

**NOTICE OF ADJUSTMENT
EMPLOYER CONTRIBUTIONS
(PERS-ACC-344)
PERS INITIATED FORM**

PURPOSE

The Notice of Adjustment, Employer Contributions (ACC-344) is generated by PERS to notify an employer that an adjustment of employer contributions is necessary for the reason(s) shown.

SPECIAL INSTRUCTIONS:

1. *On the next payroll submitted*, adjust the amount of employer contributions (shown in the outlined area, page 2-119). If there is only one adjustment notice, enter this amount on line 14C of the Summary Report, Member and Employer Contributions (ACC-626). If there is more than one adjustment notice (ACC-344 and/or ACC-1520), enter the net adjustment on line 14C of the Summary Report.
2. Return the original adjustment notice(s) along with the Summary Report to substantiate the adjustment amount shown on line 14C.
3. If the adjustment results in a payment due the System, you may remit the payment separately from the Summary Report. Return the original adjustment notice along with the remittance.
4. Direct questions concerning any ACC-344 notices to the Member Services Division, Section 830.

NOTE: The percentage entered in the "Rate" box is the employer contribution rate in effect at the time the ACC-344 is prepared, regardless of the service period in which the compensation is actually earned.

10/92

P.A. MANUAL 2-124

CalPERS PRA #1577 001483

HHHH-1483

STATE OF CALIFORNIA, BOARD OF ADMINISTRATION
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982
NOTICE OF ADJUSTMENT
EMPLOYER CONTRIBUTIONS
 PERS-ACC-344 (6/88)



FOR PERS USE ONLY

PERS INITIATED FORM

FOR INFORMATION CONCERNING THIS FORM, REFER TO THE MATERIAL ON THE NOTICE OF ADJUSTMENT, EMPLOYER CONTRIBUTIONS FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00-430)

SECTION 830
 MEMBERSHIP DIVISION
 TELEPHONE (916)

Nº PA 39571

DATE: 8/15/88	ATTN.: ACCOUNTING OFFICER
EMPLOYER CODE: 0000	EMPLOYER NAME: CITY OF WAGONTRACK

DETAIL OF ADJUSTMENT

MEMBER NAME.	SOCIAL SECURITY NUMBER.	DATE(S):	FROM	TO
Robert P. Estes	000-00-0000		6/1/88	6/30/88

CHARGE

- ARREARS CONTRIBUTIONS
- MILITARY CONTRIBUTIONS
- OTHER

CREDIT

- NON-MEMBER EARNINGS REPORTED AS MEMBER EARNINGS
- LUMP SUM VACATION PAYMENT
- EARNINGS CHARGEABLE TO ANOTHER AGENCY
- OTHER

EMPLOYER CONTRIBUTIONS

COVERAGE GROUP	RATE	MEMBER EARNINGS	CHARGE	CREDIT
75001	28.824 %	\$ 1310.00	\$	\$ 377.59

YOUR EMPLOYER CONTRIBUTIONS SHOULD BE ADJUSTED BY THE AMOUNT SHOWN ABOVE ON YOUR NEXT REMITTANCE TO PERS. ENTER THE AMOUNT OF THE ADJUSTMENT IN ITEM 14C* OF THE SUMMARY REPORT (PERS-ACC-626). AMOUNTS DUE PERS (CHARGES) MAY BE REMITTED SEPARATELY, IF DESIRED. IN ALL CASES, RETURN THE ORIGINAL OF THIS FORM AT THE TIME THE ADJUSTMENT IS MADE.

* LINE 14C of PERS-ACC-626 revised 7/88.

FOR PERS USE ONLY

EMPLOYER CODE	DATE STAMP	CONTROL NO.	BUS. MONTH	MEMBERSHIP	ACCOUNTING

84 96352

NOTICE OF ADJUSTMENT (PERS-ACC-1520) PERS INITIATED FORM

PURPOSE:

The Notice of Adjustment (ACC-1520) is generated by PERS to notify an employer that an adjustment of contributions is necessary for the reason shown and/or the required certification signature was not present on the Summary Report (ACC-626).

SPECIAL INSTRUCTIONS:

1. *On the next payroll submitted*, adjust the overpayment or underpayment amount (shown in the outlined area, page 2-129). If there is only one adjustment notice, enter this amount on line 14C of the Summary Report, Member and Employer Contributions (ACC-626). If there is more than one adjustment notice (ACC-344 and/or ACC-1520), enter the *net* adjustment on line 14C of the Summary Report.
2. Return the original adjustment notice(s) along with the Summary Report to substantiate the adjustment amount shown on line 14C.
3. The "Remarks" section provides instructions to the employer or refers to an attached corrected "Summary Report" to explain the adjustment.
4. If the adjustment results in a payment due the System, you may remit the payment separately from the Summary Report. Return the original adjustment notice along with the remittance.
5. Direct questions concerning any ACC-1520 notices to the Fiscal Services Division, Section 130.

NOTE: The Notice of Adjustment is sent to an employer after the Summary Report (ACC-626) has been processed and payroll information is posted to the member's accounts. The only way an error in the member's account can be corrected is through an adjustment entry on the Payroll Listing. Please do not attempt to adjust a member's account using line 14C of the Summary Report.

STATE OF CALIFORNIA, BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

NOTICE OF ADJUSTMENT
PERS-ACC-1520 (6/86)

PERS INITIATED FORM

FOR INFORMATION CONCERNING THIS FORM, REFER TO THE
MATERIAL ON THE NOTICE OF ADJUSTMENT FOUND IN THE
PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL
(PERS-ADM-00-430).

DATE 9/10/88	EMPLOYER CODE: 0000	EMPLOYER NAME: CITY OF SAN RAUL	CASHIER UNIT-120 ACCOUNTING DIVISION TELEPHONE (916) 326-3448
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A. An adjustment has been made on your Summary Report, PERS-ACC-626, covering the 07-88-0
service period for the reason(s) shown:

- 1. Computation error
- 2. Employer rate error
- 3. Member contributions as reported on your payroll do not agree with the member contributions shown on your Summary Report
- 4. Member earnings as reported on your payroll do not agree with the member earnings shown on your Summary Report
- 5. Other:

B. The amount you remitted does not agree with the Balance Due (Item 15) on your Summary
Report, PERS-ACC-626, covering the _____ service period.

BALANCE DUE (ITEM 15 AS ADJUSTED) ~~AS REPORTED~~ \$ 5,697.03
AMOUNT REMITTED \$ 5,682.03
OVERPAYMENT/UNDERPAYMENT \$ 15.00

C. Your Summary Report, PERS-ACC-626, covering the _____
service period did not contain the required certification signature.

REMARKS:

* Overpayments or underpayments should be adjusted on your next Summary Report. Enter the amount of the adjustment as Item 14C. You may remit underpayments separately, if desired. IN ALL CASES, the Original Notice of Adjustment must be returned at the time the adjustment is made.

84 96533

PAYROLL DISCREPANCIES

Payroll Unknown Discrepancies—PERS maintains a membership record for each member. The membership information in each payroll entry is compared with the information already on file. If there is no match, we have what is called a payroll unknown discrepancy.

Some possible reasons for a *payroll unknown discrepancy* are:

- The employee was reported on the payroll report before a PERS-MEM-1 was submitted to establish membership.
- Membership was established with one Social Security number and a different one was reported on the payroll report.
- Membership was established with one coverage group and a different one was reported on the payroll report.

Service Credit Discrepancies—The maximum amount of service credit reportable for each frequency is displayed in the chart on page 2-34. If the member would receive more than the maximum service credit allowable, a service credit discrepancy is generated.

Some possible reasons for a *service credit discrepancy* are:

- Compensation, such as overtime, which should not be reported has been included in the entry.
- Compensation, such as special compensation, a retroactive salary increase or a mid-service salary increase, which should be reported separately has been included in the entry.

Contribution Discrepancies—With the membership information on file and the earnings shown in the payroll entry, PERS will calculate the amount of contributions that should have been reported. If the calculated amount of contributions differs from the contributions that were reported, a contribution discrepancy is generated.

Some possible reasons for a *contribution discrepancy* are:

- The member was reported under a wrong coverage group.
- The earnings were reported incorrectly.
- An incorrect member contribution rate was used.
- A mistake was made in calculating the member contributions.
- A mistake was made in applying the Social Security modification factor.

NOTE: Failure to resolve these discrepancies in a timely manner could result in members losing interest on their contributions, incorrect Annual Member Statements, and incorrect or delayed benefits that may be payable to these members. Also, note that the data submitted on the payroll reports, whether correct or incorrect, is used by PERS actuaries to determine the employer's contribution rate. Inaccurate or incomplete data may have an adverse affect on this rate.

BENEFITS PROCEDURES TABLE OF CONTENTS

Telephone and Section Directory	3-3
Beneficiary Designation (Prior to Retirement)	3-5
State Form-241	3-6
Justification For Non Signature of Spouse PERS-BAS-800	3-16
Reporting of an Imminent Death or Terminal Illness	3-17
Special Power of Attorney Form PERS-OSS-138	3-18
Death of Active Member	3-23
Employer Notification to System	3-23
Instructions for Completion PERS-BEN-738	3-23
Notification by Other Than Employer	3-24
Information for Family of Deceased	3-27
Retirement—General	3-29
Request for Estimates or Counseling PERS-BAS-1	3-29
When to Apply	3-29
Who May Apply	3-29
Cancellation of Retirement Application	3-30
Application Form PERS-BAS-369	3-33
Deductions After Retirement	3-35
Health Insurance	3-35
General Procedures for Direct Authorization	3-35
Income Tax Withholdings	3-35
Payments for Purchasing Service Credit	3-36
Social Security.....	3-37
Temporary Annuity Payments.....	3-37
Voluntary Service Retirement	3-39
Minimum Requirements for Voluntary Service Retirement	3-39
Service Retirement Processing—Document Sequence	3-39
Application for Retirement PERS-BAS-369	3-39
Acknowledgment Letter	3-39
Election of Optional Settlement PERS-BAS-898	3-39
Survivor Questionnaire PERS-BAS-54	3-39
Income Tax Withholdings PERS-BEN-W4P/DE4P	3-39
Electronic Fund Transfer Enrollment PERS-BEN-1199P	3-39
Request for Final Payroll PERS-PRS-200	3-39
Notice of Benefit Approval PERS-BAS-11	3-40
Notice of Placement on the Roll PERS-BAS-62	3-40

Disability Retirement or Industrial Disability Retirement	3-61
General Information and Requirements	3-61
Miscellaneous Member—Disability Retirement	3-61
Safety Member—Disability Retirement	3-62
Local Agency Determination Procedures	3-62
Advanced Disability Pension Payments (ADPP)	3-63
Transmittal of the Agency's Determination	3-64
Sample Resolutions	3-65
Member Alternatives Following Approval of Disability	3-75
Instructions For Completion	PERS-BAS-194 3-76
 Employment of a Retiree	 3-81
General Rule	3-81
Exceptions to the General Rule	3-81
Employment of Retired School Teachers by School Districts	3-82
Employment by a Non-Public Employees' Retirement System Employer	3-82
Employment of a Disability Retiree in a Different Member Classification	3-82
 Reinstatement from Retirement	 3-84
Service Retirement	3-84
Disability Retirement	3-84
 Beneficiary Designation (After Retirement)	 3-86
Notification of Change in Beneficiary's Status	PERS-PRS-509 & PERS-PRS-509B 3-86
Changing Optional Settlements and Beneficiary Designation	3-86
 Death of Retiree	 3-88
Information for Family of Deceased	3-88
Health Insurance	3-88
Warrants Issued After Retiree's Death	3-88
Claimant Statement and Survivor Information	PERS-PRS-97 3-97
Withholding Tax Election—Death Benefits	PERS-PRS-281 3-99

**BENEFIT APPLICATION SERVICES DIVISION
 AND
 POST-RETIREMENT SERVICES DIVISION**

	<i>Telephone Number</i>	<i>Section Code*</i>
Benefit Application Services Division (For services prior to retirement)		
Telephone Information Center	(916) 326-3232	441
Retirement Application Processing	326-3232	415
Community Property	326-3232	443
Disability Retirement Interviews	326-3232	436
Retirement Estimates	326-3232	412
Refunds	326-3232	445
Pre-Retirement Death Processing	326-3232	448
Pre-Retirement Industrial Death	326-3232	440
Terminal Illness Coordination	**326-3232	440
FAX	326-3934	
Post-Retirement Services Division (For services after retirement)		
Telephone Information Center	326-3848	421
Retirement Roll Adjustment and Maintenance		
for terminal SSA # 0000 - 4999	326-3848	464
SSA # 5000 - 9999	326-3848	469
Change of Address	326-3848	482
Lost Retirement Warrants	326-3848	482
Post-Retirement Death Processing		
for terminal SSA # 0000 - 4999	326-3848	414
SSA # 5000 - 9999	326-3848	419

* Please use the applicable section number on all correspondence to PERS.
 See Appendix for the system's mailing addresses.

** You may also contact your local PERS area office, see listing in Appendix 9-1.

10/92

P.A. MANUAL 3-4

CalPERS PRA #1577 001495

HHHH-1495

BENEFICIARY DESIGNATION (PRIOR TO RETIREMENT) STATE FORM—241

PURPOSE

The purpose of this form is to:

1. Designate beneficiaries other than the statutory beneficiaries provided by the retirement law. The statutory beneficiaries are listed under item I.C. on the front of the form.
2. Change the order of the statutory beneficiaries (for other than 1957 Survivor benefits and special death benefits).
3. Change the designated beneficiaries.
4. Designate any person or legal entity such as a college, university, corporation, or estate as beneficiary.

WHEN TO COMPLETE

Complete State Form-241 when the member wishes to change beneficiaries.

SPECIAL INSTRUCTIONS

1. Complete this form only to designate beneficiaries other than the statutory beneficiaries.
2. One of the following events will revoke the designation:
 - a. Marriage
 - b. Dissolution or annulment of marriage
 - c. Birth or adoption of a child
 - d. Termination of employment which results in a refund of contributions.

NOTE: The statutory beneficiaries then become the designated beneficiaries unless a new Beneficiary Designation Form has been completed.

3. Changes on the form are acceptable only when they are clear and initialed by the member.
4. Complete the Beneficiary Designation Form in duplicate. Mail both copies to PERS.
5. After PERS reviews the designation, a copy will be returned to the member.

NOTE: The statutory beneficiaries under Item I.C. have been changed.

Benefits
State Form-241

STATE OF CALIFORNIA
BENEFICIARY DESIGNATION (PERS)
STD. 241 (REV. 9-89) (PAGE 1)

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

INFORMATION AND INSTRUCTIONS

PLEASE READ CAREFULLY

- I. If you die before you retire, the Public Employees' Retirement Law provides for payment of specific Death Benefits to your surviving beneficiaries. Please see your personnel officer for a description of the benefits. The benefits are payable to the following beneficiaries:
 - A. **If you are eligible for retirement on date of death**, the benefits will be payable to your surviving spouse to whom you have been married for one year (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 18.
 - B. **If you are a safety or industrial member and your death is determined to be industrial**, the benefit will be payable to your surviving spouse (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 22.
 - C. If A and B do not apply and there is no valid Beneficiary Designation on file at the time of death, the benefits will be payable to your survivors in the following order:
 1. Your surviving spouse (whether or not you were still living together at the time of your death); or, if none,
 2. Natural and adopted children, including a natural child adopted by another, share and share alike; or, if none,
 3. Parents, share and share alike; or, if none,
 4. Brothers and sisters, share and share alike; or, if none,
 5. Your estate (if probated, or subject to probate), or, if not,
 6. Stepchildren, share and share alike; or, if none,
 7. Grandchildren, including step-grandchildren, share and share alike; or, if none,
 8. Nieces and nephews, share and share alike; or, if none,
 9. Great-grandchildren, share and share alike; or, if none,
 10. Cousins, share and share alike.
 - D. If A and B do not apply and there is a valid Beneficiary Designation on file at the time of death, the benefits will be payable to the beneficiary(ies) you designate on the form.
- II. Please use the attached Beneficiary Designation if you wish to designate beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time prior to retirement.
 - A. You may name as beneficiary any person or persons, your estate or a corporation. (A corporation must be incorporated under the laws of a state.)
 - B. You may designate a trust as your beneficiary. However, if you wish to designate a trust, the following information should be provided: The name of the trust, date of trust, and name and address of the person with whom the trust is on file. Do not name a trustee as this is subject to change.
 - C. Do not name a guardian for a minor child. If the money is payable to a minor child, the court-appointed guardian will be responsible for any benefits paid to the child.
- III. Your Beneficiary Designation will be revoked automatically by any of the following events:
 1. Marriage;
 2. Dissolution or annulment of marriage; or
 3. Birth or adoption of a child; or
 4. Termination of employment that results in a refund of your contributions.

Unless you submit a new Beneficiary Designation, benefits will be paid to your statutory beneficiaries as shown in item 1 above.

Please refer to your PERS Member Booklet for further details on the above pre-retirement death benefits. A copy of the booklet may be obtained from your personnel office or from your nearest PERS office.

INSTRUCTIONS

SEE REVERSE SIDE OF THIS PAGE

STATE OF CALIFORNIA

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 9-89) (REVERSE, PAGE 1)

INSTRUCTIONS

1. Press firmly and print clearly with ball point pen or type all information requested. If you make an error, make the necessary correction and initial the change.
2. Prepare a rough draft list on scratch paper of who you wish to name, the relationship, social security number and complete address. (The name must be the full given name, as "Mary Jane Smith"; not, "Mrs. John Edward Smith.")
3. Enter on the form the full names of your beneficiaries, relationship, social security number and the complete address for each. (If this form does not provide enough space, you may attach additional sheets provided you indicate whether you are designating "primary" or "secondary" beneficiaries.)
4. You must sign the form in the presence of a witness (other than a named beneficiary) with your full name, as "John Edward Smith".
5. Your spouse must sign the form, in the presence of a witness, to acknowledge the names of the beneficiaries you are designating. **IMPORTANT** -- If you are unable to obtain your spouse's signature, you **MUST** complete and return the BAS-800, Justification for Non-Signature of Spouse form included in this packet.
6. Have the witness clearly sign the form.
7. Enter the date you signed the form and your current mailing address. Enter your maiden name or any previous name(s) used.
8. Mail original and duplicate of the completed form to the Public Employees' Retirement System at the address shown.
9. After review and processing, the member copy will be returned for your records.

PLEASE NOTE:

Your Beneficiary Designation **CANNOT** be processed without either your spouse's signature, or the completed "Justification for Non-Signature of Spouse" (BAS-800) form attached. The Beneficiary Designation may be invalid if the form is not dated or if corrections/erasures are not initialed. The effective date of the Beneficiary Designation is the date the completed form is received by the Retirement System.

IMPORTANT INFORMATION

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 Appeals Board, State Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare microfiche/microfilm for PERS. Disclosure to these parties 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, P. O. Box 942702, Sacramento, CA 94229-2702.

Benefits
 State Form-241

STATE OF CALIFORNIA
BENEFICIARY DESIGNATION (PERS)
 STD. 241 (REV. 9-88)

TO	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711			<i>(This Space for PERS Use Only)</i>
FROM	MEMBER'S FULL NAME <i>(Please print)</i>		CURRENT EMPLOYER	
	SOCIAL SECURITY NUMBER	BIRTHDATE	TELEPHONE NUMBER	

PRIMARY BENEFICIARIES

I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for Death Benefits under the Public Employees' Retirement Law in the event of my death prior to retirement. I understand that if I die after becoming eligible for service retirement, this beneficiary designation may be superseded in certain cases and benefits paid according to law to my eligible surviving spouse or minor children; or, if my death is determined to be industrial, special death benefits will be paid in the manner prescribed by law.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>

SECONDARY BENEFICIARIES

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the Board of Administration, all in accordance with the applicable provisions of law.

BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

MEMBER		SPOUSE	
SIGNATURE <i>(Member's Full Name)</i>	DATE	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE. SIGNATURE OF SPOUSE <i>(IMPORTANT - if no signature, the attached SAS-900 must be completed)</i>	
ADDRESS <i>(Number and Street)</i>			
<i>(City)</i>	<i>(State)</i>	WITNESS <i>(Cannot be a beneficiary)</i> SIGNATURE OF WITNESS	
	<i>(Zip Code)</i>		
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)			

STATE OF CALIFORNIA

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 9-89) (REVERSE, PAGE 3)

DESIGNATION OF BENEFICIARIES

- I. If you die before you retire, the Public Employees' Retirement Law provides for payment of specific Death Benefits to your surviving beneficiaries. Please see your personnel officer for a description of the benefits. The benefits are payable to the following beneficiaries:
 - A. If you are eligible for retirement on date of death, the benefits will be payable to your surviving spouse to whom you have been married for one year (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 18.
 - B. If you are a safety or industrial member and your death is determined to be industrial, the benefit will be payable to your surviving spouse (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 22.
 - C. If A and B do not apply and there is no valid Beneficiary Designation on file at the time of death, the benefits will be payable to your survivors in the following order:
 1. Your surviving spouse (whether or not you were still living together at the time of your death); or, if none,
 2. Natural and adopted children, including a natural child adopted by another, share and share alike; or, if none,
 3. Parents, share and share alike; or, if none,
 4. Brothers and sisters, share and share alike; or, if none,
 5. Your estate (if probated, or subject to probate), or, if not,
 6. Stepchildren, share and share alike; or, if none,
 7. Grandchildren, including step-grandchildren, share and share alike; or, if none,
 8. Nieces and nephews, share and share alike; or, if none,
 9. Great-grandchildren, share and share alike; or, if none,
 10. Cousins, share and share alike.
 - D. If A and B do not apply and there is a valid Beneficiary Designation on file at the time of death, the benefits will be payable to the beneficiary(ies) you designate on the form.
- II. Please use the attached Beneficiary Designation if you wish to designate beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time prior to retirement.
 - A. You may name as beneficiary any person or persons, your estate or a corporation. (A corporation must be incorporated under the laws of a state.)
 - B. You may designate a trust as your beneficiary. However, if you wish to designate a trust, the following information should be provided: The name of the trust, date of trust, and name and address of the person with whom the trust is on file. Do not name a trustee as this is subject to change.
 - C. Do not name a guardian for a minor child. If the money is payable to a minor child, the court-appointed guardian will be responsible for any benefits paid to the child.
- III. Your Beneficiary Designation will be revoked automatically by any of the following events:
 1. Marriage;
 2. Dissolution or annulment of marriage; or
 3. Birth or adoption of a child; or
 4. Termination of employment that results in a refund of your contributions.

Unless you submit a new Beneficiary Designation, benefits will be paid to your statutory beneficiaries as shown in item 1 above.

Please refer to your PERS Member Booklet for further details on the above pre-retirement death benefits. A copy of the booklet may be obtained from your personnel office or from your nearest PERS office.

STATE OF CALIFORNIA
BENEFICIARY DESIGNATION (PERS)
 STD. 241 (REV. 9-88)

TO	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711	<i>(This Space for PERS Use Only)</i>	
	MEMBER'S FULL NAME <i>(Please print)</i>	CURRENT EMPLOYER	
FROM	SOCIAL SECURITY NUMBER	BIRTHDATE	TELEPHONE NUMBER

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Member Name	Print or type the member's name; First name, middle, last.
	Social Security Number	Enter the member's Social Security number.
	Current Employer	Enter agency's name.
	Birthdate	Enter the member's birthdate; Month, Day, Year.
	Telephone Number	Enter the member's telephone number; area code and 7 digit number.

Benefits
State Form-241

PRIMARY BENEFICIARIES

I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for Death Benefits under the Public Employees' Retirement Law in the event of my death prior to retirement. I understand that if I die after becoming eligible for service retirement, this beneficiary designation may be superseded in certain cases and benefits paid according to law to my eligible surviving spouse or minor children; or, if my death is determined to be industrial, special death benefits will be paid in the manner prescribed by law.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)				
		(City)	(State)	(Zip Code)
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)				
		(City)	(State)	(Zip Code)
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)				
		(City)	(State)	(Zip Code)

ITEM	BLOCK TITLE	INSTRUCTIONS
2	First Name, Middle Name, Last Name	Enter the name of the designated beneficiaries.
	Relationship To Member	Enter the beneficiary's relationship to the member; i.e., uncle, cousin, brother, friend, charity, etc.
	Social Security Number	Enter beneficiary's Social Security number.
	Address (Number and Street)	Enter the beneficiary's address.
	City, State, and Zip Code.	Enter the beneficiary's city and state of residence. Be sure to include zip code

NOTE: To properly designate a trust as primary beneficiary the following information **MUST** be provided:
The name of the trust, date of trust, and name and address of the person with whom the trust is on file.
See the illustration following these instructions.

SECONDARY BENEFICIARIES

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me,
SHARE AND SHARE ALIKE, as BENEFICIARIES.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street) (City) (State) (Zip Code)				
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street) (City) (State) (Zip Code)				

ITEM BLOCK TITLE INSTRUCTIONS

3 Beneficiaries

A member may name one or more second beneficiary(ies) in this block. The beneficiary(ies) listed here would receive the death benefits in the event the member survives the beneficiary(ies) named in Block No. 2.

If a member wishes to name more beneficiaries than space allows, attach a separate piece of paper to the form. The attachment must clearly state that it is a continuation of the Primary or Secondary Beneficiaries. It must list the names, relationships, Social Security numbers and addresses of the beneficiaries. The member must sign and date the attachment.

Benefits
 State Form-241

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the Board of Administration, all in accordance with the applicable provisions of law.

BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

MEMBER		SPOUSE
SIGNATURE <i>(Member's Full Name)</i>	DATE	<i>BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE.</i>
ADDRESS <i>(Number and Street)</i>		
<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)		WITNESS <i>(Cannot be a beneficiary)</i>
		SIGNATURE OF WITNESS

ITEM	BLOCK TITLE	INSTRUCTIONS
4	Signature—Member's Full Name and Date	Have member sign full name and enter the date of signature in the presence of a witness. NOTE: Anyone can be a witness except an immediate family member or a beneficiary.
	Address	Enter member's complete address.
	Maiden Name	Enter member's maiden name and/or other names under which previously employed.
	Signature of Spouse	Have the member's spouse sign his/her full name. If there is no signature in this block, the attached BAS-800 must be completed by the member.
	Witness	Have witness sign the form.

NOTE: The designation will NOT be accepted without the spouse's signature unless a BAS-800 form is received with the STD-241.

EXAMPLE

STATE OF CALIFORNIA
BENEFICIARY DESIGNATION (PERS)
STD. 241 (REV. 9-89)

TO	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711		
FROM	MEMBER'S FULL NAME (Please print) James Sinclair		CURRENT EMPLOYER City of San Luis Obispo
	SOCIAL SECURITY NUMBER 000-00-0000	BIRTHDATE 9/1/50	TELEPHONE NUMBER 321-1234
	<i>(This Space for PERS Use Only)</i>		

PRIMARY BENEFICIARIES

I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for Death Benefits under the Public Employees' Retirement Law in the event of my death prior to retirement. I understand that if I die after becoming eligible for service retirement, this beneficiary designation may be superseded in certain cases and benefits paid according to law to my eligible surviving spouse or minor children; or, if my death is determined to be industrial, special death benefits will be paid in the manner prescribed by law.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
"To the James Sinclair Trust dated 1/1/90" on file with				
ADDRESS (Number and Street) (City) (State) (Zip Code)				
John C. Smith	3456 Main St	Anytown	CA	94589
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street) (City) (State) (Zip Code)				
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street) (City) (State) (Zip Code)				

SECONDARY BENEFICIARIES

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street) (City) (State) (Zip Code)				
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street) (City) (State) (Zip Code)				

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the Board of Administration, all in accordance with the applicable provisions of law.

BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

MEMBER		SPOUSE	
SIGNATURE (Member's Full Name) James Sinclair	DATE 10/21/90	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE.	
ADDRESS (Number and Street) 111 21st Ave	(City) (State) (Zip Code) San Luis Obispo CA 95613	SIGNATURE OF SPOUSE (IMPORTANT - if no signature, the attached BAS-800 must be completed)	
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)		WITNESS (Cannot be a beneficiary) SIGNATURE OF WITNESS Harvey Smith	

Benefits
BAS-800



Benefit Application Services Division - Section 448
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: <i>000-00-0000</i>	NAME: <i>JAMES Sinclair</i>
APPLICATION SUBMITTED: (Form Name and Number) BENEFICIARY DESIGNATION (STD-241)	

- I am not legally married (never married, divorced, widow/er).
- 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,
 - 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

10/21/90

Date

BAS-800 (8/89)

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

REPORTING AN IMMINENT DEATH OR TERMINAL ILLNESS

When an employer becomes aware of an employee's imminent death or terminal illness, *THE EMPLOYER SHOULD CONTACT THE BENEFIT APPLICATION SERVICES DIVISION IMMEDIATELY, SECTION 440.*

Imminent death or terminal illness implies that the member is not expected to live more than 90 days. This also applies to cases where death may not necessarily be imminent, but competency to act in one's own behalf may become impaired thereby jeopardizing later desired retirement action.

If a person is competent to complete PERS Special Power of Attorney form (PERS-OSS-138), the person may give his/her "attorney in fact" the power and authority to complete all transactions relating to PERS, including filing applications, making benefit elections, designating beneficiaries, and endorsing warrants. Copies of the Special Power of Attorney form (OSS-138) and instruction sheet are on the following pages.

To expedite processing, the person reporting an imminent death should provide the Retirement System with the following information:

1. Member's name, Social Security number, and birthdate.
2. Probable effective retirement date.
3. Current salary information and balance of accumulated sick leave.
4. Name, relationship, birthdate, and sex of the person to be designated as the member's beneficiary.
5. Address and telephone number where information can be communicated.
6. Nature and seriousness of illness, estimated life expectancy, and whether the member is presently competent.

The Retirement System will then contact the parties concerned regarding the benefit options available, the filing requirements which must be satisfied, and how best to expedite the filing process.

NOTE: In order for PERS to carry out the desired retirement action (e.g., provide an allowance to the beneficiary), it is imperative that the member be alive on the effective date of retirement and an election filed with PERS *prior to the date of death*. Member must also be off the payroll prior to the effective date of retirement.

Benefits
OSS-138



PERS' SPECIAL POWER OF ATTORNEY INFORMATION SHEET

This information sheet has been prepared to provide clarification about PERS' Special Power of Attorney (PERS-OSS-138).

PERS' Special Power of Attorney has two distinguishing features:

- it allows a PERS member or his/her beneficiary to designate someone (an attorney-in-fact) to handle retirement affairs such as filing applications, making benefit elections, designating beneficiaries and endorsing warrants; and
- it contains a durable clause which allows the attorney-in-fact to work on retirement matters on the member's behalf in the event the member becomes incapacitated.

A power of attorney that does not have a durable clause terminates upon an annuitant's incapacity, and as a result of that termination, it may be necessary for PERS to withhold the annuitant's PERS benefits until a conservator is appointed by the courts.

It is important to have a current power of attorney on file with PERS since the laws regarding powers of attorney change from time to time. While we prefer that PERS members use PERS' Special Power of Attorney, because it contains a durable clause, PERS will also accept a general power of attorney without a durable clause. A general power of attorney or PERS' Special Power of Attorney may be used for address changes, withholding tax elections, or requesting information regarding benefit payments. However, PERS will only accept beneficiary designations or retirement option elections from representatives authorized to act under PERS' Special Power of Attorney.

The "WARNING" found on the back page of PERS' Special Power of Attorney is required by law. Civil Code sections 2510 and 2510.5 require that all pre-printed "power of attorney" forms that may extend authority to the attorney-in-fact beyond the time in which an individual becomes disabled or incapacitated must contain this warning. We would like to emphasize, however, that the authority granted by PERS' Special Power of Attorney is limited to matters relating to PERS, the Legislators' Retirement System (LRS), and the Judges' Retirement System (JRS). The person designated as your attorney-in-fact would not have any authority over your other real or personal property. Please consult an attorney if you have any questions concerning the designation of an attorney-in-fact.

If you have already granted your power of attorney, you may submit a copy, for placement in your PERS member file, to the following address: PERS, Post Retirement Services Division, P.O. Box 942716, Sacramento, CA 94229-2716.

SEE REVERSE SIDE FOR QUESTIONS AND ANSWERS

PERS-OSS-41 (Rev 11/91)

**Questions And Answers
Concerning PERS' Special Power of Attorney**

- 1. Why is it advisable to have a durable power of attorney on file with PERS?**

Having a durable power of attorney on file at PERS assures that PERS will be able to handle your retirement benefits without interruption, and in accordance with your wishes, should you become unable to handle your own affairs.
- 2. Does PERS charge a fee for this service?**

No.
- 3. If I sign PERS' Special Power of Attorney form, can I continue to handle my own affairs until such time that I become incapacitated?**

Yes, however, PERS will also accept actions by your attorney-in-fact. If you do not want the attorney-in-fact to act on your behalf until you are incapacitated, you may want to complete the Special Durable Power of Attorney and keep it in your personal file until it is needed.
- 4. Can I use PERS' Special Power of Attorney to appoint an administrator of my estate prior to my death?**

No. PERS' Special Power of Attorney form only deals with retirement system matters administered by the Public Employees' Retirement System (PERS), the Judges' Retirement System (JRS), or the Legislators' Retirement System (LRS).
- 5. Does PERS' Special Power of Attorney automatically authorize my attorney-in-fact to conduct business after my death?**

No, the power of attorney is terminated upon the death of the member.
- 6. Would it be practical to name my son/daughter as attorney-in-fact and have my spouse (my named beneficiary) also execute a Special Power of Attorney form, to allow the attorney-in-fact to act in my spouse's behalf should I (member) predecease my spouse?**

Yes, this could be done now or when (and if) your spouse begins receiving benefits in his/her own right.
- 7. Should I retain a copy of the Special Power of Attorney?**

Yes, it is a good idea to keep a photocopy of the original for your personal file.
- 8. Can I terminate my Special Power of Attorney should I desire to do so?**

Yes, as long as you are still competent and you submit a written request to PERS asking that the document be revoked or terminated.

PERS-OSS-41 (Rev 11/91)

Benefits
OSS-138



CHECKLIST FOR COMPLETING PERS' SPECIAL POWER OF ATTORNEY

This checklist is provided to help you make certain that you have completed all information required on PERS' Special Power of Attorney (PERS-OSS-138) prior to submitting it to PERS. (It is not necessary to return this checklist to PERS.)

1. I am of sound mind and acting of my own free will.
2. The individual I have selected as my attorney-in-fact to make retirement-related decisions for me is at least 18 years old.
3. I realize that in the event I become incompetent, or upon my request, my attorney-in-fact has the power and authority to transact all matters relating to the Public Employees' Retirement System, the Legislators' Retirement System, or the Judges' Retirement System.
4. I have talked with the individual I have selected as my attorney-in-fact and this individual has agreed to participate.
5. I have signed and dated the PERS' Special Power of Attorney form. (PERS-OSS-138, all boxes outlined with bold lines)
6. I have had the Special Power of Attorney notarized. (PERS-OSS-138, shaded box)
7. I have given a copy of the completed Power of Attorney to those people, including my attorney-in-fact and family members, who may need it in case an emergency arises which requires a decision.

If you change your mind about your power of attorney, take all of the following steps: 1.) Complete a new power of attorney form with the changes you desire; 2.) Tell everyone who has a copy of the old power of attorney that it is no longer valid and ask that copies of the old form be returned to you so that you may destroy them; and 3.) Give copies of the new form to the people who may need them to carry out your wishes.

If you still have questions about your power of attorney after reading this material, you should talk to your lawyer.

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

PERS-OSS-138A (11/91)



Attention: Section _____
Social Security No.: _____

SPECIAL POWER OF ATTORNEY

This document is intended for designating an attorney-in-fact to transact all retirement matters relating to the Public Employees' Retirement System, the Legislators' Retirement System, and/or the Judges' Retirement System. It authorizes the person you designate (called an "attorney in fact") to handle your retirement affairs such as filing applications, making benefit elections, designating beneficiaries and endorsing warrants. This document creates a durable power of attorney which continues after you become incapacitated or otherwise unable to handle your own affairs.

1. Creation of Durable Power of Attorney for Retirement-Related Business

By this document I intend to create a durable power of attorney by appointing the person designated below to make retirement-related decisions for me as allowed by the California Civil Code. This power is expressly limited to decisions relating to my benefits under the Public Employees' Retirement System, the Legislators' Retirement System, and/or the Judges' Retirement System.

2. Designation of Attorney-In-Fact

I, _____, of _____
(member or beneficiary) (street address)

City of _____, County of _____, State
of _____ do hereby appoint: _____
(attorney-in-fact)

of _____, City of _____,
(street address)

County of _____, State of _____,
as my attorney-in-fact.

3. General Statement of Authority Granted

If I become incapable of giving informed consent to decisions concerning my retirement benefits, I hereby grant to my attorney-in-fact full power and authority to transact all matters relating to the Public Employees' Retirement System (hereinafter PERS), the Legislators' Retirement System, or the Judges' Retirement System, including, but not limited to, filing applications, making benefit elections, designating beneficiaries, and endorsing warrants.

I further give and grant unto my said attorney-in-fact full power and authority to do and perform every act necessary and proper to be done in the exercise of any of the foregoing powers as fully as I might or could do if personally present, hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done by virtue hereof.

The authority granted by this Special Power of Attorney is limited to retirement matters, and does not extend to any of my other real or personal property.

