TDD):		
Member Services Division	326-3240	
Benefit Application Services Division	326-3240	

* *For better service when writing to Fiscal Services Division, Member Services Division, or Benefit Application Services Division, include the Section Code on all correspondence.*

See Appendix for the System's mailing addresses.

GENERAL INFORMATION FOR ALL REPORTING METHODS

REPORTABLE/NON-REPORTABLE COMPENSATION

Regular Compensation

REPORT

- normal regular earnings
- vacation/annual leave (report as if the compensation were earned during the vacation period)
- compensating time off (report as if the compensation were earned during the period the member is off work)
- sick leave payments from employer controlled funds
- payments from school district during disability or illness leave (see Education Code for various conditions)
- disability payments to safety members in accordance with Labor Code Section 4850
- tax-sheltered annuity payments* which meet requirements of Section 403(b) of the United States Internal Revenue Code [Government Code Section 20022(a)]
- deferred compensation plan payments* [Government Code Sections 20022, 20032 and 20809] when paid by the member

* Report the full amount of compensation to PERS before deducting these payments.

DO NOT REPORT

- *lump sum* vacation or compensating time off payments
- final settlement pay, severance pay
- lump sum sick leave payments at end of year or upon termination of employment
- pay in lieu of vacation or holiday (considered overtime for retirement purposes)
- overtime

> Note: Overtime is usually any service in excess of what is considered by the employer to be fulltime for the position. Any overtime paid to certain classifications for working what is considered to be full-time due to the requirements of the Fair Labor Standards Act is reportable compensation. (See page 2-39).

- payments to health and welfare funds [Government Code Section 20022(b)]
- payments in lieu of unused health insurance allowance provided by employer [Government Code Section 20022(b)]
- employer's payments which are to be credited as employee contributions to PERS [Government Code Section 20022(b)]

Example: Pay Rate = $1,000 per month
Earnings = $1,000 per month
Contributions due = $70.00

If the employer begins paying the $70.00 contribution on behalf of the member, *do not* add the $70.00 to the pay rate or earnings.

- **employer's payments** which are to be credited to employee accounts in deferred compensation plans [Government Code Section 20022(b)]
- **employer's payments** of the employee portion of Social Security taxes
- cafeteria style benefit plans; however, if any portion of the plan includes forms of compensation defined specifically as such by the Retirement Law, that portion must be reported

SPECIAL COMPENSATION

REPORT	DO NOT REPORT
• special compensation for performing *normally required* duties, including:	• special compensation for additional services outside regular duties, including:
— holiday pay*	— stand-by pay
— uniform allowance**	— call-back pay
— bonuses for normally required duties [Government Code Section 20022(a)(8)]	— court duty
— educational incentive pay	— auto allowances
— bilingual pay	— bonuses for duties performed after regular work shift [Government Code Section 20022(b)(11)]
— longevity pay	
— out-of-class pay	
— marksmanship pay	
— hazard pay	
— motorcycle pay	
— night-time duty pay	
— split-shift differential	
— substitute differential (Education Code Sections 45196 and 88196)	
— paramedic pay	

When special compensation is paid as a regular part of the member's salary, it should be incorporated into the base pay rate and earnings for the member. When it is paid on a different schedule than the normal salary, it should be reported separately as special compensation. Any employee hired on a *part-time basis* should *always* have special compensation reported in a separate entry.

NOTE: If in doubt as to whether an item of compensation is reportable to PERS, submit a copy of the memorandum of understanding, union contract, or other supporting documentation to the Compenstion Review Unit (843) for a determination.

Please see circular letter number 100-274, dated January 11, 1985, for more comprehensive information regarding holiday pay and uniform allowance.

* Holiday pay is reported for both miscellaneous and safety members who work in positions that require scheduled staffing without regard to holidays. If the member is paid over and above the normal salary when a holiday is worked, the additional amount is reported separately to PERS as special compensation.

** Uniform allowance is reported for both miscellaneous and safety members. Regardless of how the uniform is purchased, if the employer absorbs the costs of the uniform, these costs are reported as special compensation. For PERS purposes, uniforms include only those which are a ready substitute for personal attire the employees would otherwise have to acquire with their own personal resources. Rental and laundry fees are included as uniform allowance, while health and safety equipment are excluded.

COMPENSATION PAID TO COURT REPORTERS

Report compensation for Court Reporters who qualify for PERS membership; i.e., those who serve half-time or more. Numerous statutes and a variety of payment methods prevent PERS from formulating standard reporting procedures for Court Reporters. Separate instructions are provided to the individual counties. Contact the Payroll Audits Unit (822) for further information.

SCHOOL EMPLOYEES—LESS-THAN-FULL YEAR CONTRACT

Report compensation school employees earn in a less-than-full year contract as it is earned, not as it is paid (Government Code Section 20022.3). See page 2-38 for method of reporting equal payments.

FOR ADDITIONAL INFORMATION CONTACT THE PAYROLL AUDITS UNIT (822) OF THE MEMBER SERVICES DIVISION.

SHORT-TERM POLICY/REGULATIONS ON REPORTABLE COMPENSATION

The Board of Administration has adopted the following short-term policy regarding the reportability of compensation. Formal regulations will be adopted to reflect this policy.

This policy was adopted to curb pension abuse by limiting certain items of compensation to those which were provided by a labor agreement in effect on or before December 18, 1992, or is an extension of such an agreement. If a labor agreement first includes these items after December 18, 1992, such provisions will not be honored by PERS. (Reference PERS Circular Letter No. 310-171, dated December 22, 1992.)

COMPENSATION

For the period of December 18, 1992 through June 30, 1994, compensation shall include the following four provisions if they were contained in a labor agreement or legislative actions by the elected or appointed body of the agency or such other document used by the agency to specify the salary and benefits of represented or unrepresented employees (hereinafter referred to as "labor agreement") on December 18, 1992:

1. Conversion of Employer-Paid Member Contributions (EPMC) to compensation;
2. Conversion of unearned vacation leave credit to compensation;
3. Conversion of unearned sick leave credit to compensation;
4. Conversion of unearned "other leave" credit to compensation.

In addition, for the same period as stated above, the Board may use the basic principles of estoppel to approve other types of compensation provided to members through written labor agreements, except that individual detriment need not be proven if such agreements or provisions are the result of a misunderstanding of fact or based on written communication from the Board which includes PERS Circular Letters. If it was based only on a misunderstanding of fact, an agency will be required to demonstrate that the compensation was for an entire group or class of employment and has been funded over the entire period the compensation has been provided.

Payment(s) made because of any unfunded liability resulting from this action shall be by one of the following methods:

1. agency to pay in lump sum from their surplus asset account (if any) before any other method can be considered unless approved otherwise by the Board. **Separate surplus asset accounts are established by miscellaneous and safety categories. Payments made from these accounts must be for the specified category(ies).**
2. the benefits will continue to be funded through the ratesetting process unless an agency selects one of the remaining methods.
3. agency to pay in lump sum from their current year budget within 30 days or be subject to interest.
4. lump sum payment by July 15, 1994, with interest from the billing date (*).
5. amortized over time through a schedule of payments determined by the board with interest from the billing date (*).
6. any combination of payments from #2-5 above.

(*) All interest shall be at the prior year interest crediting rate for employers.

OVERPAYMENTS

Any person who is overpaid any amount under this part is liable for the amount unless the Board determines that both of the following have occurred:

(a) The overpayment was not due to fraud, misrepresentation, or willful nondisclosure on the part of the recipient.

(b) The overpayment was received and recovery of the overpayment would be against equity and good conscience.

These provisions sunset on June 30, 1994, at which time appropriate legislative changes and regulations should be in place.

PAYROLL REPORTING ELEMENTS

INTRODUCTION

All elements involved in a payroll entry are identified and explained in this part. The same elements are used for all payroll reporting methods in essentially the same way.

The chart on page 2-15 shows the relationship among the payroll reporting elements based on the type of contributions being reported.

CONTRIBUTION AMOUNT

"Contribution Amount" is the monetary amount of contributions to be posted to the member's account for each payroll entry. (Survivor contributions are reported as a separate element.)

The element is a positive or negative numeric value up to six digits in length (e.g., $1,350.00).

For a description of how member normal contributions are calculated, see "Basic Contribution Calculation," page 2-29.

CONTRIBUTION CODE

"Contribution Code" is a two-digit numerical code which identifies the type of contributions being reported. It is the key to each payroll transaction. Only the following codes may be used:

Member Paid	Tax Deferred Member		
01	11	—	Normal Current Contributions
02	12	—	Prior Period Contribution Adjustment
03	13	—	Prior Period Earnings Adjustment
04	—	—	Contribution Receivable
05	15	—	Retroactive Salary Adjustment
06	16	—	Special Compensation
07	—	—	Prior Period Survivor Contribution Adjustment
08*	—	—	Employee-Paid Additional Contributions*
09*	—	—	Employer-Paid Additional Contributions*

*Must be established prior to July 1, 1983.

See page 2-17 for further information and examples.

Please note that only contribution codes 01,11, 03, and 13 will generate service credit for the member.

CONTRIBUTION RATE

"Contribution Rate" is the percentage used to calculate the contribution amount (along with member earnings and a modification factor, if applicable). It is a four-digit positive numeric value (e.g., report seven percent as 0700).

Contribution rate is found in the Coverage Key, Item 6.4. If an employer pays any portion of the member's contributions, the total percentage due, not just the amount the member pays, should be used for this element.

COVERAGE GROUP

"Coverage Group" is a five-digit numerical code which is assigned by PERS to identify a specific group of employees within an agency.

Coverage groups are uniquely assigned for each agency. Refer to Coverage Key, Item 3, for the coverage groups applicable to your agency. Only the coverage groups shown will be accepted on payroll reports to PERS.

To find the coverage group that applies to a particular member, first determine the major category or type of employment. Next, refer to the description of the coverage groups and use the one that applies.

MEMBER EARNINGS

"Member Earnings" is the gross compensation paid in cash that a member is entitled to as payment for services during a service period. See pages 2-5 and 2-6 for what is reportable or not reportable to PERS.

The element is a positive (or negative) numeric value up to seven digits in length, e.g., $10,500.00.

> NOTE: School members who are employed under less-than-full year contracts should be reported no differently than members who are employed under full year contracts. All salary withheld for the purpose of continuing salary payments during periods in which the member renders no service should be reported when earned rather than when actually paid.

MEMBER NAME

"Member Name" identifies the member's last name, initial of first name, and initial of middle name.

The member's last name must be at least two alpha characters in length and cannot exceed ten characters in length. Member's first initial must be one alpha character in length. Member's middle initial must be either one alpha character or blank. Member's name should be arranged in alphabetical order within each unit on your payroll.

PAY CODE

"Pay Code" is a two-digit numeric code which designates the wage base on which a member is paid. It must be one of the following:

01 — Monthly Pay Rate
02 — Monthly Pay Rate (used only by L.A. City Unified and L.A. Community College District)
04 — Hourly Pay Rate
08 — Daily Pay Rate
09 — Miscellaneous Pay Rate (for reporting special compensation only)

PAY RATE

"Pay Rate" indicates that amount of compensation a member is paid for a full unit of time (i.e., hour, day, month).

Always use the member's FULLTIME payrate.

The pay rate must be a positive numeric value and cannot exceed eight digits in length (e.g., 99999.999). PERS requires that pay rates be reported with *three places* after the decimal. For example, an hourly rate of $5.781/2 would be reported as 5.785, and a daily rate of $60.00 would be reported as 60.000.

For further information on reporting pay rates, see page 2-33.

SERVICE PERIOD

"Service Period" is a five-digit numeric code that identifies the month, year, and type of payroll period for which the transaction is being reported.

The *first two digits* of the service period identify the month in which the service period ends. (The ending date is the last date of service for which compensation was earned, regardless of the date the actual salary payment was made.)

Examples:

a. Monthly report for April (service period ends in April)
04-89-0

b. Bi-weekly report for period September 18 through October 1 (last day of service period determines month of the report)
10-89-3

The *third and fourth* digits identify the year in which the service period ends. (Only the last two digits of the year are used.)

Example:

a. Monthly report for December, 1988 (service period ends in 1988)
12-88-0

The *fifth digit* indicates the frequency of the payroll report and the chronological sequence within the month. All payroll reports to PERS must be submitted under one of the following types:

Frequency	Number of Payroll Periods Per Year	Type Code
a. Monthly	12	0
b. Semi-monthly	24	1 — first half of month (1st through the 15th)
Semi-monthly		2 — second half of month (16th through the end of the month)
c. Bi-weekly	26	3 — first report in month (ending on the 1st through the 14th)
Bi-weekly		4 — second report in month (ending on the 15th through the 28th)
Bi-weekly		5 — third report in month (occurs whenever service period ending dates are 29, 30, or 31)
d. Quadri-weekly	13	6 — first report in month (ending on the 1st through the 28th)
Quadri-weekly		7 — second report in month (occurs whenever the service period ending dates are 29, 30, or 31)

CHANGES IN THE FREQUENCY IN WHICH PAYROLL REPORTS ARE SUBMITTED MUST BE APPROVED BY PERS IN ADVANCE.

SOCIAL SECURITY NUMBER

"Social Security Number" must be a positive numeric value nine digits in length. It must be present on all transactions because it is used as the major source of member identification. Verify the Social Security number with the Social Security card or the Membership Form (MEM1). Social Security numbers beginning with 8 or 9 are invalid and will not be accepted.

In the event the Social Security number was reported incorrectly on the MEM-1 and correspondingly on the payroll reports, notify the Member Services Division, Section 821. Include in the correspondence the incorrect number, the correct number, the member's name, and a copy of the member's Social Security card.

If membership was established with the correct number, but an incorrect number has been reported on the payroll reports for one or more service periods, begin using the correct number on the next payroll report. Then notify the Member Services Division, Payroll Audits Unit (822), that the error was made.

SURVIVOR CONTRIBUTION

"Survivor Contribution" is the amount of contribution a member pays for the 1959 Survivor Benefit. Refer to the Coverage Key, Item 8.4, and the Membership Form (MEM-1), to determine if the member has this benefit. Members covered by the 1959 Survivor Benefit contribute the following amounts based on the reporting frequency.

Reporting Frequency	Contribution Each Service Period
Monthly	$2.00
Semi-monthly	1.00
Bi-weekly	0.93
Quadri-weekly	1.86

When the member is covered, the survivor contribution should always be shown as a three-digit numeric value. It may be positive or negative depending on the circumstances.

The 1959 Survivor Benefit provides for a survivor benefit upon death of the member before retirement. A member does not have both 1959 Survivor Benefit coverage and Social Security coverage with a single employer. There are exceptions, however. Contact the Membership Review Unit (841) of the Member Services Division if you have questions.

The full amount of survivor contribution is due for a service period even if only one day's earnings are reported. Make only one deduction each service period. The contribution is not due on retroactive or special compensation entries (Contribution Codes 05,15, 06 or 16).

If a member does not receive any compensation for a service period because of an official leave of absence, no contribution is due for that service period.

Entries adjusting the survivor contributions should be included as part of the current entries or prior period earnings adjustment entries (Contribution Codes 01,11, 03, and 13). If adjustments are more than $9.99, additional adjustments may be made on a separate entry using Contribution Code 07.

The survivor contribution is *not* credited to the member's account, and is not refundable.

UNIT CODE

"Unit Code" identifies a group or unit of employees within an employer. If used, it must be three numeric digits and must be reported consistently for a member. When a member transfers to a new unit code within an employer, begin reporting the new unit code on the next payroll report. (The unit code reported for payroll will also be used to distribute Annual Member Statements.)

Unit codes can provide easier member identification and payroll balancing. A separate unit code for each of the following groups shoud be used:

1. Elected/Appointed Officials
2. Coverage groups (when more than one is used)
3. Employees hired to work less than 40 hours per week (work schedule code should reflect this also)
4. Employees hired to work more than 40 hours per week (change wsc)
5. Employees with unusual/irregular duties

This code is optional for all employers except county schools. County schools must use the unit codes found in the Coverage Key.

WORK SCHEDULE CODE

The "Work Schedule Code" is a 3-digit numeric code. It identifies what you, the employer, consider to be fulltime employment for employees in the same work group, such as by department or duties, but not by individual employee. The work schedule code typically will not vary from report to report.

The work schedule code must be reported for all payroll entries using contribution codes 01, 11, 03 and 13.

The monthly, hourly or daily *pay code* used for the payroll entry determines how you convert full-time employment into the appropriate work schedule code.

EXAMPLES:

Pay Code	Work Schedule Code
Monthly—01	= 173

Your full-time monthly paid employees work an average of 173 hours per month

To determine the monthly average when only a weekly average is known, use the following formula:

$$\frac{\text{hours per week X weeks per year}}{\text{months per year}}$$

$$\frac{\text{40 hours per week X 52 weeks per year = 173.33}}{\text{12 months per year}} \qquad = 173$$

NOTE: When using monthly work schedule codes always round to the nearest whole number.

Hourly—04	= 400

1. Your full-time hourly paid employees work an average of 40 hours per week
2. Your full-time hourly paid employees work an average of 37.5 hours per week = 375

Pay Code	Work Schedule Code
Daily—08	
1. Your full-time daily paid employees work an average of 5 days per week	= 050
2. Your full-time daily paid employees work an average of 4.5 days per week	= 045

NOTE: A decimal point is implied between the second and third position of hourly and daily work schedule codes.

PAY CODE/PART-TIME EMPLOYEES

A part-time employee's work schedule code is based on what is considered full-time employment for employees in the same work group.

For example, your part-time hourly paid employee works an average of 20 hours per week but may work more hours as needed. If employees in the same group are allowed to work up to 40 hours per week, then the work schedule code is 400 (*not* 200).

NOTE: Council Members and City Attorneys would have the same work schedule code as the regular full-time employees within your agency even if their pay is based on the number of meetings they attend.

Miscellaneous—09	Work schedule code is NEVER required

PAYROLL REPORTING ELEMENT RELATIONSHIPS

The following chart shows the relationship among the various elements used in a payroll entry. By referring to the *Contribution Code* column, you can identify which elements are required, which elements cannot be used, which are optional, and which are restricted to certain values. See page 2-17 for examples of each type of entry.

	ELEMENT NAME													
TRANSACTION TYPE	Contribution Code	Social Security Number	Member Name	Coverage Group	Service Period	Pay Code	Pay Rate	Member Earnings	Contribution Rate	Normal Member Contribution Amount	Survivor Contribution Amount	Work Schedule Code	Unit Code	Tax Deferred Member Contribution Amount
Normal Current Contribution	01, 11				A	E				J	L	M	N	0
Prior Period Contrib. Adjustment	02, 12				B					J			N	0
Prior Period Earn. Adjustment	03, 13				C	E				J	L	M	N	0
Contribution Receivable	04				D					J			N	0
Retroactive Salary Adjustment	05, 15				C	E	G			K			N	0
Special Compensation	06, 16				D	F	H	I		J			N	0
Prior Period Surv. Cont. Adjustment	07				B								N	
Employee Pd. Addl. Contribution	08				A								N	
Employer Pd. Addl. Contribution	09				A								N	

- (shaded box) This element is mandatory.
- (blank box) This element must be blank or zero.
- **A** Agencies reporting with diskette or magnetic tape must enter the current service period. Agencies reporting by pre-list must leave service period blank.
- **B** All agencies, regardless of reporting media, must enter a non-current service period. The service period entered may be either the current or a previous service period depending on the circumstances.
- **C** All agencies, regardless of reporting media, must enter a non-current service period.
- **D** Agencies reporting with diskette or magnetic tape must enter either the current or a non-current service period depending upon the circumstances. Agencies reporting by pre-list must leave service period blank if the entry pertains to the current service period, and must enter any non-current service periods.
- **E** Pay code is required but *cannot be* 09.
- **F** Pay code is required and *must be* 09.
- **G** Pay rate is required and it must be the *new* pay rate.
- **H** Pay rate is required and it must equal earnings.
- **I** Earnings are required and must equal pay rate.
- **J** This element is to be used for the portion of member contributions paid by the member that is not tax deferred.*
- **K** The general rule for reporting entries with contribution code 05 or 15 is that the earnings are not to be modified for Social Security coverage.
- **L** This element is to be used only by those employers which have the 1959 Survivor Benefit coverage contained in their contract.
- **M** This element is mandatory for all members when the pay code is 01, 04, or 08. When the pay code is 09, it cannot be reported.
- **N** This element is mandatory for all school employers and is optional for all other employers. When payroll unit codes are used by an employer, they must be used on each entry.
- **O** This element is to be used for the portion of member contributions paid by the employer, or for the contributions made by the member which are tax deferred.

* Contribution amount (i.e., the total member contributions paid by the member and/or the employer) must be correct for the member's total earnings reported. This means that when a member has multiple entries for a particular service period, the earnings for all entries applicable to that service period must be added together before any modification factor is applied. For example, if an entry being made for this service period is adjusting an entry for a previous service period, 1) add earnings now being reported to earnings in the previous entry; 2) subtract the Social Security modification factor (if it applies); 3) multiply the result by the member's contribution rate; 4) report any amount of contributions due that was not reported in the previous entry in the appropriate normal member paid or tax deferred member column.

SELECTING AND REPORTING CONTRIBUTION CODES

Contribution code is the key to identifying which payroll reporting elements are necessary for a payroll entry. This part provides definitions and examples of each contribution code to enable you to determine which contribution code to use and how to make the payroll entry for that code.

Contribution codes with "0" as the first digit designate *member normal contributions.* Codes with "1" as the first digit designate *tax deferred contributions paid by the member or the employer.*

CONTRIBUTION CODES 01 AND 11—NORMAL CURRENT CONTRIBUTIONS

Contributions paid by members on their normal regular earnings, for the current service period only.

If a person receives a salary increase or decrease during the current service period, then both pay rates must be reported. This will require two line entries, reporting the proper amount earned under each pay rate.

Example 1: Michael J. Griswold earns $1000.00 per month. His employer pays half of his member contributions. Report his normal regular earnings as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Griswold	M	J	70001				01	1000 000	1000 00	0700	01	35 00		173	100	11	35 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Griswold	M	J	70001	07	86	0	01	1000 000	1000 00	0700	01	35 00		173	100	11	35 00

Example 2: Michael then receives a pay increase of $200.00 effective in the middle of the next monthly service period. To ensure full crediting of service, report this mid-service period pay raise using two entries as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (18)	AMOUNT (18)
	000-00-0000	Griswold	M	J	70001				01	1000.000	500.00	0700	01	17.50		173		11	17.50
	000-00-0000	Griswold	M	J	70001				01	1200.000	600.00	0700	01	21.00		173		11	21.00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE (10)	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Griswold	M	J	70001	07	86	0	01	1000.000	500.00	0700	01	17.50		173		11	17.50
000-00-0000	Griswold	M	J	70001	07	86	0	01	1200.000	600.00	0700	01	21.00		173		11	21.00

Contribution Codes 02 and 12—Prior Period Contribution Adjustment

An adjustment necessary to correct an error on a member's contribution amount when either an incorrect rate was applied or an error in calculation was made.

A single contribution code 02 or 12 entry can be used to correct contribution errors for more than one service period by entering the earliest service period being adjusted. Should PERS discover the error, the employer will be requested to make the adjustment on the next payroll report. Should the employer discover the error, the adjustment should be made on the next payroll report without waiting for notification by PERS.

There are two ways to use contribution code 02 or 12.

Method No. 1—to report contributions incorrectly calculated.

Example: Karen M. Regan's contributions for the July 1986 service period were calculated incorrectly; an overpayment of $9.50 was made. All of the member contributions are paid by Karen and are not tax deferred. Correct this overpayment as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (18)	AMOUNT (18)
	000-00-0000	Regan	K	M	70001	07	86	0					02	−9.50			100		

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (18)	AMOUNT (18)
000-00-0000	Regan	K	M	70001	07	86	0					02	−9.50			100		

Method No. 2 — contributions reported in the wrong field (normal or TDMC).

