

3.24

CONTRIBUTION CODES 03 AND 13—PRIOR PERIOD EARNINGS ADJUSTMENT

Member earnings reported in arrears and adjustments to correct *pay rates* and/or *earnings* previously reported in error.

When contribution code 03 or 13 is used to report corrections for more than one service period, you must use a separate transaction for each service period so that CalPERS can properly credit service to a member's account.

A non-current service period must be entered for every code 03 or 13 transaction. Be sure to use the coverage group code that applied to the member during the service period being corrected (Coverage Key, Item 3.0).

There are three ways to use contribution code 03 or 13.

Method No. 1—to report earnings in arrears, i.e., when a member was erroneously omitted from a previous payroll report.

Enter the transaction as it should have read, using the correct previous service period and contribution code 03 or 13.

Example: Barry Meyers began working for your agency July 1, 1986 but was not included on the July 1986 payroll report. Barry's employer pays his entire member contributions. Report his earnings as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST F I M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH YEAR TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE CODE AMOUNT (9)	SUPPLEMENTAL CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	LAT/TERMINO NUMBER CONTRIBUTIONS CODE AMOUNT
	000-00-0000	Meyers	B 1 70001	07 86 0	01	1600 000	1600 00	0700	2 00	173	200	13 112 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST F I M	COVERAGE GROUP	SERVICE PERIOD MONTH YEAR TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE CODE AMOUNT	SUPPLEMENTAL CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	LAT/TERMINO NUMBER CONTRIBUTIONS CODE AMOUNT
000-00-0000	Meyers	B 1 70001	07 86 0	01	1600 000	1600 00	0700	2 00	173	200	13 112 00

9/95

Public Agency Manual

Method No. 2—to correct pay rate and earnings or an entire entry that was previously reported in error.

Enter the original transaction (including the original service period) but use contribution code 03 or 13 and report member earnings, contribution amount and survivor contribution as negative amounts. This removes the incorrect entry. Now enter the correct transaction, again using the original service period and contribution code 03 or 13. If a non-member was reported in error, reverse out the original entry and stop there.

Example: Paula R. James was reported incorrectly for the January 1986 service period as a miscellaneous member (coverage group code 70001). She became a police officer on January 1, 1986 (coverage group code 75001). Member contributions are paid by the member for miscellaneous service but paid by the employer for police officers. Correct this error as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	MEMBER NAME FIRST (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTH YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (11)	WORK SCHEDULE CODE (12)	UNIT CODE (14)	MEMBER CONTRIBUTIONS		
			F	M						RATE (9)	AMOUNT (10)				TYPE (13)	AMOUNT (15)	
	000-00-0000	James	P	R	70001	01 86	01	1600.000	-1600.00	0700	0.03	-112.00	2.00	173	100		
	000-00-0000	James	P	R	75001	01 86	01	1900.000	1900.00	0900		2.00	262	200	171	100	

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH YEAR	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTION AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	INITIALS	MEMBER CONTRIBUTIONS AMOUNT
000-00-0000	James	P	R	70001	01 86	01	1600.000	-1600.00	0700	0.03	-112.00	2.00	173	100	
000-00-0000	James	P	R	75001	01 86	01	1900.000	1900.00	0900		2.00	262	200		171

Method No. 3—to increase or decrease the amount of earnings previously reported. This method is used to correct earnings and contribution amount. If the pay rates, service period and/or coverage group code needs to be corrected, use Method No. 2.

Make an entry which includes the original service period, coverage group code, and pay rate; report the *difference* in earnings and contributions using contribution code 03 or 13. Multiply earnings by contribution rate to get the correct contribution amount, modifying for Social Security if it applies.