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

PERS-OSS-138 (REV. 11/91)

DEATH OF ACTIVE MEMBER

EMPLOYER NOTIFICATION TO SYSTEM

Immediately upon learning of an employee's death, the employer should contact the Benefit Application Services' Telephone Information Center by phone and provide the following information:

1. Member name, Social Security number, and birthdate
2. Date of death and date of separation
3. Name, address and telephone number of next of kin

PERS will send a partially completed PERS-BEN-738, Report of Separation for Death, with the following information:

1. Employer name and code
2. Member name, Social Security number, birthdate
3. Date of death

INSTRUCTIONS FOR COMPLETION—PERS-BEN-738

The employer should verify and if necessary correct any information on the form. Remainder of form is completed by employer as follows:

PART I - EFFECTIVE DATES

Enter separation date. If separation date or date of death differs from the last day on payroll for which contributions were deducted, enter last day on pay status. Provide explanation in Remarks. *Separation date cannot be later than death date.*

PART II - PAYROLL AND CONTRIBUTION INFORMATION

1. Dates of pay periods (monthly, semi-monthly, bi-weekly, or quadri-weekly) for the month of separation and each of the three months preceding separation.
2. Amount of full-time pay rate.
3. Time worked in each pay period:
 - a. month
 - b. days
 - c. hours
4. Amount earned in each pay period.
5. Amount of normal retirement contributions for each pay period.
6. Amount of other than normal contributions.
7. Under "Specify" column heading, explain other than normal contributions.

PART III - UNUSED SICK LEAVE

For agencies who have amended their contracts to include sick leave credit (see Coverage Key, Item 8.3), please indicate the total number of days of unused sick leave credited to the member (for members who have attained the minimum retirement age only) on death date. Show partial days to three decimal places.

Benefits
Death

EMPLOYER NOTIFICATION TO SYSTEM (CONTINUED)

- NOTE: 1. Do not combine contributions for Special Compensation with normal contributions. Use the "other" column.
2. Do not deduct retirement contributions from lump sum vacation payments.
3. Do not delay submission of this form awaiting final payroll data. Estimate the last period's payroll information and label this line "Estimate".

PART IV- HEALTH AND DENTAL INSURANCE

Complete only if the member had health insurance coverage under the Public Employees' Medical and Hospital Care Act.

A request for change in health benefits coverage based upon change in family status (death) may be made by an enrolled surviving family member who continues to receive an allowance.

PART V

Have this form signed by an authorized officer; enter title and date. Send completed Form PERS-BEN-738 to PERS immediately.

NOTIFICATION BY OTHER THAN EMPLOYER

When PERS is informed of an employee's death by someone other than the employer, the System will also initiate the Form PERS-BEN-738, partially filled in, and forward to the employer. The employer completes the balance of the form per instructions found in "Employer Notification to System".

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Telephone (916) 328-3232
 TDD Only (916) 328-3240

REPORT OF SEPARATION FOR DEATH - REQUEST FOR PAYROLL INFORMATION

PERS-BAS-738 (1/81)

PLEASE COMPLETE AND RETURN AS SOON AS POSSIBLE

TO: PUBLIC EMPLOYEES' RETIREMENT SYSTEM P.O. BOX 942711 SACRAMENTO, CA 94229-2711	FROM: (Name of Agency) City of Rangerville	AGENCY CODE: 0000
NAME: Joe P. Smith	SOCIAL SECURITY NUMBER: 000-00-0000	DATE OF DEATH: January 31, 1992

WE HAVE BEEN NOTIFIED THAT THE ABOVE MEMBER HAS DIED. Your cooperation in immediately providing the following is an important part of ensuring the accurate and prompt payment of death benefits.

PART I - EFFECTIVE DATES REGARDING SEPARATION - Please explain any difference between date of separation and last day on payroll, or if member was on a leave of absence give dates of absence.

SEPARATION DATE: January 31, 1989	REMARKS:
LAST DAY ON PAY STATUS: January 31, 1989	

PART II - PAYROLL AND CONTRIBUTION INFORMATION - Please report, by payroll service period, for the LAST FOUR MONTHS on pay status. Contributions should not be deducted after separation. When reporting contributions taken from special compensation*, explain frequency and reason for the special compensation (i.e., monthly compensation for uniform pay). For pay increases*, provide the inclusive dates of the increase as well as the payrate and earnings for the period of the increase. Failure to provide accurate and complete payroll information for the four months, may cause a delay in payment of benefits.

PAY PERIOD		PAY RATE	TIME WORKED			AMOUNT EARNED	RETIREMENT CONTRIBUTIONS		
FROM	THRU		MONTHS	DAYS	HOURS		NORMAL	OTHER	(SPECIFY)*
10-01-91	10-31-91	1000.00	1			1000.00	70.00		
11-01-91	11-30-91	1000.00	1			1000.00	70.00		
12-01-91	12-31-91	1000.00	1			1000.00	70.00		
01-01-92	01-31-92	1000.00	1			1000.00	70.00		

PART III - UNUSED SICK LEAVE AT TIME OF SEPARATION - Please enter the total number of days of unused sick leave the employee had at the time of separation. Accumulated hours must be converted to days using the appropriate conversion factor applicable to each employees' individual classification or position. Calculate to three decimal places.

TOTAL NUMBER OF DAYS OF UNUSED SICK LEAVE: 25.4000

PART IV - HEALTH AND DENTAL INSURANCE - To be completed only by State Agencies and Public Agencies which contract for health and dental coverage under the Public Employees' Hospital and Medical Care Act. Please attach copies of current health and dental enrollment. Failure to provide this information may result in lapse of coverage for eligible annuitants.

TYPE OF COVERAGE	PLAN NAME	PLAN CODE
Health Insurance	Kaiser North	562
Dental Insurance		

PART V - CERTIFICATION OF EMPLOYER

The above information is based on payroll information currently available.

John Morris
 Signature of Payroll Officer

Payroll Officer Title

(916) 322-3212 Telephone

02/15/89 Date

INFORMATION FOR FAMILY OF DECEASED

When PERS is notified of an active employee's death, a PERS-BAS-24 "Claimant Statement/Survivor Questionnaire", will be sent to the next of kin. This form must be completed and returned to PERS before a beneficiary determination and calculation of death benefits can be made.

To determine the beneficiary(ies), PERS will check the file for a valid** Beneficiary Designation (State Form 241) (see Beneficiary Designation - Prior to Retirement). If a Form 241 is no longer valid or has not been filed, death benefits will normally be paid to the statutory beneficiary as follows:

1. Member's surviving spouse (whether or not still living together at the time of death); or, if none,
2. Natural and adopted children, including a natural child adopted by another, share and share alike; or, if none,
3. Parents, share and share alike; or, if none,
4. Brothers and sisters, share and share alike; or, if none,
5. Member's estate (if probated, or subject to probate); or, if not,
6. Stepchildren, share and share alike; or, if none,
7. Grandchildren, including step-grandchildren, share and share alike; or, if none,
8. Nieces and nephews, share and share alike; or, if none,
9. Great-grandchildren, share and share alike; or, if none,
10. Cousins, share and share alike.

Also, if the member was eligible to retire on the date of death (at least age 50 with five or more years of service credit), any Form 241 is invalid if there is a spouse to whom the member had been married for at least one year prior to the member's death, or a minor child.

Death benefits payable will be affected by the member's category (i.e., miscellaneous or safety), whether or not the death was job-related, your agency's contract with PERS (i.e., 1959 Survivor Benefit coverage), and other factors. Please refer to the applicable PERS Benefits Booklet for information.

If only lump sum benefits are payable, the BAS-24 may serve as the claim form if completed by the designated or statutory beneficiary. If there is a choice of monthly or lump sum benefit, a separate claim/election form, PERS-BAS-1167, will be sent to the beneficiary. If the information provided in the initial BAS-24, along with any designation on file, indicates the proper beneficiary remains to be contacted, a claim form will be sent to the proper beneficiary. Payment of death benefits will be as soon as possible after receipt of the claim form and any other documents required (e.g., marriage, birth, or death certificates).

** Any of the following events will, by law, revoke a Beneficiary Designation:

- a. marriage
- b. dissolution or annulment of marriage
- c. birth or adoption of a child
- d. termination of employment which results in a refund of contributions.

10/92

P.A. MANUAL 3-28

CalPERS PRA #1577 001519

HHHH-1519

RETIREMENT—GENERAL

REQUEST FOR ESTIMATES OR COUNSELING

The member may wish to have the System calculate an estimate of retirement allowance. Retirement benefit estimates are processed by the Benefit Application Services Division.

Members may receive a retirement estimate by mail by completing and submitting form PERS-BAS-1. (See copy of BAS-1 on following page.) An acceptable estimate request should meet the following guidelines:

1. Any retirement date can be requested; however, since our estimate calculation process does not project future salaries formal estimates far in the future are not meaningful. For retirement dates more than five years in the future, the employer can provide the member with the appropriate PERS member booklet. Our PERS Area and Field Offices can assist members with questions about information in the booklets and provide retirement counseling. The addresses and telephone numbers are included in each booklet.
2. All information on the form PERS-BAS-1 must be completed before an estimate can be processed. Important: Please be sure the address and social security number are legible.
3. A request for an estimate is **NOT** an application for retirement. A PERS-BAS-369 must be submitted to apply for retirement. A PERS-BAS-369 may not be used to request an estimate.
4. Retirement benefit estimates will be mailed to the address indicated on the PERS-BAS-1 within approximately four to six weeks of receipt of the request in PERS.

WHEN TO APPLY

An application for retirement should be forwarded to the Benefit Application Services Division at least 90 days prior to the desired effective date.

NOTE: A disability retirement application should be submitted as soon as a medical condition becomes disabling and prior to the expiration of benefits to ensure the member is eligible for the earliest effective date possible.

This advance notice permits PERS to make calculations, resolve service credit problems, and begin payments on a timely basis. Members should be advised of this and encouraged to personally mail their applications to: PERS, P.O. Box 942711, Sacramento, CA 94229-2711.

The Retirement Law does not permit retirement to become effective earlier than the first day of the month in which the application is received in the System's headquarters or PERS Area or Field Office. The only exception to this is a situation in which all four of the following requirements are met:

1. The application is received within nine months of separation from employment (or separation from a reciprocal retirement system).
2. The member separated with the intent of retiring. Such intention may be determined from personnel documents or by affidavit of the member, co-workers, or employer.
3. a. The member failed to submit an application earlier because of a misunderstanding of the law, or
b. The employer undertook to transmit the application to PERS and failed or delayed such transmission.
4. The member is living on the date the application is actually received at the office of the Board in Sacramento or a PERS Area or Field Office.

WHO MAY APPLY

For service retirement: A member who has reached the minimum retirement age and has earned at least five years of credited service may submit an application for retirement. The application must be submitted by the member and show a definite retirement date. It is the employee's responsibility, not the employer's, to see that the retirement application is sent to the System.

Benefits
Retirement

For *disability retirement*: A member (miscellaneous or safety) credited with five or more years of service with a mental or physical incapacity for performance of job duties may apply for disability retirement. For local safety members and miscellaneous members covered by contract under Government Code Section 21294.1, where the disabling injury or disease is work-incurred or job-related the five years of service is waived and the member may apply for industrial disability retirement. An application for disability retirement may be initiated by the member, any person on his behalf, or the employer.

If a public agency believes a member to be disabled, the employer may apply for the disability retirement on behalf of the member. The application must be submitted by the governing body or an official designated by the governing body. This designation must be made by resolution and a copy of the resolution must be submitted to the Public Employees' Retirement System.

NOTE: A member may not be separated from employment by the employer, because of disability, unless the member is not eligible for disability retirement or waives the right to retire and elects to withdraw contributions. Instead, the employer **MUST** apply for disability retirement on the member's behalf.

Please remember that the effective retirement date cannot be earlier than the first of the month in which the application is received in PERS. It is important to apply promptly as soon as a potential disabling condition exists.

REQUESTING ADDITIONAL SERVICE CREDIT

Elections for redeposit or other additional service credit must be made prior to the member's effective retirement date. The retirement date can be no earlier than the day following receipt by PERS of the election form. Therefore, it is important that the member request any additional service credit information well in advance of his/her retirement to avoid possible delays in the retirement date.

CANCELLATION OF RETIREMENT APPLICATION

If a member desires to cancel the service retirement application or defer retirement to a later date, the member must request to do so prior to the issuance date of the first retirement warrant. For cancellation of disability retirement, see "Member Alternatives Following Approval of Disability". Any cancellation request **MUST BE** made in writing to be valid. The member's signature is required. A cancellation is binding; the member must thereafter re-apply whenever the member is ready to retire.

1. Once the first retirement warrant has been issued, the member will not be allowed to cancel the retirement.
2. A member may request a refund of accumulated contributions in writing in lieu of retirement prior to the issuance of the first retirement warrant.



(916) 326-3232

PERS RETIREMENT ALLOWANCE ESTIMATE REQUEST

If you are planning to retire in the near future and would like a retirement *estimate*, please complete this form and mail to the address below: (If you are a state employee in the Sacramento area, you may use PERS' Interagency Mail Service code, A-44)

PERS
 Benefit Application Services Division
 P.O. Box 942717
 Sacramento, CA 94229-2717

THIS FORM IS NOT AN APPLICATION FOR RETIREMENT. IF YOU ARE APPLYING FOR RETIREMENT, PLEASE COMPLETE FORM PERS-BAS-369 (APPLICATION FOR RETIREMENT).

Your retirement estimate will be mailed to the address you indicate on this form within approximately six weeks. Your estimate cannot be processed unless all information on this form is completed.

1. NAME (FIRST) (MI) (LAST)			2. SOCIAL SECURITY NUMBER [] [] [] - [] [] [] - [] [] [] []		
3. YOUR MAILING ADDRESS NUMBER & STREET/P.O. BOX CITY STATE ZIP CODE			4. YOUR DATE OF BIRTH MONTH DAY YEAR		
			5. TELEPHONE NUMBER(S) WORK () HOME ()		
6. EMPLOYER					
7. ESTIMATED RETIREMENT DATE MONTH DAY YEAR			8. TYPE OF ESTIMATE		
1st			<input type="checkbox"/> SERVICE RETIREMENT		
2nd			<input type="checkbox"/> DISABILITY RETIREMENT		
			<input type="checkbox"/> INDUSTRIAL DISABILITY RETIREMENT		
9. IN THE LAST THREE (3) YEARS, DID YOU TAKE AN UNPAID LEAVE OF ABSENCE OF OVER SIX (6) MONTHS? <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", PROVIDE DATES: _____					
10. TEMPORARY ANNUITY — I REQUEST AN ESTIMATE OF MY MONTHLY ALLOWANCE FURTHER MODIFIED FOR LIFE TO PROVIDE FOR ADDITIONAL TEMPORARY ANNUITY ALLOWANCE. <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", AGE DESIRED: _____ 59½ OR WHOLE AGE 60 - 66 AMOUNT: \$ _____ .00					
11. OTHER RETIREMENT SYSTEMS - ARE YOU A MEMBER OF ANOTHER PUBLIC RETIREMENT SYSTEM OTHER THAN SOCIAL SECURITY OR MILITARY? <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", NAME OF SYSTEM: _____ ESTIMATED FINAL COMPENSATION: \$ _____					
12. BENEFICIARY'S BIRTHDATE MONTH DAY YEAR			13. RELATIONSHIP TO YOU		
14. A. WILL YOU HAVE BEEN MARRIED AT LEAST ONE YEAR PRIOR TO YOUR TENTATIVE RETIREMENT DATE? <input type="checkbox"/> YES <input type="checkbox"/> NO					
B. DO YOU HAVE ANY UNMARRIED CHILDREN WHO ARE UNDER AGE 18 OR DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO					
C. ARE EITHER OR BOTH OF YOUR PARENTS DEPENDENT ON YOU FOR AT LEAST 1/2 OF THEIR SUPPORT? <input type="checkbox"/> YES <input type="checkbox"/> NO					

PERS-BAS-1 (Rev. 3/92)

10/92

P.A. MANUAL 3-32

CalPERS PRA #1577 001523

HHHH-1523

CALIFORNIA PERS APPLICATION FOR RETIREMENT

BENEFIT APPLICATION SERVICES DIVISION
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 P.O. BOX 942711
 SACRAMENTO, CALIFORNIA 94229-2711
 Telephone: (916) 326-3232
 Telecommunications Device for the Deaf (916) 326-3240

INSTRUCTIONS: Please read the important information on reverse side before completing this form. This application should be mailed directly to PERS 90 days in advance of your planned retirement date. Remember, your retirement date cannot be earlier than the first of the month in which your application is received by PERS.

FOR PERS USE ONLY

I hereby make application for Service Retirement as follows:
(Service: Disability, or Industrial Disability)

1. SOCIAL SECURITY NO.
 540-32-9876

2. Name <i>(Please Print)</i> John Booth	3. Birth Date 06-03-29	4. Retirement Effective Date 12/31/91
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5. Mailing Address (Street, City, State, Zip)
 1991 Sacramento Lane, Sacramento, CA 98765

6. Last Day on Pay Status 12/30/91	7. Employer Sacramento County Schools	8. Position Title Custodian
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9. OPTIONAL SETTLEMENT INFORMATION - Please furnish the amounts of monthly allowance payable under option checked.

Unmodified Option No. 1 Option No. 2 Option No. 3

10. BENEFICIARY'S NAME Mary Booth	Birth Date 10/15/30	Sex <input type="checkbox"/> M <input checked="" type="checkbox"/> F	Relationship Spouse
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11. SURVIVOR INFORMATION: Are you married? Yes (Date of marriage 4/15/61); No

Do you have children under 18? Yes No

12. TEMPORARY ANNUITY - I desire to have my monthly allowance further modified for life to provide for additional temporary annuity allowance.

Yes No If "Yes", age desired: 63 Amount \$ 300 00
59½ or whole age 60 to 68

13. OTHER RETIREMENT SYSTEMS: Are you a member of another public retirement system other than Social Security or military?
 Yes No If "Yes", please complete the section below.

NAME OF SYSTEM	DATES OF SERVICE CREDITED	DATE OF RETIREMENT

14. FINAL COMPENSATION TO BE USED: "Final Compensation" is the highest compensation earnable by a member during the three consecutive years of employment immediately preceding the effective date of his/her retirement, or the date of his/her last separation from employment if earlier, or during any other period of three consecutive years of membership specified by the member on this application. UNLESS A DIFFERENT PERIOD IS SPECIFIED BY YOU, YOUR FINAL COMPENSATION WILL BE CALCULATED BASED UPON THE THREE YEAR PERIOD IMMEDIATELY PRECEDING YOUR RETIREMENT OR SEPARATION.

OTHER PERIOD TO BE USED: FROM: _____ TO: _____

15. I HEREBY CERTIFY UNDER PENALTY OF PERJURY that this information submitted hereon is true and correct according to the best of my knowledge. I UNDERSTAND THAT TO CANCEL THIS APPLICATION I MUST SUBMIT WRITTEN NOTICE TO THE SYSTEM PRIOR TO MAILING OF MY FIRST RETIREMENT ALLOWANCE. I further understand that my request for information on options (above) is not a final election thereof; that election forms will be provided at a later date.

MEMBER'S SIGNATURE → John Booth	TELEPHONE NUMBER (916) 555-3232	DATE SIGNED 11-10-91
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CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 400 P STREET - SACRAMENTO, CALIFORNIA

Benefits
BAS-369

RETIREMENT ALLOWANCE AND OPTIONS:

UNMODIFIED - The unmodified allowance provides the highest monthly amount payable to you during your lifetime. Upon your death, ALL monthly payments stop unless the survivor continuance described below applies. **THERE IS NO RETURN OF CONTRIBUTIONS.**

OPTIONS - Instead of the unmodified allowance, you can elect to receive one of the following options. Under each option, YOUR MONTHLY ALLOWANCE WILL BE REDUCED FOR LIFE to pay for the benefit for your named beneficiary. If you wish to elect an option, you must do so before your first payment is mailed.

OPTION 1 - Upon your death, any remaining portion of your contributions, not paid to you as part of your reduced monthly allowance, will be paid to your beneficiary or estate. You may name one or more beneficiaries, and your designation may be changed at any time. If the survivor continuance applies, it will be paid to the eligible survivor and will have no effect on the payment of the remainder, if any, of your contributions.

OPTION 2 - The same reduced monthly allowance you receive will be paid to your designated beneficiary for life. But, if the survivor continuance applies and your designated beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor.

OPTION 3 - One half of your reduced monthly allowance will be paid to your designated beneficiary for life. But if the survivor continuance applies and your designated beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor.

OPTION 4 - You may elect a tailor-made plan to fit your special needs subject to PERS Board approval. A monthly benefit to a beneficiary may not exceed the amount payable under Option 2.

POST-RETIREMENT SURVIVOR ALLOWANCE (SURVIVOR CONTINUANCE): This provision applies to all State members, school members, and also to local safety and miscellaneous members whose agencies have elected coverage. Eligible survivors are: (1) A spouse to whom you were married at least one year prior to retirement and continually thereafter until death, or, if you have no surviving spouse; (2) Your unmarried children under age 18 (for purposes of eligibility, an unmarried child who became disabled prior to age 18 continues to be eligible for this benefit until the disability ceases), or, if there is no surviving spouse or children; (3) A dependent parent or parents. One quarter to one half of your unmodified allowance will be continued automatically to an eligible survivor upon your death after retirement regardless of the option you choose. The exact amount depends upon your Social Security coverage under PERS membership. Payments to a spouse terminate upon death. Payments to a spouse of local safety and miscellaneous members terminate upon remarriage unless the contracting agency has made provisions for the payments to continue upon remarriage. Payments to children terminate upon attainment of age 18, marriage, death, or recovery from disability. Disability means inability to engage in substantial gainful employment by reason of physical or mental impairment.

TEMPORARY ANNUITY ON SERVICE RETIREMENTS (Not applicable to Disability Retirements): You may elect a reduced lifetime income in order to receive the additional Temporary Annuity allowance (from the System) which is payable to age 59½ or whole ages 60 to 68. If the retired member dies before he/she reaches their selected age, the remainder of the payments are payable in lump sum to the designated beneficiary regardless of the optional settlement elected by the member.

BENEFICIARY-SURVIVOR INFORMATION: Satisfactory documentary evidence must be submitted to the system to support birthdates of beneficiaries under Options 2, 3, or 4, and children for the survivor continuance benefit. A copy of the marriage certificate will be required to support eligibility of a spouse for the survivor continuance benefit and may be required to show name continuity for Options 2, 3, and 4. Certification from a physician will be required to support eligibility of a disabled child. If a dependent parent is named as an eligible survivor and there is no spouse or children, documentary evidence must be submitted to verify dependence.

DEDUCTIONS FROM RETIREMENT ALLOWANCES: Health insurance coverage for State and public agency employees enrolled under the Public Employees' Medical and Hospital Care Act and dental insurance coverage for State employees who are enrolled in a dental plan, as active employees, will continue for those members who go directly from employment into retirement. University of California employees must sign an "Authorization to Deduct Premiums", which will be provided by the University. If the member is enrolled in the health and/or dental plan and the spouse is also covered by this insurance, the spouse is eligible to continue the insurance(s) after the member's death, provided that the spouse is entitled to receive a continuing benefit such as survivor continuance or optional settlement 2, 3, or 4.

OTHER DEDUCTIONS: If you have health insurance or major medical not covered through your employer under the Public Employees' Medical and Hospital Care Act, credit union payments or shares, employee organization dues, dental or life insurance, you must contact your carrier, credit union, or organization to determine whether these payments may be continued into retirement utilizing direct authorization. They will also inform you regarding the proper procedure to follow if retirement warrant deductions are allowed.

DEDUCTIONS AFTER RETIREMENT

HEALTH INSURANCE

For public agencies covered under the Public Employees' Medical and Hospital Care Act, enrollment of a member is continued without change when the member retires. Coverage will continue into retirement if the individual is enrolled at the time of separation from employment **and** their effective date of retirement is within 120 days of separation.

Direct authorization may be established for automatic deduction of payments for health insurance administered by PERS as well as life insurance premiums, union dues, credit union payments or shares, or to charitable organizations.

GENERAL PROCEDURES FOR DIRECT AUTHORIZATION OF HEALTH/LIFE INSURANCE

1. The agency determines the eligibility of the member to continue such coverage into retirement and forwards the authorization form to the carrier, not to PERS. This form must be signed by the member.
2. The carrier must then authorize the deductions by sending PERS a special deduction authorization form. **Premiums will be deducted only as authorized by the carrier.** Any additions, changes, or cancellations must be submitted to PERS by the carrier.
3. Normally, the carrier will require two (2) months premiums in advance to provide PERS with adequate time to process the deduction.

OTHER DIRECT AUTHORIZATIONS

Direct authorization deductions for union dues, credit union payments or shares, or charitable organizations may be established provided that:

1. The organization has contracted with PERS to provide this service (members must contact the organization for this information);
2. The member authorizes to have money deducted through the organization;
3. The organization submits the authorization directly to PERS; and
4. Authorized deductions are *stopped or changed* upon receipt of written authorization from the organization.

The System's function is limited to the mechanics of deducting and determining what deduction authorization is proper. Inquiries concerning identification cards, insurance benefits, or premium schedules, claims, address changes, enrollment changes, etc., should be directed to the insurance carrier.

INCOME TAX WITHHOLDING

Federal and California State income tax deductions will be withheld from monthly or lump sum benefit payments unless the annuitant specifically elects no tax withholding. Federal (W-4P), and California State (DE-4P) tax withholding forms must be completed to elect either a specific dollar amount of withholding, a withholding based on tax tables, or specifically elect no tax withholding. If the election form is not filed with PERS, automatic withholding begins based on a married person with three (3) exemptions. Any questions retirees have concerning the taxability of their allowance should be directed to the Internal Revenue Service or California State Franchise Tax Board.

Benefits
Deductions

PAYMENTS FOR PURCHASING SERVICE CREDIT

A member who previously elected to purchase public service credit, redeposit contributions for service credit, or has arrears contributions, may elect upon retirement to continue any payments due into retirement. In such cases, service credit will be included in the retirement calculation and a monthly payment will be taken from the member's retirement allowance. Any balance still unpaid upon the member's death shall be deducted from death benefits otherwise payable. A retired member's survivor entitled to a monthly survivor allowance may elect to continue such deductions from the monthly allowance in lieu of the lump sum payment otherwise required. The following criteria must be adhered to:

1. No installment payments (deductions) are permitted unless an election has been made prior to retirement.
2. Death benefits against which unpaid balances may be deducted include the lump sum benefit, survivor continuance benefits, and payments under all optional settlements.

SOCIAL SECURITY INSTRUCTIONS

Members having Social Security coverage, integrated with System coverage, should contact their local federal Social Security Office about three months before their retirement.

Reference material needed by the Social Security Office will be: Social Security number, name of the employer, and documentary proof of birth.

TEMPORARY ANNUITY PAYMENTS

Members who are retiring for service can elect to receive an additional monthly allowance from PERS. The benefit is payable from retirement date to a specific age that the member selects, 59 1/2 or any whole age from 60 to 68. You can also name the dollar amount you wish to receive within certain limitations. This benefit is NOT free. The member's PERS lifetime allowance is reduced to pay for the temporary annuity.

A booklet on the temporary annuity program can be requested by employers from the PERS supply section. Member questions on the program can be directed to either PERS Benefits Application Services Division, P.O. Box 942711, Sacramento, California 94229-2711, (916) 326-3232 or any of the PERS area and field offices listed in this manual on page 9-1.

SERVICE RETIREMENT

MINIMUM REQUIREMENTS FOR SERVICE RETIREMENT

A member shall be retired for service upon written application if the member has reached the minimum retirement age and has earned at least five years of credited service. Minimum retirement age is 50 for all public agency and school members.

SERVICE RETIREMENT PROCESSING—DOCUMENT SEQUENCE (EXAMPLES FOLLOW)

1. **PERS-BAS-369**—"Application for Retirement" is received in System from member. (This example is on page 3-33.)
2. **Acknowledgment letter** is sent to the member to acknowledge receipt of PERS-BAS-369. This letter will inform the member that the System is calculating retirement benefits and the "Election of Optional Settlement . . ." (PERS-BAS-898) will be sent in the near future. (See copy on pages that follow.)

NOTE: If the member does not receive this acknowledgment letter within 30 days after submission of the "Application for Retirement" (PERS-BAS-369) the member should contact the System immediately.

3. **PERS-BAS-898**—"Election of Optional Settlement and Beneficiary Designation" is sent to the member usually one month prior to the effective retirement date. The correct completion of the form PERS-BAS-898 "Election of Optional Settlement and Beneficiary Designation" is crucial in assuring that the member's desires will be met. A copy of a completed form is shown so that you can better assist your employees in properly completing the form. (See copy on following pages.) Before completing the election portion of the form (See copy of 2nd portion of form), the member should carefully read all of the information on both sides of the form.

Please note that the spouse's signature is required by law. A Justification For Non Signature of Spouse (PERS-BAS-800) is sent with the election form for completion by a member whose spouse has not signed the election form. (See copy on pages that follow.)

A survivor questionnaire (PERS-BAS-54) is sent with the PERS-BAS-898 for completion and return.

Tax withholding and Electronic Fund Transfer enrollment forms are also enclosed.

4. **PERS-PRS-200**—"Request for Final Payroll Information" is sent to the agency at the time the PERS-BAS-898 is sent to the member.

NOTE: Complete after the member leaves employment status.

The agency should complete all items as directed and use "N/A", if not applicable. Certify the exact number of unused sick leave days credit, if applicable. *Accumulated hours must be converted to days by the employer.* Show partial days to 3 decimal places. (See copy of PERS-PRS-200 on following pages.) Refer to your Coverage Key, Item 8 to determine if you have this benefit.

- a. Payroll information is required for the last month of employment.
- b. If changes are made to payroll or sick leave figures already sent to PERS, notify the System of corrections by letter.

Benefits
Service Retirement

SERVICE RETIREMENT PROCESSING—DOCUMENT SEQUENCE (Continued)

5. **PERS-BAS-11** — “**Notice of Benefit Approval**” is sent to the member confirming that he/she is on the retirement roll and will be receiving the first retirement warrant as stated on this form. The PERS-BAS-11 also gives the member information needed for tax purposes. (See copy on following pages.)
6. **PERS-BAS-62** — “**Notice of Placement on Retirement Roll**” is sent to the agency as confirmation that the member is now in retirement status. (See copy on following pages.)

For future employment of the retiree, please refer to the section on Employment of a Retiree and the section on Reinstatement from Retirement.



Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
(916) 326-3232
Telecommunications Device
For The Deaf — (916) 326-3240

Reply to Section 419
Refer to No. 540-32-9876
November 15, 1991

John Booth
1991 Sacramento Lane
Sacramento, CA 98765

Dear John Booth:

We have received your application requesting Service Retirement effective December 31, 1991. If you are currently under medical care for a physical or mental condition which prevents you from continuing your job duties, you may apply for Service pending Disability Retirement.

An election document providing the retirement allowances payable under the various retirement options will be sent to you as soon as possible. You should direct any questions about your retirement to the mailing address or telephone number listed above. Please include your Social Security number and daytime telephone number with all written inquiries.

If you wish to cancel your application, change your retirement date, or request Disability Retirement, please contact our office immediately. We must receive your written notice for change or cancellation before the day your first warrant is mailed. Please note that your retirement date cannot be earlier than the day following your last day on payroll.

Enclosed is a brochure titled "Planning your Service Retirement". It includes important information on the retirement process and provides a checklist of things to do prior to retirement to ensure you take advantage of all the benefits (ie., Social Security, deferred compensation) to which you are entitled. Please read it carefully.

Supervisor
Retirement Eligibility and Payment Section

Benefits
 BAS-898

BOARD OF ADMINISTRATION
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 P.O. BOX 942711
 SACRAMENTO, CA 94229-2711

SSA NO.: 540-32-9876
 RETIREMENT DATE: 12/31/1991
 AGE AT RETIREMENT: 62.50
 SERVICE CREDIT: 15.500
 SICK LEAVE SERVICE: N/A
 TOTAL SERVICE: 15.500

JOHN BOOTH
 1991 SACRAMENTO LANE
 SACRAMENTO, CA 98765

OPTIONS 2, 3, 2W, 3W OR 4 APPLY
 ONLY TO:
 NAME: MARY BOOTH
 AGE: 61.00

THIS SERVICE RETIREMENT CALCULATION IS BASED ON LAW AND THE INFORMATION IN YOUR FILE PLUS PROJECTIONS TO YOUR DATE OF RETIREMENT BY ASSUMING SERVICE THROUGH DECEMBER 30, 1991. A CHANGE IN SERVICE, CONTRIBUTIONS OR EARNINGS MAY RESULT IN AN ADJUSTMENT WHEN FINAL PAYROLL INFORMATION IS RECEIVED.

OPTIONAL SETTLEMENT INFORMATION (AMOUNTS ARE APPROXIMATE)

Options available	Your monthly allowance	Your beneficiary's monthly allowance after your death	Your monthly allowance upon the death of your beneficiary
UNMODIFIED ALLOWANCE	\$ 1,089.45 per month for life	Retired Death Benefit	\$ 1,089.45 per month for life
OPTION 1	\$ 1,075.60 per month for life	Your remaining contributions*	\$ 1,075.60 per month for life
OPTION 2	\$ 973.96 per month for life	\$ 973.96 per month for life	\$ 1,089.45 per month for life
OPTION 2W	\$ 997.93 per month for life	\$ 997.93 per month for life	\$ 997.93 per month for life
OPTION 3	\$ 1,028.45 per month for life	\$ 514.23 per month for life	\$ 1,089.45 per month for life
OPTION 3W	\$ 1,041.52 per month for life	\$ 520.76 per month for life	\$ 1,041.52 per month for life
OPTION 4			

*OPTION 1 PROVIDES THAT UPON YOUR DEATH YOUR BENEFICIARY WILL RECEIVE THE BALANCE OF YOUR CONTRIBUTIONS TOTALING \$58,676.73 LESS \$495.35 FOR EACH MONTH YOU RECEIVED AN ALLOWANCE.

UPON YOUR DEATH A LUMP SUM BENEFIT WILL BE PAID TO YOUR BENEFICIARY OR ESTATE

RETURN THIS DOCUMENT TO P.E.R.S.

ELECTION OF OPTIONAL SETTLEMENT AND BENEFICIARY DESIGNATION
 540-32-9876
 72993
 JOHN BOOTH
 BAS 898 (Rev. 9-90) 987654-01 11/15/1991

CARR	PLAN	DED	AMOUNT	1-T	MOS
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INSTRUCTIONS:
 THIS DOCUMENT ALLOWS YOU TO ELECT AN OPTIONAL SETTLEMENT IN LIEU OF THE UNMODIFIED ALLOWANCE, AND TO DESIGNATE A BENEFICIARY TO RECEIVE BENEFITS PROVIDED BY THE ALLOWANCE YOU CHOOSE. PROMPTLY COMPLETE THIS FORM. BOTH YOU AND YOUR SPOUSE MUST SIGN IT, AND HAVE YOUR SIGNATURES NOTARIZED OR WITNESSED BY AN AUTHORIZED EMPLOYEE OF PERS. **IMPORTANT:** YOUR ELECTION DOCUMENT CANNOT BE PROCESSED WITHOUT EITHER YOUR SPOUSE'S SIGNATURE ACKNOWLEDGING THE INFORMATION PROVIDED ON THIS FORM, OR THE COMPLETED JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM, BAS-800.

PLEASE PRINT CLEARLY IN INK, USING BLOCK LETTERS OR TYPE ALL INFORMATION REQUESTED.
 IF YOU MAKE AN ERROR, MAKE THE NECESSARY CORRECTION AND INITIAL THE CHANGE.

A. ELECTION: Having considered the retirement and optional settlement information provided me, I elect to receive: (Check and complete ONLY ONE of the following)

I elect to receive THE UNMODIFIED ALLOWANCE in the amount of \$ _____ per month. I understand this is the highest monthly allowance payable to me with no return of contributions or payment of monthly allowance upon my death except when survivor continuance is applicable.

I elect to receive OPTION NUMBER 2 and I expect to receive \$ 973.96 per month. I UNDERSTAND THAT MY ELECTION IS IRREVOCABLE AND BY ELECTING OPTION 2W OR 3W I FORFEIT MY RIGHT TO AN INCREASE IN MY ALLOWANCE UPON THE DEATH OF MY BENEFICIARY. MY SIGNATURE, BELOW, ACKNOWLEDGES MY WAIVER OF THIS INCREASE.
 My beneficiary is:
Mary Booth 567-48-9123
 Beneficiary's Name Beneficiary's Social Security Number
Spouse 1991 Sacramento Lane Sacramento Ca
 Relationship Address City/State/ZIP 98765

B. PLEASE ENTER YOUR CURRENT MAILING ADDRESS

(YOUR MONTHLY WARRANT WILL BE MAILED TO THIS ADDRESS UNLESS YOU INDICATE OTHERWISE)

COMPLETE THIS SECTION IF YOU WOULD LIKE YOUR MONTHLY WARRANT MAILED TO YOUR CALIFORNIA BANK, CREDIT UNION, OR SAVINGS AND LOAN INSTITUTION.
 MAIL WARRANTS TO THE BANK UNTIL THE ATTACHED EFT FORM IS PROCESSED.