An adjustment is necessary to correct member contributions previously reported in error as normal member (or as tax deferred). Should the employer discover this error, use the following example (s) to correct the member account. A single entry using contribution codes 02 and 12 can be used to correct contributions reported in the wrong field for more than one service period.

Example: James L. Tate's contributions were tax deferred beginning with the 07/91/3 pay period. However, they were reported as member normal contributions. The employer did not discover the error until the 03/92/5 payroll was being prepared. Correct the 07/91/3 through 03/92/4 service periods as follows:

PRE-LIST METHOD

Reference Number (1)	Social Security Number (2)	Member Name Last	F	M	Coverage Group (4)	Service Period Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution Rate	Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code (14)	Tax Deferred Member Contributions Code	Amount
	000-00-0000	TATE	J	L	70002	07	91	3					02	-2418.13				12	2418.13

DISKETTE/TAPE METHOD

Social Security Number	Member Name Last	F	M	Coverage Group	Service Period Month	Year	Type	Pay Code	Pay Rate	Member Earnings	Normal Member Contribution Rate	Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions Code	Amount
000-00-0000	TATE	J	L	70002	07	91	3					02	-2418.13				12	2418.13

The same entry would be used to correct prior period contributions reported in error as tax deferred (when they were actually normal member contributions), as shown in the E.R. Johnson example below.

PRE-LIST METHOD

Reference Number (1)	Social Security Number (2)	Member Name Last	F	M	Coverage Group (4)	Service Period Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution Rate	Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code (14)	Tax Deferred Member Contributions Code	Amount
	000-00-0000	JOHNSON	E	R	70001	10	91	0					02	682.50				12	-682.50

DISKETTE/TAPE METHOD

Social Security Number	Member Name Last	F	M	Coverage Group	Service Period Month	Year	Type	Pay Code	Pay Rate	Member Earnings	Normal Member Contribution Rate	Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions Code	Amount
000-00-0000	JOHNSON	E	R	70001	10	91	0					02	682.50				12	-682.50

Contribution Codes 03 and 13—Prior Period Earnings Adjustment

Member earnings reported in arrears and adjustments to correct *pay rates* and/or *earnings* previously reported in error.

When contribution code 03 or 13 is used to report corrections for more than one service period, you must use a separate transaction for each service period so that PERS can properly credit service to a member's account.

A non-current service period must be entered for every code 03 or 13 transaction. Be sure to use the coverage group code that applied to the member during the service period being corrected (Coverage Key, Item 3.0).

There are three ways to use contribution code 03 or 13.

Method No. 1—to report earnings in arrears, i.e., when a member was erroneously omitted from a previous payroll report.

Enter the transaction as it should have read, using the correct previous service period and contribution code 03 or 13.

Example: Barry Meyers began working for your agency July 1,1986 but was not included on the July 1986 payroll report. Barry's employer pays his entire member contributions. Report his earning as follows:

PRE-LIST METHOD

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period (5) Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution Rate (9)	Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	Meyers	B	1	70001	07	86	0	01	1600 000	1600 00	0700			2 00	173	200	13	112 00

DISKETTE/TAPE METHOD

Social Security Number	Member Name Last	F	M	Coverage Group	Service Period Month	Year	Type	Pay Code	Pay Rate	Member Earnings	Normal Member Contribution Rate	Code (10)	Amount	Survivor Contribution	Work Schedule Code (13)	Unit Code	Tax Deferred Member Contributions Code	Amount
000-00-0000	Meyers	B	1	70001	07	86	0	01	1600 000	1600 00	0700			2 00	173	200	13	112 00

Method No. 2—to correct *pay rate* and *earnings* or an entire entry that was previously reported in error.

Enter the original transaction (including the original service period) but use contribution code 03 or 13 and report member earnings, contribution amount and survivor contribution as negative amounts. This removes the incorrect entry. Now enter the correct transaction, again using the original service period and contribution code 03 or 13. If a non-member was reported in error, reverse out the original entry and stop there.

Example: Paula R. James was reported incorrectly for the January 1986 service period as a miscellaneous member (coverage group code 70001). She became a police officer on January 1,1986 (coverage group code 75001). Member contributions are paid by the member for miscellaneous service but paid by the employer for police officers. Correct this error as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	James	P	R	70001	01	86	0	01	1600 000	-1600 00	0700	03	-112 00	-2 00	173	100		
	000-00-0000	James	P	R	75001	01	86	0	01	1900 000	1900 00	0900			2 00	262	200	13	171 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	James	P	R	70001	01	86	0	01	1600 000	-1600 00	0700	03	-112 00	-2 00	173	100		
000-00-0000	James	P	R	75001	01	86	0	01	1900 000	1900 00	0900			2 00	262	200	13	171 00

Method No.3—to increase or decrease the amount of earnings previously reported. This method is used to correct earnings and contribution amount. If the pay rates, service period and/or coverage group code needs to be corrected, use Method No. 2.

Make an entry which includes the original service period, coverage group code, and pay rate; report the *difference* in earnings and contributions using contribution code 03 or 13. Multiply earnings by contribution rate to get the correct contribution amount, modifying for Social Security if it applies.

Example: Jane Brown was reported with her full salary of $1,000.00 for July 1986. In August it was discovered that she was docked and her earnings for July should have been $900.00. Jane's employer pays half of her member contributions. The payroll entry for July was:

PRE-LIST METHOD

Reference Number (1)	Social Security Number (2)	Member Name: Last (3)	F	M	Coverage Group (4)	Service Period (5): Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution: Rate (9)	Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions: Code (15)	Amount (16)
	000-00-0000	Brown	J		70001				01	1000 000	1000 00	0700	01	35 00		173	100	11	35 00

DISKETTE/TAPE METHOD

Social Security Number	Member Name: Last	F	M	Coverage Group	Service Period: Month	Year	Type	Pay Code	Pay Rate	Member Earnings	Normal Member Contribution: Rate	Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions: Code	Amount
000-00-0000	Brown	J		70001	07	86	0	01	1000 000	1000 00	0700	01	35 00		173	100	11	35 00

The correcting contribution codes 03 and 13 entry on the August payroll should be:

PRE-LIST METHOD

Reference Number (1)	Social Security Number (2)	Member Name: Last (3)	F	M	Coverage Group (4)	Service Period (5): Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution: Rate (9)	Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions: Code (15)	Amount (16)
	000-00-0000	Brown	J		70001	07	86	0	01	1000 000	-100 00	0700	03	-3 50		173	100	13	-3 50

DISKETTE/TAPE METHOD

Social Security Number	Member Name: Last	F	M	Coverage Group	Service Period: Month	Year	Type	Pay Code	Pay Rate	Member Earnings	Normal Member Contribution: Rate	Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions: Code	Amount
000-00-0000	Brown	J		70001	07	86	0	01	1000 000	-100 00	0700	03	-3 50		173	100	13	-3 50

Contribution Code 04—Contribution Receivable

Contributions a member makes for redepositing contributions previously withdrawn, contributions for purchasing service credit, or other special instances where a receivable is necessary.

A contribution code 04 entry may ONLY be used after PERS has established the receivable and has sent the employer an Authorization for Contribution and/or Rate Adjustment Form PERS-MEM-823C. (See Membership Section 1-85.) The MEM-823C will identify:

a) the member
b) the date the deduction should begin
c) the amount of the deduction and
d) the total number of payments required

Members may have more than one receivable deduction at any given time. Each MUST be reported as a separate transaction. The receivable will be included in the member normal contributions on the Payroll Listing and Summary Report (ACC-626).

Report the receivable only in the exact amount authorized by the MEM-823C. Never combine a receivable with any other type of contribution. If it becomes necessary to report a receivable retroactively, enter the applicable service period and make a separate entry for each period. Be sure to report the receivable using the coverage group code specified on the MEM-823C.

Begin the deduction on the date shown on the MEM-823C, and continue to take deductions without interruption until all of the payments have been made. Failure to do this could result in additional cost to the member.

Example: Celia B. Williams wants to redeposit previously withdrawn PERS contributions. You have received the MEM-823C form from PERS authorizing a $13.00 monthly payment. Report the receivable as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Williams	C	B	70001								04	13.00			100		

DISKETT/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE (10)	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Williams	C	B	70001	07	86	0					04	13.00			100		

Contribution Codes 05 and 15—Retroactive Salary Adjustment

An entry for reporting contributions based on earnings received because of a retroactive salary adjustment.

A single contribution code 05 or 15 entry may be used to report a retroactive salary adjustment covering previous service periods. The service period should reflect the earliest service period involved in the adjustment. The transaction should have the member's new pay rate and the total additional earnings and contributions for the period; i.e., report the *difference* in earnings and contributions. When more than one pay rate is involved in the retroactive adjustment, report a single entry for each new pay rate.

No modification factor should be applied to retroactive salary adjustments.

Example: Richard Benson was granted a retroactive salary increase effective April 1,1986. His old pay rate was $1500.00 monthly; his new pay rate is $1600.00 monthly. The current service period is August 1986. Richard Benson's employer pays his entire member contributions. Report this retroactive increase with a single entry as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Benson	R	T	70001	04	86	0	01	1600 000	400 00	0700					100	15	28 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Benson	R	T	70001	04	86	0	01	1600 000	400 00	0700					100	15	28 00

Contribution Codes 06 and 16—Special Compensation

(Note: The corresponding pay code "09" must be used with contribution code 06 or 16.)

Contributions members make on special compensation items, such as additional pay for hazardous duty, bonuses, incentives, or payments received for services rendered on other than a monthly, hourly, or daily basis. See page 2-6 for a list of reportable and non-reportable special compensation items.

Example: Glenn Adams received a $25.00 uniform allowance for this service period. Glenn pays his own member contributions. Report this special compensation with pay rate equal to earnings as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Adams	G	S	75001				09	25 000	25 00	0700	06	1 75			200		

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Adams	G	S	75001	04	86	0	09	25 000	25 00	0700	06	1 75			200		

Contribution Code 07—Prior Period Survivor Contribution Adjustment

(Note: The corresponding pay code "09" must be used with contribution code 06 or 16.)

An adjustment necessary to correct an error in the Survivor Contribution for a member. (Current Survivor Contributions should be reported with the regular line entry.)

A single contribution code 07 entry may be used to correct multiple reporting errors by accumulating the Survivor Contribution amount for each service period into one total amount (not to exceed $9.99) and entering the earliest service period being adjusted.

Example: Bradley L. Jones' Survivor Contributions were not reported for the July and August 1985 service periods. Report the contributions for both service periods as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jones	B	L	75001	07	85	0					07		4 00		200		

DISKETTE/TAPE METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	MEMBER PAID CONTRIBUTION RATE* (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jones	B	L	75001	07	86	0					07		4.00		200		

Contribution Code 08*—Employee Paid Additional Contributions

ONLY APPLIES TO MEMBERS WHO HAVE HAD THIS PAYMENT MADE CONTINUOUSLY <u>PRIOR TO 7-01-83</u>. IT DOES NOT APPLY TO RECEIVABLES, RETROACTIVE PAY INCREASES, ADJUSTMENTS IN CONTRIBUTIONS OR SPECIAL COMPENSATION.

Additional contributions are paid voluntarily by the member. No additional service is credited. These contributions cannot be tax deferred.

To make additional contributions to PERS, a member must have obtained authorization from PERS via the MEM-13 form.

Example: Laura Jensen contributes an additional $50.00 to PERS each month. Report these additional contributions as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jensen	L	E									08	50.00					

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT (11)	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Jensen	L	E		07	86	0					08	50.00					

Contribution Code 09*—Employer Paid Additional Contributions

ONLY APPLIES TO MEMBERS WHO HAVE HAD THIS PAYMENT MADE CONTINUOUSLY <u>PRIOR TO 7-1-83.</u> IT DOES NOT APPLY TO RECEIVABLES, RETROACTIVE PAY INCREASES, ADJUSTMENTS IN CONTRIBUTIONS OR SPECIAL COMPENSATION.

Additional contributions are paid into the member's account by the employer. No additional service is credited.

To make "additional contributions" to PERS, the employer must have received authorization from PERS via a resolution.

Example: Your employer pays additional contributions in the amount of $30.00 per month for each employee. Report the employer paid additional contributions for Larry Singer as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Singer	L	P									09	30 00					

DISKETTE/TAPE METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
	000-00-0000	Singer	L	P		07	86	0					09	30 00					

*Accounts for additional contributions, either member or employer paid, are no longer available to members unless the account was established prior to July 1,1983. After that date, members and employers who make contributions into "additional" accounts may not change the contribution amount in any way. The only option available to them is to stop making "additional" contributions altogether.

BASIC CONTRIBUTION CALCULATION

This part defines the basic method of calculating member normal contributions. It does not apply to receivables or additional contributions.

The method of calculating the member's normal contributions varies depending upon the member's contribution rate, provisions of the employer contract and whether or not the member has Social Security coverage. However, the following basic instructions apply for *all* members.

Step 1: Locate in the Coverage Key the coverage group which applies to the member.

Step 2: Check Coverage Key Item 6.2, Member Contribution Rate, under the proper coverage group. One of the following will be found:

a. (percentage rate) "ALL EARNINGS"

b. (percentage rate) "MODIFIED EARNINGS"

c. "VRBL—SEE RATE TABLE"

NOTE: If Item 6.2 indicates 0%, report a zero contribution amount and stop here.

Step 3: If (a) applies, multiply the member earnings reported by the percentage rate indicated in Item 6.2.

If (b) applies, modify the member earnings using the OASDI Modification Chart below. Multiply the modified earnings by the percentage rate indicated in Item 6.2. Note: Employees working in two or more units will have a Social Security modification factor applied *only* once for the total earnings in the service period. For example, it is the County Superintendent's responsibility to ensure that the factor is applied only once.

If (c) applies, the member earnings may or may not need to be modified. Check Coverage Key Item 6.1, Formula. Modify the earnings *only* when the retirement formula is followed by "M". Next, multiply the modified or unmodified earnings by the contribution rate. (This rate is based upon the employee's nearest age at entry into safety service covered by this retirement formula. Contact the person responsible for completing the Membership Form, MEM-1, to find the rate.)

OASDI MODIFICATION CHART

REPORTING FREQUENCY	IF EARNINGS ARE LESS THAN	IF EARNINGS ARE MORE THAN OR EQUAL TO	MISCELLANEOUS MEMBERS REPORTED UNDER MODIFIED 2% @ 60 FORMULA AND ALL SAFETY MEMBERS
MONTHLY	$400.00	XXXXX	EARNINGS X ⅔ X RATE
	XXXXX	$400.00	EARNINGS MINUS $133.33 X RATE
SEMI-MONTHLY	$200.00	XXXXX	EARNINGS X ⅔ X RATE
	XXXXX	$200.00	EARNINGS MINUS $66.67 X RATE
BI-WEEKLY	$184.00	XXXXX	EARNINGS X ⅔ X RATE
	XXXXX	$184.00	EARNINGS MINUS $61.00 X RATE
QUADRI-WEEKLY	$369.00	XXXXX	EARNINGS X ⅔ X RATE
	XXXXX	$369.00	EARNINGS MINUS $123.00 X RATE

See examples on following pages.

NOTE: CSUC Auxiliary Organizations which contract for the same contribution rate and modification factors as State Miscellaneous members will calculate contributions according to the formula applicable (Government Code Section 20603.03). The Coverage Key will indicate this option by listing *Item 8.11*. It also provides the modification table to be used.

BASIC CONTRIBUTION CALCULATION EXAMPLES

Monthly Reporting Frequency

"F" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	0	01	1950.000	1950.00	0700				173		11	136.50

"F" (Full) and 1959 Survivors Contributions $2.00 (If applicable; refer to page 2-12)

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	0	01	1950.000	1950.00	0700			2.00	173		11	136.50

"M" (Modified) Apply the following OASDI modification factor:
Earnings $400.00 and over – $133.33 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	BAKER	C	D	70001	05	91	0	04	11.250	1980.00	0700	01	129.27		400			

"M" (Modified) Apply the following OASDI earnings modification factor:
Earnings $399.99 and less x .66667 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	CARTER	D	E	70001	05	91	0	08	90.000	360.00	0700	01	16.80		050			

Note: Do not apply the OASDI modification factor more than once per pay period.

Semi-Monthly Reporting Frequency

"F" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	1	01	1950.000	975.00	0700				173		11	68.25

"F" (Full) and 1959 Survivors Contributions $1.00 (If applicable; refer to page 2-12)

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	3	01	1950.000	900.00	0700			.93	173		11	63.00

Semi-Monthly Reporting Frequency (cont.)

"M" (Modified) Apply the following OASDI earnings modification factors:
Earnings $200.00 and over – $66.67 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	BAKER	C	D	70001	05	91	2	04	11.250	990.00	0700	01	64.63			400		

"M" (Modified) Apply the following OASDI earnings modification factors:
Earnings $199.99 and less x .66667 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	CARTER	D	E	70001	05	91	5	08	90.000	180.00	0700	01	8.40		050			

Note: Do not apply the OASDI modification factor more than once per pay period.

Bi-Weekly Reporting Frequency

"Full" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	3	01	1950.000	900.00	0700				173		11	63.00

"F" (Full) and 1959 Survivors Contributions $0.93 (If applicable; refer to page 2-12)

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	3	01	1950.000	900.00	0700			93	173		11	63.00

"M" (Modified) Apply the following OASDI earnings modification factors:
Earnings $184.00 and over – $61.00 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	BAKER	C	D	70001	05	91	4	04	11.250	900.00	0700	01	58.73		400			

"M" (Modified) Apply the following OASDI earnings modification factors:
Earnings $183.99 and less x .66667 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	CARTER	D	E	70001	05	91	1	08	90.000	180.00	0700	01	8.40		050			

Note: Do not apply the OASDI modification factor more than once per pay period.

Qudri-Weekly Reporting Frequency

"F" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	6	01	1950 000	1800 00	0700				173		11	126 00

"F" (Full) and 1959 Survivors Contributions $1.86 (If applicable; refer to page 2-12)

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	91	7	01	1950 000	1800 00	0700			1 86	173		11	126 00

"M" (Modified) Apply the following OASDI earnings modification factors:
Earnings $369.00 and over – $123.00 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	BAKER	C	D	70001	05	91	7	04	11 250	1800 00	0700	01	117 39		400			

"M" (Modified) Apply the following OASDI earnings modification factors:
Earnings $368.99 and less x .66667 x Member Contribution Rate = Member Contributions

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	CARTER	D	E	70001	05	91	6	08	90 000	270 00	0700	01	12 60		050			

Note: Do not apply the OASDI modification factor more than once per pay period.

NOTE: CSUC Auxiliary Organizations which contract for the same contribution rate and modification factors as State Miscellaneous members will calculate contributions according to the formula applicable (Government Code Section 20603.03). The Coverage Key will indicate this option by listing *Item 8.11.* It also provides the modification table to be used.

EMPLOYEES WORKING IN TWO OR MORE UNITS WILL HAVE A SOCIAL SECURITY MODIFICATION FACTOR APPLIED ONLY ONCE FOR THE TOTAL EARNINGS IN THE SERVICE PERIOD. FOR EXAMPLE, IT IS THE COUNTY SUPERINTENDENT'S RESPONSIBILITY TO ENSURE THAT THE FACTOR IS APPLIED ONLY ONCE.

PAY RATE/EARNINGS RELATIONSHIP

Pay rate indicates that amount of compensation a member is paid for a unit of time (i.e., hour, day or month). The pay rate should remain stable throughout a fiscal year except for pay raises, changes of position, etc. If a member works in more than one position, has a raise in the middle of a pay period, or has a variable pay rate, report amounts earned under each pay rate separately.

An *hourly* pay rate is that rate of compensation to which an employee is entitled under an employment agreement which provides for compensation for each hour of regular time worked by the employee.

A *daily* pay rate for both a full-time and a part-time employee is that amount of compensation to which a full-time employee is entitled when the employee's services are performed under an employment agreement which provides for a daily rate of compensation.

A *monthly* pay rate for both a full-time and a part-time employee is that amount of compensation to which a full-time employee is entitled, when the employee's services are performed under an employment agreement which provides for a monthly rate of compensation.

IMPACT ON FINAL BENEFITS

Reporting correct pay rates for your active members is essential in calculating correct member benefits at retirement. The three critical elements used in calculating retirement benefits are:

1) service credit 2) final compensation 3) age at retirement

Service credit and final compensation are directly related to the pay rate and earnings reported for the member.

Service Credit is derived from the pay rate and earnings reported. It is based on the way a member is paid.

EARNINGS DIVIDED BY PAY RATE EQUALS SERVICE CREDIT.

Example:	1.	Member Earnings / **Monthly** Pay Rate	=	\$1,200.00 / \$1,200.000	=	1.000 month of service credit
	2.	Member Earnings / **Monthly** Pay Rate	=	\$ 600.00 / \$1,200.000	=	.500 month of service credit
	3.	Member Earnings / **Hourly** Pay Rate	=	\$ 600.00 / \$ 7.500	=	80 hours of service credit
	4.	Member Earnings / **Daily** Pay Rate	=	\$ 600.00 / \$ 30.000	=	20 days of service credit

A member in full-time employment will be credited with one year of service for any of the following:

a. 10 months for those paid on a monthly basis;

b. 215 days for those paid on a daily basis; or

c. 1,720 hours for those paid on an hourly basis.

Partial credit will be given for those working less than the full amount of a, b, or c above. Service credited in hours, days or months is converted to a percentage of a year at the end of each fiscal year. Service credit for each fiscal year is combined to arrive at total service credit.

Final compensation is the average monthly full time *pay rate* reported for the three consecutive years of employment immediately preceding the last day on the payroll, unless the member designates another three year period in which the pay rate was higher. (Some agencies contract with PERS for a one year average instead of the three year average.)

FULL TIME SERVICE CREDIT

As one of the major factors used in the retirement calculation, service credit is checked carefully for each payroll entry. PERS limits the amount of service credit for each entry to full time; if you report excess service credit on a payroll entry, PERS will send a service credit discrepancy notice. The following table provides the maximum full time service credit for each type of pay rate (monthly, hourly, daily) and each reporting frequency (monthly, semi-monthly, bi-weekly, and quadri-weekly).

MAXIMUM SERVICE CREDIT AMOUNT **REPORTING FREQUENCY**

Monthly Pay Rate*	Hourly Pay Rate*	Daily Pay Rate*	
1.000 month	160 to 184 hours**	20 to 23 days**	MONTHLY (12 pay periods per year)
.500 month	80 to 96 hours**	10 to 12 days**	SEMI-MONTHLY (24 pay periods per year)
.462 month	80 hours	10 days	BI-WEEKLY (26 pay periods per year)
.923	160 hours	20 days	QUADRI-WEEKLY (13 pay periods per year)

* Pay rate *should not* fluctuate, unless the member receives a pay raise or is demoted.

** Since monthly and semi-monthly service periods vary, the maximum hours and days will fluctuate. The hours and days shown here represent the highest amounts which could ever be reported for that frequency.

FULL TIME SERVICE CREDIT EXAMPLES/PER PAY PERIOD

Monthly Service Credit (Earnings ÷ Payrate = Service Credit)

Pay rate*		Maximum Creditable Service
Monthly	=	1.000 month
Hourly	=	184 hours
Daily	=	23 days

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)	
	000-00-0000	ADAMS	B	C	70001	05	91	0	01	1950 000	1950 00	0700	01	136 50		173				=1.000 Month
	000-00-0000	BAKER	C	D	70002	05	91	0	04	11 250	2070 00	0700				400		11	135 57	= 184 Hours
	000-00-0000	CARTER	D	E	70002	05	91	0	08	90 000	2070 00	0700	01	135 57		050				= 23 Days

If a pay increase occurs in the saqme pay period, use separate payroll entries to reflect earnings based upon each payrate.