Example: Jane Brown was reported with her full salary of \$1,000.00 for July 1986. In August it was discovered that she was docked and her earnings for July should have been \$900.00. Jane's employer pays half of her member contributions. The payroll entry for July was:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST F M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH-YEAR-TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Brown J	70001		01	1000	1000.00	0700	01	35.00		173	100	11	35.00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST F M	COVERAGE GROUP	SERVICE PERIOD MONTH-YEAR-TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Brown J	70001	07 86 0	01	1000	1000.00	0700	01	35.00		173	100	11	35.00

The correcting contribution codes 03 and 13 entry on the August payroll should be:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST F M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH-YEAR-TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Brown J	70001	07 86 0	01	1000	-100.00	0700	03	-3.50		173	100	13	-3.50

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST F M	COVERAGE GROUP	SERVICE PERIOD MONTH-YEAR-TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Brown J	70001	07 86 0	01	1000	-100.00	0700	03	-3.50		173	100	13	-3.50

CONTRIBUTION CODE 04—CONTRIBUTION RECEIVABLE

Contributions a member makes for redepositing contributions previously withdrawn, contributions for purchasing service credit, or other special instances where a receivable is necessary.

A contribution code 04 entry may ONLY be used after CalPERS has established the receivable and has sent the employer an Authorization for Contribution and/or Rate Adjustment Form PERS-MEM-823C. (See Membership Section 2.85.) The MEM-823C will identify:

- the member
- the date the deduction should begin
- the amount of the deduction and
- the total number of payments required

Members may have more than one receivable deduction at any given time. Each MUST be reported as a separate transaction. The receivable will be included in the member normal contributions on the Payroll Listing and Summary Report (ACC-626).

Report the receivable only in the exact amount authorized by the MEM-823C. Never combine a receivable with any other type of contribution. If it becomes necessary to report a receivable retroactively, enter the applicable service period and make a separate entry for each period. Be sure to report the receivable using the coverage group code specified on the MEM-823C.

Begin the deduction on the date shown on the MEM-823C, and continue to take deductions without interruption until all of the payments have been made. Failure to do this could result in additional cost to the member.

Example: Celia B. Williams wants to redeposit previously withdrawn CalPERS contributions. You have received the MEM-823C form from CalPERS authorizing a \$13.00 monthly payment. Report the receivable as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST FIRST MI (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CONTRIBUTION AMOUNT (10)	SURVIVOR CONTRIBUTION AMOUNT (11)	UNIT CODE (12)	EXCESS MEMBER CONTRIBUTIONS AMOUNT (13)
	000-00-0000	Williams C B	700001					04	13.00		100	

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME		COVERAGE GROUP	SERVICE PERIOD MONTH-YEAR-TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION			SURVIVOR CONTRIBUTION AMOUNT	MORRIS SCHEIDT CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT
	F	M						RATE	CODE	AMOUNT				
000-00-0000	Williams C B		700001	07 06 0					04	13.00		100		

3.28

CONTRIBUTION CODES 05 AND 15—RETROACTIVE SALARY ADJUSTMENT

An entry for reporting contributions based on earnings received because of a retroactive salary adjustment.

A single contribution code 05 or 15 entry may be used to report a retroactive salary adjustment covering previous service periods. The service period should reflect the earliest service period involved in the adjustment. The transaction should have the member's new pay rate and the total additional earnings and contributions for the period; i.e., report the *difference* in earnings and contributions. When more than one pay rate is involved in the retroactive adjustment, report a single entry for each new pay rate.

No modification factor should be applied to retroactive salary adjustments.

Example: Richard Benson was granted a retroactive salary increase effective April 1, 1986. His old pay rate was \$1500.00 monthly; his new pay rate is \$1600.00 monthly. The current service period is August 1986. Richard Benson's employer pays his entire member contributions. Report this retroactive increase with a single entry as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR/TYPE (5)	PAY RATE (6)	MEMBER EARNINGS (7)	NORMAL MEMBER CONTRIBUTION RATE (8)	NORMAL MEMBER CONTRIBUTION AMOUNT (9)	SUBV. CONTR. CONTRIBUTION CODE (10)	WORK SALARY CODE (11)	UNIT CODE (14)	TOTAL RETRO AMOUNT (15)
	000-00-0000	Benson	R	T	70001	04/86 0	1600	000	0700				100	28 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR/TYPE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTION AMOUNT	SUBV. CONTR. CONTRIBUTION CODE	WORK SALARY CODE	UNIT CODE	TOTAL RETRO AMOUNT
000-00-0000	Benson	R	T	70001	04/86 0	1600	000	0700				100	28 00

CONTRIBUTION CODES 06 AND 16—SPECIAL COMPENSATION

(Note: The corresponding pay code "09" must be used with contribution code 06 or 16.)