Address <u>1991 Sacramento Lane</u>		Name of Financial Institution <u>Gold Rush BANK</u>	Account Number <u>00000-11</u>
City <u>Sacramento</u>		Bank Post Office Box Address <u>P.O. Box 1429</u>	
State <u>CA</u>	ZIP <u>98765</u>	City <u>Sacramento</u>	ZIP <u>CA 98765</u>

C. RETIRED DEATH BENEFIT: I hereby designate Mary Booth, who is my Wife, and whose address is same as above to receive the lump sum death benefit which may be payable upon my death. I understand that I may change this beneficiary at any time; that any change in my marital status or the birth/adoption of a child revokes this designation.

D. TO BE COMPLETED IN THE PRESENCE OF A NOTARY PUBLIC OR AUTHORIZED EMPLOYEE OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. NOTE: IF YOU HAVE NO SPOUSE OR YOU ARE UNABLE TO OBTAIN YOUR SPOUSE'S SIGNATURE, YOU MUST COMPLETE AND RETURN THE JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM, BAS-800.

Member's Signature John Booth Spouse's Signature Mary Booth
 I have read and understand the material contained above. I acknowledge the information entered by my spouse.

On the 18 day of November 19 91 the person(s) whose signature(s) appear(s) above executed the foregoing in my presence.

SEAL
 Commission expires 12/31/93 Signature Mary James Title Notary Public

Benefits
BAS-898

REFUND: Instead of receiving a retirement benefit, you may elect to receive a refund of your contributions when you separate from employment. This election must be in writing and must be received before the first payment of your retirement allowance is mailed. Upon the mailing of the refund, no further benefits are payable from PERS.

POST-RETIREMENT SURVIVOR ALLOWANCE (SURVIVOR CONTINUANCE): This provision applies to all State members, school members, and also to local safety and miscellaneous members whose agencies have elected coverage. Eligible survivors are: (1) A spouse to whom you were married at least one year prior to retirement and continuously thereafter until death (Patrol, State Peace Officer/Firefighter members receiving a disability retirement—spouse to whom you were married on the date of retirement and continuously thereafter until death); or, if you have no surviving spouse, (2) Your unmarried children under age 18 (for purposes of eligibility, an unmarried child who became disabled prior to age 18 continues to be eligible for this benefit until the disability ceases); or if there is no surviving spouse or children, (3) A dependent parent or parents. One quarter to one-half of your unmodified allowance will be continued automatically to an eligible survivor upon your death after retirement regardless of the option you choose. The exact amount depends upon your Social Security coverage under PERS membership. Payments to a spouse terminate upon death. Payments to a spouse of local safety and miscellaneous members terminate upon remarriage unless the contracting agency has made provisions for the payments to continue upon remarriage. Payments to children terminate upon attainment of age 18, marriage, death, or recovery from disability.

RETIREMENT ALLOWANCE AND OPTIONS:

UNMODIFIED—The unmodified allowance provides the highest monthly amount payable to you during your lifetime. Upon your death, ALL monthly payments stop unless the survivor continuance described above applies. THERE IS NO RETURN OF CONTRIBUTIONS.

OPTIONS—Instead of the unmodified allowance, you can elect to receive one of the following options. Under each option YOUR MONTHLY ALLOWANCE WILL BE REDUCED to pay for the benefit for your named beneficiary. If you wish to elect an option, you must do so before your first payment is mailed.

OPTION 1—Upon your death, any remaining portion of your contributions, not paid to you as part of your reduced monthly allowance, will be paid to your beneficiary or estate. You may name one or more beneficiaries, and your designation may be changed at any time. If the survivor continuance applies, it will be paid to the eligible survivor and will have no effect on the payment of the remainder, if any, of your contributions.

OPTION 2—The same reduced monthly allowance you receive will be paid to your designated beneficiary for life. But, if the survivor continuance applies and your beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor. If your beneficiary dies before you, your allowance will return to the higher Unmodified Allowance.

OPTION 2W—As an alternative to Option 2, you may elect to receive a higher Option 2W allowance with the understanding that you forfeit your right to an increase in your monthly allowance upon the death of your beneficiary.

OPTION 3—One-half of your reduced monthly allowance will be paid to your designated beneficiary for life. But, if the survivor continuance applies and your beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor. If your beneficiary dies before you, your allowance will return to the higher Unmodified Allowance.

OPTION 3W—As an alternative to Option 3, you may elect to receive a higher Option 3W allowance with the understanding that you forfeit your right to an increase in your monthly allowance upon the death of your beneficiary.

OPTION 4—You may elect a tailor-made plan to fit your special needs subject to PERS Board approval. A monthly benefit to a beneficiary may not exceed the amount payable under Option 2.

CHANGING BENEFICIARIES AFTER RETIREMENT—

You may change your designation for Option 1 or the retired death benefit at any time by filing form PERS-PRS-509 (Beneficiary Designation for Death Benefits After Retirement) with PERS.

A change in your marital status, the birth or adoption of a child, or the death of your named beneficiary may by law change your beneficiary designation. Please contact PERS for information.

RE-ELECTION OF OPTION AFTER RETIREMENT—

If, after retirement, there is a change in your marital status, or if your original beneficiary dies, you may be entitled to make a new election of optional settlement and name a new beneficiary. For information concerning the most current provisions of the law regarding a change in optional settlement, please contact our Post Retirement Services Division and request forms: PERS-PRS-411 and PERS-PRS-412.

TEMPORARY ANNUITY (applicable for service retirement only): The temporary annuity portion of your allowance, plus any attributable cost-of-living adjustments, will be included in your regular monthly warrant from PERS. If you die before receiving all of your temporary annuity payments, the actuarial equivalent of the remaining payments will be paid to your beneficiary in a lump sum.

METHOD OF RECEIVING MONTHLY BENEFITS: PERS now offers Electronic Fund Transfer (EFT) service; however, if you prefer, retirement warrants can be mailed to your home address or any California bank, credit union, or savings and loan. Additional information about EFT is provided on the enclosed EFT application form.

BENEFICIARY-SURVIVOR INFORMATION: Satisfactory documentary evidence must be submitted to the System to support birthdates of beneficiaries under Options 2, 2W, 3, 3W, or 4, and children for the survivor continuance benefit. Marriage certificates will be required to support eligibility of a spouse for the survivor continuance benefit and may be required to show name continuity for Options 2, 2W, 3, 3W, or 4. Certification from a physician will be required to support eligibility of a disabled child. If a dependent parent is named as an eligible survivor and there is no spouse or children, documentary evidence must be submitted to verify dependency.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

P.O. Box 942711
Sacramento, CA 94229-2711
(916) 326-3232
326-3240 (Telephone Device for the Deaf)

Dear Member:

On behalf of the PERS Board of Administration and staff, I'd like to extend our best wishes to you upon your retirement. It's been a pleasure to serve you as a member of the System, and we look forward to continuing our relationship with you.

This is your "Election of Optional Settlement and Beneficiary Designation" form for retirement benefits. It contains important information regarding the choices of optional benefits available to you. Please read all the information on both sides of this form carefully before completing it. The allowance amounts shown under "Optional Settlement Information", are approximate. Your allowance will be subject to an adjustment a few months after you retire and will be recalculated to include final payroll or other information.

You have the right to elect to receive the Unmodified Allowance, or an Optional Allowance, as explained on the back of the form. Recent legislation now provides you a choice of either electing an Option 2 or 3 allowance which provides the benefit of allowing you to have your allowance return to the higher Unmodified Allowance should your beneficiary predecease you; or, electing a higher Option 2W or 3W where no increase in your allowance would occur upon the death of your beneficiary. The election you make on this form is irrevocable and you may not change your election after your first payment is mailed.

Your prompt completion and return of this form will allow us to pay retirement and death benefits according to your wishes. Failure to file it will not delay your retirement, but will delay the payment of your benefits.

If you are married, your current spouse must be made aware of and acknowledge by signature your election of retirement optional settlement. **If you are not married or you are unable to obtain your spouse's signature on this document, the Justification for Non Signature of Spouse (form BAS-800), enclosed, must be completed and submitted before payment of benefits can be made.**

Your retirement allowance is payable from your retirement date specified on this form. Any modifications of optional settlement or final adjustment to the amounts specified will apply from that date as well.

It is important for you to keep us informed of any changes to your home address or your warrant mailing address so that your benefit payments and other important information, such as your annual earnings statements, will reach you on a timely basis. Address changes must be received by the 10th of the month to be effective for the following month's warrant. To protect you, we require that such changes be made in writing and include your signature and Social Security Number.

You may elect to have your monthly warrants mailed to your home or California financial institution or you may take advantage of our Electronic Fund Transfer (EFT) service. With EFT, the money is electronically transferred into your bank account to be available on the first day of each month. It normally takes two to three months to establish EFT service. This amount of time is necessary to process the form and perform a preliminary test transaction to ensure that your bank account number and bank routing number were recorded accurately. In this interim period, your warrants can be mailed to your home or bank mailing address. We think you will enjoy the security and convenience of our EFT service.

When you have completed the election portion of this form, return the gold copy in the enclosed envelope and keep the white copy with your important papers. If you have any questions about your retirement benefits, please contact us at the address or telephone number listed above.

Sincerely,

10/92

P.A. MANUAL 3-46

CalPERS PRA #1577 001537

HHHH-1537



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: 540-32-9876	NAME: John Booth
APPLICATION SUBMITTED: (Form Name and Number) Election of Optional Settlement and Beneficiary Designation BAS-898	

- I am not legally married (never married, divorced, widow/er).
- 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,
 - 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.

John Booth
Signature of Member

11-15-91
Date

PERS-BAS-800 (8/89)

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

Benefits
 BAS-54

COMPLETE, SIGN AND RETURN TO:
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 P.O. BOX 942711
 SACRAMENTO, CA 94229-2711
 Telephone Information Center (916) 326-3232
 Telephone Device for the Deaf (916) 326-3240

Reply to Section: _____
 Member's Name: _____
 Social Security Number: _____

SURVIVOR CONTINUANCE QUESTIONNAIRE

The following information is necessary to ensure that all survivor benefits payable are made to your eligible beneficiaries upon your death. Payments will be made in accordance with the Public Employees' Retirement Law. Please answer all four questions and complete the required information for each section that is answered "yes".

1. Are you currently married? Yes No

Spouse's Full Name	Social Security Number	Birthdate	Date of Marriage

2. Do you have any unmarried children under 18? Yes No

Child's Full Name	Social Security Number	Birthdate

3. Do you have any unmarried children who were disabled prior to their 18th birthday and who have remained disabled until the present time? Yes No

Child's Full Name	Social Security Number	Birthdate

4. Are your parents dependent upon you for at least one-half of their support? Yes No

Parent's Full Name	Social Security Number	Birthdate

I certify that the information provided in this form is correct.

Signature	Date
()	()
Home Phone Number	Business Phone Number

PERS-BAS-54 (7/89)

PAYOR:
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. BOX 942711
SACRAMENTO, CA 94229-2711
TELEPHONE INFORMATION CENTER (916) 326-3232
TELEPHONE DEVICE FOR THE DEAF (916) 326-3240
PERS-BAS-W-4P/DE-4P (6/90)

REPLY TO SECTION:
MEMBER SS#:
PAYEE SS#:
ACCOUNT #:
RETIREMENT DATE:

OMB NO. 1545-0415

CAUTION: THERE ARE PENALTIES FOR NOT PAYING ENOUGH TAXES DURING THE YEAR. ESTIMATED TAX REQUIREMENT AND PENALTIES ARE EXPLAINED IN PUBLICATION 505. SEND REQUEST FOR THIS PUBLICATION TO: IRS, P.O. BOX 12626, FRESNO, CA 93778.

**FEDERAL TAX WITHHOLDING ELECTION
W-4P
MAKE ONLY ONE ELECTION, SIGN AND**

DO NOT WITHHOLD FEDERAL INCOME TAX.

WITHHOLD FEDERAL INCOME TAX. THE AMOUNT I WANT WITHHELD IS \$ _____ .00 MONTHLY.

WITHHOLD FEDERAL INCOME TAX BASED ON THE TAX TABLES FOR:

A MARRIED INDIVIDUAL WITH _____ TAX WITHHOLDING EXEMPTIONS.
(Enter 0 or a number)

A SINGLE INDIVIDUAL WITH _____ TAX WITHHOLDING EXEMPTIONS.
(Enter 0 or a number)

IN ADDITION TO THE AMOUNT TO BE WITHHELD BASED ON THE TAX TABLES, WITHHOLD \$ _____ .00 MONTHLY.

➔ PAYEE'S SIGNATURE _____ DATE _____

**STATE OF CALIFORNIA
TAX WITHHOLDING ELECTION
DE-4P
MAKE ONLY ONE ELECTION, SIGN AND**

MEMBER SS#:
PAYEE SS#:
ACCOUNT #:

DO NOT WITHHOLD STATE OF CALIFORNIA INCOME TAX

WITHHOLD STATE OF CALIFORNIA INCOME TAX. THE AMOUNT I WANT WITHHELD IS \$ _____ .00 MONTHLY.

WITHHOLD STATE OF CALIFORNIA INCOME TAX BASED ON THE TAX TABLES FOR:

A MARRIED INDIVIDUAL WITH _____ TAX WITHHOLDING EXEMPTIONS.
(Enter 0 or a number)

A SINGLE INDIVIDUAL WITH _____ TAX WITHHOLDING EXEMPTIONS
(Enter 0 or a number)

IN ADDITION TO THE AMOUNT TO BE WITHHELD BASED ON THE TAX TABLES, WITHHOLD \$ _____ .00 MONTHLY.

WITHHOLD STATE OF CALIFORNIA INCOME TAX IN THE AMOUNT OF 10% OF THE AMOUNT WITHHELD FOR FEDERAL INCOME TAX WITHHOLDING.

➔ PAYEE'S SIGNATURE _____ TELEPHONE NO. _____ DATE _____

Benefits
BEN—W-4P/DE-4P

This combination Federal Tax Withholding (W-4P) and California State Tax Withholding Election (DE-4P) form is being provided for you to make your tax withholding election(s). This form may be used for making an election for either or both federal and California State tax withholding. Please make only one election on each section that you fill out, sign, and return the form to PERS.

FEDERAL TAX WITHHOLDING INFORMATION

Federal regulations require all payees whose allowances are taxable to either make a specific election for no withholding, elect a specific dollar amount of withholding, or make an election using the tax tables based on marital status and number of exemptions. If no election is filed, PERS is required by law to withhold taxes based on the filing status of a married person with three exemptions. For persons having withholding based on tax tables, taxes will not be withheld unless your gross pay exceeds the minimum amount listed on the tax tables for that filing status.

We are required to remind you that there are penalties imposed by the IRS for not paying enough taxes during the year. Estimated tax requirements and penalties are explained in Publication 505. Additionally, Publication 575, *Pension and Annuity Income* may also be of assistance to you. These publications may be requested by writing to IRS, P.O. Box 12626, Fresno, California 93778.

➔ **INFORMATION FOR NEW RETIREES RECEIVING THIS FORM WITH THEIR RETIREMENT ELECTION DOCUMENT**

New retirees will receive a letter from PERS (about the time the first retirement warrant is received) that will provide the amount of normal (already taxed) and tax-deferred contributions and interest paid into the System. Until you receive this letter, you may wish to refer to your latest Annual Member Statement for an approximation of your contributions and interest for determining the taxability of your retirement benefits.

➔ **INFORMATION FOR ANNUITANTS WITH RETIREMENT DATES ON OR AFTER JULY 2, 1986**

On October 23, 1986, President Reagan signed the Tax Reform Act which made changes that affect the taxability of PERS retirement benefits paid to persons who retire on or after July 2, 1986. The new law eliminated the "three-year recovery rule"; therefore, persons retiring on or after July 2, 1986 are immediately subject to tax withholding. Only that portion of the allowance which is funded by the retirees' already taxed contributions is not subject to withholding.

CALIFORNIA STATE TAX WITHHOLDING INFORMATION

California State tax withholding will be handled in the same manner as federal tax withholding (for California residents). If you reside outside California, no California State taxes will be withheld unless you specifically request this withholding. However, we have been advised by the California Franchise Tax Board that pension benefits paid by PERS are considered as California source income and PERS is required to report the payments to the California Franchise Tax Board.

PLEASE NOTE:

PERS STAFF ARE NOT QUALIFIED TAX EXPERTS AND THEREFORE CANNOT PROVIDE ADVICE ON THE TAXABILITY OF YOUR PENSION. IF YOU REQUIRE ASSISTANCE, WE SUGGEST YOU CONTACT A QUALIFIED TAX CONSULTANT, THE IRS, OR THE CALIFORNIA FRANCHISE TAX BOARD.

IF YOU HAVE PREVIOUSLY FILED A TAX WITHHOLDING ELECTION WITH PERS, THAT ELECTION WILL REMAIN IN EFFECT UNTIL A NEW ELECTION IS FILED.



Public Employees' Retirement System
Benefits Division
P.O. Box 942711
Sacramento, CA 94229-2711
(916) 326-3232
Telecommunications Device for
the Deaf -- (916) 326-3240

Dear Annuitant:

As an alternative to mailing you your monthly benefit, PERS is offering you the **option** of having your allowance electronically transferred to your financial institution. Electronic Fund Transfer (EFT) is limited by law to those financial institutions within the United States which are banks, savings and loans, and credit unions. This is an optional program. If you wish to continue receiving your warrants at your home address or mailed to your bank, you **do not** need to take any action.

WHAT IS EFT?

With EFT, your PERS allowance is sent electronically to your financial institution and credited directly to your account. There is no paper warrant printed or sent through the mail. With EFT, you will receive information on the amount of deposit, deductions and other information on a Direct Deposit Advice stub sent to your home monthly, by the Office of the State Controller.

WHAT ARE THE ADVANTAGES OF EFT?

- Immediate and uninterrupted deposits during periods of absence from residence.
- Reduced risk of loss, theft, or forgery of benefit warrants.
- Elimination of problems associated with cashing of benefit warrants, such as travel to check-cashing facilities and standing in line.

In order to participate in EFT, please read both sides of this letter and complete Section 1 of the EFT Enrollment Form (PERS-BEN-1199P). After your financial institution has completed Section 2, return the **original white copy** to PERS. If you are requesting EFT to your checking account, please attach a **voided check** to the original white copy before returning the form to PERS. The yellow copy should be retained by your financial institution and the pink copy is for your records.

WHEN WILL MY FIRST DIRECT DEPOSIT TRANSACTION BE CREDITED TO MY ACCOUNT?

Your first transaction should occur within **two to three months** after your request form is received by PERS. This amount of time is necessary to process your request and perform a preliminary test transaction to ensure that the bank routing number and depositor branch and account numbers are recorded accurately. PERS will continue mailing monthly warrants until your first EFT transaction takes place.

Prior to transmission of your initial EFT transaction, you will receive an effective date notification at the home address you have on record with PERS. Also, at your home address, you will receive a monthly Direct Deposit Advice stub indicating the allowance payable, itemized deductions, and other important benefit information.

CHANGING ACCOUNT NUMBER AND/OR FINANCIAL INSTITUTION

Your EFT will continue to be received by the selected financial institution until you notify PERS to cancel or change the EFT transaction. Even if you only wish to change account numbers within the same financial institution, you must repeat the EFT enrollment process and complete another form with the new information. A change in account numbers requires a preliminary test transaction to ensure that your money is accurately transmitted to the new account. To effect this change, you must complete a new PERS-BEN-1199P and ask the financial institution to complete their section of the form. **It is recommended that you keep the old account open until the transaction is complete and you receive verification that the first EFT payment has been credited to the new account.**

PERS is proud to provide this service to you

IMPORTANT INFORMATION ON REVERSE SIDE

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

Benefits
BEN-1199P

INFORMATION AND INSTRUCTIONS

PLEASE READ THIS CAREFULLY

WHEN TO USE THE PERS-BEN-1199P

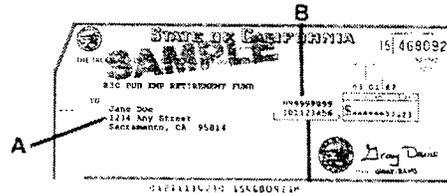
The EFT Enrollment Form, PERS-BEN-1199P, should be filled out in full and signed by both the annuitant and an authorized official of the financial institution for the following purposes:

1. To sign up as a new enrollee.
2. To change depositor account numbers within a financial organization.
3. To change your EFT from checking to savings or vice versa.
4. To change your EFT from one financial organization to another.

INFORMATION FOUND ON WARRANTS

Most of the information needed to complete boxes A, B and C in Section 1 of the EFT Enrollment Form is printed on your PERS warrant:

- (A) Be sure your current home address is shown.
- (B) Annuitant's social security number is usually printed here on warrants.



SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS

Joint account holders should immediately advise both PERS and the financial institution of the death of the PERS annuitant. Funds deposited after the date of death are to be returned to PERS. PERS will then make a determination regarding benefits payable and beneficiary's entitlement. Failure to notify PERS of the death of an annuitant could result in substantial liability to the account holder.

CANCELLATION

The agreement represented by this authorization remains in effect until cancelled by the annuitant by written notice to PERS, or by the death or legal incapacity of the annuitant. It is the annuitant's responsibility to notify the receiving financial institution that the authorization has been cancelled.

The agreement represented by this authorization may be cancelled by the financial institution by providing the annuitant a written notice 30 days in advance of the cancellation date. The annuitant must immediately advise PERS if the authorization is cancelled by the financial institution. The financial institution cannot cancel the authorization by advice to PERS.

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 files 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.



PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 P.O. BOX 942711, SACRAMENTO, CA 94229-2711

PERS ELECTRONIC FUND TRANSFER ENROLLMENT FORM

To sign up for EFT, please read the cover letter and fill in the information requested in Section 1. Then take this form to your financial institution. The financial institution will complete Section 2. The original white copy of the completed form should then be returned to PERS at the above address.

The PERS payee Roll and Account number are printed on the PERS warrant. (See illustration on back side of cover letter.)

It is important to keep PERS advised of any change in your home address so that you will receive your monthly Direct Deposit Advice, annual tax statements, and other important benefit information.

A separate form must be completed for each type of payment to be sent by EFT.

SECTION 1 (TO BE COMPLETED BY ANNUITANT)

A. Name of Annuitant			B. Annuitant Social Security #			C. PERS Roll and Account #					
Address			D. Type of Depositor Account (Check Only One) <input type="checkbox"/> Checking (Please attach a voided check) <input type="checkbox"/> Savings								
City	State	Zip Code	JOINT ACCOUNT HOLDER'S CERTIFICATION I certify that I have read and understood the information and instructions on this form, including the SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS.								
ANNUITANT CERTIFICATION I certify that I am entitled to the payment identified above, and that I have read and understood the information and instructions on this form. In signing this form, I authorize my payment to be sent to the financial institution named below to be deposited to the designated account. I authorize amounts transferred after my date of death or transmitted in error to be debited to my account.			Name and Address of Joint Account Holder								
Signature of Annuitant			Date			Signature of Joint Account Holder			Date		
Phone Number: ()											

SECTION 2 (TO BE COMPLETED BY FINANCIAL INSTITUTION)

Name and Address of Financial Institution		Depositor Branch and Account Number (Please show exactly how the number should be recorded including any necessary spaces, zeros, or dashes)			
Branch Name and Number	Branch Telephone Number	Routing Number		Check Digit	
FINANCIAL INSTITUTION CERTIFICATION I confirm the identity of the above-named payee(s) and the account number. As representative of the above-named financial institution, I certify that the financial institution agrees to receive and deposit the payment identified above.					
Signature of Representative			Print or Type Representative's Name		Date

PERS-BEN-1199P (Rev. 1/88)

RETURN ONLY THE WHITE COPY TO PERS

YELLOW COPY TO FINANCIAL INSTITUTION

PINK COPY TO ANNUITANT

State of California-Board of Administration
Public Employees' Retirement System
400 P Street, P.O. Box 942716
Sacramento, CA 94229-2716
Telephone: (916) 326-3848
Telecommunications Device For
The Deaf-(916) 326-3240

Reply to Section 462
REFER TO NO. 540-32-9876
November 15, 1991

To: 0249 Sacramento Co. Schools Unit Code: 045
Personnel Section
CGC 600001

From: Post Retirement Services Division
Public Employees' Retirement System

Subject: John Booth Retirement Date Retirement Type
540-32-9876 12/31/91 Service

Final payroll information is required in order to adjust the member's file to reflect the correct allowance. Please complete and return this form. Failure to accurately complete and promptly return this form will delay the final calculation of the member's allowance.

*** Please note that the retirement law states that the retirement date cannot be earlier than the day following the last day on payroll. Please notify us immediately if this member will not separate prior to December 31, 1991.

**** IMPORTANT ****

ALL INFORMATION MUST BE COMPLETED AFTER THE MEMBER LEAVES EMPLOYMENT STATUS.

I. Effective Dates Regarding Separation:

- A. Separation Date 12/30/91 (This date cannot be later than the day prior to the retirement date.)
- B. Last Day on Payroll 12/30/91 (This is the last day for which contributions were withheld. This date cannot be later than the separation date.)

II. Payroll and Contribution Information (Last Month of Employment):

Payperiod	Payrate	Time Worked			Amount Earned	Retirement Contributions	
		Mos	Days	Hrs		Normal	Other (Specify)
2/1/91-12/30/91	2,000.00	1			2,000.00	140.00	

III. Unused Sick Leave at Separation:

Total Number of Days of Unused Sick Leave 86.500 Days (Not hours)

Signature Mabel Ellis Date 12/7/91

Title Payroll Officer Phone (916) 922-6433

PERS-PRS-200

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



Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
(916) 326-3232
Telecommunications Device
For The Deaf — (916) 326-3240

Reply to Section 41-9
Refer to No. 540-32-9876
November 19, 1991

John Booth
1991 Sacramento Lane
Sacramento, CA 98765

NOTICE OF BENEFIT APPROVAL - IMPORTANT - RETAIN FOR INCOME TAX PURPOSES!

YOUR SERVICE RETIREMENT ALLOWANCE:

Your monthly retirement allowance is \$973.76, effective 12/31/91. Your first regular warrant will arrive on or shortly after 01/01/92, and will cover the period 12/01/91 through 12/31/91. Please endorse and cash or deposit each warrant promptly. Unless direct bank mailings are authorized, your personal endorsement is required. Retirement allowance warrants are mailed to arrive on or shortly after the first of the month following the month to which they apply. Please note that the amount shown above does not include any deductions you have authorized this system to make.

BENEFICIARY/SURVIVOR ALLOWANCE:

Your election to receive the Option 2 Allowance has been recorded. At your death, benefits will be paid to your beneficiary in accordance with your designation.

INCOME TAX INFORMATION

The following information regarding your contributions will assist you in the determination of the taxability of your benefit. You should contact your State and Federal tax offices for information.

	Total Contributions and Interest	Interest	Taxed Contributions	Non-taxed Contributions
CONTRIBUTIONS: Member-Normal	\$58,676.73	\$22,667.60	\$14,506.44	\$21,520.69

Supervisor

Retirement Eligibility and Payment Section

Enclosure

PERS-BAS-11

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

P.A. MANUAL 3-57

10/93

CalPERS PRA #1577 001548

HHHH-1548



**Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
(916) 328-3232
Telecommunications Device
For The Deaf — (916) 328-3240**

Reply to Section 41-9
Refer to No. 540-32-9876
November 19, 1991

**To: 0249 Sacramento Co. Schools Unit Code 045
Personnel
60001**

**From: Benefit Application Services Division
Public Employees' Retirement System**

**Subject: Booth, John
540-32-9876**

Notice of Placement on Retirement Roll:

This is to advise you that the above member has been placed on our 12/91 Service Retirement Roll with an effective date of 12/31/91. In accordance with Government Code, Section 21200.1, the member must be separated from employment at least one day prior to the effective date of retirement. Please notify us immediately if separation did not occur by that date.

Please see your PERS Procedure Manual for information regarding employment of a retired member.

PERS-BAS-62

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

P.A. MANUAL 3-59

10/92

CalPERS PRA #1577 001550

HHHH-1550

DISABILITY RETIREMENT OR INDUSTRIAL DISABILITY RETIREMENT

GENERAL INFORMATION AND REQUIREMENTS

Retirement for *disability*, available to all members (miscellaneous and safety) credited with five or more years of service, is retirement resulting from mental or physical incapacity for the performance of duty. The injury or disease causing the incapacity need not be job-related.

Retirement for *industrial disability*, available to all local safety members and those miscellaneous members covered by contract under Government Code Section 21294.1 is retirement resulting from mental or physical incapacity for the performance of duties. The disabling injury or disease must be work-incurred or job-related. Age, service, and contributions are not considered for qualifying purposes.

Application for disability, or industrial disability, retirement may be made by the member, by a duly authorized official of the employing public agency, or any person on behalf of the member.

Government Code Section 21200.1 provides that the retirement shall not become effective earlier than the first day of the month in which the member's application is received in the System's headquarters or PERS Area or field office.

Government Code Section 21023.5 provides that the employer may not separate a member because of disability who is otherwise eligible to retire for disability. The employer must apply for the disability retirement of such member unless the member waives the right to retire for disability and elects to either withdraw his contributions or leave them in the fund for a future service retirement.

The application for disability retirement shall be made only (1) while a member is in local agency service, or (2) for a member, whose contributions will be made under Government Code Section 20894.5, and is absent on military service, or (3) within four months after the discontinuance of the local agency service of the member, or while on an approved leave of absence, or (4) while the member is physically or mentally incapacitated to perform his duties from the date of discontinuance of local agency service to the time of application or motion.

If a member has been approved for disability retirement, the law states the member must be retired forthwith. The member may, unless contrary to local rules or regulations, remain on pay status to use sick leave or other compensating time off to which the member is entitled. The determination of what sick leave and/or compensating time that a person is entitled to is a matter that must be resolved by each employer.

MISCELLANEOUS MEMBER — DISABILITY RETIREMENT

Miscellaneous members submit applications for disability retirement on form PERS-BAS-369, Application for Retirement. Upon receipt of the application, PERS sends several forms to the member and employer for completion.

PERS sends the member a Medical Report Form (PERS-BAS-1372) to be completed by the member's personal physician, and an Authorization for Release of Medical Information (PERS-BAS-35) to be completed and returned by the member. In the event that the medical information supplied to PERS is inadequate, PERS may arrange an independent medical examination.

At the same time the employer will receive a PERS-BAS-64 requesting a copy of the member's job description, and a PERS-BAS-194 requesting advance payroll information. Submission of the job description should not be delayed for completion of the BAS-194. Employers should return the BAS-194 as soon as information is available so that PERS can calculate the allowance as soon as the application is approved and mail the "Election of Optional Settlement and Beneficiary Designation" (PERS-BAS-898) to the member.

Benefits
Disability

SAFETY MEMBER—DISABILITY RETIREMENT

Safety members submit applications for disability retirement on form PERS-BAS-369, Application for Retirement. Upon receipt of a request for disability retirement, the System will contact the member and employer, acknowledging receipt of the application.

In accordance with Government Code Section 21025, a local safety member shall be retired for disability only upon the employer's determination that the member is incapacitated physically or mentally for the performance of the duties of the position and terminates the member's employment for that reason.

The determination must be made within 6 months of PERS request for such determination in accordance with Government Code Section 21025.1. The member may waive this requirement.

The employer will determine if the disability is industrial, except that in disputed cases the agency, or the member, may refer the matter to the Workers' Compensation Appeals Board for a determination.

The member's effective date of retirement without the member's consent cannot be earlier than the termination of the employee's leave of absence without loss of salary under Labor Code Section 4850, or when disability is permanent and stationary as found by the Workers' Compensation Appeals Board, if earlier (Government Code Section 21025.4).

LOCAL AGENCY DETERMINATION PROCEDURES

Before the Retirement System can act on any local safety member's application for disability retirement, the following questions must be resolved by the agency and the information transmitted in the form of a Resolution.

1. Is the member substantially incapacitated for the performance of work duties, and will the incapacity exist for a permanent or extended and uncertain duration? It is the agency's responsibility to order a medical examination and obtain such evidence as is necessary to make a determination. Such evidence may be obtained from the Workers' Compensation insurer. On the basis of its accumulated evidence, the agency must determine whether the member is disabled.

This determination must be made within 6 months from the date of PERS request for such determination. Also, the agency must bear the responsibility for any investigation of retired members for possible reinstatement action.

2. If a determination is made that the member is disabled, is the disability considered "industrial"? Industrial means disability as a result of injury or disease arising out of and in the course of employment as a local safety member (Government Code Section 20038). If there is no application filed with the Workers' Compensation Appeals Board for a determination pursuant to Government Code Section 21026, the agency is required to provide the determination of industrial causation.

If either the member or agency applies to Workers' Compensation Appeals Board for a determination, only that Board can decide the "industrial" question (Government Code Section 21026). A copy of this decision must be sent to the Public Employees' Retirement System. PERS will assume that the findings are not disputed, and will proceed accordingly, unless the agency notifies PERS that a Petition for Reconsideration has been filed.

3. What is the effective date of the retirement? The retirement effective date is established in accordance with Government Code Sections 21025.2 and 21025.4. These sections state that the member's retirement, without the member's consent, cannot be effective earlier than:
- the expiration of accrued sick leave or compensating time off, unless, with respect to such leave, the provisions of local ordinances or rules of the employer provide to the contrary; or
 - when disability is found to be permanent and stationary by the Workers' Compensation Appeals Board; or
 - the termination of the employee's fully compensated leave of absence under Labor Code Section 4850.

NOTE: Under Labor Code Section 4850, the leave cannot end earlier than one year unless the employee is determined to be permanent and stationary by W.C.A.B. and the member will be receiving advanced disability pension payments—paid by the employer. See "Advanced Disability Pension Payments" below.

PERS will require the agency determining the member's disability to provide information necessary for PERS to determine the effective date. Government Code Sections 21200.1 and 21200.3 may also apply.

- Is there any third party liability related to the injury which caused the disability? The Retirement System requires that the agency file an accident report along with its decision as to the possibility of any third party liability. The reason for this information is that the System will retain its rights of subrogation in disability cases.
- In order to comply with an annual report requirement, PERS must be informed of the member's primary disabling condition using the following categories; orthopedic, psychological, cardio-vascular, internal, neurological, or "other".
- Did the member come into safety membership with the agency later than January 1, 1980? If so, PERS must be informed of the type of disability and how it occurred. Also, does the agency believe that the injury (a) is the direct consequence of a violent act perpetrated upon the member; or (b) occurred during the performance of those portions of the member's duties which are particularly hazardous or dangerous? This information is required so the System can determine what benefit is payable under Government Code Section 21292.6.
- If the member is found to be disabled due to a mental disorder, is the member competent to act on his own behalf in legally binding retirement matters? The agency must certify this information to the Retirement System before any decision by the member will be accepted.

ADVANCED DISABILITY PENSION PAYMENTS (ADPP)

Employers may make "advanced disability pension payments" to safety members who have qualified for benefits under Labor Code Section 4850 and for whom they have approved for disability retirement, until they begin receiving their retirement benefits directly from PERS. When a safety member begins receiving these advanced disability pension payments, any payments being made under Labor Code Section 4850 are discontinued. PERS will notify the employer when the member has been placed on the retirement roll. The advanced disability pension payments are then stopped.

When PERS begins paying the disability retirement allowance to the member, the amount of the advanced disability pension payments the employer paid to the member will be deducted from the retroactive portion of the member's retirement allowance. If the retroactive portion does not cover the total amount, PERS will reduce the member's monthly allowance by as much as 10% until the balance has been deducted (Government Code Section 21293.1). PERS will reimburse the employer for advanced disability pension payments as deductions are made from the member's allowance until the total has been repaid. Advanced disability pension payments are not considered compensation for retirement purposes (Government Code Section 20022).

Benefits
Disability

Advanced disability pension payments *shall not exceed 50%* of the average monthly pay rate for the last three years prior to retirement. If the member plans to choose an optional settlement, the advanced disability pension payment should be reduced accordingly (Labor Code Section 4850.3). If you are aware that a community property claim has been placed on a member's PERS account, you should also reduce the advanced disability pension payment to avoid a long delay in receiving total reimbursement by PERS from the member's retirement allowance.

In a situation where a community property claim has been filed against a member's account, it is recommended that your agency reduce the ADPP to 25% of the member's average monthly payrate for the last three years prior to retirement. If PERS has notified your agency of the existence of a community property claim and the nonmember spouse is awarded a portion of the member's monthly allowance, the amount awarded to the nonmember spouse will be paid from the retroactive portion of the member's retirement allowance before the ADPP is reimbursed to your agency. If the member's remaining retroactive portion is not sufficient to cover the ADPP, the member's share of the allowance will be reduced by 10% until the total ADPP has been repaid.

Since retirement allowances are paid monthly, PERS would prefer that the employer make advanced disability pension payments monthly. If the retirement effective date is a day other than the first of the month, the member is entitled to receive retirement pay from the retirement effective date until the end of the month.

Example:

Retirement Date	Portion of Monthly Allowance to be paid by Employer as ADPP
March 5	27 out of 31 days (27/31)
September 30	1 out of 30 days (1/30)

Please include in the Resolution to PERS the following information:

1. Whether or not advanced disability pension payments will be made
2. Amount of advanced disability pension payment (if retirement date is other than the first of the month, the amount of the first payment)
3. Address to send the reimbursement check

Transmittal of the Agency's Determination

The following Resolutions are suggested samples which may be used by your agency in transmitting the required information to the Retirement System. All resolutions should state whether or not the employer will be making advanced disability pension payments for the member.