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)	= 88 Hours
	000-00-0000	BAKER	C	D	70002	05	91	0	04	11 250	990 00	0700				400		11	59 97	= 96 Hours
	000-00-0000	BAKER	C	D	70002	05	91	0	04	12 000	1152 00	0700				400		11	80 64	= 184 Hours

***ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

FULL TIME SERVICE CREDIT EXAMPLES/PER PAY PERIOD

Semi-Monthly Service Credit (Earnings ÷ Payrate = Service Credit)

Pay rate*		Maximum Creditable Service
Monthly	=	.500 month
Hourly	=	96 hours
Daily	=	12 days

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)		
	000-00-0000	ADAMS	B	C	70001	05	91	2	01	1950 000	975 00	0700	01	68 25		173				=	.500 Month
	000-00-0000	BAKER	C	D	70002	05	91	2	04	11 250	1080 00	0700				400		11	70 93	=	96 Hours
	000-00-0000	CARTER	D	E	70002	05	91	2	08	90 000	1080 00	0700	01	70 93		050				=	12 Days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each payrate.

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)		
	000-00-0000	BAKER	C	D	70002	05	91	2	04	11 250	630 00	0700				400		11	39 43	=	56 Hours
	000-00-0000	BAKER	C	D	70002	05	91	2	04	12 000	480 00	0700				400		11	33 60	=	40 Hours
																				=	96 Hours

Note: These examples are based upon a 40-hour work week.

A separate unit code and work schedule code should be used to report earnings for employees whose duties are based upon less than 40 hours per week. (Refer to pages 2-13 and 2-14.)

Separate unit codes and work schedule codes should also be used to report employee earnings whose normal duties are in excess of 40 hours per week. (Refer to FLSA "overtime" earnings on page 2-39.)

***ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

FULL TIME SERVICE CREDIT
EXAMPLES/PER PAY PERIOD

Bi-Weekly Service Credit (Earnings ÷ Pay rate = Service Credit)

Pay rate*		Maximum Creditable Service
Monthly	=	.462 month
Hourly	=	80 hours
Daily	=	10 days

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions Code	Amount	
	000-00-0000	ADAMS	B	C	70001	05	91	3	01	1950 000	900 00	0700	01	63 00		173				= .462 Month
	000-00-0000	BAKER	C	D	70002	05	91	3	04	11 250	900 00	0700				400		11	58 73	= 80 Hours
	000-00-0000	CARTER	D	E	70002	05	91	3	08	45 000	900 00	0700	01	58 73		050				= 10 Days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions Code	Amount	
	000-00-0000	BAKER	C	D	70002	05	91	4	04	11 250	540 00	0700				400		11	33 53	= 48 Hours
	000-00-0000	BAKER	C	D	70002	05	91	4	04	12 000	384 00	0700				400		11	26 88	= 32 Hours
																				80 Hours

Quadri-Weekly Service Credit (Earnings ÷ Pay rate = Service Credit)

Pay rate*		Maximum Creditable Service
Monthly	=	.923 month
Hourly	=	160 hours
Daily	=	20 days

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions Code	Amount	
	000-00-0000	ADAMS	B	C	70001	05	91	6	01	1950 000	1800 00	0700	01	126 00		173				= .923 Hours
	000-00-0000	BAKER	C	D	70002	05	91	6	04	11 250	1800 00	0700				400		11	117 39	= 160 Hours
	000-00-0000	CARTER	D	E	70002	05	91	6	08	90 000	1800 00	0700	01	117 39		050				= 20 Days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contributions Code	Amount	
	000-00-0000	BAKER	C	D	70002	05	91	7	04	11 250	1350 00	0700				400		11	85 89	= 120 Hours
	000-00-0000	BAKER	C	D	70002	05	91	7	04	12 000	480 00	0700				400		11	33 60	= 40 Hours
																				160 Hours

***ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

Note: These examples are based upon a 40 hour work week.

A separate unit code and work schedule code should be used to report earnings for employees whose duties are based upon less than 40 hours per week. (Refer to pages 2-13 and 2-14.)

Separate unit codes and work schedule codes should also be used to report employee earnings whose normal duties are in excess of 40 hours per week. (Refer to FLSA "overtime" earnings on page 2-39.)

ALWAYS USE THE FULL TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.

FULL TIME SERVICE CREDIT—ELECTED OFFICIALS

Elected/appointed officials who elect to be covered by PERS must receive full time service credit during their term of office, as provided by Government Code Section 20814. Compensation must be reported on a monthly basis in all cases. If the official receives a monthly amount of compensation but the reporting frequency is other than monthly, use the following guidelines to report the individual on your payroll:

1) list the person on only one report each month;
2) use contribution code 03 or 13; and
3) use service period type "0" for that entry.
4) Report in a separate unit code from regular employees.

OR: Submit a separate monthly payroll report for elected officials.

FULL TIME SERVICE CREDIT—ELECTED OFFICIAL (MONTHLY REPORTING)

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PAYROLL LISTING FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430).

EMPLOYER CODE	SERVICE PERIOD MONTH	YEAR	TYPE
0000	05	91	0

OFFICE CODE	BATCH NUMBER

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY — 1ST HALF	1
SEMI-MONTHLY — 2ND HALF	2
BI-WEEKLY — 1ST PAYROLL	3
BI-WEEKLY — 2ND PAYROLL	4
BI-WEEKLY — 3RD PAYROLL	5
QUADRI-WEEKLY — 1ST PAYROLL	6
QUADRI-WEEKLY — 2ND PAYROLL	7

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	08
MISC. PAY RATE (FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	09

CONTRIBUTION CODES

ITEM	NORMAL COL (10)	TAX DEFERRED COL (15)
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	--
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	...
ADDITIONAL CONTRIBUTIONS EMPLOYEE PAID	08	--
ADDITIONAL CONTRIBUTIONS EMPLOYER PAID	09	--

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	EVANS	F	G	70002				01	250 000	250 00	0700				173	001	11	11 67

FULL TIME SERVICE CREDIT—ELECTED OFFICIAL (OTHER THAN MONTHLY REPORTING)

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PAYROLL LISTING FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430).

EMPLOYER CODE	SERVICE PERIOD MONTH	YEAR	TYPE
0000	05	91	4*

OFFICE CODE	BATCH NUMBER

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY — 1ST HALF	1
SEMI-MONTHLY — 2ND HALF	2
BI-WEEKLY — 1ST PAYROLL	3
BI-WEEKLY — 2ND PAYROLL	4
BI-WEEKLY — 3RD PAYROLL	5
QUADRI-WEEKLY — 1ST PAYROLL	6
QUADRI-WEEKLY — 2ND PAYROLL	7

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	08
MISC. PAY RATE (FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	09

CONTRIBUTION CODES

ITEM	NORMAL COL (10)	TAX DEFERRED COL (15)
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	--
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	...
ADDITIONAL CONTRIBUTIONS EMPLOYEE PAID	08	--
ADDITIONAL CONTRIBUTIONS EMPLOYER PAID	09	--

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	DAVIS	E	F	70001	05	91	0*	01	250 000	250 00	0700	03	17 50	2 00	173	001		

***12 ENTRIES PER YEAR ARE REPORTED EVEN THOUGH YOUR PAY PERIODS MAY BE BI-WEEKLY OR SEMI-MONTHLY.**

SCHOOL MEMBER PAY RATES

Report school members to PERS using the actual rate of pay at which they are hired, i.e., hourly, daily, monthly. *Do not* convert an hourly or daily pay rate to a monthly equivalent, as this could result in incorrect final benefits for the member.

SCHOOL MEMBERS—REPORTING EQUAL PAYMENTS

Some districts make equal salary payments to their employees throughout the school year. The district may report member earnings as equal payments to PERS *providing the member actually works during the month being reported.* Salary withheld during the school year to pay members during the time they are off should be reported when earned. Do not report the reduced earnings during the school year and the payments made when the members are off.

The following method is suggested for reporting equal payments for hourly paid employees to PERS:

1. Determine the total hours the employee will work during the school year.
2. Add vacation and holiday hours.
3. Multiply the total of No. 1 and No. 2 above by the hourly pay rate found in the employment agreement between the employee and the district. This determines annual salary.
4. Divide the annual salary by the number of months the member will actually render service during the school year. Count a whole month even if the member only works a partial month.
5. Report the amount calculated in No. 4 in the "Member Earnings" column of the payroll listing. Docks, terminations prior to the end of the school year, etc., would alter earnings accordingly.

REDUCED WORKTIME PROGRAM FOR CLASSIFIED SCHOOL MEMBERS

Certain classified school district members may enter a reduced worktime program without loss of retirement credit, if the governing board of a school district or community college district elects to establish regulations to implement such a program (Sections 45139 and 88038 of the Education Code and Section 20819 of the Government Code).

The minimum requirements for such a program are:

1. Eligible employees must be at least 55 years old;
2. The employee must have 10 years full-time classified service and the immediately preceding five years must be without a break;
3. Transfer to reduced worktime is optional to the employee and termination requires employee and employer consent;
4. Salary shall be a pro-rata share of the active salary and no benefit entitlements shall be lost, including health, survivor and disability benefits, and retirement;

5. The minimum part-time employment level must be 50% of the employee's previous full-time employment;
6. The part-time program shall not exceed five years nor extend beyond the end of the school year during which the employee reaches age 70.

The employer, not PERS, is required to verify the eligibility of the employee and to maintain the necessary records to identify the employees involved in the program.

No notice is required to be sent to PERS. The employer should report employees under the reduced worktime program as if they had worked full time; i.e., report the pay rate and earnings the employee would receive if she/he works full-time. The employee will also pay member contributions based on the full-time earnings reported. This will result in full service credit and benefits based on full salary levels. The employer contributions on the full-time pay will automatically pay for the cost of the program.

REPORTING "PREMIUM PAY" UNDER THE FAIR LABOR STANDARDS ACT (FLSA)

The FLSA determines at what point premium pay must be paid to employees. However, "premium pay" time under the FLSA is not the same as overtime as defined by the Retirement Law. California Government Code Section 20025.2 defines overtime for retirement purposes as "... the aggregate service performed by an employee ... in excess of the hours of work considered normal for employees on a full-time basis ...".

For reporting to PERS, keep in mind you need to report all compensation that is paid for normal full-time service. When reporting "premium pay" (as defined by FLSA) care must be taken not to disturb the pay rate/earnings relationship so the member will receive the correct service credit.

If the member is being reported with a monthly pay rate, the member should continue to be reported with the regular monthly pay rate and earnings. The additional earnings the member receives (the "premium pay") should be reported as special compensation.

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution Rate (9)	Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	Golden	A	B	74001	05	86	0	01	2650.000	2650.00	0900	01	238.50		243			
	000-00-0000	Golden	A	B	74001	05	86	0	09	98.100	98.10	0900	06	8.82					

If the member is being reported with an hourly pay rate, the member can be reported in one of two ways:

Report the regular hourly pay rate for all hours worked and the corresponding earnings in one entry and the additional earnings (the "premium pay") in another entry as special compensation.

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution Rate (9)	Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	Cook	B	C	74001	05	86	4	04	9.140	1023.68	0900	01	92.13		560			
	000-00-0000	Cook	B	C	74001	05	86	4	09	27.420	27.42	0900	06	2.47					

Report the regular hourly pay rate and the corresponding earnings in one entry. Report the "premium pay" hourly pay rate and the corresponding earnings in another entry.

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year (5)	Type	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Normal Member Contribution Rate (9)	Code (10)	Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Amount (16)
	000-00-0000	Cook	B	C	74001	05	86	4	04	9.140	968.84	0900	01	87.20		560			
	000-00-0000	Cook	B	C	74001	05	86	4	04	13.710	82.26	0900	01	7.40		560			

PAYROLL REPORTING METHODS AND FORMS

This part describes the four basic methods of reporting payroll to PERS—*pre-list, Payroll Reporting System (Personal Computer), diskette (format 1 only), and magnetic tape*—and explains how to complete the various forms involved in the reporting process.

CHANGING REPORTING METHOD

Should you wish to change your reporting method, provide written notice for approval to the Information Processing Unit (863) at least 30 days prior to the change. Study the method and specifications carefully to be sure that your employer can comply with the standards.

When your agency converts to the IBM Diskette or magnetic tape reporting method, parallel reports are required until you are notified that the computer generated reports are correct and compatible with PERS equipment. The first report using the new method should have a note enclosed indicating "first run".

AGENCIES REPORTING VIA COMPUTER METHODS MUST HAVE THE CAPACITY TO RETAIN A BACK-UP FILE OF EACH PAYROLL FOR AT LEAST 3 MONTHS AFTER THE PAYROLL IS SUBMITTED TO PERS.

Frequency of reporting to PERS should always coincide with your payroll periods. If you wish to change your frequency, please provide written notice to the Information Processing Unit (863) at least 30 days prior to the change.

SUBMITTING MULTIPLE REPORTS

Should you wish to begin submitting multiple payrolls for the same service period (same employer code and service period type code), or if you wish to increase the number of multiple payrolls to be submitted each period, contact the Information Processing Unit (863) *prior to* sending the first reports. PERS will assign a 3-digit office code to *each report.* Office codes must be used on all subsequent payrolls so that PERS may separately identify them each service period.

CHANGING REPORTS TO INCLUDE EMPLOYER PAID MEMBER CONTRIBUTIONS OR TAX DEFERRED MEMBER CONTRIBUTIONS

Effective July 1983 it became mandatory for agencies who pay any portion of member contributions under Government Code Section 20615 to designate those contributions separately on PERS reports. This way of reporting is also to be used by those employers who implement a program of deferring taxes on employee contributions to PERS.

Agencies who report via pre-list method will see two columns on the Payroll Listing (MEM-625A) to be used for this purpose. Agencies who report via computerized methods will see the fields in the record formats, page 2-77, and columns on the hardcopy payroll listing, page 2-81, to be used for this purpose.

PRE-LIST METHOD

The pre-list method is a manual method of reporting payroll to PERS for employers who do not have access to data processing equipment. With this method, PERS stores the latest payroll transactions received from an employer and prepares a detailed list of the information on a Payroll Listing, form PERS-MEM-625A. This pre-list is mailed to the employer for use in preparing the payroll for the next service period.

The updated pre-list is combined with a completed Summary Report, Member and Employer Contributions (ACC-626), the remittance, and mailed to PERS (P.O. BOX 1982).

The components of the pre-list method are:

1. Payroll Listing—PERS-MEM-625A (pre-list).
2. Summary Report, Member and Employer Contributions—PERS-ACC-626.
3. Remittance payable to PERS.

REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

Pre-list payroll reports must be *received* in the PERS Sacramento office within 30 calendar days after the close of a service period, or 20 calendar days after PERS mails the pre-list for that service period, whichever is later. If an employer fails to file a payroll report on time, PERS will assess a minimum "administrative" charge of $200 for every report that is late. This charge will cover the added costs of follow-up and special handling.

PERS will only consider a payroll report "received" if the report is *complete* and *correct* according to the requirements set forth in this manual. Payroll reports that cannot be processed routinely will be returned to the employer for correction. These payrolls shall be resubmitted within 20 calendar days or a minimum administrative charge will be levied.

Member and employer contributions must be *received* in the PERS Sacramento office within 15 calendar days after the close of a service period, regardless of when PERS mails the pre-list to the agency. If an employer fails to pay at least 90% of the contributions on time, PERS will assess a "delinquency" charge (interest on late monies) on the amount outstanding from the date the contributions were due to the date they were actually received. The interest rate used will be the rate PERS earns on short term investments.

To avoid being delinquent, an employer may need to submit the contributions in advance of the pre-list. This "advance payment" is explained on page 2-110 and illustrated on page 2-114. The amount of the advance payment may be based on either the current payroll due or the last payroll submitted to PERS. Making an advance payment will enable the agency to avoid delinquency (interest) charges, but administrative charges may still be levied.

IF THE LAST PAYROLL WAS SUBMITTED LATE AND THE AGENCY DOES NOT HAVE A PRE-LIST TO SEND, IT IS THE AGENCY'S RESPONSIBILITY TO REQUEST A PRE-LIST SO THAT THE CURRENT PAYROLL MAY BE FILED.

NOTE: PERS may grant time extensions and/or waive delinquency or administrative charges under certain conditions. See page 2-99 for information.

PAYROLL LISTING—PRE-LIST (PERS-MEM-625A)

PURPOSE:

The Payroll Listing (PERS-MEM-625A) provides employers who report by the pre-list method with the latest payroll information in PERS files. The employer manually updates the data on the listing and returns it to PERS as the payroll report for the current service period.

WHEN TO COMPLETE:

Update and return the pre-list Payroll Listing to PERS each service period. Failure to comply within the specified time period will result in administrative and/or delinquency charges.

SPECIAL INSTRUCTIONS:

1. Return the original MEM-625A, including the Summary Worksheet page, and keep the yellow copy for your records.
2. The office code and batch number in the upper left hand corner of the Payroll Listing are assigned by PERS for identification purposes. Please do not change either of these items or combine pages of listings with different batch numbers or office codes in a single report.
3. The reference number which appears in the first column of the Payroll Listing is assigned by PERS as an aid in referencing the record. *Do not* change or add a reference number for any transaction.
4. Use the Summary Worksheet page of the Payroll Listing as a tool for completing the Summary Report (ACC-626) by transferring Summary Worksheet totals directly onto the Summary Report.
5. If payroll reporting is not current, request one or more duplicate copies of the Payroll Listing so that your payroll reporting will once again be current. Since the duplicate Payroll Listings were developed from the same service period, any additions, deletions or changes must be carried forward to each report until the data is submitted and PERS updates the files. *Request duplicate copies by phoning or writing to our Delinquency Control Unit, Section* 863. Photocopies of previous listings will be accepted *only under unusual circumstances with prior approval.*
6. PERS prints the Payroll Listing for each employer in sequence by unit code (if applicable) and surname (alphabetically).
7. For basic information on each item used in a payroll entry, see pages 2-9 through 2-14, "Payroll Reporting Elements".
8. BURST THE PAYROLL REPORT, AND SUBMIT THE PAGES IN NUMERICAL ORDER WITH THE SUMMARY WORKSHEET PAGE LAST. The Summary Report (ACC-626) is attached to the front of the entire payroll.

PRE-LIST

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE	SERVICE PERIOD (MONTH / YEAR / TYPE)
0000	01 / 88 / 0

OFFICE CODE	BATCH NUMBER
000	14939

SERVICE PERIOD TYPE CODES

PAY CODES

CONTRIBUTION CODES

PAYMENT NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	I	I	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
0001	000-00-0000	ANDERSON	V	A	70001				01	1250.000	1250.00	0700	01	43.75	2.00	173	100	11	43.75
0002	000-00-0000	BAILEY	C	B	70001				04	6.500	1144.00	0700	01	40.04	2.00	400	100	11	40.04
0003	000-00-0000	BAILEY	C	B	70001								04	40.00			100		
0004	000-00-0000	MC CULLEY	M	M	70001				01	1482.000	1482.00	0700	01	51.87	2.00	173	100	11	51.87
0005	000-00-0000	OCONNOR	P	A	70001				01	2100.000	2100.00	0700	01	73.50	2.00	173	100	11	73.50
0006	000-00-0000	OWEN	T		70001				01	1950.000	1950.00	0700	01	68.25	2.00	173	100	11	68.25
0007	000-00-0000	RICHARDSON	D		70001				01	875.000	875.00	0700	01	30.62	2.00	173	100	11	30.63
0008	000-00-0000	RICHARDSON	D		70001				09	25.000	25.00	0700	06	.87			100	16	.88
0009	000-00-0000	RICHARDSON	D										08	20.00			100		
	UNIT 100 TOTAL				EARNINGS 8826.00					MEMBER NORMAL CONTRIBUTIONS 348.90		ADDITIONAL CONTRIBUTIONS 20.00			SURVIVOR CONTRIBUTIONS 12.00			TAX DEF MEM CONTRIBUTIONS 308.92	
0010	000-00-0000	ACKERMAN	T	C	75001				01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10
0011	000-00-0000	ESTES	R	P	75001				01	1310.000	1310.00	0900	01	58.95	2.00	173	200	11	58.95
0012	000-00-0000	SETZER	A	T	75001				01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10
	UNIT 200 TOTAL				EARNINGS 4070.00					MEMBER NORMAL CONTRIBUTIONS 183.15		ADDITIONAL CONTRIBUTIONS			SURVIVOR CONTRIBUTIONS 6.00			TAX DEF MEM CONTRIBUTIONS 183.15	

PAGE NUMBER	EMPLOYER CODE	EMPLOYER NAME
001	0000	CITY OF SAN RAUL

PAGE TOTALS				
MEMBER EARNINGS	MEMBER PAID NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEF MEM CONTR
12896.00	532.05	20.00	18.00	492.07

PRE-LIST—SUMMARY WORKSHEET

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE: 0000 | SERVICE PERIOD: MONTH / YEAR / TYPE

OFFICE CODE: 000 | BATCH NUMBER:

SERVICE PERIOD TYPE CODES | PAY CODES | CONTRIBUTION CODES

SUMMARY WORKSHEET

COV GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS		MEMBER CONTRIBUTIONS
70001	13.583	8826.00	1198.84	NORMAL	532.05
75001	26.826	4070.00	1091.82	TDMC	492.07
				ADDITIONAL	20.00
				SUB-TOTAL	1044.12
				SURVIVOR	18.00
	TOTALS	12896.00	2290.66		1062.12

TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS: 3,352.78

RETURN PAYROLL LISTING, REMITTANCE,
FORM ACC-626 SUMMARY AND ANY ATTACHMENTS TO:

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P. O. BOX 1982
SACRAMENTO, CA 95809-1982

PAGE NUMBER: 002 | EMPLOYER CODE: 0000 | EMPLOYER NAME: CITY OF SAN RAUL

PAGE TOTALS: MEMBER EARNINGS | MEMBER PAID NORMAL CONTRIBUTIONS | ADDITIONAL CONTRIBUTIONS | SURVIVOR CONTRIBUTIONS | MISC. CONTRIBUTIONS

PERS-ACC-625 A (7/83)

PAYROLL LISTING—PRE-LIST

Instructions for Completion

1. Enter the current service period on every page in the "Service Period" block, upper left-hand corner.

EMPLOYER	SERVICE PERIOD		
0000	08	86	0
CODE	MONTH	YEAR	TYPE

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY - 1ST HALF	1
SEMI-MONTHLY - 2ND HALF	2
BI-WEEKLY - 1ST PAYROLL	3
BI-WEEKLY - 2ND PAYROLL	4
BI-WEEKLY - 3RD PAYROLL	5
QUADRI-WEEKLY - 1ST PAYROLL	6
QUADRI-WEEKLY - 2ND PAYROLL	7

2. *Add* those payroll entries which apply to the current service period being reported and are not included on the Payroll Listing supplied by PERS. Make an addition by entering all the necessary data on the line following the last payroll entry on the Payroll Listing, or on a blank MEM-625A. DO NOT enter additions BETWEEN lines of the pre-printed data (see page 2-46 for item-by-item instructions). Do not make additions on the Summary Worksheet (final page) of the Payroll Listing. Arrange the additions in member surname alphabetical sequence, or, if unit codes are used, arrange the additions alphabetically within unit groupings.

   Do not assign a reference number.

EXAMPLE ADDITION:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Griswold	M	J	70001				01	1350 000	1350 00	0700	01	47 25	2 00	173	100	11	47 25

3. *Change* any information (such as earnings, contributions, Social Security number, etc.) that is shown incorrectly on the Payroll Listing. Make a change by drawing a single line through the incorrect information (the entire field, not just the incorrect digit or letter), entering the new data immediately above, and circling the reference number on the line being changed. Do not line out too heavily as the data must be visible for modification by PERS.

EXAMPLE CHANGE:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
0010	000-00-0000	ACKERMAN	T	C	75001				01	1380 000	1380 00	0900	01	62 10	2 00	173	200	11	62 10
0011	000-00-0000	ESTES	R	P	75001				01	1380 000 ~~1310 000~~	1380 00 ~~1310 00~~	0900	01	62 10 ~~58 95~~	2 00	173	200	11	62 10 ~~58 95~~
0012	000-00-0000	SETZER	A	T	75001				01	1380 000	1380 00	0900	01	62 10	2 00	173	200	11	62 10

4. *Delete* payroll entries which do not apply to the current service period. Make a deletion by drawing a single line through all the printed data. Do not line out too heavily as the data must be visible for deletion by PERS.