RESOLUTION NO. 1—DETERMINATION OF A MEMBER'S DISABILITY BY THE GOVERNING BODY

INSTRUCTIONS:

1. If the finding is that the member is not disabled, use only first resolved clause.
2. If the finding is that the member is disabled, resolved clause 2 or 3 must be added.
Clause 2 should be used if neither the member nor the agency seeks a determination by the Workers' Compensation Appeals Board, pursuant to Government Code Section 21026.
Clause 3 should be used if a petition has been or will be filed by either party.
3. In the determination of the retirement effective date use clause 4 or 5.
Clause 4 should be used if no dispute exists as to the retirement effective date.
Clause 5 should be used if the Workers' Compensation Appeals Board has decided the question as to the retirement effective date.
4. Include a statement by the agency to the effect that there is, or is not, a possibility of third party liability present; i.e., whether or not the member's disability was caused by negligence or an intentional act of a party other than the employer.
5. Include a statement by the agency as to whether the member will be paid Advanced Disability Pension Payments, and if so, how much?
6. Include a statement by the agency of the member's primary disabling condition.
7. If the member came into safety membership with the agency after January 1, 1980, include a statement by the agency describing the type and occurrence of the disability and whether or not the agency believes the injury (a) is a direct consequence of a violent act perpetrated upon the member's person or (b) occurred during the performance of those portions of the member's duties which are particularly hazardous and dangerous (Government Code Section 21292.6).

RESOLUTION NO. 1

RESOLUTION OF _____
(governing body)

(agency)
(Section 21025, Government Code)

WHEREAS, the _____ (hereinafter
(name of agency)
referred to as Agency) is a contracting agency of the Public Employee's Retirement System;

WHEREAS, the Public Employee's Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he is classified as a local safety member is disabled for purposes of the Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such Law;

WHEREAS, an application for (disability retirement) (reinstatement from disability retirement) of _____
(member's name)

employed by the Agency in the position of _____
(job title)

has been filed with the Public Employees' Retirement System; and

WHEREAS, the _____ has reviewed
(name of governing body)

the medical and other evidence relevant to such alleged disability;

(1) NOW, THEREFORE, BE IT RESOLVED:

That the _____
(name of government body)

find and determine and it does hereby find and determine that

(member's name) (is/is not) incapacitated

within the meaning of the Public Employees' Retirement Law for performance of his duties in the position of _____; and
(job title)

Benefits
Disability

Resolution No. 1 — Continued

(2) BE IT FURTHER RESOLVED THAT THE _____
(name of governing body)
find and determine and it does hereby find and determine that such disability _____ a result of injury or disease
(is)/(is not)
arising out of and in the course of employment.

Neither said _____ nor the agency _____ has applied to the Workers'
(member's name) (name of agency)
Compensation Appeals Board for a determination pursuant to Section 21026 whether such disability is industrial.

OR

(3) BE IT FURTHER RESOLVED THAT A PETITION _____
(will be filed)/(has been filed)
with the Workers' Compensation Appeals Board for a determination pursuant to Section 21026, Government Code; and
a copy of such determination _____ ; and
(is attached)/(will be provided when rendered)

(4) BE IT FURTHER RESOLVED that the member was, or will be, separated from his employment in the position
of _____
(job title)
after expiration of his leave rights under Section 21025.4, Government Code, effective _____
(date)
and that no dispute as to the expiration of such leave rights is pending.

OR

(5) BE IT FURTHER RESOLVED that the member was separated from his employment in the position
of _____
(job title)
effective _____, the date upon which the condition causing his disability became
(date)
permanent and stationary as determined by the Workers' Compensation Appeals Board in the attached finding.

(6) There _____ a possibility of third party liability.
(is)/(is not)

(7) Advanced Disability Pension payments _____ be made. (If payments will be made, provide amount and
(will)/(will not)
frequency.) The payments will be made _____ in the amount of \$ _____ beginning _____.
(bi-weekly, monthly, etc.) (date)

(8) The primary disabling condition is _____. (If condition is psychological, add the following.) The member
(See 3-63 No.5)
_____ competent to act on his/her own behalf in legally binding retirement matters.
(is)/(is not)

(9) If the member entered the safety position with your agency after January 1, 1980, add the following: The member's
disabling condition _____ a direct consequence of a violent act perpetrated upon the member's person or
(is)/(is not)

(b) _____ occur during the performance of those portions of the member's duties which are particularly hazardous
(did)/(did not)
and dangerous.

RESOLUTION NO. 2—DETERMINATION OF DISABILITY BY THE OFFICIAL DELEGATE

This Resolution is made by an Official Delegate appointed by the Governing Body. The Governing Body delegates the authority to determine the disability with a written "Delegation of Authority" (Resolution No. 3). A copy of the "Delegation of Authority" (Resolution No. 3) should be attached to the Determination of Disability (Resolution No. 2).

INSTRUCTIONS:

1. If the finding is that the member is not disabled, use only the first paragraph.
2. If the finding is that the member is disabled, resolution clause 1 or 2 must be added.
 - Clause 1* should be used if neither the member nor the agency seeks a determination by Workers' Compensation Appeals Board, pursuant to Government Code Section 21026.
 - Clause 2* should be used if a petition has been or will be filed by either party.
3. Use clause 3 or 4 regarding the retirement effective date.
 - Clause 3* should be used if no dispute exists as to the retirement effective date.
 - Clause 4* should be used if the Workers' Compensation Appeals Board has decided the question as to the retirement effective date.
4. Include a statement by the agency to the effect that there is, or is not, a possibility of third party liability present; i.e., whether or not the member's disability was caused by negligence or an intentional act of a party other than the employer.
5. Include a statement by the agency as to whether the member will be paid Advanced Disability Pension Payments, and if so how much?
6. Include a statement by the agency of the primary disabling condition.
7. Attach a certified copy of the Resolution (No. 3) of the Governing Body with each determination by the Official Delegate.
8. If the member came into safety membership with the agency after January 1, 1980, include a statement describing the type and occurrence of the disability and whether or not the agency believes the injury (a) is a direct consequence of a violent act perpetrated upon the member's person, or (b) occurred during the performance of those portions of the member's duties which are particularly hazardous and dangerous (Government Code Section 21292.6).

Benefits
Disability

RESOLUTION NO. 2

Pursuant to authority delegated to me by action of _____
(name of governing body)
of _____ (hereinafter referred to as Agency)
(name of agency)
dated _____, under Section 21034, Government Code, and after review of medical and other
(date)
evidence relevant thereto, I hereby determine that _____
(member's name)
a local safety member of the Public Employees' Retirement System, employed by the Agency _____
(is)/(is not)
incapacitated within the meaning of the Public Employees' Retirement Law for performance of his duties in the position
of _____
(job title)

(1) Pursuant to such authority I also determine that such incapacity _____ a result of injury or
(is)/(is not)
disease arising out of and in the course of his employment as local safety member. I certify that neither the Agency nor
the member has filed a petition for determination under Government Code Section 21026, to be made by the Workers'
Compensation Appeals Board.

OR

(2) A petition for determination under Government Code Section 21026 whether such disability is the result of injury or
disease arising out of and in the course of his/her employment by the Agency, in which he/she was a local safety member,
has been filed with the Workers' Compensation Appeals Board. A certified copy of such a determination

(is attached)/(will be provided when rendered)

Resolution No. 2 — Continued

(3) I hereby certify that the member was separated from his/her employment in the position _____

(job title)

after expiration of his leave rights under Section 21025.4, Government Code, effective _____

(date)

and that no dispute as to the expiration of such leave rights is pending.

OR

(4) I hereby certify that the member was separated from his/her employment in the position of _____

(job title)

effective _____, the day upon which the condition causing his/her disability

(date)

became permanent and stationary as determined by the Workers' Compensation Appeals Board in the attached finding.

(5) There _____ a possibility of third party liability.

(is)/(is not)

(6) Advanced Disability Pension payments _____ be made. (If payments will be made, provide amount and

(will)/(will not)

frequency.) The payments will be made _____ in the amount of \$ _____ beginning _____.

(bi-weekly, monthly, etc.)

(date)

(7) The primary disabling condition is _____. (If condition is psychological, add the following.) The member

(See 3-63 No. 5)

_____ competent to act on his own behalf in legally binding retirement matters.

(is)/(is not)

(8) If the member entered the safety position with your agency after January 1, 1980, add the following: The member's disabling condition _____ a direct consequence of a violent act perpetrated upon the member's person or

(is)/(is not)

(b) _____ occur during the performance of those portions of the member's duties which are particularly

(did)/(did not)

hazardous and dangerous.

(name)

(office or position)

(agency)

RESOLUTION NO. 3 — DELEGATION OF AUTHORITY

RESOLUTION OF _____
(name of governing body)

(name of agency)

WHEREAS, the _____ (hereinafter referred to as Agency)
(name of agency)
is a contracting agency of the Public Employees' Retirement System;

WHEREAS, the Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he is classified as a local safety member is disabled for purposes of the Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such Law:

WHEREAS, _____ has determined upon
(name of governing body)
legal advice that it may delegate authority under Section 21034 of the Government Code to make such determinations to the incumbent of the office/position of _____
(title)

NOW, THEREFORE, BE IT RESOLVED:

That the _____ delegate and it does hereby delegate
(name of governing body)
to the incumbent of the office/position of _____ authority to make
(title)
determinations under Section 21023 (c), Government Code, on behalf of the Agency, of disability and whether such disability is industrial and to certify such determinations and all other necessary information to the Public Employees' Retirement System; and

BE IT FURTHER RESOLVED that such incumbent be and he/she is authorized to make applications on behalf of the Agency for disability retirement of employees and to initiate requests for reinstatement of such employees who are retired for disability.

MEMBER ALTERNATIVES FOLLOWING APPROVAL OF DISABILITY

Once the member has been found to be "disabled", the member will be notified of the finding and advised that he must be retired "forthwith". *The member cannot cancel the application for disability retirement after disability has been determined.* However:

1. If the member is also eligible and applies to retire for service (prior to the effective date of retirement for disability or within 30 days of notification of disability approval), the member may be retired for service.
2. The member may also elect to separate from employment and accept a refund of accumulated contributions in lieu of all future rights and benefits under this System.
3. The member may appeal the determination directly to the employer for local safety members and to PERS for miscellaneous members.

Benefits
Disability

INSTRUCTIONS FOR COMPLETION—PERS-BAS-194

When the System receives an application for disability retirement, the Benefit Application Services Division will request advanced payroll information.

The Benefit Application Services Division will complete the heading of the form PERS-BAS-194 (see copy on following pages) as follows:

1. Member's name
2. Social Security number
3. Retirement date requested by the applicant
4. Employer name, agency and unit codes

The following is to be completed by the employer:

Part I

1. Separation date
2. Last day on pay status
3. Beginning and ending dates and type of leave of absence with compensation

NOTE: If a member retires on the day following the last day on the payroll, then the date of separation and the last day on the payroll will be the same date.

If a member goes on leave of absence or is absent without leave, etc., at the time of retirement, then the date of separation and the last day on the payroll may not be the same.

Part II

1. Inclusive dates of pay periods (monthly, semi-monthly, bi-weekly, or quadri-weekly) for the month of separation and each of the three months preceding separation.
2. Amount of full-time pay rate
3. Time worked in each pay period
 - a. month
 - b. days
 - c. hours

It may be necessary for the employer to estimate the last month's payroll information so that the payroll form may be received by PERS thirty days in advance of the member's retirement.

4. Amount earned in each pay period
5. Amount of normal retirement contributions for each pay period
6. Amount of other than normal contributions
7. Under "Specify" column heading, explain the other than normal contributions.

NOTE: 1. Do not combine contributions for maintenance and Special Compensation with normal contributions.
2. Do not deduct retirement contributions for lump sum vacation payments.
3. Do not delay submission of this form pending final payroll reporting. Where applicable, provide an estimate of the final payroll and label this line "ESTIMATE".

Part III

Authorized officer (Accounting/Payroll) signs name, title, date, and telephone number.

Immediately forward the original copy of the Form PERS-BAS-194 to the Benefit Application Services Division. Nonreceipt of the form by the Benefit Application Services Division on a timely basis may result in a delayed warrant to the recipient.



PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 PERS-BAS-194 (1/91)

Telephone (916) 326-3232
 Telecommunications Device for the Deaf (916) 326-3240

NOTICE OF APPLICATION FOR RETIREMENT - REQUEST FOR ADVANCE PAYROLL INFORMATION
 PLEASE COMPLETE AND RETURN AS SOON AS POSSIBLE

TO: Public Employees' Retirement System P.O. Box 942711 Sacramento, CA 94229-2711	FROM: (Name of Agency) City of Rangerville	Agency Code: 0000 Unit Code:
Name: Joe P. Smith	Social Security Number: 123-45-6789	Requested Retirement Date: October 1, 1991

THE ABOVE NAMED MEMBER HAS APPLIED TO THE SYSTEM FOR DISABILITY RETIREMENT

Your cooperation in immediately providing an advance estimate of the following information is an important part of accurately placing the member on the retirement rolls at the earliest possible date.

PART I - EFFECTIVE DATES REGARDING SEPARATION (Last day on pay status will be upon expiration of accrued sick leave or compensated time off.)

Separation Date: September 30, 1991	Last Day on Pay Status: September 30, 1991
LEAVE OF ABSENCE WITH COMPENSATION	Please explain difference between date of separation and last day on pay status, if any.
Beginning Date:	
Ending Date:	
Type of Compensation:	

PART II - ADVANCE ESTIMATE OF PAYROLL AND CONTRIBUTION INFORMATION

Please report, by payroll service period, for the last four months on pay status. Contributions should not be deducted after separation.

PAY PERIOD		PAY RATE	TIME WORKED			AMOUNT EARNED	RETIREMENT CONTRIBUTIONS		
FROM	THRU		MOS.	DAYS	HOURS		NORMAL	OTHER	(SPECIFY)
6/1/91	6/30/91	2,000	1			2,000	130.00		
7/1/91	7/31/91	2,000	1			2,000	130.00		
8/1/91	8/31/91	2,000	1			2,000	130.00		
9/1/91	9/30/91	2,000	1			2,000	130.00		

For **Public Agency employers**, please refer to the *Public Agency Procedures Manual*, or contact the Benefit Application Services Division for information regarding the completion of the BAS-194.

PART III - CERTIFICATION OF EMPLOYER

The above information is an estimate based on payroll information currently available.

Don Bush
 Signature of Payroll Officer

Personnel Assistant 9/1/91 (804) 322-1234
 Title Date Telephone

EMPLOYMENT OF A RETIREE

GENERAL RULE

Government Code Section 21150 provides that a retired person receiving a monthly allowance from this System shall not, except as otherwise provided, be employed in any capacity thereafter by a PERS employer unless he has first been reinstated from retirement. Any person employed in violation of this Section shall be reinstated to PERS membership as of the date the unlawful employment occurred. The person will be required to:

1. Reimburse PERS for any retirement allowance received during the period of employment in violation.
2. Pay PERS employee contributions that should have been paid during the period of unlawful employment, plus interest.
3. Pay toward reimbursement to PERS for administrative expenses incurred in handling the situation.

The employer who employs a retired person in violation of the law will be required to:

1. Pay PERS employer contributions which should have been paid during the period of unlawful employment, plus interest.
2. Pay toward reimbursement to PERS for administrative expenses incurred in handling the situation.

EXCEPTIONS TO GENERAL RULE

NOTE: Under the following provisions reinstatement from retirement is not required (except as noted), and no employee or employer contributions should be made to PERS. It is the employer's responsibility to monitor the employment as to whether reinstatement is required.

1. Temporary Employment - All Employers*

Any retired person may be employed by the appointing power of a state agency or any other employer of this System for a period not exceeding 960 hours in any calendar year, for all employers, either during an emergency to prevent stoppage of public business or because the retired employee has skills needed in performing work of limited duration. The rate of pay for persons employed under this Section may not be less than the minimum, nor exceed that paid by the employer to other employees performing comparable duties (Government Code Section 21153).

2. Juror or Election Officer*

Any retired person may serve as a juror or election officer and receive fees for such service (Government Code Section 21151 (c)).

3. School Crossing Guards*

Any retired person may be employed as a school crossing guard (Government Code Section 21151 (b)).

4. Temporary and Substitute Employment by State Agencies*

- a) Upon approval of the State Board of Control, a state agency may employ a retired person previously employed by that agency, where by reason of actual or potential litigation, or a proceeding before the State Board of Control, the services of such person are or may be necessary in preparing for trial or in testifying as to matters within or based upon his knowledge acquired while employed. The retired person may be paid a per diem and travel expenses not to exceed the rate paid other persons by state agencies for similar services. The per diem is then reduced by the retirement allowance paid to the retired person for the days of employment (Government Code Section 21152).

Benefits
Employment of Retiree

- b) A retired person may be employed as a substitute in a position requiring certification qualifications pursuant to Section 59007 or 59113 of the Education Code, at the California School for the Deaf or the California School for the Blind. The total of all such service shall not exceed 960 hours in any fiscal year (Government Code Section 21154).

5. Academic Staff of Schools, Colleges or University of California*

- a) A retired person may be employed as a member of the academic staff of California Community Colleges, or of the University of California not to exceed 960 hours in any fiscal year (Government Code Section 21155);
- b) A retired person may be employed, in any fiscal year, as a member of the academic staff of a California State University and College not to exceed 960 hours or 50 percent of the hours the member was employed during the last fiscal year of service prior to retirement (Government Code Section 21155.1);
- c) A retired person may be employed in a non-academic position if appointed by a school employer or by the Trustees of the California State University and Colleges because the retiree has skills needed in performing specialized work, of limited duration, which cannot exceed 960 hours in any fiscal year (Government Code Section 21158).

6. Appointive Positions*

- a) The Governor, director of a state department, Speaker of the Assembly, the President pro Tempore of the Senate or the governing board of a contracting agency, may appoint any retired member to serve as a member of any salaried or non-salaried board, commission or advisory committee (Government Code Section 21151 (a)).
- b) The governing body of a contracting agency may appoint a retired person as an appointive member of the governing body; compensation for that office cannot exceed \$100.00 per month (Government Code Section 21151 (e)).
- c) The Legislature, or either house, or a legislative committee, may appoint any retired person to a position deemed by the appointing power to be temporary in nature (Government Code Section 21151 (f)).
- d) The governing body of a contracting agency may appoint a retired person to a position deemed by the governing body to be of limited duration and requiring specialized skills. The appointment shall be only to fill a temporary vacancy until a permanent appointment can be made by the governing body (Government Code Section 21151 (g)).

7. Elective Positions*

Any retired person may serve as an elective officer without reinstatement from retirement provided that any part of the retirement allowance based on previous service in that same elected office shall be suspended during incumbency in such office (Government Code Sections 21151 (d), 21151.1).

*Remember: No employee or employer contributions are made to PERS for this type of employment.

EMPLOYMENT OF RETIRED SCHOOL TEACHERS BY SCHOOL DISTRICT

School districts considering employment of retired school teachers should refer to Section 45134, 45135, 59007, 59113, 88033, and 88034 of the Education Code concerning the restrictions of such employment.

EMPLOYMENT BY A NON-PUBLIC EMPLOYEES' RETIREMENT SYSTEM EMPLOYER

A retired person receiving a monthly allowance from this System may be employed by any employer not participating with this System without being reinstated from retirement. A disability retirement pension (except in the case of Industrial Disability Retirement) may be subject to reduction during such employment, depending upon the salary of the new position, until the retired person attains the minimum age for voluntary service retirement applicable to members of his/her classification. It will be the responsibility of the retiree to report to PERS any salary earned with a non-PERS employer.

EMPLOYMENT OF A DISABILITY RETIREE IN A DIFFERENT MEMBER CLASSIFICATION

The Board may approve PERS reemployment without reinstatement for a member who is receiving a disability retirement allowance and who is offered a specific job in a member classification other than that from which he/she retired. Such employment cannot begin prior to the Board's approval (Government Code Section 21157).

To request reemployment approval, the member must submit:

1. Written request for reemployment.
2. Letter of intent to hire from the prospective employer.
3. Current copy of the job duty description for the position.
4. Current report from the treating physician stating that the person was examined and found able to perform the tasks of the position without restriction or limitation.

Upon approval of the reemployment, the retiree will be required to report monthly earnings to PERS, as the disability retirement pension is subject to an earnings limit for as long as the employment continues.

Questions regarding employment of a retiree should be directed to the Post Retirement Services Division at (916) 326-3848.

Benefits
Reinstatement

REINSTATEMENT FROM RETIREMENT

If you wish to hire a retired person on a permanent basis rather than a temporary basis, the retired person must reinstate from retirement. It is possible for a retiree to work under the "960 hours" rule prior to reinstatement, but the retired person must be approved for reinstatement prior to being hired as a regular employee. Please contact the Post Retirement Services Division at (916) 326-3848 if you have questions regarding reinstatement.

SERVICE RETIREMENT

The Board, pursuant to the provisions of Government Code Section 21101, may reinstate a person who has been retired under this System for service upon:

1. The retiree's application to the Board for reinstatement.
2. PERS' receipt of a letter from the potential employing agency stating that if the retired member is reinstated from a service retirement, they will hire the retiree in a specific position on a specific date. A current duty statement for the new position should accompany this letter.
3. A statement from a medical doctor that the retiree is able to perform the required duties of the prospective position.

A person who has been retired under this System for service, following an involuntary termination of the person's employment, and who is subsequently reinstated to such employment by action on or after October 1, 1965, pursuant to an administrative or judicial proceeding, shall be reinstated from retirement. The requirements of Section 21101 shall not apply to such reinstatement (Government Code Section 21101.5).

A person who has been retired under this System for service may be reinstated from retirement pursuant to this article without regard to the requirements of Section 21101, upon the retiree's application to the Board, if upon reinstatement, the retiree will be appointed by the Governor to any state office or employment (Government Code Section 21101.6).

Reinstatement cannot be effective retroactively. The effective date of such reinstatement shall be the first day of compensated employment following approval of reinstatement and the service credit at the time of original retirement will be restored in full (Government Code Section 21101).

When a person is reinstated from retirement, the retirement allowance is cancelled and the retiree becomes a member of the System as of the date of reinstatement. The retiree's individual account shall be credited with the actuarial equivalent of the retiree's annuity at the date of reinstatement, not to exceed the amount of accumulated contributions at the date of retirement (Government Code Section 21102).

DISABILITY RETIREMENT

1. The Board may require any miscellaneous member receiving a disability retirement allowance, under the minimum age for voluntary retirement for service, to undergo a medical examination. If the Board determines that such recipient is not incapacitated for duty, the contracting agency shall be notified that such person is eligible for reinstatement to duty. The fact that the member was retired for disability does not prejudice any right to reinstatement to duty which the member may claim. The member's disability retirement allowance will be cancelled upon the employer's offer to re-employ the member (Government Code Sections 21028 and 21029).
2. Any retiree from a miscellaneous classified position may request approval from PERS to **reinstate**, whereby the retirement allowance is cancelled and the member resumes active member status, including earning additional service credit towards his/her subsequent retirement. To request approval, the member must request reinstatement in writing, provide a current job description for the position, and a current statement from his/her treating physician that indicates he/she was examined and is found able to perform the tasks of the position without limitation. If the member is requesting reinstatement into a different position than from which retired, he/she must also submit a letter of intent to hire from the prospective employer (Government Code Sections 21028 and 21029).

3. A member retired for **industrial disability** may request approval from PERS to reinstate to a position which is classified as miscellaneous. The same documents as noted in the preceding paragraph are required to request approval for this type of reinstatement. Upon subsequent retirement, the member's allowance will be recalculated using the same benefit formula for industrial disability and adding an annuity for the additional time worked after reinstatement. If the member is eligible for a service retirement after the miscellaneous employment, he/she may receive whichever allowance is greater, but will retain the industrial disability retirement classification (Government Code Section 21101.1).

4. Any local agency may require their safety members receiving disability retirement benefits, under the minimum age for voluntary retirement for service, to undergo medical examination. If the agency determines that the recipient is not incapacitated for duty and offers him/her employment in his/her former position or class, that person's disability retirement allowance shall be cancelled and the person will be reinstated to active membership.

The local agency must notify PERS to cancel the retirement, and PERS will establish an appropriate reinstatement date. Any employment prior to the established reinstatement date will be considered employment subject to limitations outlined in the section entitled "Employment of a Retiree", P.A. Manual 3-81.

5. If the member whose disability retirement has been cancelled does not re-enter PERS covered employment, an amount which is the actuarial equivalent of the member's annuity at cancellation shall be credited to the individual account, and shall be refunded unless the member is eligible to elect, and does elect, to allow his/her accumulated contributions to remain in the retirement fund (Government Code Section 21033).

6. Any safety member receiving a disability retirement allowance may submit a request for reinstatement to the governing body of the agency from which he/she retired. Such a person will be reinstated (a) upon determination by the governing body, or its lawful delegate, that the member is not incapacitated for duties to be assigned and (b) upon receipt of the employer's offer of re-employment.

The local agency must notify PERS to cancel the retirement, and PERS will establish an appropriate reinstatement date. Any employment prior to the established reinstatement date will be considered employment subject to limitations outlined in the section entitled "Employment of a Retiree", P.A. Manual 3-81.

Benefits
Beneficiary/Option

BENEFICIARY DESIGNATION (AFTER RETIREMENT)

NOTIFICATION OF CHANGE IN BENEFICIARY'S STATUS

It is now more important than ever for a retired annuitant to notify PERS when changes in beneficiary status occur as a result of his/her marriage, the dissolution or annulment of his/her marriage, the birth or adoption of a child, or the death of a named beneficiary. Some retirees who elected benefit Option 2, 3, or 4, under the "pop-up" provisions, may be entitled to an increase in their monthly allowance upon the death of their named beneficiary (or waiver of a continuing monthly allowance by the designated beneficiary). Under "pop-up" provisions, PERS would adjust the eligible retired annuitant's allowance to the present value of his/her Unmodified Allowance, provided that the beneficiary's death occurred after January 1, 1990, and the retiree requested the "pop-up" benefit in writing and provided PERS a copy of the death certificate. PERS may also adjust the eligible retired annuitant's allowance on and after January 1, 1993 where the member's option 2 or 3 beneficiary waives entitlement to a continuing monthly allowance.

The events mentioned previously will cancel an existing beneficiary designation for the balance of option 1, the lump sum death benefit, or the balance of temporary annuity payments. If the designation for these benefits is cancelled, the statutory beneficiaries will be paid. For a list of statutory beneficiaries, see the Beneficiary Designation (PERS-STD 241) form on page 3-5.

If an active member does not like the statutory order, he/she may redesignate his/her beneficiary after a change in beneficiary status has occurred; see page 3-9.

A retired member may redesignate a beneficiary by contacting PERS Post Retirement Services Division to obtain a Beneficiary Designation (PERS-PRS-509) form, and by returning the completed form to PERS. Please see the following section, "Changing Optional Settlements and Beneficiary Designations," for explanation of the limited situations under which members may change their optional settlement of beneficiary designation after retirement.

After the death of a retiree, a survivor or beneficiary may designate a beneficiary to receive any unpaid death benefits by contacting PERS Post Retirement Services Division to obtain a Designation for Beneficiary's or Survivor's Prorated Allowance (PERS-PRS-509B) form, and by returning the completed form to PERS. **Please reference the sample PERS-PRS-509 and PERS-PRS-509B forms on the following pages.**

CHANGING OPTIONAL SETTLEMENTS AND BENEFICIARY DESIGNATIONS

1. A member who elected the Unmodified Allowance or optional Settlement 1:
 - a. May change the beneficiary for the lump sum death benefit at any time.
 - b. May change the beneficiary for the balance of Option 1 at any time.
 - c. May name a spouse as beneficiary to receive Option 2, 3, or 4. If married prior to January 1, 1988, the election must be made by January 1, 1989 (Government Code Section 21340).

NOTE: If the member has not elected by January 1, 1989, or if the marriage occurred after January 1, 1988 and no new election was made within 12 months of marriage, the member still retains the right to make an election. However, the election will not be effective until 12 months after it is received by PERS. If either the member or the beneficiary dies prior to the effective date of the election, the election will not be effective.

2. A member who elected optional Settlement 2, 3, or 4:
 - a. May change the beneficiary for the lump sum death benefit at any time.
 - b. May change the beneficiary designation and option selection in the event of the beneficiary's death. This must be done within twelve months of the beneficiary's death or within twelve months of marriage, if a new spouse is named as beneficiary (Government Code Section 21339). If either event occurred before January 1, 1988, the member has until January 1, 1989 to designate a new beneficiary (Government Code Section 21339).

NOTE: If the member has not elected by January 1, 1989, or if the death or marriage occurred after January 1, 1988, and no election was made within twelve months, the member still retains the right to make an election. However, the election will not be effective until 12 months after it is received by PERS, unless the member or beneficiary dies prior to the effective date of the election.

c. May change the beneficiary and option selection within twelve months of the date of entry of judgment in the event of a divorce, legal separation, or annulment if the judgment awarded the member the total interest in PERS. If the date of entry of judgment occurred prior to January 1, 1988, the member must elect by January 1, 1989 to enable the effective date of the election to be the date specified (Government Code Section 21339).

NOTE: If the member does not elect by January 1, 1989, or if the date of entry of judgment occurred after January 1, 1988, and no election was made within 12 months, the member still retains the right to make an election. However, it will not be effective until 12 months after it is received by PERS. If either the member or beneficiary dies prior to the effective date of the election, the election will not become effective.

1) If the member does not wish to choose a different option, an election can be made to modify the present option to provide that no monthly allowance be paid upon the member's death (Government Code Section 21331.5).

NOTE: Changing an optional settlement will cause a reduction in the member's allowance.

DEATH OF A RETIREE

Immediately upon learning of the death of a retiree, the agency should provide the System with the name, birthdate, Social Security number, and date of death of the deceased, as well as the names, relationships, and addresses of the next of kin. A written or telephone communication detailing this information is acceptable for death notification provided it is given by a responsible official of the agency concerned. *A Form PERS-BEN-738 SHOULD NOT be submitted for a retired person's death.*

INFORMATION FOR FAMILY OF DECEASED

When a PERS retiree dies, there are several important steps a spouse or family member can take to help assure prompt payment of any benefits payable by PERS.

The first step is to notify PERS, Post-Retirement Services' Telephone Information Center, by telephone at (416) 326-3848 or by letter. We will need the following information:

1. Name, Social Security number, and PERS retirement number of deceased retiree.
2. The date of death.
3. Name, address, and telephone number of person providing notice of death.
4. Name, address, and telephone number of surviving spouse, other next of kin, or the person who will be settling the estate.

The second step is to accumulate documentation. The System will ask for:

1. A copy of the death certificate.
2. If the member's estate is to be paid any death benefits, letters of administration must be submitted by the executor of the estate.
3. Other documents which are not included in the member file such as marriage certificates or birth certificates.

The third step is completing the "Claimant Statement and Survivor Questionnaire" form that is sent by PERS (See copy on following pages). This form is used to determine whether any event has occurred to invalidate the beneficiary designation or to identify persons who might be beneficiaries by law. It is a formal application to receive payment of death or survivor benefits determined payable by PERS. The person completing this form is certifying that he/she is the person identified therein. This form should be completed in full and returned to PERS with the other documentation, death certificate, marriage certificate, newspaper clipping, etc.) as quickly as possible. Enclosed with the "Claimant Statement and Survivor Questionnaire" form will be a "Withholding Tax Election-Death Benefits" form so an election may be made for Federal and State Tax withholding (See copy on following pages).

HEALTH INSURANCE

If the beneficiary or survivor is entitled to continue coverage under the Public Employees' Medical and Hospital Care Act, as administered by PERS, the coverage will be continued automatically. A "Health Benefits Plan Enrollment Form", HBD-12, is completed by PERS and a copy will be sent to the beneficiary or survivor.

WARRANTS ISSUED AFTER RETIREE'S DEATH

All checks or retirement warrants issued (dated) after the retiree's death should be promptly returned to the System. If warrants have been mailed to a bank for direct deposit to the retiree's account, a check for the full amount of warrants issued after the retiree's death should be sent to the System. Any allowance accrued but unpaid prior to the retiree's death, will be paid to the eligible beneficiary.



**INFORMATION AND INSTRUCTIONS FOR DESIGNATION
OF BENEFICIARY AFTER RETIREMENT**

A. This form is to be used by **RETIRED MEMBERS** only to designate a beneficiary for the benefits listed below. You may not name a beneficiary for a monthly allowance with this form.

- **The Lump Sum Death Benefit**
- **The Option 1 Balance**
- **The Balance of Temporary Annuity**

If you wish to name a different beneficiary for the Lump Sum and Option 1 or balance of Temporary Annuity, please request a second form.

B. If you wish to modify the optional settlement you elected at retirement, there are limited circumstances which may allow you to make a new election. Such an election will result in a reduction to your allowance. A new election may be made under the following circumstances:

- If, at retirement, you elected the Unmodified or Option allowance and you are married, you may elect to change your optional settlement in order to name your spouse as beneficiary for a monthly allowance.
- If, at retirement, you elected Option 2, 3, or 4, and your beneficiary dies, or, if you marry, or, if your spouse was named as beneficiary and you have since divorced, your marriage has been annulled, or you are legally separated and the judgement dividing the community property has awarded you total interest in your PERS retirement, you may elect to change your optional settlement.

You must make a specific request for a recalculation of option and provide your new beneficiary's birthdate to receive a new election document.

C. Retirement Law provides a member's marriage, dissolution or annulment of marriage, the birth or adoption of a child, **WILL AUTOMATICALLY REVOKE** any beneficiary designation for the benefits listed on the PERS-PRS-509. If no beneficiary designation is in effect on the date of death, lump sum death benefits payable will be paid to your survivors in the following order: 1) your spouse, 2) your children, 3) your parents, 4) your brothers and sisters, 5) your estate if probated. If your estate is payable but does not require probate, benefits will be paid to your surviving next of kin in the order prescribed by law.

D. Please use the attached form if you wish to designate a beneficiary other than the statutory beneficiaries listed above or in a different order. You may designate or change your beneficiary at any time by completing a new Beneficiary Designation form.

E. You may name as beneficiary any person, a corporation, or your estate. Payment cannot be made to an estate unless it is probated. You may designate a trust as beneficiary; however, you should provide the name of the trust, date of the trust, and the name and address where the trust is filed. Please do not designate the trustee by name as this is subject to change. You may designate your children or grandchildren, as a group. You may not designate a guardian to receive benefits for another person.

SEE REVERSE OF THIS PAGE FOR INSTRUCTIONS ON COMPLETING THIS FORM

PERS-PRS-509 (REV. 4/89)

Benefits
PRS-509

INSTRUCTIONS

1. Prepare a rough draft list on scratch paper of who you wish to name, the relationship, social security number, and complete address. (The name must be the full given name, as "Mary Jane Smith", not "Mrs. John Edward Smith".)
2. Press firmly and print clearly with ball point pen or type all information requested. If you make an error, make the necessary correction by lining through the error and initialing the change. No erasures can be accepted.
3. Check either Box 1 or Box 2. **Do not** check the benefit types listed under Box 2 if you check Box 1.
 - The Lump Sum Death Benefit is payable for most retired members.
 - Option 1 Balance is only payable if you elected Option 1. It is the return of any contributions not used to fund your benefit.
 - Temporary Annuity Balance is only payable if you chose to receive a temporary annuity based on your Social Security Benefit at age 62 or 65 and have not yet attained age 62 or 65.
4. Enter on the form the full name of your beneficiaries, relationship, social security number (if known), and the complete address for each. (If the form does not provide enough space, you may attach additional sheets provided you indicate whether you are designating "primary" or "secondary" beneficiaries. You should also indicate on the beneficiary designation form, PRS-509, that you have attached an additional sheet.)
5. Your spouse must sign your designation form to acknowledge being aware of the change of beneficiary you have made. **IMPORTANT:** If you are unable to obtain a spouse's signature, you must complete and return the attached form, PRS-800, Statement of Reason for Absence of Spouse's signature on PERS-PRS-509.
6. Sign the form. Enter the date you signed the form and your current mailing address.
7. Mail original and duplicate of the completed form to the Public Employees' Retirement System at the address shown.
8. After review and acceptance, the member copy will be returned for your records.

PLEASE NOTE: Your Beneficiary Designation cannot be processed without your spouse's signature or the completed Statement of Reason for Absence of Spouse's signature, PRS-800. The Beneficiary Designation may be invalid if the form contains erasures, if corrections are not initialed, or if the form is not dated. The effective date of the Beneficiary Designation is the date the completed form is received by the Retirement System. If you are legally separated, or divorced, check to be sure your beneficiary designation does not violate the terms of your marital settlement agreement. If it does, your beneficiary designation may be invalid.

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. 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 files 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.



STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 P.O. BOX 942716
 SACRAMENTO, CA 94229-2716

BENEFICIARY DESIGNATION
 PERS-PRS-509 (Rev. 12/89)

Member's Full Name (Please Print)		FOR PERS USE ONLY	
Retirement Roll and Account Number			
Social Security Number	Birthdate	Telephone Number ()	

CHECK EITHER BOX 1 OR BOX 2. IF YOU CHECK BOX 2, INDICATE BENEFIT TYPE.