EXAMPLE DELETION:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS TDCC (15)	AMOUNT (16)
0004	000-00-0000	MC CULLEY	M	M	70001				01	1482 000	1482 00	0700	01	51 87	2 00	173	100	11	51 87
0005	000-00-0000	OCONNOR	P	A	70001				01	2100 000	2100 00	0700	01	73 50	2 00	173	100	11	73 50
~~0006~~	~~000-00-0000~~	~~OWEN~~	~~T~~		~~70001~~				~~01~~	~~1950 000~~	~~1950 00~~	~~0700~~	~~01~~	~~68 25~~	~~2 00~~	~~173~~	~~100~~	~~11~~	~~68 25~~

5. If additions, changes, or deletions occur on the Payroll Listing, new totals will need to be calculated. If unit codes are used, recalculate unit totals and enter the new amounts at each unit break. Recalculate page totals and enter the new amounts at the bottom of each page.

EXAMPLE:

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS
UNIT 200 TOTAL	4160.00 ~~4070.00~~	187.20 ~~183.15~~		6.00	187.20 ~~183.15~~

NOTE: "Earnings" is the total of column 8 (by unit or page).
"Normal Member Contributions" is the total of column 11 entries that use contribution codes 01, 02, 03, 04,05, and 06.

"Additional Contributions" is the total of column 11 entries that use contribution codes 08 and 09.

"Survivor Contributions" is the total of column 12.

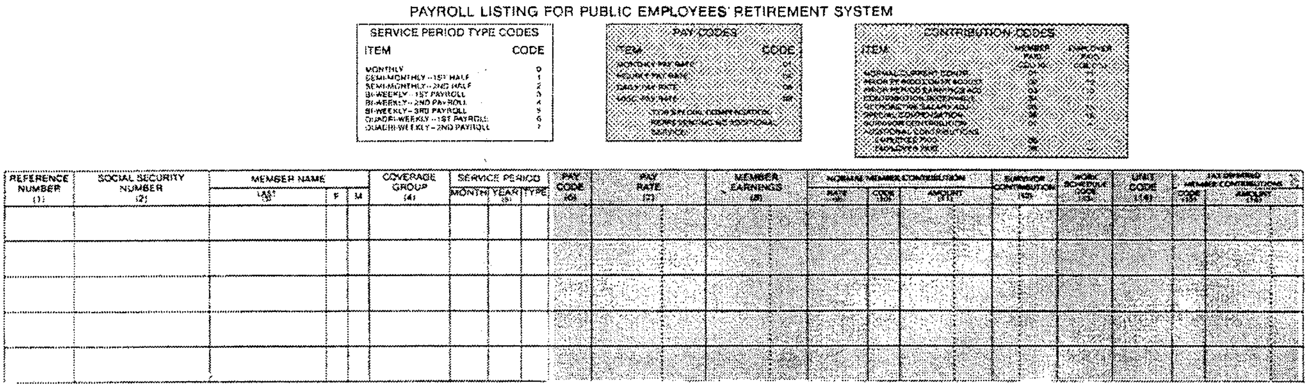
"Tax Deferred Member Contributions" is the total of all column 16 entries.

6. When totals are changed on the Payroll Listing, totals on the Summary Worksheet page of the listing must also be adjusted. Using page totals, recalculate Member Normal, Additional, Survivor and Total Member Contributions. Enter the new totals. Recalculate Total Earnings by coverage group, multiply by the appropriate employer rate to arrive at employer contributions for each coverage group. Recalculate Total Earnings, Total Employer Contributions and Total Employer and Member Contributions. Enter the new amounts.

EXAMPLE:

SUMMARY WORKSHEET

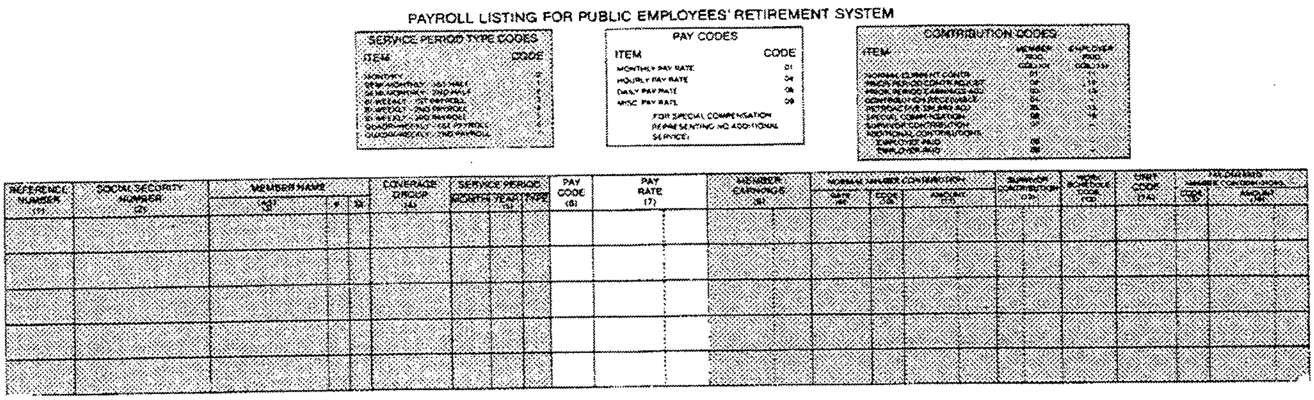
COV GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS		MEMBER CONTRIBUTIONS
70001	13.583	6876.00 ~~[illegible]~~	934.77 ~~[illegible]~~	NORMAL	467.85 ~~[illegible]~~
75001	26.826	4160.00 ~~[illegible]~~	1115.96 ~~[illegible]~~	TDMC	467.87 ~~[illegible]~~
				ADDITIONAL	20.00
				SUB-TOTAL	915.72 ~~[illegible]~~
				SURVIVOR	18.00
	TOTALS	11036.00 ~~[illegible]~~	2050.73 ~~[illegible]~~		933.72 ~~[illegible]~~
			TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS:		2983.85 ~~[illegible]~~



PRE-LIST ADDITION

See pages 2-17 through 2-27 to determine the Contribution Code (Item No. 10 or 15) before making the pre-list addition.

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Reference Number	Leave this item blank. PERS will assign a reference number to this entry.
2	Social Security Number	Enter the member's 9-digit Social Security number. Verify the number with the Membership Form (MEM-1) when reporting a member for the first time.
3	Member Name	Enter the member's last name, up to 10 characters, and first initial. Enter the middle initial when applicable.
4	Coverage Group	Enter the member's 5-digit coverage group. If it is not known, see your Coverage Key, Item 3.0. Coverage group is not used with Contribution Codes 08 and 09.
5	Service Period	Enter this item only when reporting a *non-current entry.* When applicable, enter the 5-digit service period for which the entry is being reported—2-digit month, last 2 digits of year, and 1-digit type code.



ITEM	BLOCK TITLE	INSTRUCTIONS

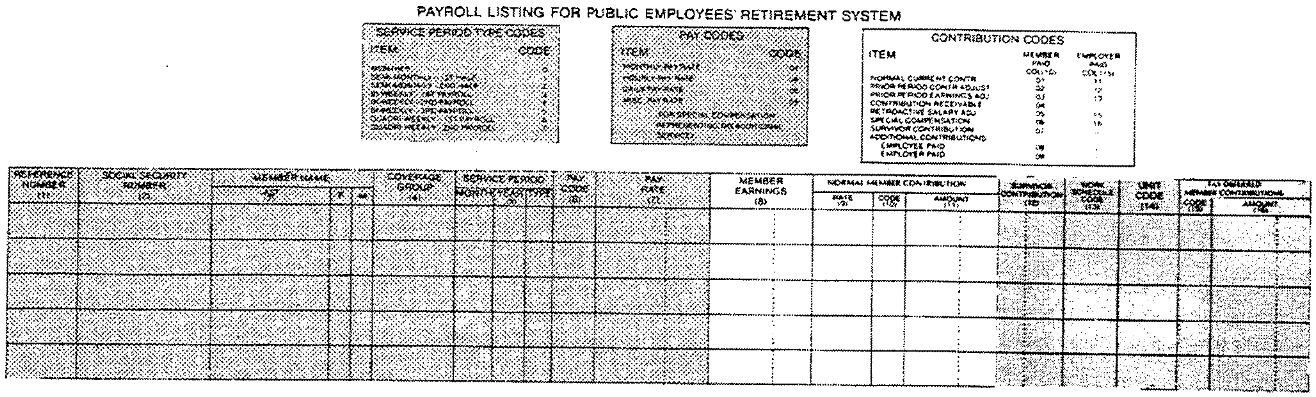
NOTE: When using Contribution Codes 02,12, 04, 08 or 09, the following items must be blank or zero:

No. 6 Pay Code
No. 7 Pay Rate
No. 8 Member Earnings
No. 9 Contribution Rate
No. 12 Survivor Contribution

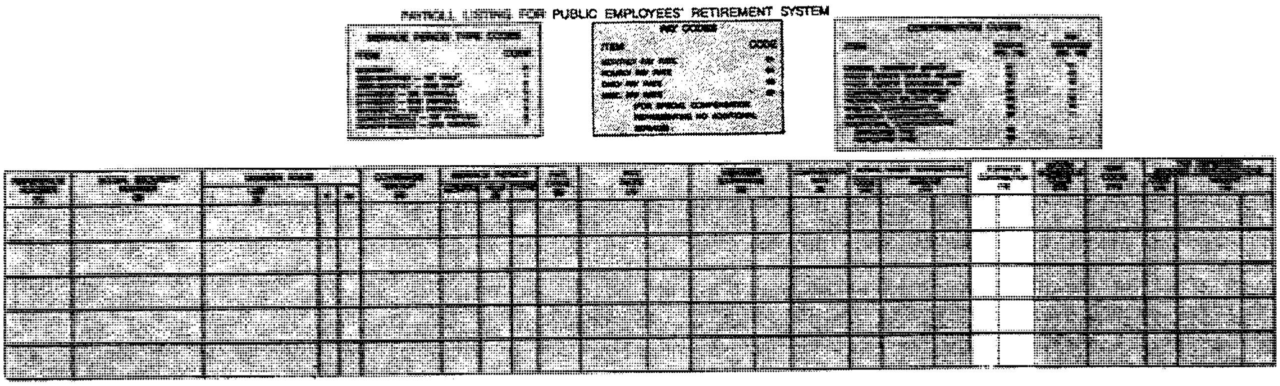
6	Pay Code	Enter the 2-digit pay code from the list at the top of the form.
7	Pay Rate	Enter the pay rate corresponding to the pay code shown in Item No. 6.

Show the pay rate with three digits after the decimal. Examples:

Example	ENTER:
Hourly pay rate = \$5.70 ½	5 | 7 0 5
Hourly pay rate = \$6.50	6 | 5 0 0
Monthly pay rate = \$600.00	6 0 0 | 0 0 0
Daily pay rate = \$45.00	4 5 | 0 0 0
Misc. pay rate = \$79.27	7 9 | 2 7 0



ITEM	BLOCK TITLE	INSTRUCTIONS
8	Member Earnings	Enter the member's earnings for this entry. To report a *negative* amount, enter a minus sign (-) to the left of the earnings or brackets ([ ]) around the earnings. Example: — 1 3 5 0 | 0 0 or [1 3 5 0 | 0 0]
9	Contribution Rate	Enter the member's contribution rate. This is the rate found it Item 6.4 of the Coverage Key, under the member's coverage group. Enter 4 digits as shown: ENTER: Contribution rate = 7% — 0 7 0 0
10	Normal Member Contribution Code	Enter the appropriate 2-digit code for the entry if the *employee is* paying any portion of the contributions and the contributions are not tax deferred. The contribution codes are shown on the top of the form and explained in detail beginning on page 2-17.
11	Normal Member Contribution Amount	Enter the amount of member contributions for this entry which the employee is paying and the contributions are not tax deferred. Refer to page 2-29 for instructions on how to calculate contribution amount. To report a negative amount, enter the minus sign (-) to the left of contribution amount or brackets ([ ]) around contribution amount.

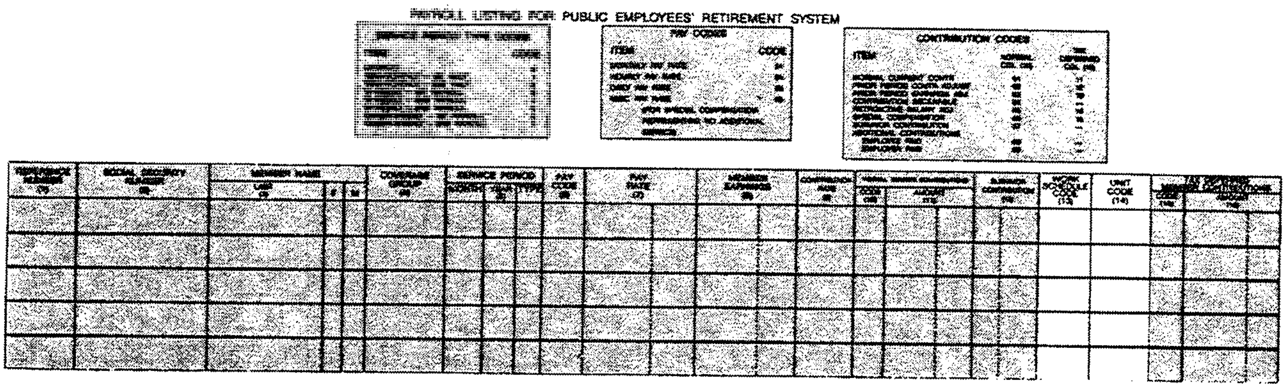


ITEM	BLOCK TITLE	INSTRUCTIONS
12	Survivor Contribution	Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.

Reporting Frequency	Contribution Each Service Period
Monthly	$2.00
Semi-monthly	1.00
Bi-monthly	.93
Quadri-weekly	1.86

To report a *negative* amount, enter a minus sign (-) to the left of survivor contribution or brackets ([ ]) around survivor contribution.

NOTE: When using Contribution Codes 02,12, 04, 05,15, 06,16, 08, and 09, the survivor contribution must be blank or zero.



BLOCK # | **BLOCK TITLE** | **INSTRUCTIONS**

13 — **Work Schedule Code**

Enter the 3 digit code which identifies the work base the employer considers to be average full-time employment for employees in the same group.

When the pay code is 01, report the number of hours per month.

Example:	ENTER:
173 hours per month—	1 7 3

When the pay code is 04, report the number of hours per week.

Example:	ENTER:
37.5 hours per week—	3 7 5

When the pay code is 08, report the number of days per week.

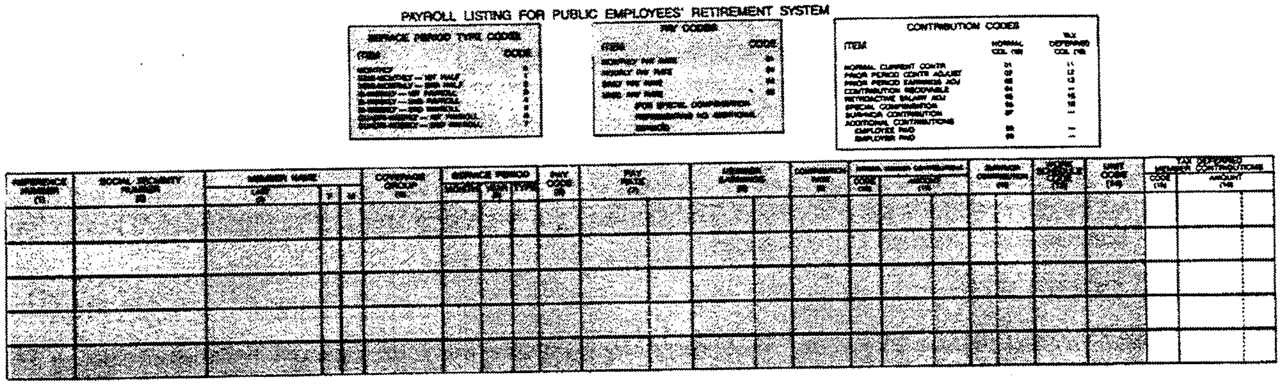
Example:	ENTER:
4.5 days per week—	0 4 5

Work schedule code should only be present with Contribution Codes 01, 11, 03, or 13.

See page 2-13 for further information on work schedule code.

14 — **Unit Code**

Unit codes are used by the employer to identify employees within payroll units or employee groups. This 3 digit code is optional for all employers except county schools. *County schools must use the 3 digit code found in the Coverage Key.*



ITEM	BLOCK TITLE	INSTRUCTIONS
15	Tax Deferred Member Contributions Code	Enter the appropriate 2 digit code for the entry if the member's contributions are being paid by the employer or if the contributions are tax deferred (employer pick-up). The contribution codes are shown at the top of the form and explained in detail beginning on page 2-17.
16	Tax Deferred Member Contributions Amount	Enter the amount of employer paid member contributions or tax deferred member contributions for this entry. Refer to page 2-29 for instructions on how to calculate contribution amount. To report a *negative* amount, enter a minus sign (-) to the left of contribution amount or brackets ([ ]) around the amount.

PAYROLL LISTING—MODIFIED PRE-LIST (PERS-MEM-625A)

PURPOSE:

A modified pre-list should be requested anytime 75% or more of the member earnings, contribution amounts and/or pay rate entries will be changed for a service period. The modified pre-list is a Payroll Listing (MEM-625A) with certain columns left blank to accommodate those changes.

WHEN TO COMPLETE:

The "Modified A" should be used only when 75% or more of the pay rate, earnings, and contributions will change. The "Modified B" should be used only when 75% or more of the earnings and contributions will change.

SPECIAL INSTRUCTIONS:

1. Request the appropriate version by telephoning or writing to the Information Processing Unit, Section 863.
2. The pay rate (Modified A only), earnings and contributions must be entered for every transaction being reported even if there was no change from the previous service period.
3. The instructions which apply to *adding, changing,* or *deleting* a payroll transaction and *accumulating totals* for the regular Payroll Listing apply to the modified listings as well (see pages 2-46 and 2-47). However, when changing an entry it is not necessary to circle the reference number.
4. Return the original MEM-625A, including the Summary Worksheet page, and keep the yellow copy for your records.
5. Burst the payroll report and submit the pages in numerical order with the summary worksheet page last. The Summary Report (ACC-626) is attached to the front of the entire payroll.

PRE-LIST—MODIFIED TYPE A

STATE OF CALIFORNIA
PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE	SERVICE PERIOD (MONTH / YEAR / TYPE)
0000	

OFFICE CODE	BATCH NUMBER
000	14919

SERVICE PERIOD TYPE CODES

PAY CODES

CONTRIBUTION CODES

REFERENCE NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
0001	000-00-0000	ANDERSON	V	A	70001				01			0700	01		2:00	173	100	11	
0002	000-00-0000	BAILEY	C	B	70001				04			0700	01		2:00	400	100	11	
0003	000-00-0000	BAILEY	C	B	70001								04				100		
0004	000-00-0000	MC CULLEY	M	M	70001				01			0700	01		2:00	173	100	11	
0005	000-00-0000	OCONNOR	P	A	70001				01			0700	01		2:00	173	100	11	
0006	000-00-0000	OWEN	T		70001				01			0700	01		2:00	173	100	11	
0007	000-00-0000	RICHARDSON	D		70001				01			0700	01		2:00	173	100	11	
0008	000-00-0000	RICHARDSON	D		70001				09			0700	06				100	16	
0009	000-00-0000	RICHARDSON	D										08				100		
										MEMBER NORMAL CONTRIBUTIONS		ADDITIONAL CONTRIBUTIONS			SURVIVOR CONTRIBUTIONS		TAX DEF MEM CONTRIBUTIONS		
					EARNINGS														
	UNIT 100 TOTAL																		
0010	000-00-0000	ACKERMAN	T	C	75001				01			0900	01		2:00	173	200	11	
0011	000-00-0000	ESTES	R	P	75001				01			0900	01		2:00	173	200	11	
0012	000-00-0000	SETZER	A	T	75001				01			0900	01		2:00	173	200	11	
										MEMBER NORMAL CONTRIBUTIONS		ADDITIONAL CONTRIBUTIONS			SURVIVOR CONTRIBUTIONS		TAX DEF MEM CONTRIBUTIONS		
					EARNINGS														
	UNIT 200 TOTAL																		

PAGE NUMBER	EMPLOYER CODE	EMPLOYER NAME
1	0000	CITY OF SAN RAUL

PAGE TOTALS

MEMBER EARNINGS	MEMBER PAID NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	EMPL TAX DEFERRED MEM CONTR

PRE-LIST—MODIFIED TYPE B

STATE OF CALIFORNIA
PAYROLL LISTING FOR PUBLIC EMPLOYEES RETIREMENT SYSTEM

EMPLOYER	SERVICE PERIOD
0000	
CODE	MONTH / YEAR / TYPE

OFFICE	BATCH
000	14919
CODE	NUMBER

Reference Number	Social Security Number	Member Name Last	F	M	Coverage Group	Service Period Month	Year	Type	Pay Code	Pay Rate	Member Earnings	Normal Member Contribution Rate	Code	Amount	Survivor Contribution	Work Schedule Code	Unit Code	Tax Deferred Member Contribution Code	Amount
0001	000-00-0000	ANDERSON	V	A	70001				01	1250 000		0700	01		2 00	173	100	11	
0002	000-00-0000	BAILEY	C	B	70001				04	6 500		0700	01		2 00	400	100	11	
0003	000-00-0000	BAILEY	C	B	70001								04				100		
0004	000-00-0000	MC CULLEY	M	M	70001				01	1482 000		0700	01		2 00	173	100	11	
0005	000-00-0000	OCONNOR	P	A	70001				01	2100 000		0700	01		2 00	173	100	11	
0006	000-00-0000	OWEN	T		70001				01	1950 000		0700	01		2 00	173	100	11	
0007	000-00-0000	RICHARDSON	D		70001				01	875 000		0700	01		2 00	173	100	11	
0008	000-00-0000	RICHARDSON	D		70001				09	25 000		0700	06				100	16	
0009	000-00-0000	RICHARDSON	D										08				100		
										MEMBER NORMAL		ADDITIONAL			SURVIVOR		TAX DEF MEM		
					EARNINGS					CONTRIBUTIONS		CONTRIBUTIONS			CONTRIBUTIONS		CONTRIBUTIONS		
	UNIT 100 TOTAL																		
0010	000-00-0000	ACKERMAN	T	C	75001				01	1380 000		0900	01		2 00	173	200	11	
0011	000-00-0000	ESTES	R	P	75001				01	1310 000		0900	01		2 00	173	200	11	
0012	000-00-0000	SETZER	A	T	75001				01	1380 000		0900	01		2 00	173	200	11	
										MEMBER NORMAL		ADDITIONAL			SURVIVOR		TAX DEF MEM		
					EARNINGS					CONTRIBUTIONS		CONTRIBUTIONS			CONTRIBUTIONS		CONTRIBUTIONS		
	UNIT 200 TOTAL																		

PAGE	EMPLOYER	EMPLOYER
1	0000	CITY OF SAN RAUL
NUMBER	CODE	NAME

PAGE TOTALS				
MEMBER EARNINGS	MEMBER PAID NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	EMPLOYER PAID MEM CONTR

PRE-LIST—MODIFIED A AND B—SUMMARY WORKSHEET

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER	SERVICE PERIOD
0000	
CODE	MONTH / YEAR / TYPE

OFFICE	BATCH
000	
CODE	NUMBER

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRI-WEEKLY—1ST PAYROLL	6
QUADRI-WEEKLY—2ND PAYROLL	7

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	05
MISC. PAY RATE (FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	09

CONTRIBUTION CODES

ITEM	MEMBER PAID COL. (10)	EMPLOYER PAID COL. (15)
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLES	04	
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	–
ADDITIONAL CONTRIBUTIONS		
EMPLOYEE PAID	08	–
EMPLOYER PAID	09	–

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)

SUMMARY WORKSHEET

COV GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS		MEMBER CONTRIBUTIONS
70001	13.583			NORMAL	
75001	26.826			TDMC	
				ADDITIONAL	
				SUB-TOTAL	
				SURVIVOR	
TOTALS					

TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS:

RETURN PAYROLL LISTING, REMITTANCE FORM ACC-626 SUMMARY AND ANY ATTACHMENTS TO:

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. BOX 1982
SACRAMENTO, CA 95809-1982

PAGE NUMBER	EMPLOYER CODE	EMPLOYER NAME
2	0000	CITY OF SAN RAUL

PERS-ACC-625-A (7/83)

PAGE TOTALS				
MEMBER EARNINGS	MEMBER PAID NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	EMPLOYER PAID MEM. CONTR.

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD

The PERS Payroll Reporting System is a software package developed by PERS designed to replace the Pre-list reporting method. The same restrictions apply concerning what data must be given and what must be left blank for the different contribution codes (see page 2-15). The only difference is that you will now be entering the data on your PC instead of paper, allowing certain error checks to be done at the time the data is entered. Information on installing this system on your PC is available from PERS. Contact the Information Processing Unit by telephone or mail. You will be sent a more comprehensive package explaining the system in greater detail.

INSTRUCTIONS FOR COMPLETION

Each time you access the Payroll Reporting System, you will be prompted as follows:

```
Are you beginning a new payroll? (Y/N)
(If so, all one-time records will now be deleted;
all other records will be given the current period.)
```

If you are continuing work on a payroll report that was begun earlier, respond with a "N" for "No". All records will be kept intact and you will then be taken straight to the Payroll Reporting System menu.

However, if you are about to begin a new payroll report, answer the prompt:

```
Is this a Special Payroll?
```

with a "Y" for "Yes" if it is a special payroll report or a "N" for "No" if it is a regular payroll report.

The following will then appear on your screen:

```
Please enter the
     new service period  -  Month:          Year:        Type:
```

The system will check for a valid month and period type. It will then compare the data you have entered for the new payroll report against the report already on file to make sure that you have entered a new service period. If your new entry matches the period already on file and neither report is a special payroll, a message will inform you of this and you will again be prompted as to whether you are beginning a new payroll report. If your entry does not match the period on file or one of the reports is a special payroll, the data will be accepted; all onetime records will then be deleted and all remaining records will receive the new service period. The date that you begin the new payroll report will also be entered into the control record.

YOUR FIRST TIME THROUGH

Your first time into the system you will respond that you are beginning a new payroll by pressing "Y"; answer the special payroll prompt by pressing either "Y" or "N". Enter the service period month, year and type for the payroll you are about to prepare.

The service period type must be between 0 and 7 inclusive.

The system menu will now appear on your screen.

```
PERS Payroll Reporting System
Release 2.0

Control Information
Add
Edit/Delete
Mass Update
Pack File
Output Listing
Diskette for PERS
Quit

Edit the first control record
```

You can select items from this menu in two ways. You can either press the first letter of the task you wish to perform or you can use the up/down arrow keys to highlight the option and press "Enter". As you highlight each option, the bottom line of the menu gives you a brief description of that task.

Your first time into the system you must enter the control data before you can add any records to the payroll file, so choose the first item either by pressing "C" or by highlighting it and pressing "Enter".

EDITING THE CONTROL RECORD

The control record appears in two screens. The first screen contains the employer name and code, unit code, current service period, file creation date, and office code.

```
FIRST CONTROL RECORD

Employer Name:

Employer Code:

Unit Code: 000

Current Service Period - Month: 12 Year: 87 Type: 1

Creation Date (MMDDY): 01158

Office Code: 000
```

Notice that the service period and file creation date have already been entered; they were stored here when you answered that you were beginning a new payroll. The employer name and code must be filled in before you can enter any employee records. If you do not use unit codes, enter 000 in that field. If you do use unit codes, enter the first unit code only.

When you press "Enter" on the last field or press "PgDn" from any field, the second screen of the control record will appear as shown on the following page.

Coverage Groups:	Employer Rates:	
1.	1.	0.00000
2.	2.	0.00000
3.	3.	0.00000
4.	4.	0.00000
5.	5.	0.00000
6.	6.	0.00000
7.	7.	0.00000
8.	8.	0.00000
9.	9.	0.00000
10.	10.	0.00000

Here you enter the applicable coverage groups and the employer rate for each (See your Coverage Key). You can enter as many as ten coverage groups. Employer rates must be converted from percentage to decimal form before they are entered; for example, 7.5% would be entered as 0.07500. When you have finished with this screen press "PgDn".

You will then be asked to verify that all the data in the control record is correct. If it is, press "Y"; the data will be stored in the file and the system menu will return. If you press "N" the first control screen will appear again and you will be allowed to change anything on it or the second screen. If you want to clear the data you just entered and quit back to the menu, press "Q".

Hereafter, you will probably only need to edit the control record when the coverage groups and/or employer rates change.

ADDING RECORDS—CREATING A PAYROLL

To build your data file choose item "Add" from the system menu; a blank record will appear on the screen for you to fill in. At the top you will see the number of the record you are adding.

```
Adding Record No.            1

Employer Code: 1450          Social Security #:      -      -
Last Name:                   First Init.:        Middle Init.:

Coverage Group:              Service Period - Month: 12    Yr.: 87   Type: 1
Pay Code:          Pay Rate: 0.000       Member Earnings:       0.00

Member Contribution - Code:            Rate: .            Amount:     0.00
Survivor Contribution:        0.00

Work Schedule Code:          Unit Code: 000
Tax-Deferred Member Contributions - Code:        Amount:     0.00
```

The same reporting requirements and relationships apply here as for a Pre-list. Refer to pages 2-9 through 2-15, and 2-42 through 2-57.

After you have entered the data it will be put through a series of error checks to make sure it meets reporting requirements. If there is an error, a message will display telling you what it is, along with a prompt to "Press Q to quit or any other letter to continue. . .". If you press "Q" the data will be cleared and you will return to the payroll system menu; any other letter or number will hold the data and let you go back and change the field in question.

When the data passes the error checks, you will be asked to verify that the record is correct. If you respond with a "N" (No), the cursor will move to the beginning of the record and you will be allowed to change any of the fields; if you respond with "Q" (Quit) the data will be cleared and you will return to the menu.

If you press "Y" (Yes), you will be asked whether this is a one-time record. Most of your records will probably be for normal current contributions (codes 01 and 11 or 06 and 16) which will be used every period; these would not be one time records. All other codes will probably be one time records; i.e., you will not need them the next payroll period. These one time records will be deleted when you begin a payroll report for a new service period.

After you answer this prompt, the record will be written to the file and you will be asked whether you want to add another record. If you press "Y" another blank record will be displayed. If you press "N" you will return to the menu.

UPDATING THE FILE

Once you have done the initial building of your file, most of your use of this system will probably be with the editing functions. There are now two ways to edit the payroll file.

EDITING SPECIFIC MEMBERS

From the main menu select the "Edit/Delete" function. You will then be prompted for the last name and then the social security number of the member whose records you want to edit.

The system will search through the index for the first record for that member. If it does not find one it will tell you that no such record exists, and to press any key to continue. You will then be given the choice of whether to edit another member's record(s) or return to the main menu.

When the system does find the member you specify, it will display the first record for that person. At the bottom of the screen will be displayed the options of "Editing", "Deleting", "Undeleting" or "Skipping" this record, or "Quitting" back to the menu. Select by pressing the first letter of the option you want or by using the arrow keys to highlight the option and pressing Enter.

EDIT: This will display the record on the screen and allow you to change any of the fields. All of the data will then be run through the error checks. After you verify that the data is correct, the next record for this member (if there is another one) will be displayed, giving you the same options.

DELETE: Choosing this option will mark the record for deletion, and an indicator will appear at the top of the screen.

UNDELETE: This lets you unmark a record that may have been incorrectly marked for deletion. This can only be used before the file is packed and the records are permanently removed.

SKIP: This will bring up the next record for this same member, if another record exists. Otherwise you will be asked if you would like to edit another member's records. If so you will be prompted for another last name and social security number otherwise, you will return to the main menu.

PERFORMING A MASS UPDATE ON THE FILE

The "Mass Update" option on the main menu allows you to scroll through the entire file and make any desired changes as you go. This is for those times when you might need to change everyone's pay rate, for example. After choosing this option, the first record in the index is displayed on the screen. At the bottom you are given the options of "Adding", "Editing", "Deleting", "Undeleting" or "Skipping" a record, or "Quitting" the update function and returning to the main menu.

The "Add" function works the same as explained above, except that the new record will pull in the name, social security number, and coverage group of the last record displayed on the screen, along with the current service period.

In addition to using "Skip" to scroll through the file, your "PgUp" and "PgDn" keys will allow you to move backward and forward through the records.

All of the other options work the same here as explained above. The only difference is that there you can quickly scroll through the entire file, without having to perform a search for each member's records.

PACKING THE FILE

When you delete records through the "Edit" and "Mass Update" functions, those records are only **marked** for deletion. They do not actually get deleted until you pack the file. This gives you the chance to go back in and undelete records you realize later were mistakenly marked. Be sure to perform this function before you prepare the final output for PERS.

PRINTING A LISTING

When you think you have the file updated and you want a listing to proofread or you are ready to print a final listing to be sent to PERS, select the "Output Listing" option from the main menu. You will be prompted to put wide paper in your printer and set it to top of form, then press a key when you are ready to print. If you have a narrow carriage printer, you can set it to condensed print before printing and the report will then fit on 8.5" paper. This is all you have to do; the report will be printed with a summary page at the end. You will then be returned to the menu.

If any records on the listing are preceded by " <D> ", this means that the record is marked for deletion and the file should be packed before preparing the final listing and diskette for PERS.

PREPARING PERS' FINAL LISTING AND DISKETTE

When you proofread the draft listing and made any final changes to the payroll file, you will be ready to submit the file and listing to PERS. If you made any changes to the file since the last printing, be sure to print an updated listing for us to accompany the diskette. To prepare the diskette, select the "Diskette for PERS" option from the main menu. The file will be checked to make sure there are no records that are marked for deletion.

If there are, the following message will appear:

File contains records marked for deletion.

These records will now be deleted.

Press Enter to continue or Esc to quit.

If you press Esc you will be returned to the main menu without deleting the marked records. If you press Enter, the marked records will be deleted and you will continue with the process of creating the PERS file.

You will be prompted to insert a blank formatted diskette in drive A (or drive B if you are running the floppy disk version) and press a key to continue. The diskette will be checked to verify that it is blank. If a PERS file already exists on the diskette, you will be prompted as to whether you want to overwrite it or not. If you say "No" or if the diskette contains any other type of file, you will be prompted to replace the diskette in drive A (or drive B for floppy versions) with another one and press any key to continue. The file will then be copied onto the diskette in the format needed by the PERS system. When this is complete you will be returned to the main menu.

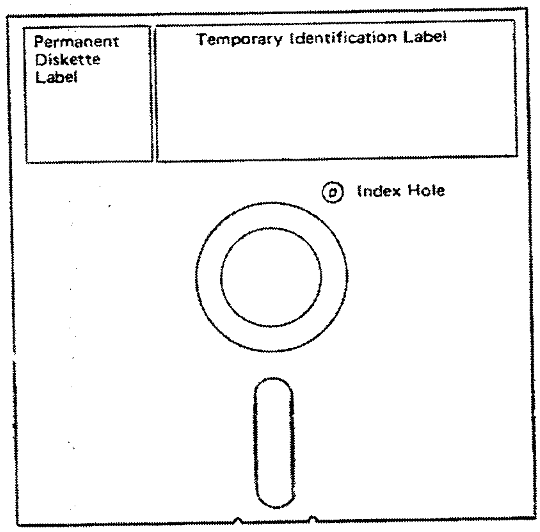
The totals on the summary page of the final listing can be copied onto your summary form. The diskette should be labeled with the employer name and code, the service period, and the file creation date. This data can be obtained by selecting the "Control Information" option from the menu. The diskette, final listing, summary form and check should then be sent to PERS. Be sure to use a proper mailer for the diskette so it does not get folded or destroyed in the mail.

QUITTING THE PAYROLL REPORTING SYSTEM

When you select "Quit" from the main menu, you will be asked whether you want to back up the payroll database before you exit the system. If you do (and it is strongly recommended that you do so), insert a blank formatted diskette in drive A (or drive B for the floppy-disk version) and press any key to begin. The system will copy the payroll file and the index onto the diskette, then quit to DOS.

EXTERNAL DISKETTE LABEL

An external diskette label is required so that PERS can identify and properly handle your agency's diskette. For external labeling use the temporary identification labels that are designed for diskettes. The external label may be placed either on the diskette or on the protective envelope. If you choose to put the external label on the diskette, please affix it *next to the permanent label* as shown below, being careful not to cover the index hole.



If you use the protective envelope for external labeling, *be sure the permanent label on the diskette has identification* (i.e., employer code) so that the diskette will be placed in the proper envelope and returned to your agency.

EXTERNAL DISKETTE LABEL

EMPLOYER CODE	A	OFFICE CODE	B
SERVICE PERIOD	C		
FILE CREATION DATE	D		
PREPARED BY	E		

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	Enter the 4-digit employer code that PERS has assigned to your agency. If reporting multiple agencies on one diskette, enter each employer code.
B	Office Code	Enter the 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by PERS to differentiate these multiple reports.
C	Service Period (MMYYT)	Enter the 5-digit service period for which the diskette is being submitted, 2-digit month, last 2 digits of year, and 1-digit type code. Example: Bi-weekly report, service period ends August 1,1990. Enter "08903".
D	File Creation Date	Enter the date the file was created (the date is on the control record).
E	Prepared By	Enter the initials of the person responsible for external labeling.

DISKETTE/MAGNETIC TAPE METHODS

Diskette (format 1 only) and magnetic tape methods are the preferred way of reporting payroll to PERS. Employers using these methods submit their own diskette or magnetic tape each service period with payroll data written in the prescribed format (page 2-77). PERS will return the diskette or tape to the employer after the information is processed .

A hard copy list (printed payroll listing) of the diskette or tape report is also required. This list must reflect the *same* data that is reported on the diskette or magnetic tape. When last-minute changes to the payroll report must be made that cannot be included on the diskette or tape, they are shown on a Supplemental Payroll Reporting Form (MEM-624), not on the hard copy payroll list.

The diskette or magnetic tape, hard copy list and Supplemental Forms are combined with a Summary Report, Member and Employer Contributions (ACC-626) and the remittance, and mailed to PERS (P.O. BOX 1982). If the diskette or magnetic tape is packaged and mailed separately from the remittance, use P.O. BOX 942703.

NOTE: To ensure the readability of data on diskettes, follow your diskette handling instructions including use of the recommended protective shipping carton. Diskettes that are damaged or unreadable because of improper handling or mailing by the agency may not be accepted and will need to be resubmitted.

The components of the diskette and magnetic tape methods are:

1. Diskette or magnetic tape
2. Hard copy list of diskette or tape report
3. Supplemental Payroll Reporting Form—PERS-MEM-624 (when necessary)
4. Summary Report, Member and Employer Contributions—PERS-ACC-626
5. Remittance made payable to PERS

REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

Payroll reports must be *received* in the PERS Sacramento office within 30 calendar days after the close of a service period. If an employer fails to file a payroll report on time, PERS will assess a minimum "administrative" charge of $200 for each report that is late. This charge will cover the added costs of follow-up and special handling.

PERS will only consider a payroll report received if the report is *complete* and *correct* according to the requirements set forth in this manual. Payroll reports that cannot be processed routinely will be returned to the employer for correction. These payrolls shall be resubmitted within 20 calendar days or a minimum administrative charge will be levied.

Sometimes correcting a returned payroll requires the agency to make program changes. When this happens, PERS will retain the hard copy payroll list. If a corrected tape or diskette is not returned within the allotted time, PERS will key enter the information from the payroll hard copy and charge $ .60 per line. Timely processing will help ensure that members receive proper service credit and interest at the time it is earned.

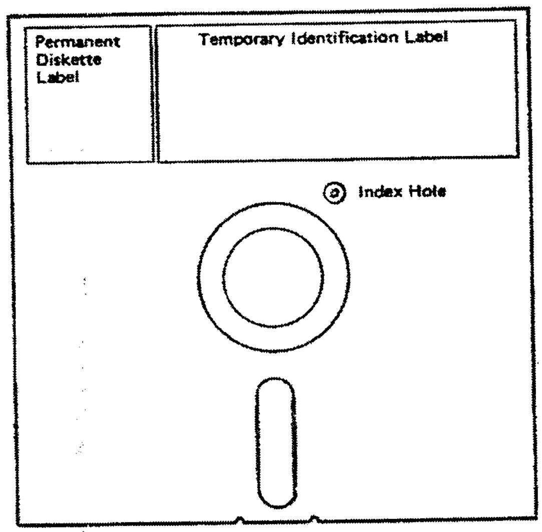
Member and employer contributions must be *received* in the PERS Sacramento office within 15 calendar days after the close of a service period. If an employer fails to pay at least 90 percent of the contributions within the prescribed time frame, a "delinquency" charge (interest on late monies) will be assessed on the amount outstanding from the date the contributions were due to the date they were actually received. The interest rate used will be the rate PERS earns on short term investments.

To avoid being delinquent, an employer may find it necessary to submit the contributions in advance of the payroll. This is called "advance payment" and is explained on page 2-114. Making an advance payment will enable the agency to avoid delinquency charges, but administrative charges may still be levied.

NOTE: PERS may grant time extensions and/or waive delinquency charges under certain conditions. See page 2-99 for information.

DATA PROCESSING SPECIFICATIONS—DISKETTE 5¼" AND 3½"

—Diskettes must be in ASCII format.
—Files must be named "PERSFILE.TXT".
—Record length must be 96 characters, with a carriage return and line feed at the end of each record.
—A control record is required at the beginning of the detail and at the end.
—The record formats are shown on page 2-77. The print layout for the payroll listing is shown on page 2-81.



If you use the protective envelope for external labeling, *be sure the permanent label on the diskette has identification (i.e., employer code)* so that the diskette will be placed in the proper envelope and returned to your agency.

DATA PROCESSING SPECIFICATIONS-DISKETTE (CONTINUED)

The external diskette label should appear as follows:

EXTERNAL DISKETTE LABEL

EMPLOYER CODE	A	OFFICE CODE	B
SERVICE PERIOD	C		
RECORD COUNT	D		
PREPARED BY	E		

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	Enter the 4-digit employer code that PERS has assigned to your agency. If reporting multiple agencies on one diskette, enter each employer code.
B	Office Code	Enter the 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by PERS to differentiate these multiple reports.
C	Service Period (MMYYT)	Enter the 5-digit service period for which the diskette is being submitted, 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code. *Example:* Bi-weekly report, service period ends August 1, 1990; enter "08903".
D	Record Count	Enter the total count of records on the diskette. This count should equal the total record count on your final control record (trailer record), see page 2-76. This count enables PERS to verify that all records have been read.
E	Prepared By	Enter the initials of the person responsible for external labeling.

DATA PROCESSING SPECIFICATIONS—MAGNETIC TAPE

— Submit nine-track tape or 3480 cartridge.
— Preferred tape density is 6250 BPI.
— EBCDIC must be the recording mode.
— Record length must be 96 characters.
— Block size is 10 records per block. Other block sizes are acceptable, provided the block size information is on file with PERS. (PERS will not attempt to process tapes with unknown block sizes.)
— The tape should contain no internal label.
— A control record is required at the beginning of the contribution detail and at the end.
— If the final control record does not fill the block, complete the block with records containing all nines (9).
— A terminating tape mark (TM) is required as the final item on the tape.
— The record formats for the tape are shown on pages 2-77 and 2-78. The print layout for the payroll listing is shown on pages 2-81 and 2-82.

External Tape Label

An external tape label is required so that PERS can identify and properly process your agency's magnetic tape. The external label should appear as follows:

EXTERNAL TAPE LABEL

EMPLOYER CODE A

OFFICE CODE B

DEN C BLOCKSIZE D

RECORD COUNT E

SERVICE PERIOD F

CREATION DATE G PREPARED BY H

COMMENTS I

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	Enter the 4-digit employer code that PERS has assigned to your agency.
B	Office Code	Enter a 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by PERS to differentiate these multiple reports.
C	Density	Enter the appropriate density.
D	Block Size	Block size is 10 records per block. Enter "10". Exceptions to 10 records per block are only acceptable after written approval from PERS. (PERS will not attempt to process tapes with unknown block sizes.)
E	Record Count	Enter the total count of records on the tape. This count should equal the total record count on your final control record (trailer record), see page 2-76. This count enables PERS to verify that all records have been read.
F	Service Period (MMYYT)	Enter the 5-digit service period for which the tape is being submitted; 2-digit month, last 2 digits of year, and 1-digit type code. *Example:* Bi-weekly report, service period ends August 1, 1990; enter "08903".
G	Creation Date (MMDDY)	Enter the date the tape was created; 2-digit month, 2-digit day, last digit of the year. *Example:* Tape was created on August 6, 1990; enter "08060".
H	Prepared By	Enter the initials of the person responsible for external labeling.
I	Comments	Left blank for your use.