1. I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for any lump sum Death Benefits under the Public Employees' Retirement Law in the event of my death as a retired person.
- (OR)
2. I wish to designate separate beneficiaries for the various lump sum benefits that may be payable. This designation is for:
 - Lump Sum Death Benefit
 - Option 1 Balance
 - Temporary Annuity

PRIMARY BENEFICIARIES

First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code
First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code
First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code

SECONDARY BENEFICIARIES

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code
First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the PERS Board of Administration, all in accordance with the applicable provisions of law. BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

MEMBER		SPOUSE'S ACKNOWLEDGMENT *	
Signature (Member's Full Name)	Date	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE I AM AWARE OF THE DESIGNATION MADE BY MY SPOUSE. I ALSO HEREBY STATE I AM THE CURRENT SPOUSE.	
Address		Signature of Spouse	Date
City	State	ZIP Code	Date of Marriage

* NOTE: IF SPOUSE DOES NOT SIGN, the attached form, PRS-800, must be completed and returned with this beneficiary designation.

Benefits
PRS-509



STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

P.O. BOX 942716
SACRAMENTO, CA 94229-2716

STATEMENT OF REASON FOR ABSENCE
SPOUSE'S SIGNATURE ON PERS-PRS-509
PERS-PRS-800 (09/89)

Member's Full Name (Please Print)		FOR PERS USE ONLY	
Social Security Number		Retirement Roll and Account Number	Telephone Number ()
		Birthdate	

UNDER CALIFORNIA GOVERNMENT CODE SECTION 21209, THE CURRENT SPOUSE OF A RETIRED PERS MEMBER MUST BE MADE AWARE OF ANY CHANGE OF BENEFICIARY MADE BY THE RETIRED MEMBER.

WHEN THE SPOUSE'S SIGNATURE DOES NOT APPEAR ON THE DOCUMENT FILED WITH PERS TO RECORD A CHANGE IN BENEFICIARY DESIGNATION, A STATEMENT MUST BE FILED GIVING AN EXPLANATION FOR THE ABSENCE OF THE SPOUSE'S SIGNATURE.

**STATEMENT OF REASON FOR ABSENCE OF SPOUSE'S SIGNATURE
ON BENEFICIARY DESIGNATION FORM, PERS-PRS-509**

I, (Name) _____, have submitted a Designation of Beneficiary After Retirement Form, PERS-PRS-509, dated _____ that will affect payment of death benefits. There is no signature in the Spouse's Signature Acknowledgement block for the reason indicated below:

I AM NOT LEGALLY MARRIED.

- Please enter explanation:
- I have never been married.
 - I am divorced or my marriage was annulled.
Date marriage ended: _____
 - My spouse is deceased. Date of Death: _____

NOTE: If you are divorced or your spouse is deceased and PERS has not been furnished with a copy of the court order or death certificate, please provide PERS with a copy for placement in your file.

I AM MARRIED, BUT MY SPOUSE DID NOT SIGN THE FORM FOR THE REASON CHECKED BELOW:

- My spouse has been advised of my intent to change my beneficiary and has refused to sign the Beneficiary Designation Form, PERS-PRS-509.
- The whereabouts of my spouse is unknown. I have made every reasonable attempt to determine his/her whereabouts, but have been unable to locate him/her.
- My spouse is incapable of signing the beneficiary designation form because of an incapacitating mental or physical condition.
- My spouse has no identifiable community property interest in the benefit.
- My spouse and I have executed a marriage settlement agreement which under the Civil Code makes the community property law inapplicable to our marriage.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT.

SIGNATURE: _____ DATE: _____

THIS FORM MUST BE COMPLETED IF BENEFICIARY DESIGNATION DOES NOT CONTAIN SPOUSE'S SIGNATURE



**INFORMATION AND INSTRUCTION FOR DESIGNATION OF BENEFICIARY FORM
FOR PRO-RATED ALLOWANCE**

A. This form should only be used by a survivor or beneficiary of a retired PERS member to designate a beneficiary for the prorated allowance payment due upon their death.

B. The possible small amount of the benefit should be considered when naming a beneficiary.

NOTE: The prorated allowance is based on the number of days the benefit recipient was living. For example, if death occurs on March 15, the prorated allowance is 15/31 of the normal monthly benefit payable on April 1. Special quarterly increases are not included.

C. The Retirement Law provides that this designation is **NOT** revoked by any action other than the filing of another designation. If no beneficiary designation is in effect on the date of death the prorated benefit payable will be paid to your survivors in the following order:

- | | |
|-----------------------------|--|
| 1.) your probated estate, | 6.) step-children, |
| 2.) your spouse, | 7.) grandchildren, including step-grandchildren, |
| 3.) your children, | 8.) nieces & nephews, |
| 4.) your parents, | 9.) great grandchildren, or |
| 5.) your brother & sisters, | 10.) cousins |

D. Please use the attached form if you wish to designate a beneficiary or beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time by completing a new Beneficiary Designation form.

E. You may name as beneficiary any person, a corporation, or your estate. Payment cannot be made to an estate that is not probated. You may designate a trust as your beneficiary; however, you should provide the name of the trust, date of trust, and the name and address where the trust is filed. We ask you not to designate the trustee by name as this is subject to change. Also, under request to the System, you may name your children or grandchildren as a group or class. You may not name or designate a guardian to receive the benefits for another person by use of this document.

SEE REVERSE SIDE OF THIS PAGE FOR INSTRUCTIONS ON COMPLETING THIS FORM

Benefits
PRS-509B

INSTRUCTIONS

1. Prepare a rough draft list on scratch paper of who you wish to name, the relationship, social security number, and complete address. (The name must be the full given name, as "Mary Jane Smith", not "Mrs. John Edward Smith".)
2. Press firmly and print clearly with ball point pen or type all information requested. If you make an error, made the necessary correction by lining through the error and initialing the change. No erasures can be accepted.
3. Enter on the form the full name of your beneficiaries, relationship, social security number (if known), and the complete address for each. (If the form does not provide enough space, you may attach additional sheets provided you indicate whether you are designating "primary" or "secondary" beneficiaries.)
4. Sign the form in the presence of a witness (witness cannot be a named beneficiary) with your full name, as "John Edward Smith". Have the witness clearly sign the form.
5. Enter the date you signed the form and your current mailing address.
6. Mail original and duplicate of the completed form to the Public Employees' Retirement System at the address shown.
7. After review and processing, the payee copy will be returned for your records.

PLEASE NOTE:

The Beneficiary Designation may be invalid if the form contains erasures, if corrections are not initialed, or if the form is not dated. The effective date of the Beneficiary Designation is the date the completed form is received by the Retirement System.

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. 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 files 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.



State of California
BENEFICIARY DESIGNATION
Designation For Beneficiary's or Survivor's Prorated Allowance

TO: Board of Administration
Public Employees' Retirement System
P.O. Box 942716
Sacramento, CA 94229-2716

FOR PERS USE ONLY

FROM: _____
Name

Social Security Number

Deceased Member's Name

Member's Social Security Number

Section 21204.5 of the California Government Code permits a person receiving a monthly allowance from PERS, as a beneficiary or survivor of a deceased PERS member, to designate a beneficiary to receive the prorated allowance which may become payable upon his/her death.

PRIMARY BENEFICIARY

I hereby designate the following person, if he/she survives me, to receive payment of any prorated allowance which may be payable upon my death.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP	SOCIAL SECURITY #
ADDRESS (NO. & STREET)		CITY	STATE	ZIP CODE

SECONDARY BENEFICIARY

In the event I survive the person named above, I hereby designate the following person, if he/she survives me, to receive payment of any prorated allowance which may become payable upon my death.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP	SOCIAL SECURITY #
ADDRESS (NO. & STREET)		CITY	STATE	ZIP CODE

Should I survive all persons named above, I understand the prorated allowance, if any, will be paid to my estate if probated. If my estate is not probated, the prorated allowance, if any, will be paid to my surviving next of kin in the order prescribed by law.

SIGNATURE

SIGNATURE OF WITNESS

ADDRESS (NO. & STREET)

DATE

CITY STATE ZIP CODE

Benefits
PRS-509B

**INFORMATION AND INSTRUCTION FOR DESIGNATION OF BENEFICIARY FORM
FOR PRO-RATED ALLOWANCE**

A. This form should only be used by a survivor or beneficiary of a retired PERS member to designate a beneficiary for the prorated allowance payment due upon their death.

B. The possible small amount of the benefit should be considered when naming a beneficiary.

NOTE: The prorated allowance is based on the number of days the benefit recipient was living. For example, if death occurs on March 15, the prorated allowance is 15/31 of the normal monthly benefit payable on April 1. Special quarterly increases are not included.

C. The Retirement Law provides that this designation is NOT revoked by any action other than the filing of another designation. If no beneficiary designation is in effect on the date of death the prorated benefit payable will be paid to your survivors in the following order:

- | | |
|-----------------------------|--|
| 1.) your probated estate, | 6.) step-children, |
| 2.) your spouse, | 7.) grandchildren, including step-grandchildren, |
| 3.) your children, | 8.) nieces & nephews, |
| 4.) your parents, | 9.) great grandchildren, or |
| 5.) your brother & sisters, | 10.) cousins |

D. Please use the attached form if you wish to designate a beneficiary or beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time by completing a new Beneficiary Designation form.

E. You may name as beneficiary any person, a corporation, or your estate. Payment cannot be made to an estate that is not probated. You may designate a trust as your beneficiary; however, you should provide the name of the trust, date of trust, and the name and address where the trust is filed. We ask you not to designate the trustee by name as this is subject to change. Also, under request to the System, you may name your children or grandchildren as a group or class. You may not name or designate a guardian to receive the benefit for another person by use of this document.

88 5728

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
POST-RETIREMENT SERVICES DIVISION
P.O. BOX 942716 (400 P STREET)
SACRAMENTO, CA 94229-2716
(916) 326-3848

Member Name: _____
Social Security Number: _____
Date of Death: _____

TELECOMMUNICATIONS DEVICE FOR THE DEAF--(916) 326-3240
CLAIMANT STATEMENT AND SURVIVOR INFORMATION

1. WAS THE DECEASED PERS MEMBER MARRIED ON THE DATE OF DEATH? YES NO
Spouse's Name: _____ Telephone No. (____) _____
Spouse's Address: _____
Date of Marriage: _____ Date of Birth: _____
IF NO: REASON: Never Married Spouse Deceased, Date: _____ Divorce/Other, Date: _____

2. DID THE DECEASED PERS MEMBER HAVE ANY NATURAL OR ADOPTED CHILDREN? YES NO
If yes, give name, birthdate, address and indicate if child was disabled prior to attaining age 18. Attach a second sheet if necessary.

Name	Birthdate	Address (or date of death, if deceased).	Disabled prior to age 18? Yes/No
_____	_____	_____	Yes/No
_____	_____	_____	Yes/No
_____	_____	_____	Yes/No

3. ARE THE DECEASED PERS MEMBER'S PARENTS (OR PARENT) LIVING? YES NO
If yes, please identify and give address. If no, please give name and date of death.

Name	Address	Date of Death
_____	_____	_____
_____	_____	_____

4. DID THE DECEASED PERS MEMBER LEAVE SURVIVING BROTHERS AND SISTERS? YES NO
If yes, please identify all and give address(es). Attach a second sheet if necessary.

Name	Address
_____	_____
_____	_____

5. WILL THE DECEASED PERS MEMBER'S ESTATE REQUIRE PROBATE? YES NO DON'T KNOW
If yes, give name and address of:
Executor or Administrator: _____
Attorney Handling Probate: _____

6. WAS THE DECEASED A MEMBER OF ANOTHER RETIREMENT SYSTEM IN CALIFORNIA?
 YES. Name of System: _____ NO DON'T KNOW

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE INFORMATION PROVIDED BY ME IS CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO HEREBY CLAIM ANY BENEFITS TO WHICH I MAY BE ENTITLED. I UNDERSTAND THAT COMPLETING THIS DOCUMENT DOES NOT NECESSARILY ENTITLE ME TO BENEFITS.

NAME (PLEASE PRINT): _____ TELEPHONE NUMBER: (____) _____

SIGNATURE: _____ DATE: _____

SOCIAL SECURITY NUMBER: _____ RELATIONSHIP TO DECEASED: _____

ADDRESS FOR PAYMENT: _____ ADDRESS FOR OTHER CORRESPONDENCE: _____

City State Zip Code City State Zip Code

Benefits
PRS-97

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.

COMPLETE, SIGN AND RETURN TO:

Public Employees' Retirement System
 P.O. Box 942716
 Sacramento, CA 94229-2716

Telephone Information Center (916) 326-3848
 Telephone Device for the Deaf (916) 326-3240

Reply to Section:
 Member SS#
 Account #

WITHHOLDING TAX ELECTION - DEATH BENEFITS	
<p>You may be eligible for a lump sum and monthly payment. Please complete <u>all</u> sections of this form. Failure to return this form will be considered an election to have withholding.</p>	
<p>I. FEDERAL TAX WITHHOLDING ELECTION (W-4P) (OMB No. 1545-0415)</p>	
<p>CAUTION: There are penalties for not paying enough taxes during the year. Estimated tax requirements and penalties are explained in Publication 505. Send request for this publication to: Internal Revenue Service, P.O. Box 12626, Fresno, California 93778.</p>	
<p>A. LUMP SUM (NON-PERIODIC PAYMENTS)</p> <p><input type="checkbox"/> No, Do not withhold Federal Tax.</p> <p><input type="checkbox"/> Yes, Withhold Federal Tax.</p>	<p>B. MONTHLY (PERIODIC PAYMENTS)</p> <p><input type="checkbox"/> No, Do not withhold Federal Tax.</p> <p><input type="checkbox"/> Yes, Withhold \$ _____ .00 monthly.</p> <p><input type="checkbox"/> Withhold based on tax tables for:</p> <p><input type="checkbox"/> Married, _____ exemptions</p> <p><input type="checkbox"/> Single, _____ exemptions</p> <p>In addition to the withholding based on the tax table, withhold \$ _____ .00 monthly.</p>
<p>II. STATE OF CALIFORNIA TAX WITHHOLDING ELECTION (DE-4P)</p>	
<p>A. LUMP SUM (NON-PERIODIC PAYMENTS)</p> <p><input type="checkbox"/> No, Do not withhold State of California income tax.</p> <p><input type="checkbox"/> Yes, Withhold State of California income tax.</p>	<p>B. MONTHLY (PERIODIC PAYMENTS)</p> <p><input type="checkbox"/> No, Do not withhold State of California income tax.</p> <p><input type="checkbox"/> Yes, Withhold \$ _____ .00 monthly for State of California income tax.</p> <p><input type="checkbox"/> Withhold based on tax tables for:</p> <p><input type="checkbox"/> Married, _____ exemptions</p> <p><input type="checkbox"/> Single, _____ exemptions</p> <p>In addition to the withholding based on the tax table, withhold \$ _____ .00 monthly.</p>
<p>I HEREBY MAKE THE ELECTIONS CHECKED ABOVE:</p>	
<p>_____ Signature</p>	<p>_____ Date</p>
<p>_____ Printed Name</p>	<p>_____ Social Security Number (Tax Identification Number)</p>

PERS-PRS-281 (3/89)

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.

OFFICE LOCATION, MAIL, AND TELEPHONE INFORMATION

Headquarters Office Location*

Board of Administration
Public Employees' Retirement System
400 P Street, Room 3340
Sacramento, CA 95814
(916) 326-3000 Regular or Telephone Device for the Deaf

Regional PERS Offices

Los Angeles Area Office*

Public Employees' Retirement System
107 S. Broadway, Room 4005
Los Angeles, CA 90012
(213) 897-0917

Sacramento Area Office*

Public Employees' Retirement System
400 P Street, Room 1490
Sacramento, CA 95814
(916) 326-3630

San Bernardino Field Office*

Public Employees' Retirement System
242 East Airport Drive, Suite 105
San Bernardino, CA 92408
(909) 383-4431

Mailing Addresses

Correspondence and forms:

Board of Administration
Public Employees' Retirement System
P.O. Box 942715
Sacramento, CA 94229-2715

See next page for specific Division's P.O. Box and Zip code

San Diego Field Office*

Public Employees' Retirement System
State Building, Room 3012 1350 Front Street
San Diego, CA 92101
(619) 525-4515

San Francisco Area Office*

Public Employees' Retirement System
301 Howard St., Suite 2020
San Francisco, CA 94105
(415) 396-9700

Orange County Field Office*

Public Employees' Retirement System
Koll Center Orange
500 North State College Blvd., Suite 730
Orange, CA 92668
(714) 935-2625

Payroll contribution payments, health benefit plan premiums, Contingency Reserve Fund contributions, and any supporting documentation:

Board of Administration
Public Employees' Retirement System
P.O. Box 1982
Sacramento, CA 95809-1982

Social Security contributions and any supporting documentation:

Board of Administration
Public Employees' Retirement System
P.O. Box 2349
Sacramento, CA 95811-2349

* These facilities are accessible to persons with disabilities.

Appendix

<i>Division/Function</i>	<i>P.O. Box No.</i>	<i>Zip Code</i>
Executive & Board Members	942701	94229-2701
Operations Support Services	942702	94229-2702
Fiscal Services	942703	94229-2703
Member Services	942704	94229-2704
Legislative Services	942705	94229-2705
Data Processing Services	942706	94229-2706
Legal	942707	94229-2707
Investments	942708	94229-2708
Contract Services	942709	94229-2709
Field Services	942710	94229-2710
Benefit Application Services	942711	94229-2711
Special Projects	942712	94229-2712
Health Benefits	942714	94229-2714
General	942715	94229-2715
Post-Retirement Services	942716	94229-2716
Benefits Estimates	942717	94229-2717
Human Resources	942718	94229-2718
Information & Program Development	942719	94229-2719

SERVICE AND SUPPLY ORDER PERS-OSS-3A

The Supply Section (360) of PERS will fill your orders for forms, booklets, etc. To order supplies, complete an OSS-3A, Service and Supply Order. An illustration of the form is on the following page.

COMPLETING THE FORM

Instructions for the use of the OSS-3A are located on the back of the form. You should submit the form typed in duplicate. One copy will be kept for our system records and one copy will be returned with your order.

Order supplies by form number and title. Indicate the number of forms or booklets under NUMBER OF UNITS. One unit represents one sheet, form or booklet. If you need additional space, please use additional forms. When completing SHIP TO include both street address and P.O. Box number. PERS will determine the best shipping method.

SIZE OF ORDER

When ordering supplies, please limit your order to a six months supply only. The system keeps a record of the supply needs of each agency. If an excess number of forms or booklets are ordered, the Supply Section will reduce the order to the maximum allowed for your agency.

10/92

P.A. MANUAL 9-4

CalPERS PRA #1577 001595

HHHH-1595

Appendix

INSTRUCTIONS

1. PLEASE TYPE ALL ENTRIES.
2. SUBMIT BLUE AND YELLOW COPIES TO PERS, RETAIN THE PINK COPY FOR YOUR RECORDS. THE YELLOW COPY WILL BE USED AS A PACKING SLIP WHEN YOUR ORDER IS SHIPPED.
3. THE CENTRAL SUPPLY UNIT WILL PROVIDE A REORDER DATE FOR ITEMS NOT IN STOCK. IT WILL BE NECESSARY TO SUBMIT A NEW OSS-3A FOR BACK-ORDERED ITEMS ON THE REORDER DATE INDICATED.
4. THE EMPLOYER CODE NUMBER **MUST** BE PROVIDED ON THIS REQUEST.
5. FILLING OUT THE ATTACHED LABEL WILL EXPEDITE YOUR ORDER. WHEN COMPLETING THE "SHIP TO" AND "LABEL" PORTIONS, USE **STREET ADDRESS ONLY**.
6. INCLUDE FORM NUMBER, TITLE, AND UNIT OF MEASURE (LISTED BELOW).

FORM NUMBER	TITLE	UNIT OF MEASURE
PERS-MEM-1	PERS MEMBERSHIP FORM	SET
PERS-MEM-211	SUMMARY CORRECTION FORM	EACH
PERS-BAS-167	REPORT OF STATUS CHANGE OR SEPARATION	SET
PERS-MEM-624	SUPPLEMENTAL PAYROLL REPORTING FORM	PAD (50 SHEETS/PAD)
PERS-ACC-625A	PAYROLL LISTING FOR PERS	SET
PERS-ACC-626	SUMMARY REPORT	SET
PERS-ACC-1279	SUMMARY REPORT OF EMPLOYER CONTRIBUTIONS DUE PERS FOR CONTINGENCY RESERVE FUND HEALTH BENEFIT PLANS	EACH
PERS-OSS-3A	AGENCY SUPPLY ORDER	SET
PERS-PUB-21	ANNUAL FINANCIAL REPORT - OPERATIONS	EACH
PERS-PUB-22	ANNUAL FINANCIAL REPORT - INVESTMENTS	EACH
PERS-PUB-20	ANNUAL REPORT TO THE GOVERNOR AND LEGISLATURE	EACH
PERS-HBD-12	HEALTH BENEFITS PLAN ENROLLMENT FORM	SET
PERS-HBD-21	DIRECT PAYMENT AUTHORIZATION	SET
PERS-HBD-DO-22	SUPPLEMENT TO MEDICARE	EACH
PERS-HBD-DO-29	BASIC HEALTH PLAN	EACH
PERS-HBD-38	HEALTH STATEMENT REQUEST	EACH
PERS-PUB-1	PLANNING YOUR RETIREMENT	EACH
PERS-PUB-3A	STATE MISCELLANEOUS - 2% @ 60	EACH
PERS-PUB-5A	LOCAL MISCELLANEOUS - 2% @ 60	EACH
PERS-PUB-5F	LOCAL MISCELLANEOUS-2% @ 55	EACH
PERS-PUB-2	SCHOOL MEMBERS - 2% @ 60	EACH
PERS-PUB-3B	STATE INDUSTRIAL - 2% @ 60	EACH
PERS-PUB-3C	STATE SAFETY - 2% @ 55	EACH
PERS-PUB-3D	STATE PATROL - 2% @ 50	EACH
PERS-PUB-5B	LOCAL SAFETY - 2% @ 50	EACH
PERS-PUB-5C	LOCAL SAFETY - 2% @ 55	EACH
PERS-PUB-5D	LOCAL SAFETY - 1/2 PAY @ 55	EACH
PERS-PUB-3E	STATE PEACE OFFICERS/FIREFIGHTERS - 2.5% @ 55	EACH
PERS-PUB-10	DISABILITY RETIREMENT	EACH
PERS-PUB-11	INDUSTRIAL DISABILITY RETIREMENT	EACH
PERS-PUB-12	SERVICE CREDIT	EACH
PERS-PUB-13	TEMPORARY ANNUITY	EACH
PERS-PUB-14	PARTIAL SERVICE RETIREMENT	EACH
PERS-PUB-4A	STATE MISCELLANEOUS -1.25% @ 65	EACH
PERS-PUB-15	PUBLIC EMPLOYEES' RETIREMENT LAW BOOK	EACH
PERS-PUB-16	RECIPROCITY	EACH
NO NUMBER	PUBLIC AGENCY PROCEDURES MANUAL	EACH
NO NUMBER	MEMBER HOME LOAN BROCHURE	EACH

PERS BENEFIT BOOKLETS AND LEAFLETS

BOOKLETS

PERS publishes several booklets containing specific information about benefits based on each employment class. The booklets discuss pre-retirement benefits, how to calculate a simple estimate for retirement, optional choices, survivor continuance, death benefits, etc.

Select *booklets* from the following list:

BOOKLET NAME	PUBLICATION NO.
School Members 2% @ 60	PERS-PUB-2
* Local Basic Booklet	PERS-PUB-5
Local Miscellaneous Benefits 2% @ 60	PERS-PUB-5A
Local Miscellaneous Benefits 2% @ 55	PERS-PUB-5F
Local Safety Benefits 2% @ 50	PERS-PUB-5B
Local Safety Benefits 2% @ 55	PERS-PUB-5C
Local Safety 1/2 pay @ 55	PERS-PUB-5D
Local Safety Benefits 2.5% @ 55	PERS-PUB-5E
** 2.35% @ 56 Information Attachment	PERS-PUB-6

* This is a jacket containing basic information that should be provided with publication PERS-PUB-5A through PERS-PUB-5E.
** Members under this benefit formula should also be provided with PERS-PUB-5C.

LEAFLETS

PERS leaflets discuss specific subjects that may not be applicable to all PERS members.

Select *leaflets* from the following list:

LEAFLET NAME	PUBLICATION NO.
Planning Your Service Retirement	PERS-PUB-1
Disability Retirement	PERS-PUB-10
Industrial Disability Retirement	PERS-PUB-11
Service Credit	PERS-PUB-12
Temporary Annuity	PERS-PUB-13
Reciprocity	PERS-PUB-16

MISCELLANEOUS PUBLICATIONS

The following miscellaneous publications are also available:

MISCELLANEOUS PUBLICATION NAME	PUBLICATION NO.
PERS Law Book	PERS-PUB-15
Annual Report to The Governor & Legislature	PERS-PUB-20
Annual Financial Report - Operations	PERS-PUB-21
Annual Financial Report - Investments	PERS-PUB-22
UPDATE Newsletter	PERS-PUB-26
CONTACT Newsletter	PERS-PUB-27
SPECTRUM Newsletter	PERS-PUB-28

NOTE: BE SURE TO USE THE PROPER PUBLICATION NUMBER WHEN ORDERING.

FROM _____

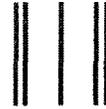


Place stamp here.
Post office will
not deliver mail
without postage.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FIELD SERVICES DIVISION
P.O. BOX 942710
SACRAMENTO, CA 94229-2710



FROM _____



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



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.

TO BE COMPLETED BY MANUAL COORDINATOR ONLY*

EMPLOYER CODE: _____ EMPLOYER NAME: _____

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

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TOTAL number of manuals/revisions needed _____ Number agency is currently receiving _____

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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.

CalPERS PRA #1577 001600

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.

TO BE COMPLETED BY MANUAL COORDINATOR ONLY*

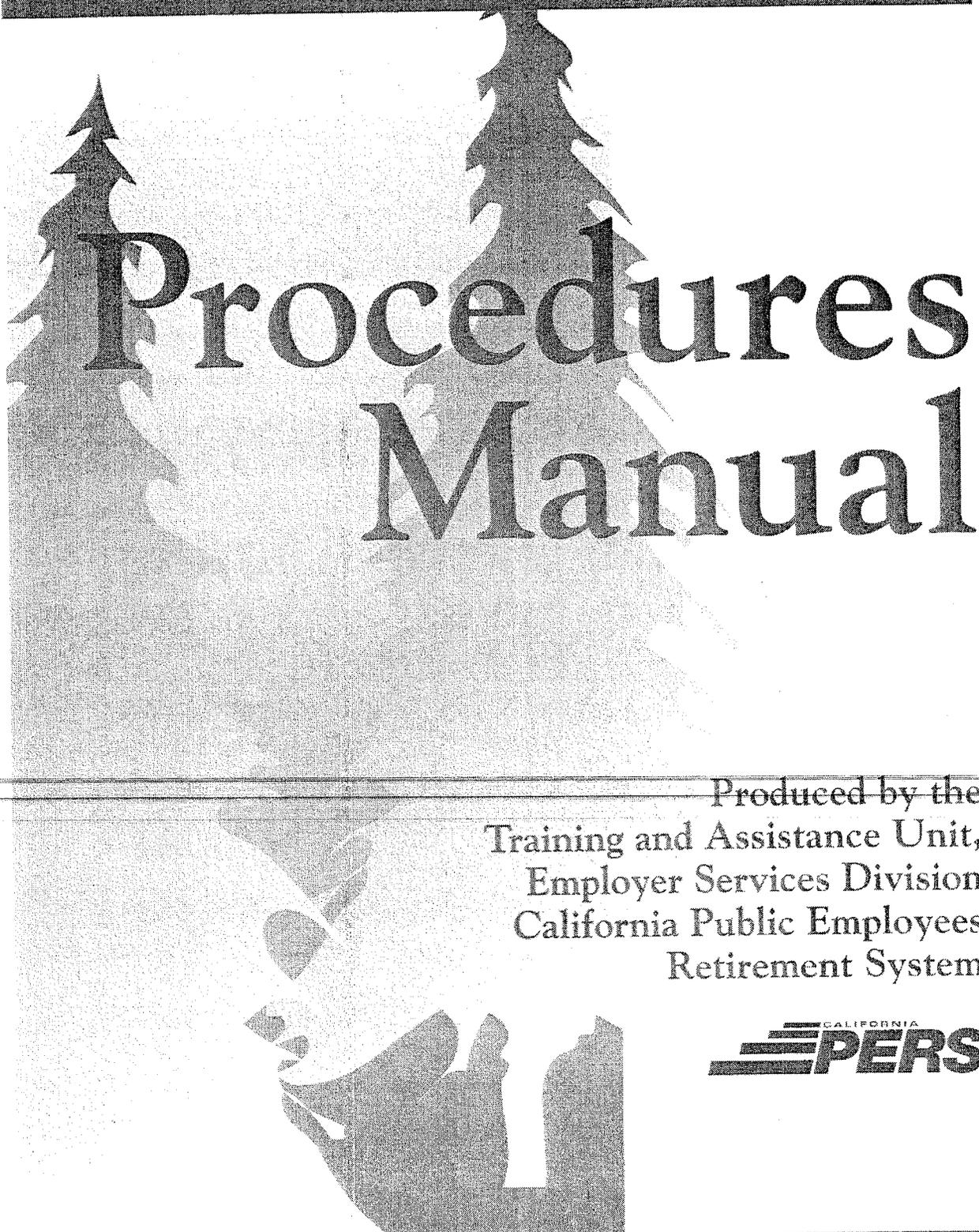
EMPLOYER CODE: _____ EMPLOYER NAME: _____

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.

CIPERS PPA #1577-001601



Procedures Manual

Produced by the
Training and Assistance Unit,
Employer Services Division
California Public Employees
Retirement System





Executive Office

INTRODUCTION

I am pleased to present the completely revised CalPERS Procedures Manual. This edition of the Manual reflects broadbased changes that the System has implemented due to recent changes in the Public Employees' Retirement Law (PERL) and our own internal procedures.

Governmental procedures are complex and cumbersome at times. This Manual was designed to assist the employer in interacting with CalPERS. Our Employer Training and Assistance Unit edited this Manual to provide a simplified guide to PERS procedures; however, if there is a conflict between the Manual and the law (PERL), the law will prevail.

I encourage you to make this Manual available to the staff that has the responsibility of bringing employees into CalPERS membership, submitting CalPERS payroll reports, and conveying benefit information.

Semi-annual updates will be sent to you to keep your CalPERS Procedures Manual current. If you have any questions or suggestions regarding the Manual, please contact the Employer Training and Assistance Unit at (916) 326-3635.

A handwritten signature in cursive script that reads "James E. Burton". The signature is written in dark ink and is positioned above the printed name and title.

JAMES E. BURTON
Chief Executive Officer
September 1995



Circular Letter

California Public Employees' Retirement System
Employer Services Division
Training & Assistance Unit
P.O. Box 942708
Sacramento, CA 94229-2708
(916) 326-3635
Telecommunications Device for
the Deaf - No Voice (916) 326-3240

Date: September 1995
Reference No.:

Circular
Letter No.: 535-14
Distribution: V,VI,XII SPECIAL

Special:

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

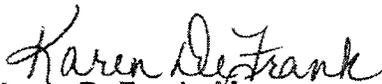
Please find enclosed the revised CalPERS Procedures Manual for 1995. This edition of the Manual was reprinted in its entirety. It is not necessary to retain any past versions of the Manual (or Updates) that were distributed in past years.

Significant changes were made throughout the Manual. This was the result of legislative changes mandating a change in law (Public Employees' Retirement Law) or changes in CalPERS policy and procedures. For example, SB 53 (operative July 1, 1994) brought changes in terms of CalPERS Membership and Compensation. This manual reflects those substantive changes. Other factors resulting in substantive changes are with some of the forms that you use in your daily dealings with CalPERS. The Membership Document (MEM-1) is now the Member Action Request (MSD-1). the Report of Status Change and Separation (BAS-167) is no more, thereby freeing employers from participating in the CalPERS refund process. Again, these changes are addressed, in detail, to assist you in carrying out the new mandates.

In terms of Manual organization, we have provided you with a binder in which to house the Manual and semi-annual Updates. Color coded pages and tabs will also make this a more user friendly publication.

If you have questions, comments, or require additional copies, please contact the Employer Services Division, at (916) 326-3635.

Sincerely,


Karen DeFrank, Manager
Employer Services Division

PURPOSE

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

DESIGN

The manual is divided into six sections: Contract Coverage, Membership, Payroll Reporting, Benefits, New Programs, 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 call the Employer Training and Assistance Unit at (916) 326-3635 if you need additional assistance. Manuals are provided with the intent of making information available to all employees. Manuals should be placed in a central visible location within the work area. Each employee involved with CalPERS reporting should be instructed on the use of the manual.

CONFIDENTIALITY OF MEMBER DATA

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

"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."

TABLE OF CONTENTS

CONTRACT COVERAGE	Page
Table of Contents	1.1
Telephone and Section Directory	1.3
Coverage Key	1.5
County School Coverage	1.7
Optional Public Agency Contract Provisions	1.13
Miscellaneous Members Reclassified to Safety	1.39
Health Insurance	1.41
 MEMBERSHIP PROCEDURES	
Table of Contents	2.1
Telephone and Section Directory	2.3
Determining Membership Eligibility	2.5
Notice of Exclusion from CalPERS Membership PERS-MEM-139	2.10
School Employment: CalPERS or STRS?	2.17
Membership Categories	2.21
Member Action Request PERS-MSD-1	2.27
Election of Optional Membership PERS-MEM-59	2.37
Birthdate Discrepancy PERS-MEM-12	2.43
Notice of Change and/or Certification of Contribution Rate PERS-MEM-155	2.49
Reciprocity and Similar Benefits	2.54
Redeposit of Withdrawn Contributions and Other Service Credit	2.57
Prior Service	2.59
Prior Service Verification PERS-MEM-17/17A	2.60
Military Service Credit	2.67
Authorization for Contribution and/or Rate Adjustment PERS-MEM-823C	2.69
Refund Tax Information PERS-BAS-500	2.75
 PAYROLL REPORTING PROCEDURES	
Table of Contents	3.1
Telephone and Section Directory	3.3
General Information for all Reporting Methods	3.5
Reportable/Non-reportable Compensation	3.5

TABLE OF CONTENTS CON'T.

Payroll Reporting Elements 3.14

Payroll Reporting Element Relationships 3.20

Selecting and Reporting Contribution Codes 3.21

Reporting Employer Paid Member Contributions (EPMC) and Employer
Pick-Up (EPU) 3.32

Basic Contribution Calculation 3.35

Pay Rate/Earnings Relationship 3.39

Payroll Reporting Methods and Forms 3.47

Pre-List Method 3.48

Reporting Deadlines, Administrative and Delinquency Charges 3.48

Payroll Listing Pre-List PERS-MEM-625A 3.49

Pre-List Addition 3.54

Payroll Listing Pre-List—Modified Pre-List .. PERS-MEM-625A 3.60

Payroll Listing—Personal Computer Method 3.64

Diskettes and Magnetic Tape Methods 3.73

Reporting Deadlines, Administrative and Delinquency Charges 3.73

Data Processing Specifications 3.75

Reporting Addresses by Tape for Annual Statements 3.82

Record Formats 3.83

Payroll Listing—All Computerized Reporting Methods 3.85

Supplemental Payroll Reporting Form PERS-MEM-624 3.89

All Reporting Methods 3.101

Time Extensions and Waivers 3.101

Summary Report, Member and Employer

Contributions PERS-ACC-626 3.103

Notice of Adjustment, Employer Contributions .. PERS-ACC-344 3.123

Notice of Adjustment PERS-ACC-1520 3.127

Payroll Discrepancies 3.131

BENEFITS PROCEDURES

Table of Contents 4.1

Telephone and Section Directory 4.3

TABLE OF CONTENTS CON'T.

Beneficiary Designation (Prior to Retirement) 4.5
Reporting of an Imminent Death or Terminal Illness 4.17
Death of Active Member 4.23
Retirement—General 4.29
Service Retirement 4.33
Deductions After Retirement 4.59
Social Security Instructions 4.60
Disability Retirement or Industrial Disability Retirement 4.61
Employment of a Retiree 4.79
Reinstatement From Retirement 4.82
Beneficiary Designation (After Retirement) 4.84
Death of Retiree 4.93

NEW CalPERS PROGRAMS

Table of Contents 5.1
Deferred Compensation 5.2
Long-Term Care 5.4

APPENDIX

Table of Contents 6.1
Headquarters Office Location, Mail, and Telephone Information 6.2
Division P.O. Box and Zip Code Information 6.3
Area Field Offices/Counties Served Chart 6.4
Service and Supply Order PERS-OSS-3A 6.5
Forms 6.7
Publications 6.8

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 Employer Training and Assistance 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	PERS	9-1-95	535-29			535-44		
535-15			535-30			535-45		

**CONTRACT COVERAGE PROCEDURES
TABLE OF CONTENTS**

Telephone and Section Directory 1.3
Coverage Key 1.5
County School Coverage 1.7
 Optional Contract Provisions for County Schools 1.9
 County School Contract Amendment Procedures 1.11
Optional Public Agency Contract Provisions 1.13
 Contract Amendment Procedures and Information 1.14
Optional Provisions - Table of Contents 1.17
Optional Benefit Provisions 1.19
Miscellaneous Members Reclassified To Safety 1.39
**Health Insurance Public Employees' Medical and Hospital Care
 Program 1.41**

1.1

TELEPHONE AND SECTION DIRECTORY

	Telephone Number	Section Code*
ACTUARIAL OFFICE	(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 Public Agency Contract Services or the Health Benefit Services Division, include the Section Code on all correspondence. See Appendix for the System's mailing addresses.