DATA PROCESSING SPECIFICATIONS—DISKETTE AND TAPE METHODS

— All monetary fields except pay rate may be reported as negative values. The values for minus zero through nine in the right-most (low-order) position of the negative field are shown in the table below:

NEGATIVE VALUES FOR DISKETTE OR MAGNETIC TAPE

VALUE	EBCDIC CHARACTER	DISKETTE OR 9-TRACK TAPE	
		BINARY	HEX
—0	}	1101 0000	DO
—1	J	1101 0001	D1
—2	K	1101 0010	D2
—3	L	1101 0011	D3
—4	M	1101 0100	D4
—5	N	1101 0101	D5
—6	0	1101 0110	D6
—7	P	1101 0111	D7
—8	Q	1101 1000	D8
—9	R	1101 1001	D9

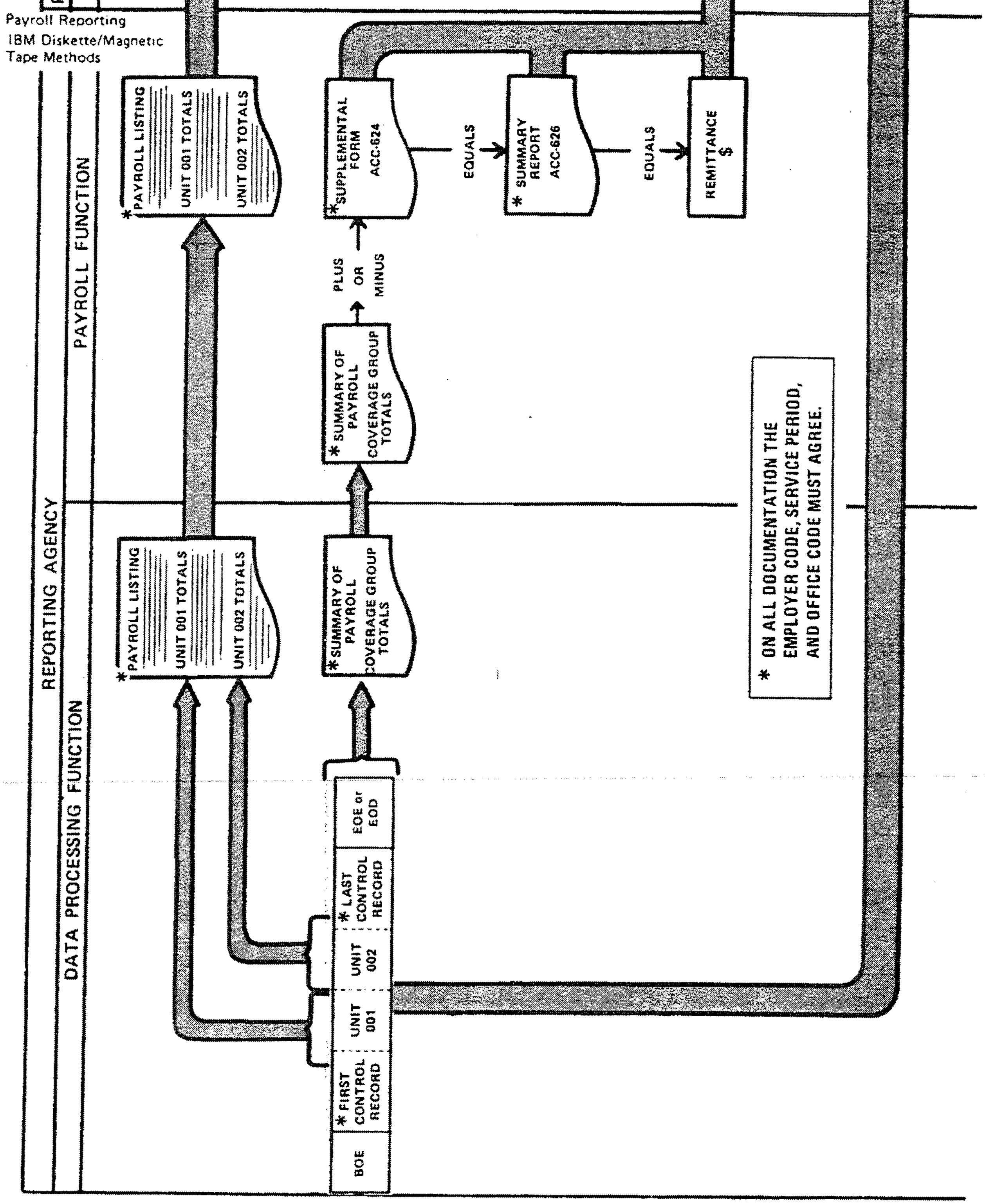
— All monetary fields in the report must be zero-filled. For example, to report member earnings (positions 50-56) of $1,250.00, position 50 must contain a zero to fill the entire field:

0	1	2	5	0	0	0
50	51	52	53	54	55	56

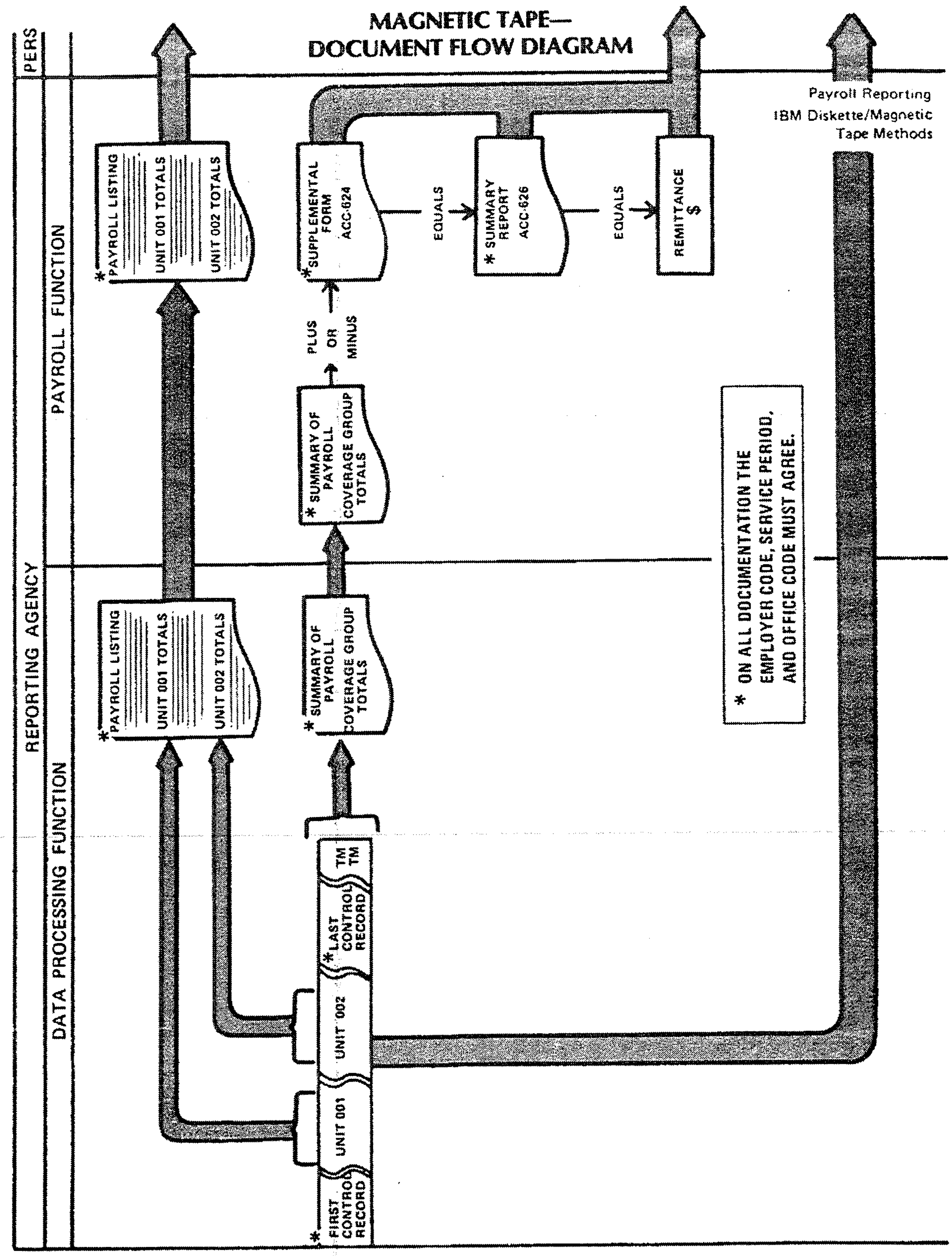
Monetary fields are:

Field	**Position**
Pay Rate	42-49
Member Earnings	50-56
Member Normal Contribution Amount	57-62
Survivor Contribution	69-71
Tax Deferred Member Contribution	75-80

DISKETTE— DOCUMENT FLOW DIAGRAM



MAGNETIC TAPE— DOCUMENT FLOW DIAGRAM



REPORTING ADDRESSES BY MAGNETIC TAPE FOR ANNUAL STATEMENTS

Agencies with electronic data processing equipment with a tape installation can have their members' annual statements addressed with individual member addresses by sending an address tape to the System.

In order to have the addresses printed on statements, the address tape should reach the System prior to **August 1st.** The tape label should state that it is an address tape. Mail the tape to Information Processing Unit, P.O. Box 942704, Sacramento, CA 94229-2704.

Address Record

1	-	9	Social Security Number
10	-	13	Employer Code
14	-	19	Employee Number
20	-	31	Name (optional)
32	-	61	Address—line 1
62	-	91	Address—line 2
92	-	121	Address—line 3
122	-	150	Address—line 4
151	-	152	152nd position of record must be blank

Address records must be blocked twenty (20) records per block (3,040 characters). The last block of address records may be less than twenty (20) records, or the balance of the block must be padded 9's. The last address block should be followed by an inter-record gap, followed by a tape mark.

NOTE: This tape must not have a tape header label nor a tape trailer label.
Tape density should be 6250 BPI.

RECORD FORMATS

FIRST CONTROL RECORD

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"0"
2 - 5	4	Employer Code	N	9(4)	
6 - 8	3	Unit Code	N	9(3)	
9 - 17	9	Filler	N	9(9)	All Zeros
*18 - 19	2	Service Period Month	N	99	
*20 - 21	2	Service Period Year	N	99	
*22	1	Service Period Type Code	N	9	
23 - 34	12	Identifier	AN	X(12)	"CONT. PAYROLL"
35 - 39	5	Creation Date (MMDDY)	N	9(5)	
40 - 42	3	Office Code	N	9(3)	
**43	1	Special Indicator	N	9	
44 - 96	53	Unused	AN	X(53)	All Spaces

RECORD DESCRIPTION

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"1"
2 - 5	4	Employer Code	N	9(4)	
6 - 8	3	Unit Code	N	9(3)	
9 - 17	9	Social Security Number	N	9(9)	
18 - 19	2	Service Period Month	N	99	
20 - 21	2	Service Period Year	N	99	
22	1	Service Period Type Code	N	9	
23 - 32	10	Last Name	AN	X(10)	
33	1	First Initial	AN	X	
34	1	Middle Initial	AN	X	
35 - 39	5	Coverage Group	N	9(5)	
40 - 41	2	Pay Code	N	99	
42 - 49	8	Pay Rate	N	S9(5)V999	
50 - 56	7	Member Earnings	N	S9(5)V99	
57 - 62	6	Member Normal Contribution Amount	N	S9(4)V99	
63 - 64	2	Member Normal Contribution Code	N	99	
65 - 68	4	Contribution Rate	N	V9999	
69 - 71	3	Survivor Contribution	N	S9V99	
72 - 74	3	Work Schedule Code	N	9(3)	
75 - 80	6	Tax Deferred Member Contribution Amount	N	S9(4)V99	
81 - 82	2	Tax Deferred Member Contribution Code	N	99	
83 - 96	14	Unused			

* Service period on first control record must be the current period being reported.

** Special indicator is used to indicate "this payroll is a special payroll" constant value = ø for normal payroll or 1 for special payroll.

RECORD FORMATS—CONTINUED

LAST CONTROL RECORD

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"9"
2 - 5	4	Employer Code	N	9(4)	
6 - 8	3	Unit Code	N	9(3)	
9 - 17	9	Filler	N	9(9)	All Nines
*18 - 19	2	Service Period Month	N	99	
*20 - 21	2	Service Period Year	N	99	
*22	1	Service Period Type Code	N	9	
23 - 34	12	Filler	AN	X(12)	"TRAIL RECORD"
35 - 39	5	Total Record Count	N	9(5)	†
40 - 96	57	Unused	AN	X(57)	All Spaces

* Service period on last control record must be the current period being reported.
† Total Count of Contribution Detail Records.

PAYROLL LISTING—ALL COMPUTERIZED REPORTING METHODS

PURPOSE:

The payroll listing is a hard copy print-out of the transactions reported on the diskette or magnetic tape. It is used along with the diskette or tape to process the payroll for a particular service period.

WHEN TO COMPLETE:

Print the payroll listing each time a diskette or magnetic tape is prepared for submitting payroll transactions to PERS.

SPECIAL INSTRUCTIONS:

1. The information shown on the payroll listing must agree with the information on the diskette or magnetic tape. *Do not* make manual changes to the payroll listing; use a Supplemental Payroll Reporting Form (MEM624) for this purpose.
2. Arrange the names on the listing in alphabetical order by surname and unit code or by Social Security number in ascending order by unit code. For balancing purposes, coverage group codes should be reported separately by unit.
3. The payroll listing should be printed on standard stock computer paper 14" to 14⅞" by 11". The listing may be printed with the paper turned vertically or horizontally. The paper may range in weight from 14 to 20 pounds. The payroll listing may be printed on 8½" X 11" paper subject to prior approval by PERS. The listing should be printed on one side only (front to back copies will be returned and may be subject to administrative charges).
4. Include the headings shown on page 2-81 on every page of the payroll listing.
5. Allow one inch margins at the top and bottom of each page.
6. When unit codes are used, include totals by unit as well as by page.
7. The final page must have overall totals. The totals MUST agree with those on the Summary Report, Member and Employer Contributions (ACC-626) UNLESS a Supplemental Payroll Reporting Form (MEM-624) is used. In the latter case, these totals should be carried to the Supplemental Form where they would be adjusted.
8. *BURST THE* PAYROLL LISTING BEFORE SUBMITTING IT TO PERS.

S T A T E O F C A L I F O R N I A

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE 0000 OFFICE CODE 010 — DATE PRINTED 08/31/83
CURRENT SERVICE PERIOD 08-85-0

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F M	COVER GROUP	SERVICE PERIOD MO YR T	P / C	PAY RATE	MEMBER EARNING	MEMBER NORMAL CONTRIBUTIONS RATE	CC	AMOUNT	SURV CNTB AMT.	WORK SCHD CODE	UNIT CODE	TAX DEF MEM* CONTRIBUTIONS CC	AMOUNT
000-00-0000	AYALA	C G	70001	08 85 0	01	1232.000	1232.00	0700	01	43.12	2.00	173	100	11	43.12
000-00-0000	DONALDSON	H R	70001	08 85 0	01	1025.000	1025.00	0700	01	35.87	2.00	173	100	11	35.88
000-00-0000	JENSON	P F	70001	08 85 0	01	1550.000	1550.00	0700	01	54.25	2.00	173	100	11	54.25
000-00-0000	JENSON	P F	70001	07 85 0					02	3.27			100	12	3.28
000-00-0000	OWEN	T A	70001	08 85 0	04	5.500	968.00	0700	01	33.88	2.00	400	100	11	33.88
000-00-0000	PELTIER	E R	70001	08 85 0	01	850.000	850.00	0700	01	29.75	2.00	173	100	11	29.75
000-00-0000	PELTIER	E R	70001	08 85 0					04	15.00			100		
000-00-0000	RAMOS	D	70001	08 85 0	01	1550.000	1516.00	0700	01	53.06	2.00	173	100	11	53.06
000-00-0000	SHIMADA	F B	70001	08 85 0	01	1890.000	1890.00	0700	01	66.15	2.00	173	100	11	66.15
000-00-0000	STOFFLE	T L	70001	08 85 0	01	1450.000	1450.00	0700	01	50.75	2.00	173	100	11	50.75
000-00-0000	TYSON	C L	70001	08 85 0	01	1232.000	875.00	0700	01	30.62	2.00	173	100	11	30.63
000-00-0000	UMEDA	C	70001	08 85 0	01	950.000	950.00	0700	01	33.25	2.00	173	100	11	33.25
000-00-0000	UMEDA	C	70001	07 85 0	01	950.000	125.00	0700	03	4.37		173	100	13	4.38
000-00-0000	YOUNG	J C	70001	08 85 0	04	4.850	853.60	0700	01	29.87	2.00	400	100	11	29.88
000-00-0000	YUEN	P T	70001	08 85 0	01	1284.000	1284.00	0700	01	44.94	2.00	173	100	11	44.94

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
UNIT 100 TOTAL	14568.60	528.15		24.00	513.20

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F M	COVER GROUP	SERVICE PERIOD MO YR T	P / C	PAY RATE	MEMBER EARNING	MEMBER NORMAL CONTRIBUTIONS RATE	CC	AMOUNT	SURV CNTB AMT.	WORK SCHD CODE	UNIT CODE	TAX DEF MEM* CONTRIBUTIONS CC	AMOUNT
000-00-0000	AKERMAN	T C	75001	08 85 0	01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10
000-00-0000	BEEMAN	J	75001	08 85 0	01	1460.000	1460.00	0900	01	65.70	2.00	173	200	11	65.70
000-00-0000	BRADSHAW	R A	75001	08 85 0	01	1650.000	1650.00	0900	01	74.25	2.00	173	200	11	74.25
000-00-0000	COTTON	T L	75001	08 85 0	01	2185.000	2185.00	0900	01	98.32	2.00	173	200	11	98.33
000-00-0000	ESTES	R P	75001	08 85 0	01	1310.000	1310.00	0900	01	58.95	2.00	173	200	11	58.95
000-00-0000	HART	S R	75001	08 85 0	01	1895.000	1895.00	0900	01	85.27	2.00	173	200	11	85.28
000-00-0000	HART	S R	75001	07 85 0	01	1895.000	600.00	0900	05	27.00			200	15	27.00
000-00-0000	KOVEN	D L	75001	08 85 0	01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10
000-00-0000	LEE	J L	75001	08 85 0	01	1310.000	1310.00	0900	01	58.95	2.00	173	200	11	58.95
000-00-0000	MUSCHETTO	P R	75001	08 85 0	01	1580.000	1580.00	0900	01	71.10	2.00	173	200	11	71.10
000-00-0000	RICE	S T	75001	08 85 0	01	1460.000	1460.00	0900	01	65.70	2.00	173	200	11	65.70
000-00-0000	SETZER	A T	75001	08 85 0	01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10
000-00-0000	SETZER	A T		08 85 0					08	25.00			200		
000-00-0000	ZIMMERMAN	H J	75001	08 85 0	01	1460.000	1460.00	0900	01	65.70	2.00	173	200	11	65.70

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
UNIT 200 TOTAL	19050.00	857.24	25.00	24.00	857.26

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F M	COVER GROUP	SERVICE PERIOD MO YR T	P / C	PAY RATE	MEMBER EARNING	MEMBER NORMAL CONTRIBUTIONS RATE	CC	AMOUNT	SURV CNTB AMT.	WORK SCHD CODE	UNIT CODE	TAX DEF MEM* CONTRIBUTIONS CC	AMOUNT
000-00-0000	DANFORTH	J J	74001	08 85 0	01	1265.000	1265.00	0900	01	56.92	2.00	173	300	11	56.93
000-00-0000	DANFORTH	J J	74001	08 85 0	09	45.000	45.00	0900	06	2.02			300	16	2.03
000-00-0000	NAVA	S R	74001	08 85 0	01	1550.000	1550.00	0900	01	69.75	2.00	173	300	11	69.75
000-00-0000	SACKETT	H B	74001	08 85 0	01	1450.00	1450.00	0900	01	65.25	2.00	173	300	11	65.25
000-00-0000	TAFT	R E	74001	08 85 0	04	6.850	1205.60	0900	01	54.25	2.00	400	300	11	54.25
000-00-0000	WARE	G H	74001	08 85 0	01	1380.000	890.00	0900	01	40.05	2.00	173	300	11	40.05

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
UNIT 300 TOTAL	6405.60	288.24		10.00	288.26

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
EMPLOYER CODE/NAME 0000 CITY OF WAGONTRACK PAGE 001 PAGE TOTAL	40024.20	1673.63	25.00	58.00	1658.72

*These columns are needed only if the employer pays any of the member's contribution, or if the member's contributions are tax-deferred.

STATE OF CALIFORNIA
PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM
EMPLOYER CODE 0000 OFFICE CODE 010 SUMMARY OF PAYROLL
CURRENT SERVICE PERIOD 08-85-0

COVERAGE GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS		MEMBER CONTRIBUTIONS
70001	13.008	14,568.60	1,895.08	NORMAL	1,673.63
74001	28.824	19,050.00	5,490.97	TDMC	1,658.72
75001	28.824	6,405.60	1,846.35	ADDITIONAL	25.00
				SUB-TOTAL	3,357.35
				SURVIVOR	58.00
	TOTALS	40,024.20	9,232.40		3,415.35

TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS 12,647.75

EMPLOYER CODE/NAME 0000 CITY OF WAGONTRACK
PAGE 002 OF 002

SUPPLEMENTAL PAYROLL REPORTING FORM ALL COMPUTERIZED REPORTING METHODS (PERS-MEM-624)

PURPOSE:

The Supplemental Payroll Reporting Form (PERS-MEM-624) is used by employers reporting via diskette or magnetic tape to manually include last-minute changes or corrections to the reports being submitted for a service period. The data on the hard copy payroll listing must agree with the diskette or magnetic tape. *DO NOT* make manual changes to payroll listing. Use the MEM-624 for this purpose.

WHEN TO COMPLETE:

Complete the Supplemental Payroll Reporting Form only when last-minute changes to the report are necessary.

SPECIAL INSTRUCTIONS:

1. The Supplemental Form is to be used only for last-minute changes when the payroll cannot be re-run. Since your computer system should be designed to handle the reporting requirements outlined in this manual, the Supplemental Form *is* not to be used to handle computer system problems.

   A maximum of five completed pages of forms will be accepted for any one payroll. If more than five are submitted, PERS will charge the agency key entry costs of $ .60 a line with a $25.00 minimum. An alternative is to submit an additional diskette or magnetic tape with a hard copy and Summary Report (ACC-626) all labeled as a "Special" report.
2. Complete the MEM-624 in duplicate; send the original copy to PERS along with the Payroll Listing, tape or diskette and the Summary Report, Member and Employer Contributions (ACC-626). Keep the duplicate for your files.
3. For basic information on each item used to complete this form, see pages 2-9 through 2-14, "Payroll Reporting Elements". The chart on page 2-15 shows how the elements relate to each other based on the contribution code.

MEM-624

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTAL PAYROLL REPORTING FORM
PERS-MEM-624 (Rev. 3/88)

EMPLOYER CODE | OFFICE CODE

EMPLOYER NAME

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY 1ST HALF	1
SEMI-MONTHLY 2ND HALF	2
BI-WEEKLY 1ST PAYROLL	3
BI-WEEKLY 2ND PAYROLL	4
BI-WEEKLY 3RD PAYROLL	5
QUADRI WEEKLY - 1ST PAYROLL	6
QUADRI WEEKLY - 2ND PAYROLL	7

PAY CODES ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	08
MISC PAY RATE	08

(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)

CONTRIBUTION CODES ITEM	NORMAL	TAX DEFERRED
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	-
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	-
ADDITIONAL CONTRIBUTIONS		
EMPLOYEE PAID	08	-
EMPLOYER PAID	09	-

FOR PERS USE ONLY

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD: MONTH | YEAR | TYPE

SPECIAL PAYROLL ☐

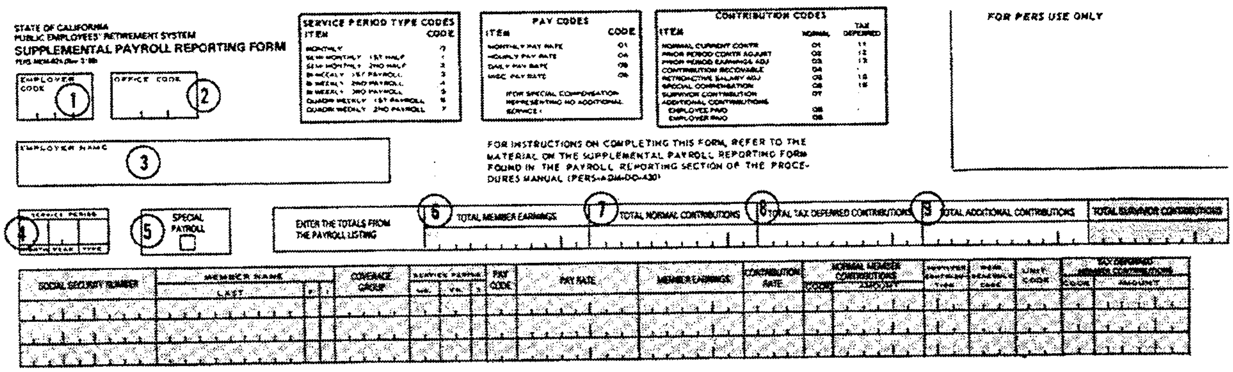
ENTER THE TOTALS FROM THE PAYROLL LISTING	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	I	COVERAGE GROUP	SERVICE PERIOD MO.	YR.	T	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT

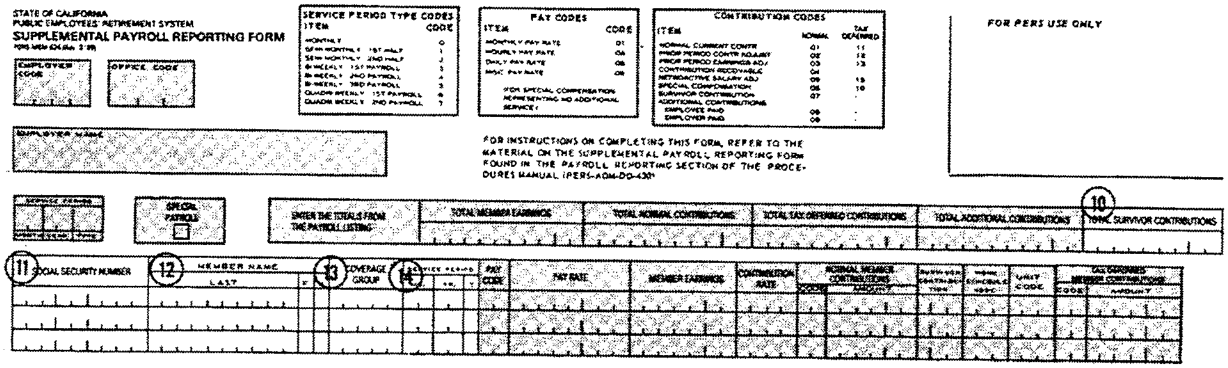
PAGE NUMBER ____ OF ____

ENTER THE ADJUSTED TOTALS HERE AND ON THE SUMMARY (PERS-ACC-626)	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS

ORIGINAL TO SYSTEM
DUPLICATE TO AGENCY

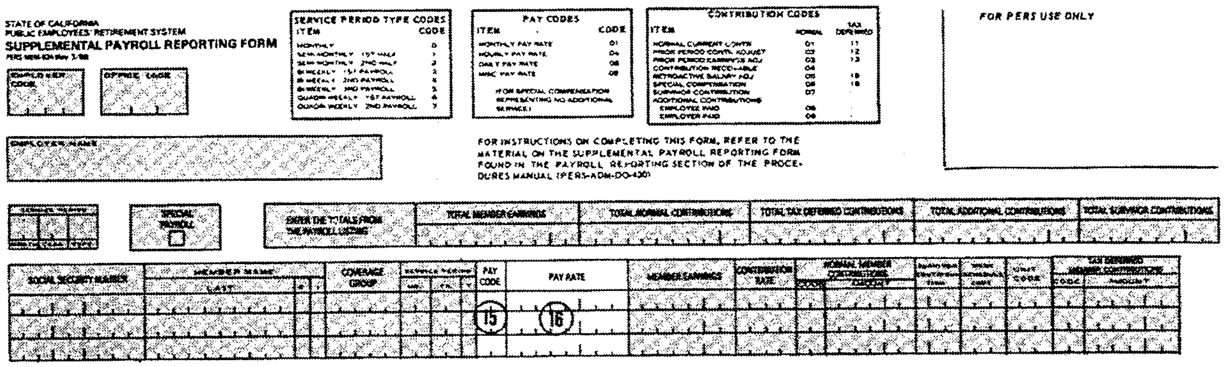


ITEM	BLOCKTITLE	INSTRUCTIONS
1	Employer Code	Enter the 4-digit employer code assigned by PERS. It is found in the Coverage Key, Item 1.
2	Office Code	This PERS-assigned code is required only for agencies who regularly submit more than one payroll for the service period (using the same employer code and service period type code). Enter the 3-digit code assigned to this payroll. Leave blank if your agency does not use office codes.
3	Employer Name	Enter the full name of your agency.
4	Service Period	Enter the 5-digit service period for which the Supplemental Form is being submitted; 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code. Use the same service period here as on the Summary Report, Member and Employer Contributions (ACC-626).
5	Special Payroll	Check this block only when you are submitting an entire payroll that is reporting a special situation, such as a retroactive raise or mass correction. Leave blank when it does not apply.
6	Total Member Earnings	Enter the total of member earnings from the diskette or magnetic tape before changes from the Supplemental Form are applied.
7	Total Normal Contributions	Enter the total of contribution codes 01, 02, 03, 04, 05, and 06 from the diskette or tape, before changes from the Supplemental Form are applied.
8	Total Tax Deferred Contributions	Enter the total of contribution codes 11, 12, 13, 15, and 16 from the diskette or tape, before changes from the Supplemental Form are applied. Leave blank when there are no tax deferred member contributions.
9	Total Additional Contri butions	Enter the total of additional contributions (contribution codes 08 and 09) from the diskette or tape before changes from the Supplemental Form are applied. Leave blank when no additional contributions are reported.



ITEM	BLOCK TITLE	INSTRUCTIONS
10	Total Survivor Contributions	Enter the total of survivor contributions from the diskette or tape before changes from the Supplemental Form are applied. Leave blank when no survivor contributions are reported.
11	Social Security Number	Enter the member's 9-digit Social Security number. This number MUST be entered correctly as it is the main source for identifying the member.
12	Member Name	Enter the member's last name, up to 10 characters, and first initial. Enter the middle initial when applicable.
13	Coverage Group	Enter the member's 5-digit coverage group. If it is not known, see your Coverage Key, Item 3.0. Coverage group is not used with contribution codes 08 and 09.
14	Service Period	Enter the 5-digit service period for which the transaction is being reported; 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code.

NOTE: Determine the contribution code (Item No. 18) before making any individual entry for your members. See pages 2-17 through 2-27 for assistance.



ITEM	BLOCK TITLE	INSTRUCTIONS

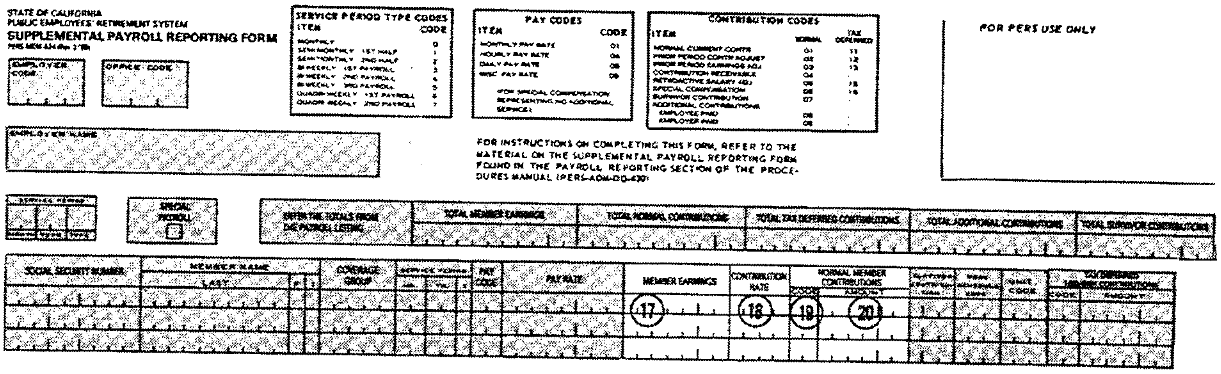
NOTE: When using Contribution Codes 02,12, 04, 08, or 09 the following items must be blank or zero:

- No. 15 Pay Code
- No. 16 Pay Rate
- No. 17 Member Earnings
- No. 18 Contribution Rate
- No. 21 Survivor Contribution

15	Pay Code	Enter the appropriate 2-digit pay code from the list at the top of the form.
16	Pay Rate	Enter the pay rate corresponding to the pay code shown in item No. 15.
		Show the pay rate with three digits after the decimal.

Example:

	ENTER:
Hourly pay rate = $5.70 ½	5 | 7 0 5
Hourly pay rate = $6.50	6 | 5 0 0
Monthly pay rate = $600.00	6 0 0 | 0 0 0

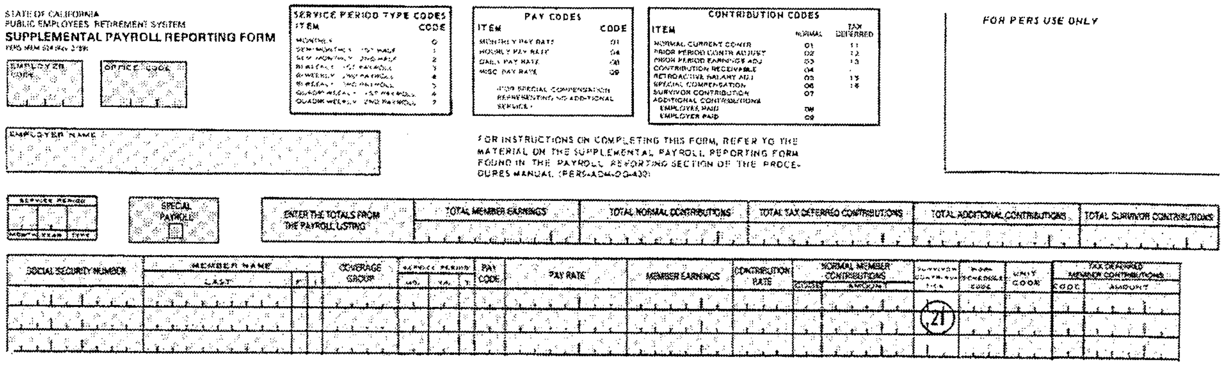


ITEM	BLOCK TITLE	INSTRUCTIONS
17	Member Earnings	Enter the member's earnings for this transaction. To report a *negative* amount, enter a minus sign (-) to the left of the earnings or brackets ([ ]) around the earnings.

Example:

— 1 3 5 0 | 0 0 or [1 3 5 0 | 0 0 [

ITEM	BLOCK TITLE	INSTRUCTIONS
18	Contribution Rate	Enter the member's contribution rate. This is the rate found in Item 6.4 of the Coverage Key, under the member's coverage ~group. Enter 4 digits as shown: Contribution rate = 7% ENTER: 0 7 0 0
19	Normal Member Contribution Code	Enter the appropriate 2-digit code for the transaction for any contributions paid by the member. The contribution codes are shown on the top of the form and explained in detail beginning on page 2-17.
20	Normal Member Contribution Amount	Enter the amount of member contributions paid by the member for this transaction. Refer to page 2-29 for instructions on how to calculate contribution amount. To report a *negative* amount, enter a minus sign (-) to the left of contribution amount or brackets ([ ]) around the contribution amount.


STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTAL PAYROLL REPORTING FORM

SERVICE PERIOD TYPE CODES
PAY CODES
CONTRIBUTION CODES
FOR PERS USE ONLY

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL.

ENTER THE TOTALS FROM THE PAYROLL LISTING
TOTAL MEMBER EARNINGS
TOTAL NORMAL CONTRIBUTIONS
TOTAL TAX DEFERRED CONTRIBUTIONS
TOTAL ADDITIONAL CONTRIBUTIONS
TOTAL SURVIVOR CONTRIBUTIONS

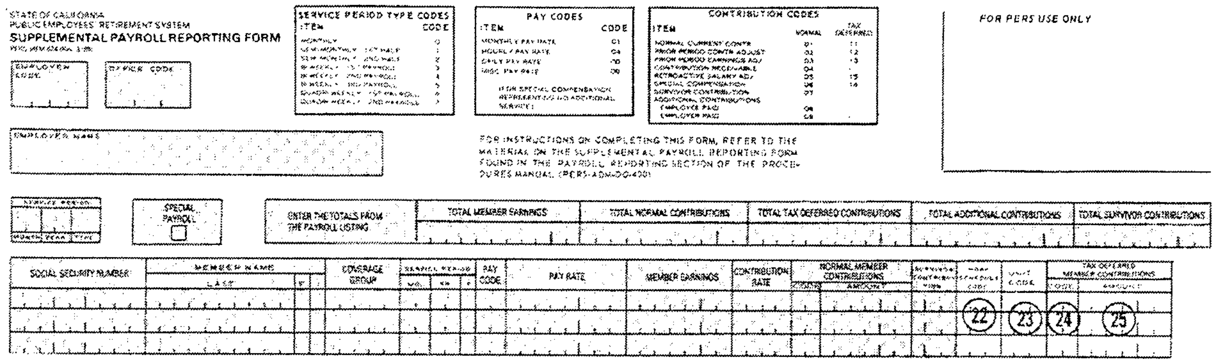
SOCIAL SECURITY NUMBER
MEMBER NAME
COVERAGE GROUP
PAY CODE
PAY RATE
MEMBER EARNINGS
CONTRIBUTION RATE
NORMAL MEMBER CONTRIBUTIONS
TAX DEFERRED MEMBER CONTRIBUTIONS
21

ITEM	BLOCK TITLE	INSTRUCTIONS
21	Survivor Contribution	Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.

Reporting Frequency	**Contribution Each Service Period**
Monthly	$2.00
Semi-monthly	1.00
Bi-weekly	.93
Quadri-weekly	1.86

To report a *negative* amount, enter a minus sign (-) to the left of survivor contribution or brackets ([ ]) around survivor contribution.

NOTE: When using contribution codes 02, 12, 04, 05, 15, 06, 16, 08 and 09, the survivor contribution must be blank or zero.



ITEM	BLOCK TITLE	INSTRUCTIONS
22	Work Schedule Code	Enter the 3-digit code which identifies the work base the employer considers to be average full-time employment for employees in the same group.

When the pay code is 01, report the number of hours per month:

ENTER:

173 hours per month— | 1 7 3 |

When the pay code is 04, report the number of hours per week:

ENTER:

37.5 hours per week— | 3 7 5 |

When the pay code is 08, report the number of days per week:

ENTER:

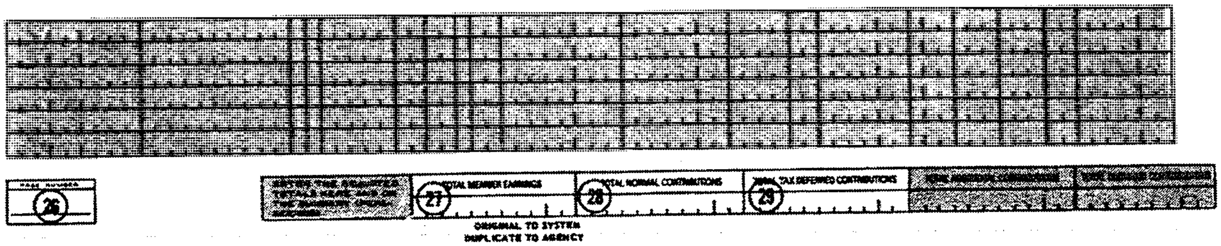
4.5 days per week— | 0 4 5 |

Work schedule code should only be present with contribution codes 01, 11, 03 or 13.

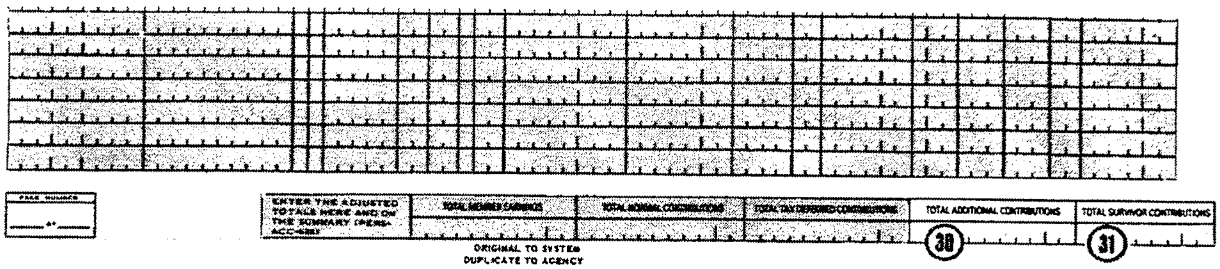
See page 2-13 for further information on work schedule code.

ITEM	BLOCK TITLE	INSTRUCTIONS
23	Unit Code	Unit codes are used by the employer to identify employees within payroll units or employee groups. This 3-digit code is optional for all employers except county schools. *COUNTY SCHOOLS must use the 3-digit code found in the Coverage Key.*
24	Tax Deferred Member Contribution Code	Enter the appropriate 2-digit code for the transaction if the member's contributions are being paid by the employer or if the contributions are tax deferred (employer pick-up). The contribution codes are shown on the top of the form and explained in detail beginning on page 2-17.
25	Tax Deferred Member Contribution Amount	Enter the amount of employer paid member contributions or tax deferred member contributions. Refer to page 2-29 for instructions on how to calculate contribution amount.

To report a *negative* amount, enter a minus sign (-) to the left or brackets ([ ]) around contribution amount.



ITEM	BLOCK TITLE	INSTRUCTIONS
26	Page Number	If only one Supplemental Form is being submitted, enter: 1 of 1 If more than one Supplemental Form is being submitted, enter the page number on the left and the total pages on the right, for example: 2 of 3
27	Total Member Earnings	Calculate the sum of Item No. 6 (Total Member Earnings) and Item No. 17 (Member Earnings column) and enter the new total. **If more than one page is being used, enter the total on the final page only.** **NOTE:** This new Total Member Earnings sum must agree with the total entered in Item No. 5 on the Summary Report (ACC-626).
28	Total Normal Contributions	Add the amount in Item No. 7 (Total Normal Contributions) to the amounts in Item No. 20 (Normal Member Contributions Amount), excluding contribution codes 08 and 09, and enter the new total. **If more than one page is being used, enter the total on the final page only.** Enter this total in Item No. 7 on the Summary Report (ACC-626).
29	Total Tax Deferred Contributions	Calculate the sum of Item No. 8 (Total Tax Deferred Contributions) and Item No. 25 (Tax Deferred Member Contribution Amount) and enter the new total. DO NOT include amounts reported as contribution codes 08 or 09. **If more than one page is being used, enter the total on the final page only.** Enter this total in Item No. 8 on the Summary Report (ACC-626).



ITEM	BLOCK TITLE	INSTRUCTIONS
30	Total Additional Contributions	Calculate the sum of Item No. 9 (Total Additional Contributions) and amounts reported as contribution codes 08 and 09 in Item No. 20 (Normal Member Contributions Amount) and enter the new total. **If more than one page is being used, enter the total on the final page only.** NOTE: This new Total Additional Contributions sum must also be entered in Item No. 9 on the Summary Report (ACC-626).
31	Total Survivor Contributions	Calculate the sum of Item No. 10 (Total Survivor Contributions) and Item No. 21 (Survivor Contribution column) and enter the new total. **If more than one page is being used, enter the total on the final page only.** NOTE: This new Total Survivor Contributions sum must also be entered in Item No. 11 on the Summary Report (ACC-626).

NOTE: In addition to adjusting the Total Member Earnings, Total Tax Deferred Contributions, Total Normal Contributions, Total Additional Contributions and Total Survivor Contributions, be sure to adjust the total earnings by coverage group before entering on the Summary Report (ACC-626).

SUPPLEMENTAL PAYROLL REPORTING FORM—MEM-624

Examples (See page 2-97 for actual entries):

1. A new PERS member, Frank P. Howard, came to work near the end of the current service period. The payroll office was notified after the payroll was run but before submitting it to PERS. You need to add this member on the MEM-624.
2. One of your members, Donald Ramos, separated from employment with your agency at the end of the last reported service period. The payroll office was notified after the payroll was run but before submitting it to PERS. To delete this member from the payroll, enter the transaction exactly as it appears on the diskette or tape and enter a minus (-) before the Member Earnings (Item No. 17), Normal Member Contribution Amount (Item No. 20), Survivor Contribution (Item No. 21), and Tax Deferred Member Contribution Amount (Item No. 25).
3. One of your members, Pamela T. Yuen, did not work a full pay period last month. Her earnings were less than that reported on the payroll. Since the payroll has not yet been submitted to PERS, you may make the adjustment on the MEM-624. Do this by making two payroll entries: (a) one reversing out the entry exactly as it shows on the diskette or tape, but with negative money amounts in Items No. 17, 20, 21, and 25, and (b) the other entry showing the correct amounts.

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTAL PAYROLL REPORTING FORM
PERS-MEM-524 (Rev 3-86)

EMPLOYER CODE: 0000 | OFFICE CODE: 010

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI MONTHLY 1ST HALF	1
SEMI MONTHLY 2ND HALF	2
BI-WEEKLY 1ST PAYROLL	3
BI-WEEKLY 2ND PAYROLL	4
BI-WEEKLY 3RD PAYROLL	5
QUADRI WEEKLY 1ST PAYROLL	6
QUADRI WEEKLY 2ND PAYROLL	7

PAY CODES ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	08
MISC PAY RATE	09
(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	

CONTRIBUTION CODES ITEM	NORMAL	TAX DEFERRED
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	12
CONTRIBUTION RECEIVABLE	04	-
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	
ADDITIONAL CONTRIBUTIONS		
EMPLOYEE PAID	08	-
EMPLOYER PAID	09	-

FOR PERS USE ONLY

EMPLOYER NAME: City of Wagontrack

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD: MONTH 08 | YEAR 89 | TYPE 0

SPECIAL PAYROLL ☐

ENTER THE TOTALS FROM THE PAYROLL LISTING	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
	4002420	167363	165872	2500	5800

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	I	COVERAGE GROUP	SERVICE PERIOD MO.	YR.	T	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000000000	HOWARD	F	P	70001	08	89	0	01	1500000	430100	07000	01	15105	2100	173	100	11	15105
000000000	RAMOS	D		70001	08	89	0	01	1550000	-1516100	07000	01	-53106	2100	173	100	11	-53106
000000000	YUEN	P	T	70001	08	89	0	01	1284000	-1284000	07000	01	-44194	2100	173	100	11	-44194
000000000	YUEN	P	T	70001	08	89	0	01	1284000	1052100	07000	01	36822	2100	173	100	11	36822

PAGE NUMBER 1 of 1

ENTER THE ADJUSTED TOTALS HERE AND ON THE SUMMARY (PERS-ACC-626)	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
	3870620	162750	161259	2500	5890

ORIGINAL TO SYSTEM
DUPLICATE TO AGENCY

CalPERS PRA #1577 001456

HHHH–1456

ALL REPORTING METHODS

TIME EXTENSIONS AND WAIVERS

PERS may for good cause grant an extension of time for the payment of contributions and/or the filing of payroll reports, provided a written request for such extension is received in the PERS Sacramento office at least 10 days before it becomes delinquent. The extension can be for a single service period or it can cover up to one fiscal year. In the latter case, the circumstances surrounding the need for an extension would need to be re-evaluated each fiscal year.

PERS may waive delinquent charges upon satisfactory proof of conditions existing beyond the employer's control. Normally, PERS does not consider internal procedures or payment processes utilized by an employer as acceptable justification for late reporting and contribution payments. Requests for waivers should be submitted in writing to the PERS Sacramento office on or immediately after the date the payroll reports and/or contributions are due.

Mail requests for extensions or waivers to the following address:

Public Employees' Retirement System
P.O. Box 942704
Sacramento, CA 94229-2704

Attention: Member Services Division
Manager, Section 140

NOTE: Member accounts will not receive full interest credit for the fiscal year if the payroll reports for the May and prior service periods are not received by June 30. The June payroll period report must be received on or before July 31.

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS
(PERS-ACC-626)
ALL REPORTING METHODS

PURPOSE:

The Summary Report (PERS-ACC-626) is used by employers to summarize member and employer contributions being reported each service period. It is also used to identify contributions being submitted in advance of the payroll detail.

WHEN TO COMPLETE:

Complete the Summary Report any time contributions are submitted to PERS. [Exception: Adjustment payments may be submitted separately with a Notice of Adjustment (ACC-1520) or a Notice of Adjustment, Employer Contributions (ACC-344).]

SPECIAL INSTRUCTIONS:

1. Prepare the Summary Report in triplicate; submit the original and first copy to PERS. Retain the second copy for your records.
2. Make the remittance payable to the Public Employees' Retirement System. Include in the remittance any adjustments that are required; attach the ACC-1520 or ACC-344 to support any adjustments made. The PERS Board of Administration has approved the use of Employer Surplus Asset Accounts to offset employer and/or member contributions due PERS for service periods ending on or after July 1, 1988, for agencies identified as having a surplus asset account. Each surplus asset account is identified by category of members (miscellaneous or safety) and can only be used to offset employer and/or member contributions for coverage groups contained in that specific category. For additional information, refer to PERS Circular Letter No. 100-615.