1.3

14

COVERAGE KEY

INTRODUCTION

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

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, 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 CalPERS forms. Additional Coverage Keys may be obtained by contacting the Employer Training and Assistance Unit at (916) 326-3635.

We recommend, for quick reference, you insert a copy of your current coverage key following this page.

1.5

16

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 CalPERS 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 CalPERS (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.

1959 Survivor Benefits (Government Code Sections 21382, 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.

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.

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.

\$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.

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.

18

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 CalPERS 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 CalPERS Board. The resolution will not be effective until received by CalPERS. A sample resolution may be obtained from CalPERS, Public Agency Contract Services.

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

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 CalPERS contributions (if the member elects to join CalPERS).
Employee Cost: See description above.

2. School Police as "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 CalPERS 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 Contract Provisions. Districts may also provide any of the optional benefits listed which are available to "local safety members".

To initiate the process to enter into a contract, refer to Contract Amendment Procedures and Information, in this section.

Employer Cost: Valuation required.

Employee 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.

OPTIONAL CONTRACT PROVISIONS FOR COUNTY SCHOOLS CONT.

**3. Two Years Additional Service Credit
 (Government Code Section 20596)**

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 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, and after the additional service credit has been credited to all eligible members. 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 FACTORS TWO-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. Multiply the total annual payrate for each person by the corresponding factor (always use the full-time pay rate). The result is the approximate cost of the benefit.

1.10

Miscellaneous Members (2% @ 60 Formula)				
Ages	With Social Security Coverage		Without Social Security Coverage	
	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 CalPERS 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 CalPERS is correct.)
2. Public Agency Contract Services 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 providing a 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. Certify 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, Public Agency 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. **Public Agency Contract Services will provide the resolution and documents necessary to establish additional designated periods upon request from the office of the County Superintendent of Schools.** 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 CalPERS 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 office of the Superintendent of Schools 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 CalPERS, 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 office of the County Superintendent of Schools.

COUNTY SCHOOL CONTRACT AMENDMENT PROCEDURES CON'T.

6. After the expiration of each designated period, the office of the county schools 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 Public Agency Contract Services.

1.12

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, a rough estimate of the annual cost of the benefit to the employer is included. **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 expected 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 the effective date of the contract amendment is between July 1, 1995 and June 30, 1996, the employer contribution rate will reflect the cost of the optional benefit(s) effective July 1, 1997 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

Unless otherwise specified, a contracting agency may provide any of the optional benefits independently to 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 should 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.

OPTIONAL PUBLIC AGENCY CONTRACT PROVISIONS AND AMENDMENT PROCEDURES CON'T.

CONTRACT AMENDMENT PROCEDURES AND INFORMATION

Requesting An Actuarial Valuation

If the proposed benefit requires an actuarial valuation, an authorized representative of the agency may call or write to request the actuarial valuation. An employee organization may also request an actuarial valuation by submitting a valuation fee of \$200.00 along with the request. The cost analysis furnished for each valuation requested will provide the expected increase to the employer contribution rate if the contract is amended. To request an actuarial valuation, the following is needed:

1. A description of the proposed benefit(s). If possible, provide the Government Code Section and the title as it appears in the Optional Benefits Listing; and
2. 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
Public Agency Contract Services
P. O. Box 942709
Sacramento, CA 94229-2709
Telephone (916) 326-3420**

Allow 8 - 10 weeks for receipt of the actuarial valuation.

The request for the actuarial valuation will be acknowledged and the agency will be advised of the fee, if applicable, for conducting the actuarial valuation. Each agency may receive one actuarial valuation per fiscal year, at no cost, for each member group. For each additional actuarial valuation, the fee is \$200.00. After the completed report is sent to the agency, an invoice will follow, if applicable.

An employee organization requesting an actuarial valuation will receive an acknowledgement 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. *Please do not submit payment prior to receipt of the billing invoice.*

Amending The Contract

Public Agency Contract Services will provide the documents for adoption by the agency's governing body. If the agency attempts to expedite the amendment process by proceeding without the documents provided by CalPERS, a 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 Public Agency Contract Services. A proposed schedule of anticipated agency actions is needed to start the amendment process. If an actuarial valuation is required, a schedule for the agency to complete and return will be provided with the valuation report. Four weeks lead time is required to prepare the initial documents.

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.

The final set of documents includes two original contracts as amended for execution by the governing body and any other forms necessary to complete the amendment. The completed documents will be reviewed for compliance with the Government Code and a copy of the contract will be returned to the agency after it has been executed by CalPERS.

OPTIONAL PUBLIC AGENCY CONTRACT PROVISIONS AND AMENDMENT PROCEDURES CON'T.

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

If there is 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 final action of the governing body.

If the benefit changes 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 final action of the governing body.

If the benefit being provided requires the employer contribution rate to reflect the cost of the benefit commencing with the effective date of the Amendment to Contract, the effective date of the amendment cannot be earlier than the first day of a payroll period following the effective date of the final action of the governing body.

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 CalPERS Sacramento Office.

1.15

1.16

OPTIONAL CONTRACT PROVISIONS CONTENTS

Item		Page
A. OPTIONAL BENEFIT PROVISIONS		
1.	Section 20024.2 One-Year Final Compensation	19
2.	Section 20046 Extension of Reciprocity Rights for Elective Officers	19
3.	Section 20365 Optional Membership for Part-Time Employees	19
4.	Section 20461.6 Different Level of Benefits Provided for New Employees	19
5.	Section 20492.1 Removal of Contract Exclusions Prospectively Only	20
6.	Section 20499 Full Formula Plus Social Security	20
7.	Section 20500 Employee Sharing Cost of Additional Benefits	21
8.	Section 20603.03 Employee Contribution Rate for CSUC Auxiliary Organizations Reduced to State Member Level	21
9.	Section 20615.5 Employer Paid Member Contributions as Compensation	22
10.	Section 20818 Two Years Additional Service Credit	22
11.	Section 20834.12 Prior Service Credit for Employees of an Assumed Agency or Function	25
12.	Section 20835.1 Limit Prior Service to Members Employed on Contract Date	25
13.	Section 20862.8 Credit for Unused Sick Leave	25
14.	Section 20894.3 Military Service Credit as Prior Service	25
15.	Section 20899.1 Credit for War Relocation Leave	25
16.	Section 20899.5 Refund of Contributions Made for War Relocation Credit	26
17.	Section 20930.3 Military Service Credit as Public Service	26
18.	Section 20930.11 Public Service Credit for Periods of Layoff	26
19.	Section 20930.31 Public Service Credit for Employees of an Assumed Agency or Function	27
20.	Section 20930.32 Public Service Credit for Service Rendered to a California Nonprofit Corporation	27
21.	Section 20930.33 Military Service Credit for Retired Persons	27
22.	Section 20930.90 Public Service Credit for Excluded or Limited Prior Service	27
23.	Section 20938 Cancellation of Payment for Optional Service Credit Upon Retirement for Industrial Disability	28
24.	Section 20954 Partial Service Retirement	28
25.	Section 20980.1 Age 60 Mandatory Retirement for Local Safety Members	28
26.	Sections 21022 & 21022.1 Industrial Disability Retirement for Local Miscellaneous Members	28
27.	Section 21222.4 One-Time 15% Increase for Certain Safety Members Who Retired for Service Retirement	28
28.	Section 21222.5 One-Time 15% Increase for Certain Safety Members Who Retired for Service, Industrial or Nonindustrial Retirement	29
29.	Section 21222.6 One-Time 15% Increase for Miscellaneous Members Who Retired or Died Prior to July 1, 1971	29
30.	Section 21222.72 One-Time 4% Increase for Members Who Retired or Died Prior to January 1, 1981	29
31.	Section 21222.85 One-Time 3% to 15% Increase for Members Who Retired or Died Prior to January 1, 1974	29
32.	Section 21222.86 One-Time 1% to 7% Increase for Members Who Retired or Died Prior to July 1, 1974	30
33.	Section 21223 One-Time Increase for Members Who Retired or Died Prior to January 1, 1975	30
34.	Section 21230 Annual Cost-of-Living Allowance Increase	30

1.17

**1995 OPTIONAL CONTRACT PROVISIONS
CONTENTS CON'T.**

35. Section 21251.13	2% @ 60 Full, Supplemental or Modified Formula for Local Miscellaneous Members	31
36. Section 21251.132	2% @ 55 Full, Supplemental or Modified Formula for Local Miscellaneous Members	31
37. Section 21251.133	1.5% @ 65 Formula for Local Miscellaneous Members	32
38. Section 21252.01	2% @ 50 Full, Supplemental or Modified Formula for Local Safety Members	32
39. Section 21252.02	2.5% @ 55 Formula for Local Safety Members	33
40. Section 21252.6	2% @ 55 Full, Supplemental or Modified Formula for Local Safety Members	33
41. Section 21252.61	2.35% @ 56 Modified Formula for Local Safety Members	33
42. Sections 21263, 21263.1 & 21263.3	Post-Retirement Survivor Allowance	34
43. Section 21266	Post-Retirement Survivor Allowance to Continue After Remarriage	34
44. Section 21298	Improved Nonindustrial Disability Allowance	35
45. Section 21305	Increased Industrial Disability Allowance to 75% of Final Compensation	35
46. Section 21307	Improved Industrial Disability Allowance for Local Safety Members	35
47. Section 21361.5	Local System Service Credit Included in Basic Death Benefit	35
48. Section 21365.6	Pre-Retirement Optional Settlement 2 Death Benefit	35
49. Section 21367.53	\$600 Retired Death Benefit	36
50. Section 21373	Continuation of Death Benefits After Remarriage of Survivor	36
51. Section 21382.4	Third Level of 1959 Survivor Benefits	36
52. Section 21382.5	Fourth Level of 1959 Survivor Benefits	37
53. Section 21385.7	1959 Survivor Benefits to Surviving Spouse at Age 60	38
54. Section 21388	Second Opportunity to Elect 1959 Survivor Benefits	38
B. Miscellaneous Member Classifications Optionally Reclassified to Safety by Amendment to the Contract		39
C. Special Item - Health Insurance Public Employees' Medical and Hospital Care Program		41

1.18

A. OPTIONAL BENEFIT PROVISIONS

1. Section 20024.2

One-Year Final Compensation

The period for determining the average monthly payrate 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.

Member Cost: None.

2. Section 20046

Extension of Reciprocity Rights for Elective Officers

The current maximum period of six months between a local member's CalPERS service and service under a reciprocal retirement system, to ensure reciprocity privileges, would be extended to one year for elective officers if the CalPERS 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 CalPERS 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.

Member Cost: None.

3. Section 20365 Optional Membership for Part-Time Employees

Regular part-time employees who are excluded from CalPERS 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, CalPERS

benefits do not meet the minimum requirements for part-time employees. Part-time employees who elect CalPERS 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.

Member Cost: See description above.

4. Section 20461.6

Different Level of Benefits Provided for New Employees

A contracting agency may 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-Miliias-Brown Act. CalPERS 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.

A. OPTIONAL BENEFIT PROVISIONS (CON'T)

- 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 CalPERS 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.

Member Cost: None.

5. Section 20492.1

Removal of Contract Exclusions Prospectively Only

A contracting agency may 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 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.

Member Cost: None.

6. Section 20499

Full Formula Plus Social Security

A contracting agency may provide full CalPERS 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).

Member Cost: Member contributions will increase approximately \$10.00 per month.

A. OPTIONAL BENEFIT PROVISIONS CONT.

7. Section 20500

Employee Sharing Cost of Additional Benefits

This benefit allows a contracting agency, or an agency that initially contracts with CalPERS, 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. CalPERS 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 share cost. 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. A contracting agency amending its contract may share the cost of either the 2% @ 55, 2.35% @ 56, 2.5% @ 55, or 2% @ 50 formula with its local safety members or the 2% @ 55 formula with its 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 without 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.

Member 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.

8. 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).

A. OPTIONAL BENEFIT PROVISIONS CONT.

Employer Cost: Valuation required.

Rough Estimate: Up to 5.0% of payroll for miscellaneous groups.

Member Cost: Reduction in member contributions as discussed above.

9. Section 20615.5

Employer Paid Member Contributions as Compensation

A contracting agency that has elected to pay all or a portion of the normal contributions of members of a group or class of employment pursuant to Section 20615, may, pursuant to a labor policy or agreement, stop paying those contributions **during the final compensation period** and instead increase the payrate of the members by the amount of employer paid member contributions (EPMC). This results in a higher average monthly payrate for the purpose of computing the member's retirement allowance. Government Code Section 20615.5 requires the following:

- a. The amount of EPMC, e.g. 7% or 9%, or less, e.g., 5% or 4%, is the **same** amount to be converted to payrate during the member's final compensation period.
- b. The employer is to inform all persons hired after the effective date of the contract amendment how this benefit relates to their total compensation and benefit package.
- c. The unfunded actuarial liability costs (temporary increase to the employer contribution rate) attributable to this benefit will be amortized over the agency's current funding horizon.
- d. The cost implications of this amendment must be made public at **two** consecutive public meetings at least **two weeks** prior to adoption of the final documents.
- e. The employer contribution rate will be adjusted to include the cost of this benefit **commencing with the effective date of the amendment to the contract**.

Employer Cost: Valuation required.

Member Cost: Increase in member earnings will increase the amount of member contributions.

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 because of impending mandatory transfers, layoffs, or demotions 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 can not 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 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.
- c. 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.
- d. 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 have received without the additional service credit.

To be eligible for this service credit, a member 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

A. OPTIONAL BENEFIT PROVISIONS (CONT.)

cannot receive credit under this section if the member 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 receive an invoice for the exact cost after all eligible members have received the additional service credit. Payments may be remitted over a two year period with the minimum of annual installments. All accounts, except lump sum payments remitted within thirty days of billing, will be subject to interest assessment at the current employer crediting rate.

Member Cost: None.

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

1.23

A. OPTIONAL BENEFIT PROVISIONS CONT.

COST FACTOR CHART

Ages	Miscellaneous Members 2% @ 60 formula				Safety Members	
	With Social Security Coverage		Without Social Security Coverage		2% @ 55 formula	2% @ 50 formula
	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

Ages	2% @ 55 formula			
	With Social Security Coverage		Without Social Security Coverage	
	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

PROCEDURES FOR CALCULATION OF ESTIMATED EMPLOYER COST

The cost of providing the two years additional service credit is calculated based on the member's annual reportable compensation, 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 all individuals who meet the minimum eligibility for retirement and who are employed in the designated classification, department or organizational unit.
2. Determine the annual reportable compensation (payrate) and the age of each person.
3. Locate the appropriate factor on the Cost Factor Chart and multiply the annual payrate 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.

1.24

A. OPTIONAL BENEFIT PROVISIONS (CON'T.)

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.
Member 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 CalPERS) to persons in employment with the agency on the effective date of its CalPERS 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.
Member 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 creditable days.

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 allowable percentage.

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.
Member 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 CalPERS 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 CalPERS 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.
Member 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.
Member Cost: The amount required to purchase the credit is determined in accordance with Section 20932.

A. OPTIONAL BENEFIT PROVISIONS CON'T.

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.
Member Cost: None.

17. Section 20930.3

Military Service Credit as Public Service

A member may elect 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 CalPERS 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 1976, 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.
Member 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

A member may receive up to one year of public service credit for each period 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 return within 12 months of the date of layoff to full-time 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.)
- b. The member must elect to purchase the credit within 3 years of returning to work or the effective date of the contract amendment to become subject to this section.
- c. The member must redeposit any CalPERS contributions withdrawn during the period of layoff.

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

A. OPTIONAL BENEFIT PROVISIONS CONT.

19. Section 20930.31

Public Service Credit for Employees of an Assumed Agency or Function

Employees of a contracting agency are permitted to purchase as "public service credit", service rendered as 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.

Member 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 credit", service rendered to a California nonprofit corporation serving firefighters employed by state and local agencies.

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

Member 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.

Member 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 CalPERS) 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 future valuations.

Member Cost: Individual calculation required. After the contract has been amended, the member may obtain cost information by contacting Member Services Division.

1.27

A. OPTIONAL BENEFIT PROVISIONS CONT.

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.
Member 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.
Member 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.
Member 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 CalPERS allowance.

Employer Cost: 0.5% of payroll for miscellaneous groups. Actual costs will emerge in future valuations.
Member 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

A. OPTIONAL BENEFIT PROVISIONS CONT.

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.
Member Cost: None.

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

28. Section 21222.5

One-Time 15% Increase for Certain 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.
Member 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.

Member 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.
Member 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.

1.29

A. OPTIONAL BENEFIT PROVISIONS con't.

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.
Member 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.
Member 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 retired 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.
Member 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.

1.30

A. OPTIONAL BENEFIT PROVISIONS CON'T.

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 needs to specify the base year.
Rough Estimate: 3% -1.0% to 6.0%* of payroll for miscellaneous groups; 2.0% to 11.0%* of payroll for safety groups; 4% -2.0% to 13.0%* of payroll for miscellaneous groups; 8.0% to 28.0%* of payroll for safety groups. 5% -4.0% to 22.0%* of payroll for miscellaneous groups; 13.0% to 42.0%* of payroll for safety groups.

Member 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 21251.13

2% @ 60 Full, Supplemental or Modified Formula for Local Miscellaneous Members

This formula provides to local miscellaneous members 2% of pay at age 60 for each year of service credited with that employer. For members who retire earlier, the percentage of pay is reduced to 1.092% at age 50 which gradually increases for each attained age to the maximum of 2.418% at age 63+. (A formula change affecting the members' contribution rate requires an election of the affected members.)

This formula is mandated for local miscellaneous members unless the employer has contracted to

provide the 2% @ 55 formula (Section 21251.132) or the 1.5% @ 65 formula (Section 21251.133).

Local miscellaneous members subject to the 2% @ 60 Full or Supplemental formulas contribute 7% of reportable earnings. Those covered by the 2% @ 60 Modified formula (coordinated with Social Security) contribute 7% of reportable earnings in excess of \$133.33.

Employer Cost: Valuation required.

Member Cost: As discussed above.

36. 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. 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 the maximum of 2.418% at age 63+. 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 reportable earnings. Those covered by the 2% @ 55 Modified formula (coordinated with Social Security) contribute 7% of reportable earnings in excess of \$133.33.

Employer Cost: Valuation required.

Rough Estimate: 3.4% to 8.7% of payroll for miscellaneous groups.

Member Cost: As discussed above.

A. OPTIONAL BENEFIT PROVISIONS CON'T.

37. Section 21251.133

1.5% @ 65 Formula for Local Miscellaneous Members

A contracting agency which has local miscellaneous members, who are covered under Social Security as a result of the employer's voluntary agreement to provide coverage pursuant to Section 218 of the Social Security Act, may include in its contract the 1.5% @ 65 formula. Members who are not covered under Social Security will be subject to either the 2% @ 60 formula or the 2% @ 55 formula for local miscellaneous members. This formula provides to local miscellaneous members 1.5% of pay at age 65 for each year of service credited with that employer. For members who retire earlier, the percentage of pay is reduced to .500% at age 50 which gradually increased for each attained age to 1.5% at age 65+.

Agencies amending for this formula are providing an alternate level of benefits pursuant to Government Code Sections 20547-20547.8. The following provisions are applicable:

- a. All future hires who are first-time CalPERS members will be subject to this benefit. Eligible members employed prior to the effective date of the agency's contract amendment shall have the right to elect to be subject to this benefit for future service only.
- b. A member must be at least age 55 with five years of CalPERS credited service to be eligible for a service retirement. However, for those members who voluntarily elected to be subject to the 1.5% @ 65 formula, the minimum requirement is age 50 with five years of CalPERS credited service.
- c. In determining the benefits payable under this formula, the final compensation shall be a period of 36 consecutive months.
- d. The disability retirement benefit for members with at least five years of credited service is 1.35% of final compensation. The maximum percentage for members who have between 10,000 and 24,691 years of credited service is one-third of final compensation. The disability retirement allowance cannot be more than the

service retirement allowance if the member were to continue in employment and retire at age 65.

- e. The annual cost-of-living allowance increase is a maximum of 2.0%.
- f. The member contribution rate is 2% of reportable earnings.
- g. Other optional benefits currently provided in the agency's contract will be applicable to members covered under this formula, e.g. Section 20862.8 (Credit for Unused Sick Leave) and Sections 21263, 21263.1 & 21263.3 (Post-Retirement Survivor Allowance).

Employer Cost: No rate change at time of amendment. Costs will emerge in future valuations.

Member Cost: As discussed above.

38. 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 after 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 reportable earnings. Those covered under the 2% @ 50 Modified formula (coordinated with Social Security) contribute 9% of reportable earnings in excess of \$133.33.

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.

Member Cost: As discussed above.

A. OPTIONAL BENEFIT PROVISIONS CON'T.

39. 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 of the affected members.)

Local safety members who are covered under the $\frac{1}{2}$ @ 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 reportable earnings in excess of \$238.00.

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.

Member Cost: As discussed above.

40. 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 $1\frac{1}{4}$ @ 60 formula and/or the $\frac{1}{2}$ pay @ 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 reportable earnings. Those covered under the 2% @ 55 Modified formula (coordinated with Social Security) contribute 7% of reportable earnings in excess of \$133.33.

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.

Member Cost: As discussed above.

41. 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. 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+. (A formula change affecting the members' contribution rate requires an election of the affected members.)

Local safety members who are covered under the $\frac{1}{2}$ pay @ 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 reportable earnings in excess of \$133.33.

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

A. OPTIONAL BENEFIT PROVISIONS CON'T.

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 CalPERS contract. CalPERS will accept the agency's certification that it complies with the MOU requirements, except for obvious deficiencies.

Employer Cost: Valuation required.

Member Cost: As discussed above.

42. 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 continuously to the date of 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 the member's 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 surviving spouse or eligible child or children, the benefit would be paid to the surviving parent or parents of the deceased member who were dependent upon the member. 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 payable to a retired member who chose Option 2, 3, or 4; or the beneficiary of such retirees, shall be increased by 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 post-retirement survivor allowance upon the retired member's death.

Sections 21263, 21263.1 and 21263.3 are applicable, by amendment, to contracting 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.

Member Cost: None.

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

43. 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.

1.34

A. OPTIONAL BENEFIT PROVISIONS CON'T.

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

44. 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 for miscellaneous groups;
0.05% to 0.25% of payroll for safety groups.
Member Cost: None.

45. 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.
Member Cost: None.

* The agency's contract must include Sections 21022/21022.1 for a local miscellaneous member to be eligible.

46. 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 CalPERS industrial disability retirement allowance.

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

47. 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.
Member Cost: None.

48. 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.

1.35

A. OPTIONAL BENEFIT PROVISIONS CON'T.

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

49. 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.
Member Cost: None.

50. Section 21373

Continuation of Death Benefits After Remarriage of Survivor

If the surviving spouse remarries, death benefits being paid to the spouse of a member who died prior to retirement will not cease.

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/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/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.
Member Cost: None.

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

51. Section 21382.4

Third Level of 1959 Survivor Benefits

This benefit provides a monthly allowance to survivors of a member who dies prior to retirement. The benefit is paid in addition to the Basic Death Benefit, the 1957 Survivor Benefit, or, if applicable, the Pre-Retirement Optional Settlement 2 Death Benefit but would be reduced by the amount of the Industrial Death Benefit, if payable. The monthly allowance payable to eligible survivors is as follows:

Spouse with two or more children; or three or more dependent children, alone \$840

Spouse with one dependent child; or two dependent children alone \$700

One dependent child; or surviving spouse at age 62*, or older until remarriage**; or dependent parents \$350

* The benefit would be payable to a surviving spouse at age 60 if the agency's contract includes Section 21385.7 (1959 Survivor Benefits to Surviving Spouse at Age 60).

** The benefit would not cease upon remarriage if the agency's contract includes Section 21373 (Continuation of Death Benefits After Remarriage of Survivor).

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. If the agency later amends its contract to include Section 21373, surviving spouses who elected to receive the reduced allowance would have their allowance restored to the lifetime allowance to which he or she was originally entitled.

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. Members in employment prior to the effective date of the amendment may elect not to be covered, however, participation is required for all future hires who are not covered under Social Security (Section 21385).

1.36

A. OPTIONAL BENEFIT PROVISIONS cont.

Effective January 1, 1994, this benefit is mandatory for public agencies first contracting or any contracting agency amending its contract to remove exclusions of member classifications for employees who become CalPERS members and who are not covered under Social Security. The agency may elect to provide Section 21382.5 (Fourth Level of 1959 Survivor Benefits).

Employer Cost: \$2.00 per month per covered member. Valuation required if the contract currently provides a lower level of 1959 Survivor Benefits to determine the funding status of the agency's 1959 Survivor Benefit Account. (There is no fee for this valuation.)

Member Cost: \$2.00 monthly (non-refundable).

The employer cost is based on a term insurance valuation method of a large experience pool rather than the experience of your agency, the rate is less likely to have large fluctuations, though it may vary from year to year depending on mortality experience of the pool. The actual 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 the 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 \$2.00 payment per covered member will be 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 21382.5

Fourth Level of 1959 Survivor Benefits

This benefit provides a higher level of 1959 Survivor Benefits. The monthly allowance payable to eligible survivors under this section is as follows:

- Spouse with two or more children; or three or more dependent children, alone \$2,280
- Spouse with one dependent child; or two dependent children alone \$1,900

One dependent child; or surviving spouse at age 60, or older until remarriage*; or dependent parents \$950

* The benefit would not cease upon remarriage if the agency's contract includes Section 21373 (Continuation of Death Benefits After Remarriage of Survivor).

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. If the agency later amends its contract to include Section 21373, surviving spouses who elected to receive the reduced allowance would have their allowance restored to the lifetime allowance to which he or she was originally entitled.

Employer Cost: \$9.00 per month per covered member. Valuation required if the contract currently provides a lower level of 1959 Survivor Benefits to determine the funding status of the agency's 1959 Survivor Benefit Account. (There is no fee for this valuation.)

Member Cost: \$2.00 monthly (non-refundable). As with Section 21382.4, public agencies contracting or amending to provide the Fourth Level will receive a single employer rate based on term insurance rates. This rate will be calculated on the pool experience rather than individual employer experience. The actual employer cost for agencies currently providing 1959 Survivor Benefits who amend to provide the Fourth 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 \$8.00 payment per covered member will be 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.

1.37

A. OPTIONAL BENEFIT PROVISIONS CON'T.

53. Section 21385.7

1959 Survivor Benefits to Surviving Spouse at Age 60

The eligibility age of a surviving spouse is reduced to 60 years of age for the 1959 survivor allowance, otherwise payable to a surviving spouse at 62 years of age.

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

Member Cost: None.

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

54. Section 21388

Second Opportunity to Elect 1959 Survivor Benefits

Members who elected not to be covered by the 1959 Survivor Benefits are given another opportunity to elect such coverage. Eligible members must elect within 90 days after the effective date of the contract amendment. The effective date of coverage will be the date the member **first** became eligible for the 1959 Survivor Benefits.

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

Member Cost: \$2.00 monthly (non-refundable). Plus \$2.00 for every month from the date of original eligibility.

B. MISCELLANEOUS MEMBER CLASSIFICATIONS RECLASSIFIED TO SAFETY BY AMENDMENT TO THE CONTRACT

Miscellaneous members in the following classifications who meet the definition of local safety members, as defined in the applicable section, may be reclassified from Miscellaneous to Safety category, and any past "qualifying service" is reclassified when these members 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 of 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 officers or employees 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 officers or employees 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).

RECLASSIFICATION

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). Members employed in positions 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 remain 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.

**B. MISCELLANEOUS MEMBER CLASSIFICATIONS RECLASSIFIED
TO SAFETY BY AMENDMENT TO THE CONTRACT**

Member Cost: See cost information under the appropriate formula.

NOTE: For agencies providing Social Security coverage for their 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 fire fighter/police officer for Social Security purposes.

1.40

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

Public agencies which contract with CalPERS 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 CalPERS 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-CalPERS 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 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 1995/96 contract year are:

PERS-CARE (Preferred Provider Organization Plan)
PERS CHOICE (Preferred Provider Organization Plan)
AETNA of California (HMO)
Blue Shield (HMO)
Calif. Professional Firefighters Assoc.
(CPFA) (Association Plan)
CIGNA Health Plan (HMO)
Family Health Program/Take Care (HMO)
Foundation Health (HMO)
Health Net (HMO)
Health Plan of the Redwoods (HMO)
Kaiser North (HMO)
Kaiser South (HMO)
Lifeguard, Inc (HMO)
Maxicare National (HMO)
OMNI Health Plan (HMO)
PacifiCare (HMO)
Peace Officers Research Assoc. of Calif
(PORAC) (Association Plan)

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 CalPERS 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. SPECIAL ITEM - HEALTH INSURANCE
PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE PROGRAM CON'T.**

- c. Contribute a percent (0.0% (zero) for the 1994/95 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 1994/95 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 CalPERS health benefits program.

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)**

1.42

MEMBERSHIP PROCEDURES TABLE OF CONTENTS

Telephone and Section Directory 2.3

Determining Membership Eligibility 2.5

 Positions Excluded by Retirement Law (PERL) 2.6

 "Optional" Members 2.8

 Positions to Monitor for Qualification 2.9

 Notice of Exclusion from CalPERS Membership PERS-MEM-139 2.10

School Employment: CalPERS or STRS? 2.17

Membership Categories 2.21

 Local Police Officer 2.22

 Local Firefighter 2.22

 County Peace Officer 2.22

 Local Safety Officer 2.22

 Other Safety Classifications—Provided by Contract 2.23

 Schools—Local Police 2.25

Membership Form PERS-MSD-1 2.27

 This was previously the MEM-1. The MEM-1 and the BAS-167 have been
 combined into one form which is the Member Action Request (PERS-MSD-1)

 Election of Optional Membership PERS-MEM-59 2.37

 Overtime Positions 2.42

 Birthdate Discrepancy PERS-MEM-12 2.43

 Acceptable Birth Documents 2.47

 Notice of Change and/or Certification
 of Contribution Rate PERS-MEM-155 2.49

Reciprocity and Similar Benefits 2.54

 Full Reciprocity 2.54

 Public Retirement Systems that have Established Reciprocity with CalPERS . 2.54

 Conditions for Acquiring the Benefits of Full Reciprocity 2.54

 Rights and Benefits with Full Reciprocity 2.55

CalPERS Benefits from Movement to Certain Non-Reciprocal

Public Retirement Systems 2.56

 Procedures for Establishing Reciprocity 2.56

Redeposit of Withdrawn Contributions and Other Service Credit ... 2.57

 Redeposits 2.57

 Service Prior to Membership 2.57

 Public Service and Leaves of Absence 2.57

 Verification of Service 2.57

2.1

MEMBERSHIP PROCEDURES TABLE OF CONTENTS CON'T.

Contract Exclusions..... 2.57
Payments for Redeposit or Service Prior to Membership 2.58
Inquiries 2.58
Prior Service 2.59
 Prior Service Verification PERS-MEM-17/17A 2.60
 Example 2.66
Military Service Credit 2.67
 Credit for Absence from Employment for Military Service 2.67
 Military Service Credit as Prior Service 2.67
 Credit for Military Service Prior to Employment 2.68
 Inquiries 2.68
Authorization for Contribution and/or
 Rate Adjustment PERS-MEM-823C 2.69
Refund Tax Information PERS-BAS-500 2.75

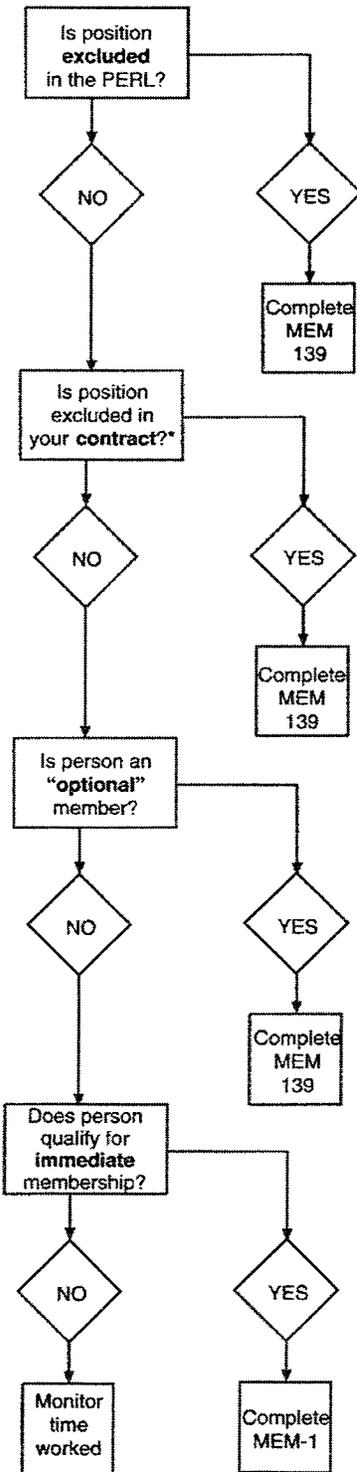
**MEMBER SERVICES DIVISION
 TELEPHONE AND SECTION CODE DIRECTORY**

	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
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.

2.3

DETERMINING MEMBERSHIP ELIGIBILITY



*Please refer to "Invalid/ Superseded Contract Exclusions" on following pages.

2.5

POSITIONS EXCLUDED BY RETIREMENT LAW (PERL) FROM CALPERS COVERAGE

A. MEMBERS OF OTHER RETIREMENT SYSTEMS: Persons who are receiving service credit in another public retirement system (federal, state, county, city, or other local) are, **as to such service**, excluded from CalPERS membership by Section 20332.

NOTE: Persons can have dual membership in two or more public retirement systems, as long as it is for **different service**; what is prohibited is receiving credit in more than one system for the **same service**.

B. INDEPENDENT CONTRACTORS: Independent contractors are not "employees," and are excluded from membership in CalPERS by Section 20330(b). An independent contractor is someone who contracts to do a piece of work according to his/her own methods, and is subject to his/her employer's control only as to the **end product** or **final result** of work; and not as to "where, when and how" the work is performed.

CalPERS often uses the "Common Law Control Test" extracted from the **State Administrators' Handbook** as a guide to determining employee/contractor status.

C. ELECTED OR APPOINTED OFFICERS OF A COUNTY SUPERINTENDENT, SCHOOL DISTRICT, OR A CONTRACTING AGENCY OTHER THAN A CITY OR COUNTY: Such persons who are elected or appointed on or after July 1, 1994 (to a term not consecutive with a term held on June 30, 1994) are excluded from membership in CalPERS by Section 20361(c); this applies primarily to persons who serve on public commissions, boards, councils, and/or similar bodies. NOTE: This exclusion does **not** apply to persons elected to a city council or county board of supervisors, who are still "optional" members of CalPERS (see "Election of Optional Membership", this section).

D. STUDENT ASSISTANTS/AIDES: A student in a public school, who is also

employed in the same district in which he/she is a student, whose "student" status is a prerequisite for employment, is excluded from CalPERS membership by Section 20330(c).

E. STUDENT TEACHERS WITH TEMPORARY TEACHER-ASSISTANT CERTIFICATE: Persons employed as student teachers under Education Code Section 44926 (who possess a temporary certificate to serve as a teacher-assistant) are excluded from CalPERS membership by Government Code Section 20330(d), and are excluded from STRS membership by Section 22607 of the Education Code.

F. PROFESSIONAL LEGAL SERVICES TO A CITY: All persons rendering professional legal services **to a city** (other than a City Attorney, or Deputy/Assistant City Attorney) are excluded from CalPERS membership.

EXCEPTION: Persons holding the office of city attorney or deputy/assistant city attorney prior to July 1, 1994, may continue to be "optional" members of CalPERS (refer to Optional Members).

G. JOB TRAINING PARTNERSHIP ACT PARTICIPANTS: Such persons are excluded from CalPERS membership by Section 20330(f).

H. INMATES OF PUBLIC AGENCY INSTITUTIONS (e.g., a prison/penitentiary, or mental hospital): Such persons are excluded from CalPERS membership by Section 20330(a), even if receiving compensation for such services as they perform.

POSITIONS EXCLUDED BY RETIREMENT LAW (PERL) FROM CALPERS COVERAGE con't.

CONTRACT EXCLUSIONS: Section 20492 gives CalPERS authority to grant to contracting agencies exclusions from CalPERS coverage. Such exclusions may **not** be made for individual employees (e.g., City Manager, Fire Chief, etc.), but must be of groups of employees such as by departments or duties. Any exclusions in your agency's CalPERS contract are shown in your Coverage Key.

Such exclusions, when granted, are effective **only** with respect to **future** entrants into such a group; persons employed in this group **prior** to the exclusion are **not** affected by the addition of this exclusion.

INVALID/SUPERSEDED CONTRACT EXCLUSIONS: Section 20334 (incorporating the former 20336) states that this section "shall supersede any contract provision excluding persons in any temporary or seasonal employment basis and shall apply only to persons entering employment on or after January 1, 1975."