   DO NOT include as part of the remittance any payments for Social Security, Health Benefits, Contingency Reserve Fund, administrative charges or delinquency charges.
3. Employers may avoid delinquency charges by submitting at least 90% of the contributions due for a service period within the prescribed time frame (see "Deadlines and Delinquency Charges" under the specific method). In this case, submit a partially completed Summary Report for advance payments. See page 2-115 for an example of how to complete the Summary Report for advance payments.
4. Employers reporting by the pre-list method should use the Summary Worksheet of the Payroll Listing (MEM-625A) to prepare the Summary Report.

   Employers reporting via diskette or tape methods should use the adjusted totals on the Supplemental Form (MEM-624), if used, or the final totals on the last page of the hard copy payroll listing if a Supplemental Form is not used.
5. If two different employer rates for one coverage group are to be used, a separate payroll must be prepared for each employer rate. This means a separate payroll listing and a matching Summary Report.

FOR PERS USE ONLY

CALIFORNIA PERS

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

(A) EMPLOYER CODE:

(B) EMPLOYER NAME:

OFFICE CODE (C)

SERVICE PERIOD: MONTH | YEAR | TYPE (J)

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

(D) ☐ SPECIAL PAYROLL

BEGINNING DATE: MONTH | DAY | YEAR (K)

SIGNATURE (E)

DATE: (F)

(I) ☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

ENDING DATE: MONTH | DAY | YEAR (L)

NAME AND TITLE (PRINT OR TYPE) (G)

PHONE NO.: (H)

EMPLOYER CONTRIBUTIONS			
1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS =	4. EMPLOYER CONTRIBUTIONS
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
5. TOTAL MEMBER EARNINGS:		$	6. TOTAL EMPLOYER CONTRIBUTIONS: $

MEMBER CONTRIBUTIONS	
7. NORMAL:	$
8. TAX DEFERRED:	$
9. ADDITIONAL:	$
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$
11. SURVIVOR BENEFIT:	$
12. TOTAL MEMBER CONTRIBUTIONS:	$

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12) $

ADJUSTMENTS:

14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY $

14.B SURPLUS ASSET: SAFETY CATEGORY $

14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.* $

15. ADVANCE PAYMENT $

16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. $

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount $ 17. / Date Paid 18. / Previous Document Number

PERS-ACC-626 (7/88)

WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

CALIFORNIA PERS

FOR PERS USE ONLY

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: (A)
EMPLOYER NAME: (B)
OFFICE CODE (C)

SERVICE PERIOD: MONTH | YEAR | TYPE
BEGINNING DATE: MONTH | DAY | YEAR
ENDING DATE: MONTH | DAY | YEAR

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

(D) ☐ SPECIAL PAYROLL

SIGNATURE (E)
DATE: (F)
NAME AND TITLE (PRINT OR TYPE) (G)
PHONE NO.: (H)

(I) ☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

ITEM	BLOCKTITLE	INSTRUCTIONS
A	Employer Code	Enter the 4 digit employer code assigned by PERS. It is found in the Coverage Key, Item 1.
B	Employer Name	Enter the full name of your agency.
C	Office Code	This PERS assigned code is required only for agencies who regularly submit more than one payroll for the service period (using the same employer code and service period type code). Enter the 3 digit code assigned to this payroll. Leave blank if your agency does not use office codes.
D	Special Payroll	Check this block only when you are submitting an entire payroll that is reporting a special situation such as a retroactive raise or mass correction. Leave blank if it does not apply.
E	Signature	Have the person responsible for the accuracy of the entire payroll sign here after the form has been completed.
F	Date	Enter the date the Summary Report is signed.
G	Name and Title	Print or type the name and title of the person who signed in Item E.
H	Telephone Number	Enter the area code and telephone number of the person signing the Summary Report.
I	Supplemental Payroll Reporting Form Attached	Check this block when a Supplemental Form (MEM-624) is attached. (This form is for diskette and tape methods only.)

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

CALIFORNIA PERS

FOR PERS USE ONLY

SUMMARY REPORT

MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: | EMPLOYER NAME: | OFFICE CODE

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

SIGNATURE | DATE:

NAME AND TITLE (PRINT OR TYPE) | PHONE NO.:

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

	SERVICE PERIOD		
	MONTH	YEAR	TYPE
J			
	BEGINNING DATE		
	MONTH	DAY	YEAR
K			
	ENDING DATE		
	MONTH	DAY	YEAR
L			

ITEM	BLOCK TITLE	INSTRUCTIONS
J	Service Period	Enter the 5 digit service period for which the Summary Report is being submitted; 2 digit month, last 2 digits of year, and 1 digit type code. The service period shown here must agree with that shown on the Payroll Listing (all reporting methods) and Supplemental Form (MEM-624), if used (diskette and tape methods only). Whenever a special payroll is submitted to report entries relating to a prior service period(s), the service period shown here should be a current service period with the corresponding beginning and ending dates for that service period.
K	Beginning Date	Enter the 6 digit date on which the service period being reported began. Example: 06 15 87
L	Ending Date	Enter the 6 digit date on which the service period being reported ended. Example: 06 28 87

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS
1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS =	4. EMPLOYER CONTRIBUTIONS	
	%	$	$	7. NORMAL: $
	%	$	$	8. TAX DEFERRED: $
	%	$	$	9. ADDITIONAL: $
	%	$	$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): $
	%	$	$	11. SURVIVOR BENEFIT: $
	%	$	$	12. TOTAL MEMBER CONTRIBUTIONS: $
	%	$	$	
	%	$	$	
	%	$	$	
	%	$	$	
5. TOTAL MEMBER EARNINGS:		$	6. TOTAL EMPLOYER CONTRIBUTIONS:	$

ITEM	BLOCKTITLE	INSTRUCTIONS
EMPLOYER CONTRIBUTIONS		
1	Coverage Group	Enter each of the coverage groups shown on the payroll, one per line.
2	Employer Rate	Enter the current employer contribution rate that applies to each coverage group (Coverage Key, Item 7.0). Only one employer rate may be used for each coverage group on the Summary Report. Even if adjustments must be made to a previous service period which had a different employer rate, you must use the current rate.
3	Member Earnings	Enter the total member earnings for each coverage group.
4	Employer Contributions	Multiply the member earnings by the corresponding employer rate for each coverage group and enter the resulting employer contributions.
5	Total Member Earnings	Enter the sum of the Member Earnings column. For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).
6	Total Employer Contributions	Enter the total of the Employer Contributions column.

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS
1. COVERAGE GRP.	2. EMPLOYER RATE X	3. MEMBER EARNINGS =	4. EMPLOYER CONTRIBUTIONS	
	%	$	$	7. NORMAL: $
	%	$	$	8. TAX DEFERRED: $
	%	$	$	9. ADDITIONAL: $
	%	$	$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): $
	%	$	$	11. SURVIVOR BENEFIT: $
	%	$	$	12. TOTAL MEMBER CONTRIBUTIONS:
	%	$	$	$

ITEM	BLOCKTITLE	INSTRUCTIONS
MEMBER CONTRIBUTIONS		
7	Normal	Enter the total member contributions due as shown on the payroll. This total does not include contributions reported under Contribution Codes 08 or 09. For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if a Supplemental Form (MEM-624) is used, the normal and tax deferred contributions shown on the Summary Report must agree with the total normal contributions shown on the Supplemental Form.
8	Tax Deferred	Enter the total tax deferred member contributions due as shown on the payroll. This total does not include contributions reported under Contribution Codes 08 or 09. For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if a Supplemental Form (MEM-624) is used, the normal and tax deferred contributions shown on the Summary Report must agree with the total normal contributions shown on the Supplemental Form.
9	Additional	Enter the total of employee and employer paid additional contributions due as shown on the payroll (Contribution Codes 08 and 09 *only).* For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS
1. COVERAGE GRP.	2. EMPLOYER RATE X	3. MEMBER EARNINGS =	4. EMPLOYER CONTRIBUTIONS	
	%	$	$	7. NORMAL: $
	%	$	$	8. TAX DEFERRED: $
	%	$	$	9. ADDITIONAL: $
	%	$	$	10. SUB-TOTAL (ITEM 7 + ITEM 8 + ITEM 9): $
	%	$	$	11. SURVIVOR BENEFIT: $
	%	$	$	12. TOTAL MEMBER CONTRIBUTIONS: $
	%	$	$	
	%	$	$	
	%	$	$	
	%	$	$	
5. TOTAL MEMBER EARNINGS:		$	6. TOTAL EMPLOYER CONTRIBUTIONS:	$

ITEM	BLOCK TITLE	INSTRUCTIONS
10	Sub-total	Enter the total of Items 7, 8, and 9.
11	Survivor Benefit	Enter the total survivor contributions as shown on the payroll. For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).
12	Total Member Contributions	Enter the total of Items 10 and 11.

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)		$
ADJUSTMENTS:	14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY	$
	14.B SURPLUS ASSET: SAFETY CATEGORY	$
	14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.*	$
	15. ADVANCE PAYMENT	$
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)	PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	$

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount $ 17. / Date Paid 18. / Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. 89 58472

ITEM	BLOCK TITLE	INSTRUCTIONS
BALANCE DUE		
13	Total Member and Employer Contributions	Enter the total of Items 6 and 12.
14A	Surplus Asset: Miscellaneous Category	Only to be used by agencies with a miscellaneous surplus asset account. Enter the amount of miscellaneous contributions to be deducted from your miscellaneous surplus asset account. The amount should always be negative to indicate credits from your surplus asset account.
14B	Surplus Asset: Safety Category	Only to be used by agencies with a safety surplus asset account. Enter the amount of safety contributions to be deducted from your safety surplus asset account. The amount should always be negative to indicate credits from your surplus asset account.
14C	Adjustments: ACC-344/ACC-1520	Enter only the amount of adjustments shown by either the "Notice of Adjustment, Employer Contributions", ACC-344, or the "Notice of Adjustment", ACC-1520. Do not enter corrections of member earnings and member contributions made on the payroll listing. If more than one adjustment is being reported, enter the net amount to be adjusted. Attach the adjustment notice(s) to support the amount entered on this line.
15	Advance Payment	This item is used in two ways: 1) When submitting an advance payment, enter the amount being submitted. See page 2-114 for an example of how to complete the Summary Report for submitting an advance payment. 2) When an advance payment has previously been submitted and this Summary Report contains the final payment and the payroll detail, enter the amount(s) submitted as an advance payment as a *deduction* to determine the balance due. Complete the Summary Report as you would for a regular payroll. See page 2-115 for an example. If your check or warrant is more than the amount shown in block 16, "Balance Due", do not insert the difference (overpayment) here. PERS will send your agency an overpayment notice after the Summary Report has been processed.

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 - ITEM 12) $

ADJUSTMENTS: 14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY $

14.B SURPLUS ASSET: SAFETY CATEGORY $

14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.* $

15. ADVANCE PAYMENT $

16 BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A THRU 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. $

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount $ 17.
			Date Paid 18.
			Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

ITEM	BLOCK TITLE	INSTRUCTIONS
16	Balance Due	Enter the total of Items 13, 14A, 14B, 14C, and 15. Prepare one check or warrant payable to the Public Employees' Retirement System for the amount entered on this line.

NOTE: A separate Summary Report must be submitted each service period for each employer code and office code.

EXAMPLE: REGULAR SUMMARY

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

CALIFORNIA PERS

FOR PERS USE ONLY

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-OO-430)

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 0000

EMPLOYER NAME: CITY OF SAN RAUL

OFFICE CODE:

SERVICE PERIOD

MONTH	YEAR	TYPE
01	89	0

BEGINNING DATE

MONTH	DAY	YEAR
01	01	89

ENDING DATE

MONTH	DAY	YEAR
01	31	89

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

SIGNATURE: Juanita Moreno

DATE: 2-1-89

NAME AND TITLE (PRINT OR TYPE): Juanita Moreno, Acct. Officer

PHONE NO.: (209) 422-5533

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS =	4. EMPLOYER CONTRIBUTIONS
70001	13.583 %	$ 6,876.00	$ 934.17
75001	26.826 %	$ 4,160.00	$ 1,115.96
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$

MEMBER CONTRIBUTIONS

7. NORMAL:	$ 467.85
8. TAX DEFERRED:	$ 427.87
9. ADDITIONAL:	$ 20.00
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$ 915.72
11. SURVIVOR BENEFIT:	$ 18.00
12. TOTAL MEMBER CONTRIBUTIONS:	$ 933.72

5. TOTAL MEMBER EARNINGS: $11,036.00

6. TOTAL EMPLOYER CONTRIBUTIONS: $ 2,050.13

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12) $ 2,983.85

ADJUSTMENTS:

14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY		$
14.B SURPLUS ASSET: SAFETY CATEGORY		$
14.C ACC-344/ACC-1520	ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.*	$
15. ADVANCE PAYMENT		$

16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. $ 2,983.85

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount $
			17.
			Date Paid 18.
			Previous Document Number

PERS-ACC-626 (7/88)

WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

EXAMPLE: ADVANCE PAYMENT

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

CALIFORNIA PERS

FOR PERS USE ONLY

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 0000
EMPLOYER NAME: City of San Raul
OFFICE CODE:

SERVICE PERIOD

MONTH	YEAR	TYPE
01	89	0

BEGINNING DATE

MONTH	DAY	YEAR
01	01	89

ENDING DATE

MONTH	DAY	YEAR
01	31	89

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

☐ SPECIAL PAYROLL

SIGNATURE: Juanita Morino
DATE: 2/1/89

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

NAME AND TITLE (PRINT OR TYPE): Juanita Moreno, Acctg. Officer
PHONE NO.: (209) 422-5533

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS =	4. EMPLOYER CONTRIBUTIONS
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$

MEMBER CONTRIBUTIONS

7. NORMAL: $
8. TAX DEFERRED: $
9. ADDITIONAL: $
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): $
11. SURVIVOR BENEFIT: $
12. TOTAL MEMBER CONTRIBUTIONS: $

5. TOTAL MEMBER EARNINGS: $
6. TOTAL EMPLOYER CONTRIBUTIONS: $

13. **TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS:** (ITEM 6 + ITEM 12) $

ADJUSTMENTS:

14.A **SURPLUS ASSET: MISCELLANEOUS CATEGORY** $

14.B **SURPLUS ASSET: SAFETY CATEGORY** $

14.C **ACC-344/ACC-1520** ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.* $

15. **ADVANCE PAYMENT** $ 2,685.00

16. **BALANCE DUE:** (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. $

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount $ 17. / Date Paid 18. / Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

EXAMPLE: SUMMARY SUBMITTED AFTER AN ADVANCE PAYMENT

CALIFORNIA PERS

FOR PERS USE ONLY

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 0000
EMPLOYER NAME: CITY OF SAN RAUL
OFFICE CODE:

SERVICE PERIOD

MONTH	YEAR	TYPE
01	89	0

BEGINNING DATE

MONTH	DAY	YEAR
01	01	89

ENDING DATE

MONTH	DAY	YEAR
01	31	89

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

SIGNATURE: Juanita Moreno
DATE: 2-1-89
NAME AND TITLE (PRINT OR TYPE): Juanita Moreno, Acctg. Officer
PHONE NO.: (209) 422-5533

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
70001	13.583 %		$ 6,876.00		$ 934.17
75001	26.826 %		$ 4,160.00		$ 1,115.96
	%		$		$
	%		$		$
	%		$		$
	%		$		$
	%		$		$
	%		$		$
	%		$		$

MEMBER CONTRIBUTIONS

7. NORMAL:	$ 467.85
8. TAX DEFERRED:	$ 427.87
9. ADDITIONAL:	$ 20.00
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$ 915.72
11. SURVIVOR BENEFIT:	$ 18.00
12. TOTAL MEMBER CONTRIBUTIONS:	$ 933.72

5. TOTAL MEMBER EARNINGS: $ 11,036.00

6. TOTAL EMPLOYER CONTRIBUTIONS: $ 2,050.13

13. **TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS:** (ITEM 6 + ITEM 12) $ 2,983.85

ADJUSTMENTS:

14.A	SURPLUS ASSET: MISCELLANEOUS CATEGORY	$
14.B	SURPLUS ASSET: SAFETY CATEGORY	$
14.C	ACC-344/ACC-1520 — ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.*	$
15.	ADVANCE PAYMENT	$ -2,685.00

16. **BALANCE DUE:** (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. $ 298.85

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount $
			17.
			Date Paid 18.
			Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-AOM-DO-430)

CALIFORNIA PERS

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

FOR PERS USE ONLY

EMPLOYER CODE:	EMPLOYER NAME:	OFFICE CODE
1800	BARRON COUNTY	

SERVICE PERIOD		
MONTH	YEAR	TYPE
07	88	3
BEGINNING DATE		
MONTH	DAY	YEAR
06	27	88
ENDING DATE		
MONTH	DAY	YEAR
07	08	88

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-324) ATTACHED

SIGNATURE	DATE:
Taron Morris	7-20-88
NAME AND TITLE (PRINT OR TYPE)	**PHONE NO.:**
TARON MORRIS, ACCT. CLERK	(916) 824-6666

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS	= 4. EMPLOYER CONTRIBUTIONS
70001	5.539 %	$ 74,342.66	$ 4,117.84
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$

MEMBER CONTRIBUTIONS

7. NORMAL:	$ 5250.51
8. TAX DEFERRED:	$
9. ADDITIONAL:	$
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$ 5250.51
11. SURVIVOR BENEFIT:	$
12. TOTAL MEMBER CONTRIBUTIONS:	$ 5250.51

5. TOTAL MEMBER EARNINGS:	$ 74,342.66
6. TOTAL EMPLOYER CONTRIBUTIONS:	$ 4117.84
13. **TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS:** (ITEM 6 + ITEM 12)	$ 9368.35
ADJUSTMENTS: 14.A **SURPLUS ASSET: MISCELLANEOUS CATEGORY**	$ -9368.35
14.B **SURPLUS ASSET: SAFETY CATEGORY**	$
14.C **ACC-344/ACC-1520** ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.*	$
15. **ADVANCE PAYMENT**	$
16. **BALANCE DUE:** (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	$ - 0 -

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount $ 17. / Date Paid 18. / Previous Document Number

PERS-ACC-626 (7/88)   WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS & SAFETY

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

PERS

FOR PERS USE ONLY

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 1801
EMPLOYER NAME: CITY OF CANTON
OFFICE CODE:

	MONTH	YEAR / DAY	TYPE / YEAR
SERVICE PERIOD	07	88-	3
BEGINNING DATE	06	27	88
ENDING DATE	07	08	88

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

SIGNATURE: Mirada Stone
DATE: 7-18-88
NAME AND TITLE (PRINT OR TYPE): Mirada Stone - Accountant
PHONE NO.: (714) 667-8888

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS	= 4. EMPLOYER CONTRIBUTIONS
70001	11.038 %	$1,094,467.88	$ 120,807.36
74001	27.634 %	$ 194,232.50	$ 53,674.21
75001	27.634 %	$ 259,757.35	$ 71,781.35
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$

MEMBER CONTRIBUTIONS

7. NORMAL:	$ 1,693.55
8. TAX DEFERRED:	$ 116,520.44
9. ADDITIONAL:	$
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$ 118,213.99
11. SURVIVOR BENEFIT:	$ 1,218.35
12. TOTAL MEMBER CONTRIBUTIONS:	$ 119,432.34

5. TOTAL MEMBER EARNINGS: $1,548,457.73

6. TOTAL EMPLOYER CONTRIBUTIONS: $ 246,262.92

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)		$ 365,695.26
ADJUSTMENTS:	14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY	$ -197,699.67
	14.B SURPLUS ASSET: SAFETY CATEGORY	$ -166,777.24
	14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.*	$
	15. ADVANCE PAYMENT	$
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)	PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	$ 1,218.35

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Control No. and Business Month	100% Change	Audited	Remittance Amount $ 17. / Date Paid 18. / Previous Document Number

PERS-ACC-626 (7/88)

WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

EXAMPLE: ADVANCE PAYMENT USING SURPLUS ACCOUNT

Payroll Reporting

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

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SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 1802
EMPLOYER NAME: CENTER CITY
OFFICE CODE:

SERVICE PERIOD

MONTH	YEAR	TYPE
07	88	0

BEGINNING DATE

MONTH	DAY	YEAR
07	01	88

ENDING DATE

MONTH	DAY	YEAR
07	31	88

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

☐ SPECIAL PAYROLL

SIGNATURE: Raymond Day
DATE: 8-17-88

NAME AND TITLE (PRINT OR TYPE): Raymond Day - Account Clerk
PHONE NO.: (213) 888-6666

☐ **SUPPLEMENTAL PAYROLL REPORTING FORM** (PERS-ACC-624) **ATTACHED**

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS	= 4. EMPLOYER CONTRIBUTIONS
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$

MEMBER CONTRIBUTIONS

7. NORMAL:	$
8. TAX DEFERRED:	$
9. ADDITIONAL:	$
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$
11. SURVIVOR BENEFIT:	$
12. TOTAL MEMBER CONTRIBUTIONS:	$

5. TOTAL MEMBER EARNINGS: $
6. TOTAL EMPLOYER CONTRIBUTIONS: $

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12) $

ADJUSTMENTS:		
	14.A **SURPLUS ASSET: MISCELLANEOUS CATEGORY**	$ - 1836.66
	14.B **SURPLUS ASSET: SAFETY CATEGORY**	$ - 1498.12
	14.C **ACC-344/ACC-1520** — **ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN.** ***NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.***	$
	15. **ADVANCE PAYMENT**	$ - 3334.78

16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) **PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.** $ ∅

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CalPERS PRA #1577 001477

HHHH-1477

HOW TO CALCULATE MISCELLANEOUS AND SAFETY CONTRIBUTIONS TO OFFSET FROM SURPLUS ACCOUNT

Coverage Group	Employer Contributions	Member Normal	Additional	Tax Deferred	Total
		Miscellaneous Category			
70001	$120,807.36	$991 .97	—	$75,900.34	$197,699.67*
		Safety Category			
74001	53,674.21	411.77	—	17,444.73	71,530.71
75001	71,781 .35	298.81	—	23,175.37	95,246.53
					$166,777.24**

NOTE: Survivor Benefit Contributions **cannot** be offset from Surplus Asset Accounts.

* A portion, or this total miscellaneous amount, can be entered on 14A to be offset against the miscellaneous surplus account.

** A portion, or this total safety amount, can be entered on line 14B to be offset against the safety surplus account.

EXAMPLE: AFTER ADVANCE PAYMENT USING SURPLUS ACCOUNT

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982

CALIFORNIA PERS

FOR PERS USE ONLY

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 1802
EMPLOYER NAME: CENTER CITY
OFFICE CODE:

	MONTH	YEAR / DAY	TYPE / YEAR
SERVICE PERIOD	07	88	0
BEGINNING DATE	07	01	88
ENDING DATE	07	31	88

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

SIGNATURE: Raymond Day
DATE: 8-25-88
NAME AND TITLE (PRINT OR TYPE): Raymond Day - Account Clerk
PHONE NO.: (213) 888-6666

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP.	2. EMPLOYER RATE	X 3. MEMBER EARNINGS	= 4. EMPLOYER CONTRIBUTIONS
70001	13.583 %	$ 8,826.00	$ 1,198.84
75001	26.826 %	$ 4,070.00	$ 1,091.82
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$

5. TOTAL MEMBER EARNINGS: $ 12,896.00
6. TOTAL EMPLOYER CONTRIBUTIONS: $ 2,290.66

MEMBER CONTRIBUTIONS

7. NORMAL:	$ 1,024.12
8. TAX DEFERRED:	$
9. ADDITIONAL:	$ 20.00
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$ 1,044.12
11. SURVIVOR BENEFIT:	$
12. TOTAL MEMBER CONTRIBUTIONS:	$ 1,044.12

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)		$ 3,334.78
ADJUSTMENTS:	14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY	$ -1,836.66
	14.B SURPLUS ASSET: SAFETY CATEGORY	$ -1,498.12
	14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: *Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.*	$
	15. ADVANCE PAYMENT	$
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)	PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	$ Ø

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