There are some agencies who have contract exclusions which were granted to their contract prior to January 1, 1975, where the reason/basis for the exclusion was the "temporary" or "seasonal" employment base of the employees. Such exclusions **have** been superseded by Section 20334; therefore, the exclusion no longer applies with respect to employees entering such employment after January 1, 1975.

EXAMPLE: If your contract excludes "Temporary Extra-Help Clerical Employees" from July 1, 1968, this exclusion **has** been superseded by Section 20334; employees entering such category after January 1, 1975 are not bound by this contract exclusion, and should enter membership upon meeting the normal qualifications.

"OPTIONAL" MEMBERS OF CALPERS

Government Code Sections 20360-20364 provide for "optional" membership in CalPERS for certain classes of employees, particularly those whose appointment tenure is subject to the electoral process (such as elected officials). Optional members of CalPERS are excluded from membership unless and until they elect such membership. Upon electing membership, they may elect to contribute and receive service credit for their previous employment. (See our booklet, "Service Credit" for more information about requesting credit.)

The following employees of contracting agencies are optional members who, if they are compensated for their service may elect membership by completing form **PERS-MEM-59**:

- a. **SOME ELECTIVE OFFICERS:** Persons elected to City Council, County Board of Supervisors, Mayor, as well as officers of contracting agencies elected by the people.
- b. **APPOINTIVE OFFICERS OF A CITY OR COUNTY:** Persons who are appointed to a **fixed term of office with a city or county** (e.g., members of an appointed Commission, such as a Planning Commission, or an appointed City Clerk or Treasurer, etc.).

NOTE: Effective July 1, 1994 elected or appointed officers of a County Superintendent of Schools, a school or community college district, or a contracting agency other than a city or county (e.g., who serve on public commissions, boards, councils, or similar bodies) are excluded from membership in CalPERS. This exclusion applies only to persons first elected or appointed on or after July 1, 1994, or following any break in service on or after July 1, 1994. Prior to July 1, 1994, such persons were generally "optional" members.

- c. **CITY ATTORNEY, DEPUTY/ASSISTANT CITY ATTORNEY:** Persons in office **prior to July 1, 1994** (with no break in service while serving in the office held on June 30, 1994) are optional members.

NOTE: Persons in office/employed for the first time after July 1, 1994 (or after a break in service, if in office/employed before June 30, 1994) are no longer "optional" members, but are subject to the normal rules for qualification for membership.

Refer to the Manual Section, "Election of Optional Membership" for procedural information concerning such elections.

It is the responsibility of the employer to notify employees of their potential optional membership rights. If an employee chooses not to become a CalPERS member, it is recommended that this decision be documented for the employer's files. A copy of this document does **not** need to be sent to CalPERS.

PART-TIME EMPLOYEES: A more recent category of "optional" members are part-time employees of a contracting agency, a school or community college district, or a county superintendent of schools. The employer may amend its contract (for contracting agencies) or adopt a resolution (for school employers) to provide Section 20365 to its part-time employees. Such employees may elect membership in CalPERS by completing form PERS-MEM-229. If such amendment or resolution is adopted, all employees eligible to elect membership are automatically subject to the same Social Security coverage provided for members whether or not they elect membership.

POSITIONS TO MONITOR FOR QUALIFICATION FOR CALPERS MEMBERSHIP

Persons who are **already** members of CalPERS do not need to "re-qualify" for membership, unless they are reentering employment after a **termination of membership** (including withdrawal of any accumulated CalPERS contributions and interest). This applies **even** if membership was established through employment with another agency, and even though they are not currently working and are on "inactive" status with CalPERS.

Many or most other employees should enter CalPERS membership **immediately upon employment** (Section 20303); however, there are some employees who must work a certain number of hours/days (commonly referred to as "qualifying time") before they can qualify for membership, such as the following:

FULL-TIME EMPLOYEES: Persons in full-time employment whose appointment/employment contract does **not** fix a term of employment longer than six months should be monitored; if full-time employment actually continues for more than six months, membership is compulsory, effective not later than the first day of the first pay period of the seventh month of employment.

LESS THAN FULL-TIME EMPLOYEES: For the majority of positions, CalPERS deems "full-time" employment to be **40 hours per week**; as defined by Section 20806.1, any amount of time worked less than this may be considered "less than full-time". However, the most important and commonly used guideline to consider for less-than-full-time employees is **1000 hours or 125 days in a fiscal year**. (125 8-hour days equals 1000 hours.) This standard is the equivalent of a 20-hour week, for 50 weeks out of the year, and is stated in Government Code Section 20334(a) (3) (B).

The general principles to follow to determine when and if someone should qualify for membership are as follows:

1. Persons who are **already** members of CalPERS are **not** excluded from membership because

they are working less than full-time; Section 20334(a) (1).

2. Persons enter membership upon appointment to a position with one of the following conditions:
 - a. The appointment/employment contract fixes a term of **full-time, continuous** employment in excess of six months.
 - b. The position requires **regular, part-time** service for at least an average of 20 hours per week (or its equivalent) for one year or longer.
3. Persons must otherwise be **monitored** to determine when and if they qualify for membership; qualification for membership is reached when:
 - a. No term (length) of appointment is specified in the appointment/employment contract, but full-time employment continues longer than six months.
 - b. The person works more than 125 days in a fiscal year, if paid on a "per diem" basis (i.e., "per day"). For this purpose, "day" means each 8 hours of compensated service; someone working a 24-hour shift (e.g., firefighters) would work 3 "days" per shift.
 - c. The person works more than 1,000 hours in a fiscal year, if paid on other than a per diem basis.

In each such case, membership becomes effective **no later than** the first day of the next pay period after (a) the seventh month of full-time employment, or (b) completion of 1000 hours or 125 days.

NOTE: It is the employer's responsibility to determine if its employees are eligible to participate in CalPERS. If at a later date it is discovered that an employer has knowingly failed to enroll an eligible employee, the employer shall pay the employee's contributions, employer's contributions, interest, and a \$500 per person administrative fee (Section 20304).

The provisions concerning less than full-time employees were formerly found in Sections 20334 and 20336 of the Government Code; under Chapter 1168, Statutes of 1993, however, these provisions were all incorporated into Section 20334 without substantive change.



California Public Employees' 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
<input type="checkbox"/> PERMANENT <input type="checkbox"/> TEMPORARY	<input type="text"/> MONTHS	<input type="text"/> MM <input type="text"/> DD <input type="text"/> YY
9. TIME BASE	IF PART TIME, ENTER THE FRACTION OF FULL TIME →	
<input type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME <input type="checkbox"/> INDETERMINATE	<input type="text"/> / <input type="text"/>	

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 does 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.

2.10

ITEM BLOCK TITLE INSTRUCTIONS

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
---	---	---	---	---	---	---

2.12

MEMBERSHIP MEM-139

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 | <p>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 CalPERS provided that their contracting agency employer amends its contract or their school employer adopts a resolution to permit such an election.</p> <p>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 CalPERS members.</p> |
| 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 CalPERS. Check with employee for current membership status.

MEMBERSHIP MEM-139

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.)

ITEM EXCLUSIONS INSTRUCTIONS

4 CalPERS Contract Exclusion (Applies to Public Agencies only)

Public Agencies by CalPERS contract agreement may exclude certain categories. (Refer to public agency Coverage Key Item 10-Exclusions). Enter the specific exclusion which applies to the employee. Please refer to "Invalid/Superseded Contract Exclusionns" on previous pages.

5 Professional Legal Service

Persons rendering professional legal services to a city are excluded from membership.

Exceptions:

- 1) A City Attorney, Assistant City Attorney, or Deputy City Attorney first entering employment on or after July 1, 1994 is subject to mandatory membership provisions. A person continuously holding such position since June 30, 1994, may have the option of membership. Refer to the Election of Optional Membership—PERS-MEM-59 in this section for further information.
- 2) The person holding the office of Assistant City Attorney.
- 3) The person holding an established position of Deputy City Attorney.

2.14

MEMBERSHIP MEM-139

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 does 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. |

2-15

2.16

SCHOOL EMPLOYMENT: COVERED BY CALPERS OR STRS?

Public school positions in California are divided into two basic types:

1. **CERTIFICATED:** An employee in a position requiring certification qualifications by or pursuant to the Education Code. Credentialed employees (e.g., teachers, administrators, health care, library media workers, etc.) are all in certificated positions.
2. **CLASSIFIED:** An employee in a non-certificated position (e.g., office workers, custodial staff, cafeteria workers, etc.).

In general terms, employees in certificated positions are, upon meeting normal qualification requirements, eligible for membership in the State Teachers' Retirement System (STRS), while classified employees may be eligible for membership in CalPERS.

Pursuant to Government Code Sections 20333, 20491 and 20580, CalPERS can cover school employees only with respect to employment in which they are not eligible for STRS coverage. Some persons who are **eligible** for membership in STRS or CalPERS may not actually **qualify** for membership in either system (due to "part-time" or "temporary/seasonal" status, etc.); thus, some school employees may not be members of either system until their working hours or conditions change.

The Education Code (which contains the laws governing STRS) contains two provisions which may give persons certain rights with regard to choosing coverage under one system or the other:

Section 22508: A person who is a STRS member, who subsequently is employed by a school district or a county superintendent in a position which requires CalPERS membership (e.g., a classified position), will **remain** a member of STRS in the new position. However, he or she may elect not to continue (i.e., to be excluded from) STRS membership, and to change to CalPERS membership in the new position.

Section 22509: A CalPERS member employed by a school district or a county superintendent, who then is employed in a position requiring STRS membership (e.g., a certificated position), will enter STRS membership in the new position. However, he or she may elect to remain a member of CalPERS in the new position.

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

These elections must be made in writing and a copy must be filed with **each system within 90 days** of entry into the new position. The election filed must be signed and dated by **both** the employee and employer. It should also indicate the date the employee entered the new position.

Send elections to:

STRS
P.O. Box 15275-C
Sacramento, CA 95813

CalPERS
Member Services Division/Unit 841
P.O. Box 942704
Sacramento, CA 94229-2704

You should also submit a Member Action Request, (MSD-1), if the member is entering/leaving active CalPERS membership.

This right of election arises **each time** the employee enters a new position or has a major change in conditions of employment. If a person does not exercise the right of election upon entering one position, the right will arise **again** upon entering a new position such as described above. For example, a classified CalPERS member who enters a certificated position but does **not** elect to remain in CalPERS coverage, will again have the right of election upon appointment to a different certificated position. However, once a person **does** exercise this right of election, this election is **irrevocable**, and will remain in effect for **all** future school employment, unless and until the person separates from employment and receives a refund of all accumulated contributions and interest.

2.1

SCHOOL EMPLOYMENT: COVERED BY CALPERS OR STRS? CON'T.

The **Education Code** (which governs STRS) and not the **Government Code** (which governs CalPERS) contains the laws regulating this election of coverage. The final decision in any questionable situation (e.g., acceptance of "late" elections) must be made by STRS; not CalPERS.

There are a number of factors that might influence a person's decision about coverage under one system or the other. Some of the differences between the two systems are the following:

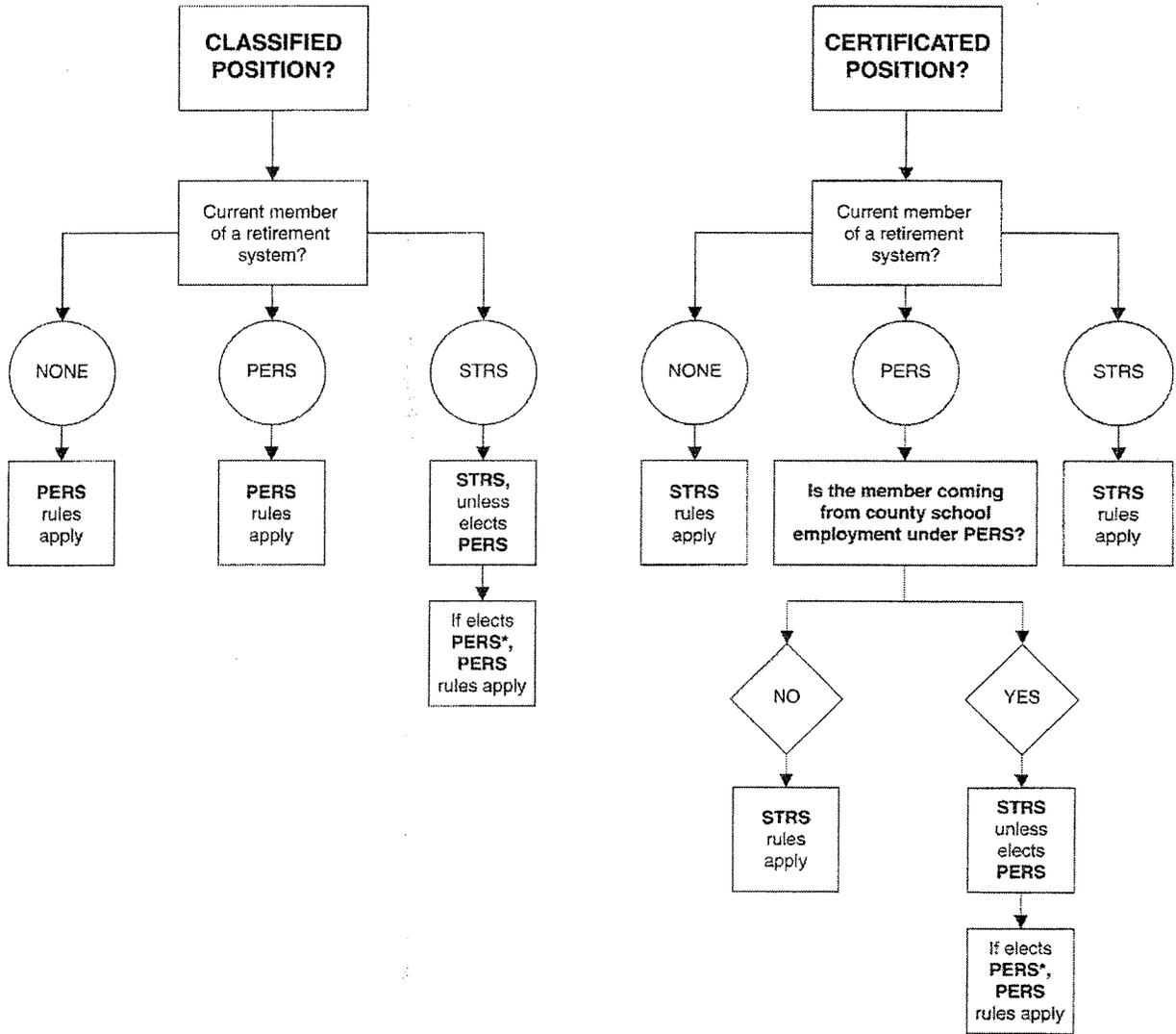
1. CalPERS members **may** or **may not** have Social Security coverage (most do), whereas STRS members generally do not;
2. The Benefit Factors based on age for service retirement may be different. STRS factors reach a maximum of 2% at age 60, for instance;
3. The employee contribution rates may be different.

We suggest you contact STRS, or the Member Services Division at CalPERS if you have any specific questions or need additional information relating to your choice of coverage.

ADDITIONAL INFORMATION:

1. A person is a "member" of CalPERS or STRS unless they have permanently separated from all employment covered by the system **and** received a refund of his or her contributions and interest on deposit.
2. It **is** possible to be an active (i.e., currently employed) member of **both** STRS and CalPERS, as long as this dual coverage is for **different positions**.
3. The right of election arises only for a CalPERS member through **school employment**. If a person has CalPERS membership through some other type of employer (for example, the State, or a contracting agency), there is no right to elect to remain a CalPERS member.
4. The right of election arises only **after** one has qualified for membership in a position that would be covered by the other system. The election cannot be made until the new position has actually become effective.
5. For situations where STRS membership is desired, no election is required.
6. The election only needs to be filed with the system indicated by the Education Code section above; if you send a duplicate copy to the other system for informational purposes, however, it should be clearly labelled "COPY."

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



2.10

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

2.20

MEMBERSHIP CATEGORIES

All CalPERS members employed by your agency will fall into one of the following general categories:

1. **Local Safety Members:** This category "includes all local police officers, firefighters, safety officers, county peace officers..., employed by a contracting agency who have by contract been included within this system." (Government Code Section 20019)
2. **Local Miscellaneous Members:** This category "includes all employees of a contracting agency who have by contract been included within this system, except local safety members." (Government Code Section 20018)
3. **School Members:** This category "includes all employees within the jurisdiction of a school employer, other than local police officers and school safety members." (Government Code Section 20013)
4. **School Safety Members:** "...any officer or employee of a school district or a community college district which has established a police department...whose principal duties consist of active law enforcement service." (Government Code Section 20019.6) **NOTE:** This category is only available by specific provision of a school employer's contract (see "School Safety Members" in the section on "Schools" below).

For most employers, all or the large majority of their employees will be in the "local miscellaneous" or "school member" categories, rather than a "safety" category.

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's contract with CalPERS. Your Coverage Key (Item 9) will indicate if your agency has contracted to reclassify any positions from the miscellaneous to a safety category.

Your agency should be aware of the fact that, apart from the "optional" contract provisions to reclassify Miscellaneous employees to the Safety category, it is **not** permissible to report employees in a "safety" category whose job duties do not support such membership. You should refer to the definitions for

Local Safety Members on the following pages for definitions of such membership.

"Safety" membership most commonly requires service rendering either "active law enforcement" or "active firefighting" services. These persons are known as "safety" employees because they are engaged in protecting the public safety, and may be exposed to physical risk during the course of employment. CalPERS relies upon an opinion of the Attorney General to define what is meant by the term "active" for safety service:

"It is suggested that active law enforcement work means 'physically active' work such as the arrest and detention of criminals... (T)he main reference is to duties which expose officers and employees to physical risk in the law enforcement field..."
(22 Ops. Cal. Atty. Gen. 229)

Another important criterion in many of the sections defining "safety" membership is the requirement that a person be "employed and qualifying as patrol officers" or "employed and qualifying as firefighters," irrespective of their current duties. This is particularly important for persons who are promoted to supervisory/managerial positions. Almost all agencies have established procedures in place (e.g., certification and/or academy training, physical fitness requirements, etc.) by which persons become "qualifying" as police or firefighters, and have standards (such as physical fitness) which must be met in order to maintain such status. Such persons who remain patrol officers/firefighters could (perhaps in special circumstances such as an emergency, or a work stoppage) be required to return to regular "active" duties; accordingly, the "safety" status is appropriate, even though the person's current duties may not involve such duties.

There are also other instances where persons have been given mandatory "safety" membership. For example, legislation passed in 1987 (AB 839, Chapter 1411) brought certain members employed between January 1, 1988 and October 2, 1989 into safety membership as "local firefighters" whose principal duties consisted of fire prevention and/or fire investigation. There have also been instances where persons rendering identification and communication

22

MEMBERSHIP CATEGORIES CON'T.

duties (i.e., police dispatchers) have been given safety membership as "local police."

CalPERS has had some cases in recent years where an employee was inappropriately retained in "safety" membership after receiving an appointment to a non-safety position, such as City Manager. Even if such a member was formerly in "safety" membership (e.g., as Police Chief or Fire Chief), safety membership cannot be given where the job duties, etc., do not support this status. **Inappropriate membership classification is one of the key factors that are investigated by CalPERS' field auditors, and corrective actions will be taken upon discovery by CalPERS staff of such inappropriate classifications.**

If you are unsure about the proper membership category for a given position, submit a job description/duty statement to CalPERS Member Services Division (Unit 841) for a determination. This may also be done upon establishing a new position, or upon significant change in the duties of a previous position.

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

LOCAL POLICE OFFICER

"...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 patrol officers 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

MEMBERSHIP CATEGORIES con't.

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 patrol officers of equal or higher rank, or as firefighters, hose operators, 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 the 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 incidental 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 police 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. 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 patrol officers 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

MEMBERSHIP CATEGORIES CONT.

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 firefighters, 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

2.24

MEMBERSHIP CATEGORIES CON'T.

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 member” 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 20019.37*).

SCHOOLS

Local Police Officer

“Any officer or employee of a school district or a community college district which has established a police department pursuant to sections 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 police officers” (*Government Code Section 20020.8*).

School Safety Members

If provided by agency contract, “school safety member” 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*).

2.25

2.26



Member Action Request PERS-MSD-1

Instructions for Completing Member Action Request
****THIS FORM MUST BE TYPED ONLY****

Detach this sheet and use it as a reference when completing the PERS-MSD-1 form. For more complete instructions, refer to the Membership section of your CalPERS Procedures Manual.

PURPOSE: The Member Action Request form (PERS-MSD-1) is used to report an employee's identification, address, employment, and changes in employment conditions to the California Public Employees' Retirement System (CalPERS). It must be completed by the employer, not by the employee.

WHEN TO COMPLETE: Complete appropriate items in both parts of this form at the time of hire, rehire, separation, or change in employee information.

Type of Action	BOX TO CHECK IN #11	Parts of Form to Complete
New Appointment, change in time base resulting in membership	Appointment	Parts I, II
Transfer within Agency which changes Coverage Group (See No. 4 below)	Appointment/ Separation	Parts I, II
Separation	Separation	Parts I, II
Return from Leave	Return from Leave	Parts I, II
Change or correction of name	Name change	Part I

SPECIAL INSTRUCTIONS:

- 1) Submit the original copy to CalPERS; create copies, if needed, for your files.
- 2) The PERS-MSD-1 form must be received by CalPERS prior to payroll reports being submitted for a new employee. Failure to do this will result in payroll errors and could generate penalty fees.
- 3) **DO NOT** complete a PERS-MSD-1 form to change or correct Social Security Number (Item 1), Sex (Item 4) or Effective Date (Item 12). Notify PERS of these corrections by writing to the Member Services Division, Section 821, P.O. Box 942704, Sacramento, CA 94229-2704. 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 complete a PERS-MSD-1 for separation from one coverage group, and another MSD-1 for an appointment to a new coverage group.
- 5) Item #12 must always be completed to reflect the date that the action checked in #11 will take effect.
- 6) For a birth date change, refer to the Membership section of your CalPERS Procedures Manual for instructions on completing the PERS-MEM-12. Do **NOT** complete a PERS-MSD-1.
- 7) 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 CalPERS Procedures Manual.
- 8) Refer to the CalPERS Manual for eligibility criteria. Attach a PERS-MEM-3 for a **Legislative employee**; a PERS-MEM-59 for an **elective official**; or, a PERS-MEM-229 for **part-time optional member**.
- 9) Items 19-21 at the bottom of the PERS-MSD-1 form **MUST** be completed by the person filling out the form.
DO NOT USE INITIALS.

227

PERS
 P.O. Box 942704
 Sacramento, CA 94229-2704
 Telephone (916) 326-3141
 FAX (916) 326-3287
 TDD (916) 326-3240

Member Action Request

PERS-MSD-1		Part I	
1 SOCIAL SECURITY NUMBER:	2 BIRTHDATE: <small>MM DD YY</small>	3 SEX: <input type="checkbox"/> FEMALE <input type="checkbox"/> MALE	
4 CURRENT NAME: PLEASE TYPE (LAST) (FIRST) (MI)			
5 MAILING ADDRESS (STREET OR P.O. BOX): STREET CITY STATE ZIP CO			SCHOOL EMPLOYEE ONLY: 6 <input type="checkbox"/> NON-CERTIFICATED <input type="checkbox"/> CERTIFICATED 7 DISTRICT/UNIT CODE:

8 EMPLOYER CODE:	9 CURRENT COVERAGE GROUP:	10 JOB OR POSITION TITLE:
11 TYPE OF ACTION:		
A. <input type="checkbox"/> APPOINTMENT/MEMBERSHIP (COMPLETE PART II)	D. <input type="checkbox"/> LEAVE OF ABSENCE (NON-PAY STATUS TWO OR MORE MONTHS)	H. <input type="checkbox"/> NAME CHANGE (COMPLETE #13)
B. <input type="checkbox"/> RETURN FROM LEAVE	E. <input type="checkbox"/> MILITARY LEAVE	I. <input type="checkbox"/> ADDRESS CHANGE (COMPLETE #5)
C. <input type="checkbox"/> SEPARATION	F. <input type="checkbox"/> SABBATICAL LEAVE	J. <input type="checkbox"/> COVERAGE GROUP CHANGE (COMPLETE #9)
	G. <input type="checkbox"/> WORKERS' COMPENSATION	K. <input type="checkbox"/> TIME BASE CHANGE ONLY (COMPLETE #14)
12 EFFECTIVE DATE OF ACTION. <small>MM DD YY</small>	13 NAME CHANGE: (TYPE PRIOR FULL NAME) (LAST) (FIRST) (MI)	

Part II	
14 TIME BASE: (FOR APPOINTMENT ONLY): <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME OR <input type="checkbox"/> INDETERMINATE	IF PART-TIME, ENTER HOURS TO BE WORKED: _____ IF PART-TIME, ENTER NORMAL WORK WEEK HOURS: _____
15 TERM OF APPOINTMENT: <input type="checkbox"/> PERMANENT <input type="checkbox"/> TEMPORARY (IF TEMPORARY ONLY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST: _____)	16 IS THIS AN OPTIONAL MEMBER POSITION? (AS DEFINED ON ATTACHED INSTRUCTION SHEET) <input type="checkbox"/> YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM: MEM-3, MEM-S9 OR MEM-229)
A. <input type="checkbox"/> EMPLOYEE IS ALREADY A PERS MEMBER	17 IF EMPLOYEE IS A SAFETY MEMBER WITH THE 1/2 PAY AT 55 FORMULA, ENTER VARIABLE CONTRIBUTION RATE: _____ • _____ %
B. <input type="checkbox"/> EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR	
C. <input type="checkbox"/> POSITION WILL AVERAGE 20 HOURS PER WEEK FOR ONE YEAR OR LONGER	
18 REMARKS:	
19 FORM COMPLETED BY: _____ DATE: _____	
20 SIGNATURE OF CERTIFYING OFFICER: _____	
21 TELEPHONE NUMBER: (_____) _____ FAX NUMBER: (_____) _____	

2.28



INFORMATION FOR THE MEMBER

Dear Member:

You will be enrolled as a member of the California Public Employees' Retirement System (CalPERS) upon the receipt in the system of this completed Member Action Request 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. YOU SHOULD 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 members 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 CalPERS. 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 California Public Employees' Retirement System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Practices Act Coordinator, CalPERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94229-2702.

Congratulations on becoming a member of CalPERS. The staff of CalPERS look forward to providing you with timely and quality service throughout your working lifetime and as a retiree of the system.

Sincerely,

Gary M. Jones
Division Chief
Member Services Division

229

PERS-MSD-1

8 EMPLOYER CODE	9 CURRENT COVERAGE GROUP	10 JOB OR POSITION TITLE
11 TYPE OF ACTION:		
A. <input type="checkbox"/> APPOINTMENT/MEMBERSHIP (COMPLETE PART II)	D. <input type="checkbox"/> LEAVE OF ABSENCE (NON-PAY STATUS TWO OR MORE MONTHS)	H. <input type="checkbox"/> NAME CHANGE (COMPLETE #13)
B. <input type="checkbox"/> RETURN FROM LEAVE	E. <input type="checkbox"/> MILITARY LEAVE	I. <input type="checkbox"/> ADDRESS CHANGE (COMPLETE #5)
C. <input type="checkbox"/> SEPARATION	F. <input type="checkbox"/> SABBATICAL LEAVE	J. <input type="checkbox"/> COVERAGE GROUP CHANGE (COMPLETE #9)
	G. <input type="checkbox"/> WORKERS' COMPENSATION	K. <input type="checkbox"/> TIME BASE CHANGE ONLY (COMPLETE #14)
12 EFFECTIVE DATE OF ACTION: MM DD YY	13 NAME CHANGE: (TYPE PRIOR FULL NAME) (LAST) (FIRST) (MI)	

ITEM BLOCK TITLE INSTRUCTIONS

- | | | |
|------------|------------------------------|--|
| 8 | Employer Code | Enter the 4-digit employer code. This is a code CalPERS assigns to each employer that identifies them from any other employer, and is found in the Coverage Key (item 1). YOUR MSD-1 CANNOT BE PROCESSED WITHOUT THIS CODE. |
| 9 | Coverage Group | Enter the 5 digit Coverage Group Code that pertains to the employee's Position Title. The coverage group code is assigned by CalPERS to identify a specific group of employees within your agency by type of retirement coverage. (Example: 70001, 60000, 75001, etc. This is not the health insurance code.) |
| 10 | Job or Position Title | Self explanatory. |
| 11. | Type of Action | Enter "x" in appropriate box, (if A, B, or J is checked - Complete Part I and II. If C or D is checked - Complete Part I and #19-21 only), and complete item 12. |
| | A) Appointment | <p>Enter effective date of action of one of the following:</p> <p>A new appointment to a position which immediately qualifies for membership.</p> <p>A current membership date for an employee now qualifying for membership pursuant to Government Code Section 20334 (refer to Determining Membership Eligibility).</p> <p>A transfer from one position to another with the same employer which changes coverage group.</p> <p>A current membership date for an Optional Member who elects to establish membership (refer to Election of Optional Membership). Complete #16.</p> |

231

ITEM	BLOCK TITLE	INSTRUCTIONS
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- | | | |
|-----------|---------------------------------------|--|
| | B) Return from Leave | Enter the effective date of return from a leave of absence. |
| | C) Separation | Enter the effective date of a separation (Complete Part I and #19-21 only.)

For SCHOOL DISTRICTS: If the employee is employed in multiple districts, submit a separation document for each district the employee is separating from. |
| | D) Leave of Absence | Only for cases when non-pay status is for two or more months. Enter the first day of leave. *(Complete Part I and 19-21 only.) |
| | E) Military Leave | Enter first day on military leave.* |
| | F) Sabbatical Leave | Enter first day of sabbatical leave.* |
| | G) Worker's Compensation Leave | Enter first day of leave for Workers' Compensation.* |
| | H) Name Change | Enter the effective date of action and complete the appropriate section. |
| | I) Address Change | This item should be used (with new address and effective date) when a change of address is one of two or more action types. For an address change only , please have the member complete and mail the postpaid CalPERS Change-of-address card (PERS-MEM-239) provided in each annual member statement and available from CalPERS Supply. (A supply of MEM-239 cards will be sent to all employers each Fall.) If the member cannot send in a Change-of-Address card, using this item on MSD-1 is acceptable. |
| | J) Coverage Group Change | This item is used when an employee is changing coverage groups due to a position change (usually from Miscellaneous to Safety). Check box "J" and input the effective date (#12) and the new coverage group code (#9). Complete Part I and II.

Only one MSD-1 is needed when changing coverage groups, using box "J".

If a coverage group was originally submitted incorrectly DO NOT submit the correction on a MSD-1. Contact CalPERS in writing. |
| | K) Time Base Change | Enter the effective date of action and complete the appropriate section. See #14. |
| 12 | Effective Date of Action | Enter 2-digits for month, date, year of action.

Example:
September 1, 1994 = MM DD YY
09 01 94 |
| 13 | Name Change | Enter employee's prior full name: last name, first name or initial, then middle name or initial. |

2.32

PERS-MSD-1

Part II

14 TIME BASE: (FOR APPOINTMENT ONLY) <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME OR <input type="checkbox"/> INDETERMINATE		IF PART-TIME, ENTER HOURS TO BE WORKED: _____	IF PART-TIME, ENTER NORMAL WORK WEEK HOURS: _____
15 TERM OF APPOINTMENT: <input type="checkbox"/> PERMANENT <input type="checkbox"/> TEMPORARY (IF TEMPORARY ONLY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST: _____)		16 IS THIS AN OPTIONAL MEMBER POSITION? (AS DEFINED ON ATTACHED INSTRUCTION SHEET) <input type="checkbox"/> YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM: MEM-3, MEM-59 OR MEM-229)	
A. <input type="checkbox"/> EMPLOYEE IS ALREADY A PERS MEMBER B. <input type="checkbox"/> EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR C. <input type="checkbox"/> POSITION WILL AVERAGE 20 HOURS PER WEEK FOR ONE YEAR OR LONGER		17 IF EMPLOYEE IS A SAFETY MEMBER WITH THE 1/2 PAY AT 55 FORMULA, ENTER VARIABLE CONTRIBUTION RATE: _____ • _____ %	

ITEM BLOCK TITLE INSTRUCTIONS

14. Time Base

Enter "x" in the box that identifies the time base this employee is expected to work at the time of hire.

If PART-TIME is selected, enter the total hours the employee is scheduled to work per week. Also, enter the normal work week hours, for your agency.

Example for Part-Time Employee:

Number of hours per week to be worked = 24
 Number of normal work week hours = 40

- enter hours to be worked: 24
- enter Normal Work Week Hours: 40

For SCHOOL DISTRICTS: If the employee is employed in multiple districts, all district employment should be combined for qualification purposes and an MSD-1 should be submitted for each district with a different unit code on each MSD-1.

INDETERMINATE Time Base is used when the employee hours will fluctuate each week.

15 Term of Appointment

Enter "x" in the appropriate box. For the purpose of this form, use the 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.

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, enter the number of months the appointment is expected to last and check one box: A, B or C. Complete A, B or C only, if it applies to the qualification for membership for the employee.

233

PERS-MSD-1

Part II

14 TIME BASE: (FOR APPOINTMENT ONLY): <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME OR <input type="checkbox"/> INDETERMINATE		IF PART-TIME, ENTER HOURS TO BE WORKED: _____	IF PART-TIME, ENTER NORMAL WORK WEEK HOURS: _____
15 TERM OF APPOINTMENT: <input type="checkbox"/> PERMANENT <input type="checkbox"/> TEMPORARY IF TEMPORARY ONLY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST: _____ A. <input type="checkbox"/> EMPLOYEE IS ALREADY A PERS MEMBER B. <input type="checkbox"/> EMPLOYEE HAS WORKED 125 DAYS OR 1,000 HOURS THIS FISCAL YEAR C. <input type="checkbox"/> POSITION WILL AVERAGE 20 HOURS PER WEEK FOR ONE YEAR OR LONGER		16 IS THIS AN OPTIONAL MEMBER POSITION? (AS DEFINED ON ATTACHED INSTRUCTION SHEET) <input type="checkbox"/> YES (ATTACH APPROPRIATE PERS OPTIONAL MEMBER ELECTION FORM: MEM-3, MEM-59 OR MEM-229)	
		17 IF EMPLOYEE IS A SAFETY MEMBER WITH THE 1/4 PAY AT 55 FORMULA, ENTER VARIABLE CONTRIBUTION RATE: _____ • _____ %	

ITEM BLOCK TITLE INSTRUCTIONS

16 Optional Member Position

If the individual has the option of electing CalPERS membership, enter an "x" in the box and complete the appropriate membership election form (see below). Both the MSD-1 and the election form must be submitted. The optional member election forms with membership categories are:

MEM-3 State Legislative Employees as cited under Government Code Section 20364. This employee must work sufficient time to qualify for membership before an election is valid. Refer to the guidelines under P.A. Manual "Determining Membership Eligibility" for time base requirements.

MEM-59 Elective Officers as defined under Section 20361. Refer to P.A. Manual information on "Election of Optional Membership" for further clarification and instructions. A person serving in an elective office is deemed to be serving on a full-time rather than part-time basis pursuant to Section 20814. Blocks 14 and 15 should be completed as full-time and permanent.

MEM-229 Part-Time Employees may have the option of CalPERS membership if the employer's contract was amended to adopt Section 20365. Block 14 should be completed with the part-time status and hourly information requested.

2.34

ITEM	BLOCK TITLE	INSTRUCTIONS
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17	Variable Contribution Rate	
----	-----------------------------------	--

Complete this block ONLY if the Employee is covered by the $\frac{1}{2}$ pay at age 55 or the $1\frac{1}{4}\%$ at age 60 safety retirement formula. Contribution rates 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 this formula by using a rate chart. 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 Item 18 ("Remarks") the dates of the absence and the rate used prior to the absence.

2.35

PERS-MSD-1

18 REMARKS:	_____
19 FORM COMPLETED BY: _____	DATE: _____
20 SIGNATURE OF CERTIFYING OFFICER: _____	
21 TELEPHONE NUMBER: (____) _____	FAX NUMBER: (____) _____

ITEM BLOCK TITLE INSTRUCTIONS

18	Remarks	Use this area to clarify above actions.
19	Form Completed By	Enter the signature of employee completing the MSD-1 and the date of completion.
20	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.
21	Telephone Number	Enter AGENCY telephone number.
	Fax Number	Enter AGENCY FAX number.

2.36

ELECTION OF OPTIONAL MEMBERSHIP PERS-MEM-59

PURPOSE

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

WHEN TO COMPLETE

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

- 1) Complete a MEM-59 and a MSD-1 when an elective officer wishes to become a member of CalPERS.
- 2) Complete a MEM-59 and a MSD-1 when a current member of CalPERS assumes an elective office and wishes to remain a member of CalPERS.
- 3) *Do not* complete the MEM-59 as a request for retroactive membership credit. It should be used only in conjunction with the MSD-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 officer of the State Senate or Assembly who is elected by either or both such houses of the Legislature;
 - b. Any person who has continuously held the office of city attorney since June 30, 1994. A city attorney taking office for the first time or returning from a break in service on or after July 1, 1994, is not an optional member, and is subject to standard eligibility requirements;
 - c. Any appointed officer of a city or county occupying a fixed term of office; and
 - d. Any officer of the State or a contracting agency elected by the people who has continuously held the same office since June 30, 1994. Any officer first elected or appointed on or after July 1, 1994, or after a break in

service from an office held on June 30, 1994 in one of the following positions is excluded from membership:

- elected or appointed officers of county superintendents of schools, school districts, or community college districts.
 - elected or appointed officers of contracting agencies (except cities or counties) who serve on public commissions, boards, councils, or similar legislative or administrative bodies.
- 2) Elective officers excluded by an agency's contract remain excluded regardless of any election filed. Since they are considered to be full-time employees, exclusions such as temporary, part-time, daily-paid, etc., do not apply.
 - 3) An elective officer is excluded from membership in CalPERS unless a written election (form MEM-59) is filed with the CalPERS Board of Administration.
 - 4) The elective officer must receive compensation for membership to be established. Reimbursement for expenses is not considered compensation.
 - 5) For CalPERS retirement purposes, Elective Officers are considered to be full-time (Government Code Section 20814). Complete the MSD-1 indicating permanent full-time employment. Refer to Payroll Reporting procedures "Payrate/Earnings Relationship" for normal contribution reporting instructions.
 - 6) 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 CalPERS, retroactive to the first day of the term.
 - 7) Submit the original signed form MEM-59 to CalPERS with the MSD-1; retain a copy for your personal records.

237

2.38



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

2.39

ELECTION OF OPTIONAL MEMBERSHIP

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

_____. My present term
(Name of State Department or Contracting Agency)

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 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

- | 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 <i>both</i> 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. |

240

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.
----------	---------------------------	---

24

OVERTIME POSITIONS

Overtime may not be reported in membership to CalPERS, either as compensation, or as employment which will result in service credit being given. Government Code Section 20025.2 defines "overtime" as follows:

"(T)he aggregate service performed by an employee as a member for all employers and in all categories of employment in excess of the hours of work considered normal for employees on a full-time basis, and for which monetary compensation is paid."

Some situations which may arise in this connection are as follows:

1. The member currently holds one full-time position subject to CalPERS, and accepts a second concurrent part-time position. **RESULT:** The part-time position is deemed to be "overtime", and may **not** be reported to CalPERS.
2. The member holds more than one part-time position with the same CalPERS covered employer. **RESULT:** The part-time positions cannot, when added together, generate more than **full-time** service and/or contributions to CalPERS. (In most cases, CalPERS considers 40 hours a week to be the standard full-time time base). Therefore, the employer must limit the earnings/service reported to CalPERS for one or both positions so that the full-time limit is not exceeded.
3. The member works more than one full-time position, either with the same employer (e.g., a school district) or with more than one CalPERS covered employer. **RESULT:** A determination must be made by CalPERS and/or the member as to which employer may be reported to CalPERS as the "basic employer".

Pursuant to changes made in Section 20025.2 by Senate Bill 53, Chapter 1297, Statutes of 1993, the treatment of **more than one full-time position** has been changed; the crucial distinction now is whether the service in question was worked **before** or **after July 1, 1994:**

AFTER JULY 1, 1994: The position with the highest pay rate or base pay should be reported to CalPERS, with the other position deemed the non-reportable "overtime" position.

BEFORE JULY 1, 1994: The member has the right to elect which of the two full-time positions will be reported to CalPERS; CalPERS will, upon discovery of the second full-time position, send the member an election allowing this choice to be made. If no election is made (i.e., if the member does not respond to CalPERS' notification of election rights), the employment with the latest hire date will be deemed the non-reportable "overtime" position.

If the service began **before** July 1, 1994 and continues **after** July 1, 1994, the member will have the election rights indicated above **only** for the service before July 1, 1994.

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 CalPERS 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 CalPERS.
- 2) Complete only the "Reply" section of the form.
- 3) If the agency discovers the discrepancy, please notify CalPERS in writing. Include the necessary documentation as listed in "Documents.... Preference and Acceptability" in this section. **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 in item 3 above.

243

2.44



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: _____ RE: _____
 (Employer Code and Name) (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 _____ (Street No. or P.O. Box)	EMPLOYER CERTIFICATION _____ (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

2.45

2.46

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 the 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 21st 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.

2.47

248

NOTICE OF CHANGE AND/OR CERTIFICATION OF CONTRIBUTION RATE PERS-MEM-155 (CALPERS-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 CalPERS 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; and
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 CalPERS. Correct your agency records as instructed on the form.

2.40



CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTICE OF CHANGE

Reply to Section:

Telephone (916) 326-3141
 TDD 326-3240 (Telecommunications for the Deaf - No Voice)

Date:

PERS-MEM-155 (Rev. 1/94)

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:			

2.50

PERS-MEM-155

EMPLOYER ACTION:

6

COMMENTS:

7

ITEM BLOCK TITLE INSTRUCTIONS

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

2.53

RECIPROCITY AND SIMILAR BENEFITS

FULL RECIPROCITY

"Reciprocity" has been established between the Public Employees' Retirement System (CalPERS) 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 CALPERS:

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

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

2. California public agency retirement systems of:

- Concord, City of**
- Contra Costa Water District**
- Costa Mesa, City of (safety employees only)**
- East Bay Municipal Utility District**
- Oakland, City of (miscellaneous employees only)**
- Sacramento, City of**
- San Clemente, City of (miscellaneous employees only)**
- San Francisco, City and County of**
- San Jose, City of**
- San Luis Obispo, County of**
- 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 CalPERS.

CONDITIONS FOR ACQUIRING THE BENEFITS OF FULL RECIPROCITY

Where CalPERS rights and benefits are involved, CalPERS 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 CalPERS 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 CalPERS.

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 CalPERS law.

254

RIGHTS AND BENEFITS WITH FULL RECIPROCIDTY

1. *Final Compensation:* Use highest compensation earnable under both systems in computing final compensation if retirement from both systems is concurrent.
2. *Qualification for Benefits:* Service in the other system may be used to meet minimum service requirements for benefits.
3. *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 CalPERS 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, CalPERS pays an annuity which is the actuarial equivalent of the member's contributions.
4. *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.
5. *Membership Rate Age:* Use 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 CalPERS 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 CalPERS to another system or from another system to CalPERS occurred after the effective date that reciprocity was established between the two systems. However, the provision relating to the 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.

CALPERS 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 CalPERS 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 CalPERS. 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 University California Retirement System (UCRS) will be considered as compensation earnable as a member of CalPERS 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.

Redeposit Rights

A member of a reciprocal retirement system, or STRS, LRS, or JRS, may redeposit in CalPERS previously withdrawn CalPERS 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 CalPERS unless the member's earlier movement from CalPERS 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 CalPERS 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 CalPERS 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 CalPERS, should note on their CalPERS retirement application their association with the other system, and retire concurrently, in order to obtain the benefit of the highest final compensation for computing their allowance under CalPERS.

General Comments

CalPERS 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.

CalPERS' 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.

2.56

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 CalPERS 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 20334.

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 CalPERS 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 CalPERS. Questions on these types of service credit should be referred to CalPERS by following the instructions noted in the Inquiries Section. **To receive this credit, a member's election must be filed with CalPERS 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 CalPERS contract, no credit is possible. If the exclusion was removed or superseded by law after the employment was rendered, credit rights would depend on the Government Code provisions under which the exclusion was removed.

25

REDEPOSIT OF WITHDRAWN CONTRIBUTIONS AND OTHER TYPES OF SERVICE CREDIT CON'T.

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 CalPERS 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 the member was previously employed.

All further correspondence will be carried on with the member.

If included in the agency's contract, the cost of Prior Service is 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 Local System Waiver and 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 CalPERS of compensated employment rendered for a public agency before the effective date of the agency's contract with CalPERS 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.

2.60

MEM-17 A (BACK)

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-17A (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, 1981-82 on the chart would cover the period July 1, 1981 through June 30, 1982.) 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 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.

MEM-17 A

AGENCY NAME/CODE _____

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

PRIOR SERVICE RECORD						IMPORTANT INSTRUCTIONS ON BACK							PERS USE ONLY
FISCAL YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
3													

< >

--	--	--	--	--	--	--	--	--	--	--	--	--	--

REMARKS _____

ITEM	BLOCK TITLE	INSTRUCTIONS
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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.

2.64

MEM-17 A

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

4

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

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

ITEM BLOCK TITLE INSTRUCTIONS

4	Remarks Certification of Service Period	To be used to clarify information listed above. 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.
----------	--	---

2.65

MEM-17 (EXAMPLE)

2.66

AGENCY NAME/ CODE
 SAMPLE

POSITIONS HELD - (For Service Personnel Report)
 SAMPLE

COVERAGE GRP
 SAMPLE

NAME (Last, First, Middle)
 SAMPLE

SOCIAL SECURITY NUMBER
 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
1971-72	ALL FORMS MUST BE SIGNED (AUTHORIZED OFFICER CANNOT SIGN HIS/HER OWN FORM).												
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													
1987-88						12/1/86							
1988-89			8/1/88										
1989-90													
1990-91			FULL TIME AND CONTINUOUS										
1991-92													
1992-93													

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 _____ CALCULATED _____

PARTIAL YEARS _____ WAS _____ CHECKED/POSTED _____

FULL YEARS _____ S/B _____ ADJUSTED CALC _____

TOTAL YEARS _____ ADJ. _____ CHECKED/POSTED _____

CONTRACT ALLOWS _____ TOTAL POSTED _____ REPOSTED _____

PRIOR SERVICE VERIFICATION

PERS-MEM-17 (1/81)

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 CalPERS 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 the 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/she 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 CalPERS 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 CalPERS employers would also be eligible to claim service credit. Your agency would be liable for the cost.

MILITARY SERVICE CREDIT CON'T.

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 CalPERS 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 CalPERS 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, 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 police officers employed by Los Angeles Unified and Community College Districts are not eligible under this law).
2. Must have a minimum of ten years of CalPERS 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 CalPERS 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, Section 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 (CALPERS-INITIATED FORM)

PURPOSE

To certify the amount of contributions due from the employee for arrears, service prior to membership, reposit, 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 CalPERS. It authorizes your agency to make an extra deduction each service period for contributions due CalPERS 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. CalPERS will *not* notify you to stop deductions.
7. It is not necessary to return a copy of the MEM-823C to CalPERS to indicate deductions are being taken.

MEM-823C



AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT

PERS-MEM-823 C PA/UC (REV. 9/89)

Telecommunications Device for the Deaf - (916) 326-3240

Telephone: (916) 326-3141

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

THESE CODE 04'S ARE TO BE TAKEN CONCURRENTLY WITH ANY OTHER CODE 04 DEDUCTION

TEF/835

2.70

EMPLOYER COPY
(For Personnel and Payroll transactions)

MEM-823C



AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT

PERS-MEM-823 C PA/UC (REV. 9/89)

Telecommunications Device for the Deaf - (916) 326-3240

Telephone: (916) 326-3141

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 DEDUCTION

ITEM BLOCK TITLE INSTRUCTIONS

- 1** **Employer Code** A four digit code assigned to your agency by CalPERS.
- 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.

27

MEM-823C



AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT
 PERS-MEM-823 C PA/UC (REV. 9/89)
 Telecommunications Device for the Deaf - (916) 326-3240
 Telephone: (916) 326-3141

EMPLOYER CODE	EMPLOYER	AGENCY UNIT CODE	MAILING DATE		
2 SOCIAL SECURITY NUMBER	MEMBER NAME		COVERAGE GROUP		
EFFECTIVE DATE	CONTRIBUTION TYPE	CONT. CODE 04	NO. OF PAYMENTS	PAYMENT AMOUNT	PAYROLL TYPE

THESE CODE 04'S ARE TO BE TAKEN CONCURRENTLY WITH ANY OTHER CODE 04 DEDUCTION

ITEM BLOCK TITLE 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.

272

MEM-823C



AUTHORIZATION FOR CONTRIBUTION AND/OR RATE ADJUSTMENT
 PERS-MEM-823 C PA/UC (REV. 9/89)
 Telecommunications Device for the Deaf - (916) 326-3240
 Telephone: (916) 326-3141

EMPLOYER CODE	EMPLOYER	AGENCY UNIT CODE	MAILING DATE		
SOCIAL SECURITY NUMBER	MEMBER NAME		COVERAGE GROUP		
3 EFFECTIVE DATE	CONTRIBUTION TYPE	CONT. CODE 04	NO. OF PAYMENTS	PAYMENT AMOUNT	PAYROLL TYPE

THESE CODE 04'S ARE TO BE TAKEN CONCURRENTLY WITH ANY OTHER CODE 04 DEDUCTION

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

2.75

274

TAX INFORMATION REGARDING REFUND—BAS-500

MEMBER REFUNDS

From CalPERS Circular Letter #800-315, dated Feb. 17, 1995:

“Employers will no longer be responsible for having their separating members complete documentation to advise CalPERS of the distribution of their contributions. Upon receipt of the MSD-1 advising the System that the employee has permanently separated, a letter of instruction, including election forms, will be sent directly to each member. Should the employee wish to leave their funds in CalPERS, they need not respond. Their contributions will continue to earn interest at the current rate. For employees who request a refund of contributions, the member will need to return the election form directly to the Refunds Section of CalPERS. Since the election information will now be sent directly to the member’s home address, it is important that the MSD-1 contain the member’s most recent address when it is submitted by their employer.”

These changes will not be issued until after a valid MSD-1 has been received by CalPERS.

A member refund will not be issued until after a valid MSD-1 has been received by CalPERS.

275

2.76

PAYROLL REPORTING PROCEDURES TABLE OF CONTENTS

Telephone and Section Directory	3.3
General Information for all Reporting Methods	3.5
Reportable/Non-reportable Compensation	3.5
CalPERS Compensation	3.5
Special Compensation	3.5
Employer's Paying Member Contributions	3.6
Compensation Paid to Court Reporters	3.13
School Employees—Less-than-full-year Contract	3.13
Payroll Reporting Elements	3.14
Introduction	3.14
Contribution Amount	3.14
Contribution Code	3.14
Contribution Rate	3.14
Coverage Group	3.15
Member Earnings	3.15
Member Name	3.15
Pay Code	3.15
Pay Rate	3.15
Service Period	3.16
Social Security Number	3.17
Survivor Contribution	3.17
Unit Code	3.18
Work Schedule Code	3.18
Payroll Reporting Element Relationships	3.20
Selecting and Reporting Contribution Codes	3.21
Reporting Employer Paid Member Contributions (EPMC) and Employer Pick-up (EPU)	3.32
Basic Contribution Calculation	3.35
OASDI Modification Chart	3.35
OASDI Modification Chart Examples	3.36
Pay Rate/Earnings Relationship	3.39
Impact on Final Benefits	3.39
Full-time Service Credit—Including Examples	3.40
Full-time Service Credit—Elected Officials—Including Examples	3.44
School Member Pay Rates	3.45
School Member—Reporting Equal Payments	3.45
School Member—Reduced Worktime Program For Classified School Members	3.45
Reporting Premium Pay Under The Fair Labor Standards Act (FLSA) ...	3.46

3.1

**PAYROLL REPORTING PROCEDURES
 TABLE OF CONTENTS CON'T.**

Payroll Reporting Methods and Forms 3.47

Changing Reporting Method 3.47

Submitting Multiple Reports 3.47

Changing Reports to include Tax Deferred Contributions 3.47

Pre-List Method 3.48

Reporting Deadlines, Administrative and Delinquency Charges 3.48

Payroll Listing—Pre-List—Including Examples

PERS-MEM-625A 3.49

Instructions for Completion 3.52

Pre-List Addition 3.54

Payroll Listing—Modified Pre-List PERS-MEM-625A 3.60

Payroll Reporting System—Personal Computer Method 3.64

Diskette/Magnetic Tape Methods 3.73

Reporting Deadlines, Administrative and Delinquency Charges 3.73

Data Processing Specifications—Diskette 3.75

Data Processing Specifications—Magnetic Tape 3.77

Data Processing Specifications—Diskette & Tape Methods 3.79

Diskette—Document Flow Diagram 3.80

Magnetic Tape—Document Flow Diagram 3.81

Reporting Addresses by Tape for Annual Statements 3.82

Record Formats 3.83

Payroll Listing—All Computerized Reporting Methods 3.85

Supplemental Payroll Reporting Form PERS-MEM-624 3.89

Instructions 3.91

All Reporting Methods 3.101

Time Extensions and Waivers 3.101

Summary Report, Member and Employer Contributions

PERS-ACC-626 3.103

Examples: Regular Summary 3.113

Advance Payment 3.114

Summary Submitted After an Advance Payment 3.115

Surplus Account: Miscellaneous 3.116

Surplus Account: Miscellaneous & Safety 3.117

Advance Payment Using Surplus Account 3.118

After Advance Payment Using Surplus Account 3.121

Notice of Adjustment, Employer Contributions PERS-ACC-344 3.123

Notice of Adjustment PERS-ACC-1520 3.127

Payroll Discrepancies 3.131

NOTE: Refer to the Membership Section for the discussion on the Member Action Request, PERS-MSD-1, and the Authorization for Contribution and/or Rate Adjustment, PERS-MEM-823C.

3.2

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:		
Compensation Compliance Requirements	326-3837	843
Contribution Adjustment Unit:		
Member Annual 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.

3.4

GENERAL INFORMATION FOR ALL REPORTING METHODS

REPORTABLE/NON-REPORTABLE COMPENSATION

CalPERS Compensation

Pay rate and special compensation must be in written schedules, ordinances, or similar documents that shall be available for public scrutiny.

California Government Code Section 20023 defines compensation earnable, pay rate and special compensation as follows:

Compensation Earnable

The pay rate and special compensation of the member as further defined below.

Pay rate

The normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours. Pay rate for a member who is not in a group or class means the monthly rate of pay paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours. Increases in compensation earnable to any employee who is not in a group or class shall be limited during the final compensation period as well as two years immediately preceding the final compensation period as set forth in the statute.

Group or Class of Employment

Group or class of employment means a number of employees considered together because they share job similarities, work location, collective bargaining unit, or other logical work related grouping.

SPECIAL COMPENSATION

Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement to similarly situated members of a group or class of employment in addition to pay rate. Special Compensation is also delineated specifically and exclusively in regulations adopted in the California Code of Regulations Section 571. For a copy of the regulations, contact the Compensation Review Section at (916) 326-3141.

The statute and regulations specifically state special compensation shall include holiday pay and uniform allowance.

Holiday Pay

Holiday Pay is reportable for both miscellaneous and safety members who work in positions that require scheduled staffing without regard to holidays. Refer to California Code of Regulations Section 571 (a) for further detail.

Uniforms and Uniform Allowance

Uniforms and Uniform Allowance are reportable for both miscellaneous and safety members, regardless of how the uniform is supplied. Refer to California Code of Regulations Section 571 (a) for further detail.

Please see circular letter number 100-274, dated January 11, 1985, for more comprehensive information regarding holiday pay and uniform allowance.

Special Compensation does not include final settlement pay, payments made for additional services rendered outside normal working hours and any other payments the CalPERS Board of Administration has not affirmatively determined to be special compensation.

When special compensation is paid as a regular part of the member's salary, it can 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 CalPERS, submit a copy of the memorandum of understanding, union contract, or other supporting documentation to the Compensation Review Unit (843) for a determination.

GENERAL INFORMATION FOR ALL REPORTING METHODS CON'T.

EMPLOYERS' PAYING MEMBER CONTRIBUTIONS

State and federal statutes provide various provisions for paying and reporting member contributions. Below are four provisions, a brief description of each and requirements to implement any of the four.

Payment of Member Contributions

A contracting public agency or school employer may pay all or a portion of the normal contributions required to be paid by members of a group or class.

This is called Employer Paid Member Contributions (EPMC). If an individual is not part of a group or class, the agency must pay EPMC for the closest related group in order to pay EPMC for the individual. Determinations for "group of one" and closest related group are made on a case-by-case basis by Member Services Division. For this option a resolution is required, a sample of which is attached. A copy should be sent to CALPERS, Member Services Division, Compensation Review Section, P.O. Box 942704, Sacramento, CA 94229-2704.

SAMPLE RESOLUTION

WHEREAS, the _____ (Name of Agency) _____ has the authority to implement Government Code Section 20615;

WHEREAS, the _____ (Name of Agency) _____ has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer on behalf of the members;

WHEREAS, one of the steps in the procedures to implement this section is the adoption by the governing body of the _____ (Name of Agency) _____ of a Resolution giving notice of its intention to commence paying the normal member contributions (EPMC) for all members of (name of group or class);

WHEREAS, the following is a statement of the proposed change in reporting compensation to PERS:

The _____ (Name of Agency) _____ elects to pay _____ (Percent) of employees' normal member contributions as Employer Paid Member Contributions.

This benefit shall apply to all employees of _____ (Membership Category) OR _____ (Group or Class) _____.

The effective date of this Resolution shall be _____ (Date) _____.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the _____ (Name of Agency) shall implement Government Code Section 20615 by paying normal member contributions for all employees of the _____ (Membership Category) OR _____ (Group or Class) _____ as indicated above.

BY _____
(Name of Official)

BY _____
(Title of Official)

(Date adopted and approved)

3.6

GENERAL INFORMATION FOR ALL REPORTING METHODS CON'T.

Reporting the Value of EPMC:

Effective July 1, 1994, under Government Code Section 20023(c), an employer has the option of reporting the value of employer paid member contributions (EPMC) to PERS in the compensation reports submitted to PERS. This provision must be adopted and applied equally to everyone in a group or class of employment. If an individual is not part of a group or class, the agency must pay and report the value of EPMC for the closest related group in order to pay and report the value of EPMC for the individual. Determinations for "group of one" and closest related group are made on a case-by-case basis by Member Services Division.

Should an agency decide to report the value of EPMC, it would need to comply with the following items.

1. Each written labor policy or agreement must acknowledge the fact that the employer is paying and reporting the value of EPMC for everyone in that group or class.
2. The governing board must pass a Resolution utilizing similar language included in sample.
3. The Resolution must be sent to the Compensation Review Section and written confirmation of compliance will be returned to the employer.
4. The amount (percent) of EPMC being paid by the employer is the value (amount) that must be reported as additional compensation.
5. The value of EPMC must be reported on all compensation, i.e., payrate and special compensation (except special compensation identified as the value of EPMC under Government Code Section 20023(c) (4), this avoids the perpetual loop of reporting the value of EPMC on the previous value of EPMC).

NOTE: School districts may negotiate for this provision on a district by district basis. It **does not** have to be done by all districts under the County Office of Education.

Reporting the value of EPMC should have no effect on the calculations the agency makes for overtime or other special payments employees receive as a factor of base salary. We also feel that this is not subject to state and federal income taxes, or social security and medicare taxes. However, since there is no case or ruling directly related to social security and medicare, affected employees should consider seeking a ruling on this issue.

The cost of reporting the value of EPMC will be an increase in the Agency's employer and employee contributions due to the increased earnings reported. This provision provides the same benefit to employees as the following two provisions. The cost for this provision is expected to be the same as the cost of converting EPMC to salary in the final compensation period. The cost is just paid in a different manner, i.e., if the additional compensation increases an employee's retirement allowance by \$100.00 per month under either method, PERS will have to collect the same amount of money from member and employee contributions to pay for that benefit.

GENERAL INFORMATION FOR ALL REPORTING METHODS CONT.

The examples below demonstrate three methods to report the value of EPMC on compensation **earnable**. (Employee in example has \$1,000 in regular earnings and \$200 in special compensation.)

Seven percent (assuming employer is paying all member contributions for a miscellaneous member) is added into each payrate and special compensation item in "payrate" column.

Pay Code	Pay rate	Tax Deferred Contributions
01	1,070.00 (\$1,000 + \$70)	74.90
09	214.00 (\$200 + \$14)	14.98

Reporting the value of EPMC in the base pay for all compensation earnable

Pay Code	Pay rate	Tax Deferred Contributions
01	1,084.00 (\$1,000 + \$70 + \$14)	75.88
09	200.00	14.00

Please be aware that you may report the value of EPMC as a separate payroll entry. Below, we have included an example with the value of all EPMC reported as special compensation:

Pay Code	Pay rate	Tax Deferred Contributions
01	1,000.00	70.00
09	200.00	14.00
09	84.00 (\$70 + \$14)	5.88

3.8

GENERAL INFORMATION FOR ALL REPORTING METHODS CON'T.

SAMPLE RESOLUTION

WHEREAS, the _____ (Name of Agency) has the authority to implement Government Code Section 20023(c)(4) pursuant to Section 20615;

WHEREAS, the _____ (Name of Agency) has a written labor policy or agreement which specifically provides for the inclusion of normal member contributions paid by the employer on behalf of the members as additional compensation;

WHEREAS, one of the steps in the procedures to implement this section is the adoption by the governing body of the _____ (Name of Agency) of a Resolution giving notice of its intention to commence reporting the value of employer paid member contributions (EPMC) as compensation for all members of a group or class;

WHEREAS, the following is a statement of the proposed change in reporting compensation to PERS:

The _____ (Name of Agency) elects to pay _____ (Percent) of employees' compensation earnable as Employer Paid Member Contributions and report the same percent (value) of compensation earnable* {excluding Government Code Section 20023(c)(4)} as additional compensation.

This benefit shall apply to all employees of _____ (Membership Category) OR (Group or Class) _____.

The effective date of this Resolution shall be _____ (Date) _____.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the _____ (Name of Agency) shall implement Government Code Section 20023(c)(4) pursuant to Section 20615 by paying and reporting the value of Employer Paid Member Contributions for all employees of the _____ (Membership Category) OR (Group or Class) as indicated above.

BY _____
(Name of Official)

BY _____
(Title of Official)

(Date adopted and approved)

* NOTE FOR SAMPLE RESOLUTION ONLY: Payment of EPMC and reporting the value of EPMC on compensation earnable is on payrate and special compensation except special compensation delineated in Government Code Section 20023(c)(4) which is the monetary value of EPMC on compensation earnable.

3.9

GENERAL INFORMATION FOR ALL REPORTING METHODS CONT.

Converting EPMC to Salary in the Final Compensation Period:

Effective July 1, 1994, the conversion of EPMC to salary in an employee's final compensation period is the only conversion allowed in the Public Employees' Retirement Law (PERL). All other conversions once provided under PERS' short-term policy (commencing December 1992 and sunseting on June 30, 1994) are no longer allowed as of July 1, 1994, when the amendment to the PERL became effective. This provision must be adopted and applied equally to everyone in a group or class of employment. If an individual is not part of a group or class, the agency must adopt this provision for the closest related group in order to convert EPMC to salary for the individual. Determinations for "group of one" and closest related group are made on a case-by-case basis by the Member Services Division.

Government Code section 20615.5, effective July 1, 1994, provides:

"(a) Where a contracting agency employer or a school employer has elected to pay all or a portion of the normal contributions of members of a group or class of employment pursuant to Section 20615, **the employer may, pursuant to a labor policy or agreement, stop paying those contributions during the final compensation period applicable to the members and, instead, increase the payrate of the members by an amount equal to the normal contributions paid by the employer on behalf of the employees or increase the payrate of the members by an amount established by a labor policy or agreement in existence and in effect on June 30, 1993.** That amount shall not exceed the amount of the normal member contributions that are required to be paid by the members." (Emphasis added.)

Should an agency decide to stop paying members' contributions in the final compensation period and instead increase the payrate by an equal amount, it would need to comply with the following:

1. Request a valuation from the Contracts Services unit and follow their contract amendment procedures for this provision.

2. Include the provision in each written labor policy or agreement adopting this provision.
3. The amount of EPMC converted to salary must be the same amount (percent) of EPMC being paid by the employer unless there is a written labor agreement still in effect that was adopted prior to June 30, 1993 allowing the conversion of a smaller amount of EPMC than what is being paid.
4. Stop paying the members' contribution in the final compensation period and give a pay increase for all purposes. This is not just reporting the value of EPMC in the final compensation period.

After an agency amends its contract with PERS to provide this conversion, the new employer rate is effective the same day the amendment is effective. Also, all employees in a group or class must be treated the same and there can be no "election" on the part of individual employees to convert EPMC to salary in the final compensation period. The conversion would be allowed from the effective date on the contract amendment and cannot be reported prior to the contract amendment date. If an employee only gives two weeks notice of retirement, the agency must retroactively adjust and report payroll for the conversion in the full final compensation (for any final compensation period after the effective date of the contract amendment). If an employee cancels a retirement date, the agency can reverse the entries for the conversion but **must** commence the conversion again in the new final compensation period.

NOTE: School districts **cannot** negotiate for this provision on a district by district basis. It must be agreed to by all districts, each district must pass a Resolution for this provision in order for the County Office of Education to amend its contract to Convert EPMC to Salary in the Final Compensation Period.

3.10

GENERAL INFORMATION FOR ALL REPORTING METHODS CON'T.

Internal Revenue Code Section 414 (h)(2) Employer Pick-up:

Employees can pay their own member contributions from base salary and defer state and federal income taxes on the member contributions. This is called Employer Pick-up (EPU). This program provides employees contributions being treated as employer contributions for federal and state tax purposes.

The amount reported to the IRS is base salary less the member contributions. Federal and state taxes on the amount of contributions are postponed until distribution either through a retirement allowance or a lump sum payment (refund). All supplemental pay that are based upon employees' salary, such as overtime, will be computed on the employees' original gross salary (base pay including the member contributions). Unless a pay raise is negotiated along with the IRC 414(h)(2), no increase in the member's payrate is reported to PERS. For this option a resolution to PERS is required. A copy should be sent to: CALPERS, Member Services Division, Compensation Review Section, P.O. Box 942704, Sacramento, CA 94229-2704.

3.11

GENERAL INFORMATION FOR ALL REPORTING METHODS CON'T.

**Attachment B
RESOLUTION**

Whereas, the _____ has the authority to implement the provisions of section 414(h) (2) of the Internal Revenue Code (IRC); and

Whereas, the Board of Administration of the Public Employees' Retirement System adopted its resolution re section 414(h) (2) IRC on September 18, 1985; and

Whereas, the Internal Revenue Service has stated in December 1985, that the implementation of the provisions of section 414(h) (2) IRC pursuant to the Resolution of the Board of Administration would satisfy the legal requirements of section 414(h) (2) IRC; and

Whereas, the _____ has determined that even though the implementation of the provisions of section 414(h) (2) IRC is not required by law, the tax benefit offered by section 414(h) (2) IRC should be provided to its employees who are members of the Public Employees' Retirement System:

NOW, THEREFORE, BE IT RESOLVED:

- I. That the _____ will implement the provisions of section 414(h) (2) Internal Revenue Code by making employee contributions pursuant to California Government Code section 20615 to the Public Employees' Retirement System on behalf of its employees who are members of the Public Employees Retirement System. "Employee contributions" shall mean those contributions to the Public Employees' Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20615.
- II. That the contributions made by the _____ to the Public Employees' Retirement System, although designated as employee contributions, are being paid by the _____ in lieu of contributions by the employees who are members of the Public Employees' Retirement System.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the _____ to the Public Employees' Retirement System.
- IV. That the _____ shall pay to the Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the amount of the contributions designated as employee contributions and paid by the _____ to the Public Employees' Retirement System on behalf of an employee shall be the entire contribution required of the employee by the Public Employees' Retirement Law (California Government Code sections 20000, et seq.).
- VI. That the contributions designated as employee contributions made by _____ to the Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the Public Employees' Retirement System.

3.12

GENERAL INFORMATION FOR ALL REPORTING METHODS CON'T.

COMPENSATION PAID TO COURT REPORTERS

Report compensation for Court Reporters who qualify for CalPERS membership; i.e., those who serve half-time or more. Numerous statutes and a variety of payment methods prevent CalPERS 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: **SCHOOL MEMBERS—REPORTING EQUAL PAYMENTS** for the correct method of reporting equal payments.

For additional information contact the payroll audits unit (822) of the Member Services Division.

3.13

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 Payroll Reporting Element Relationships (this section) 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” (this section).

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:

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 6.2. 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.

See elsewhere in this section for further information and examples.

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.

3.14

PAYROLL REPORTING ELEMENTS con't.

COVERAGE GROUP

"Coverage Group" is a five-digit numerical code which is assigned by CalPERS 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 CalPERS.

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 compensation earnable that a member is paid for services during normal working hours. See **GENERAL INFORMATION FOR ALL REPORTING METHODS** for delineation of compensation to be reported to CalPERS.

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" is the normal monthly rate of pay or base pay of the member, paid in cash to similarly situated members of the same group or class of employment for services rendered on a full time basis during normal working hours. It can be an hourly, daily, or monthly rate.

Always use the member's FULL TIME pay rate.

The pay rate must be a positive numeric value and cannot exceed eight digits in length (e.g., 99999.999). CalPERS 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: **PAY RATE/EARNINGS RELATIONSHIP** in Section 3.

3.15

PAYROLL REPORTING ELEMENTS CON'T.

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 CalPERS must be submitted under one of the following types:

NUMBER OF PAYROLL		
Frequency	# 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)

3.16

Changes in the frequency in which payroll reports are submitted must be approved by CalPERS in advance.

PAYROLL REPORTING ELEMENTS CON'T.

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 Member Action Request (MSD-1). 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 MSD-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 Member Action Request Form (MSD-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.

3.17

PAYROLL REPORTING ELEMENTS CON'T.

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 should 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 work schedule code)
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 is a very important entry as it is used to calculate employer rate and member retirement. 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. Approved work schedule codes range from 34 to 60 hours per week. A work schedule code that is below 34 hours, or above 60 hours, must be submitted by resolution for CalPERS Board approval. 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

Monthly—01

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:

$$\frac{\text{hours per week} \times \text{weeks per year}}{\text{months per year}}$$

$$\frac{40 \text{ hours per week} \times 52 \text{ weeks per year}}{12 \text{ months per year}} = 173.33 = 173$$

WORK SCHEDULE CODE

= 173

NOTE: When using monthly work schedule codes always round to the nearest whole number.

Hourly—04

1. Your full-time hourly paid employees work an average of 40 hours per week = 400
2. Your full-time hourly paid employees work an average of 37.5 hours per week = 375

3.18

PAYROLL REPORTING ELEMENTS CON'T.

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.

3.1

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 examples on the pages that follow.

TRANSACTION TYPE	ELEMENT NAME														Tax Deferred Member Contribution Amount
	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		
Normal Current Contribution	01, 11				A	E				J	L	M	N	O	
Prior Period Contrib. Adjustment	02, 12				B					J			N	O	
Prior Period Earn. Adjustment	03, 13				C	E				J	L	M	N	O	
Contribution Receivable	04				D					J			N	O	
Retroactive Salary Adjustment	05, 15				C	E	G			K			N	O	
Special Compensation	06, 16				D	F	H	I		J			N	O	
Prior Period Surv. Cont. Adjustment	07				B								N		
Employee Pd. Addl. Contribution	08				A								N		
Employer Pd. Addl. Contribution	09				A								N		

This element is mandatory.

- 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 were not reported in the previous entry in the appropriate normal member paid or tax deferred member column.

3.20

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		COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (6)	PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (14)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		F	M							RATE (9)	AMOUNT (10)				CODE (11)	AMOUNT (12)
	000-00-0000	M	J	70001			01	1000.000	1000.00	0700	07	35.00	173	100	11	35.00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER (1)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (6)	PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (14)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
	F	M							RATE (9)	AMOUNT (10)				CODE (11)	AMOUNT (12)
000-00-0000	M	J	70001	07	86	01	1000.000	1000.00	0700	07	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		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	DEFERRED MEMBER CONTRIBUTIONS	
		F	M						RATE (9)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	M	J	70001		01	1200.000	500.00	0700.01	17.50		173		11	17.50
	000-00-0000	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		COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	DEFERRED MEMBER CONTRIBUTIONS	
	F	M						RATE	AMOUNT				CODE	AMOUNT
000-00-0000	M	J	70001	07 86 0	01	1200.000	500.00	0700.01	17.50		173		11	17.50
000-00-0000	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 CalPERS 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 CalPERS.

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		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	DEFERRED MEMBER CONTRIBUTIONS	
		F	M						RATE (9)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	K	M	70001	07 86 0				02	-9.50			100		

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST		COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	DEFERRED MEMBER CONTRIBUTIONS	
	F	M						RATE	AMOUNT				CODE	AMOUNT
000-00-0000	K	M	70001	07 86 0				02	-9.50			100		

Method No. 2 — contributions reported in the wrong field (normal or Tax Deferred Member Contributions (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 (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY RATE (6)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)	UNIT CODE (10)	TAX DEFERRED MEMBER CONTRIBUTIONS (11)
	000-00-0000	TATE	JL 700002	07 91 3			02-2418.13		12-2418.13

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME (LAST)	COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION (CODE AMOUNT)	UNIT CODE (10)	TAX DEFERRED MEMBER CONTRIBUTIONS (CODE AMOUNT)
000-00-0000	TATE	JL 700002	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 (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY RATE (6)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)	UNIT CODE (10)	TAX DEFERRED MEMBER CONTRIBUTIONS (11)
	000-00-0000	JOHNSON	ER 70001	10 91 0			02-682.50		12-682.50

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME (LAST)	COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION (CODE AMOUNT)	UNIT CODE (10)	TAX DEFERRED MEMBER CONTRIBUTIONS (CODE AMOUNT)
000-00-0000	JOHNSON	ER 70001	10 91 0			02-682.50		12-682.50