Contributions members make on special compensation items, such as additional pay for hazardous duty, bonuses, incentives, or payments received for services rendered on other than a monthly, hourly, or daily basis.

Example: Glenn Adams received a \$25.00 uniform allowance for this service period. Glenn pays his own member contributions. Report this special compensation with pay rate equal to earnings as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR/TIME (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	PAY OFFERED MEMBER CONTRIBUTION CODE (15)	AMOUNT (16)
	000-00-0000	Adams	G	S	75001		09	25.000	25.00	0700	06	1.75			200		

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR/TIME	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTION CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	PAY OFFERED MEMBER CONTRIBUTION CODE	AMOUNT
000-00-0000	Adams	G	S	75001	04/86/0	09	25.000	25.00	0700	06	1.75			200		

CONTRIBUTION CODE 07—PRIOR PERIOD SURVIVOR CONTRIBUTION ADJUSTMENT

(Note: The corresponding pay code "09" must be used with contribution code 06 or 16.)

An adjustment necessary to correct an error in the Survivor Contribution for a member. Current Survivor Contributions should be reported with the regular line entry.

A single contribution code 07 entry may be used to correct multiple reporting errors by accumulating the Survivor Contribution amount for each service period into one total amount (not to exceed \$9.99) and entering the earliest service period being adjusted.

Example: Bradley L. Jones' Survivor Contributions were not reported for the July and August 1985 service periods. Report the contributions for both service periods as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR/TIME (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	PAY OFFERED MEMBER CONTRIBUTION CODE (15)	AMOUNT (16)
	000-00-0000	Jones	B	L	75001	07/85/0						07	4.00		200		

3.30

DISKETTE/TAPE METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST F M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH YEAR TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	MEMBER PAID CONTRIBUTION RATE CODE (9)	SURVIVOR CONTRIBUTION AMOUNT (10)	WORK SCHEDULE CODE (11)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jones	BL	07 86 0					07	4 00	200		

CONTRIBUTION CODE 08*—EMPLOYEE PAID ADDITIONAL CONTRIBUTIONS

Only applies to members who have had this payment made continuously prior to 7-01-83. It does not apply to receivables, retroactive pay increases, adjustments in contributions or special compensation.

Additional contributions are paid voluntarily by the member. No additional service is credited. These contributions cannot be tax deferred.

To make additional contributions to CalPERS, a member must have obtained authorization from CalPERS via the MEM-13 form.

Example: Laura Jensen contributes an additional \$50.00 to CalPERS each month. Report these additional contributions as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST F M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH YEAR TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE CODE (9)	SURVIVOR CONTRIBUTION AMOUNT (10)	WORK SCHEDULE CODE (11)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jensen	LF					07	50 00				

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST F M	COVERAGE GROUP	SERVICE PERIOD MONTH YEAR TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE CODE	SURVIVOR CONTRIBUTION AMOUNT	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Jensen	LF	07 86 0				07	50 00				

9/95

Public Agency Manual

CONTRIBUTION CODE 09*—EMPLOYER PAID ADDITIONAL CONTRIBUTIONS

Only applies to members who have had this payment made continuously prior to 7-1-83. It does not apply to receivables, retroactive pay increases, adjustments in contributions or special compensation.

Additional contributions are paid into the member's account by the employer. No additional service is credited.

To make "additional contributions" to CalPERS, the employer must have received authorization from CalPERS via a resolution.

Example: Your employer pays additional contributions in the amount of \$30.00 per month for each employee. Report the employer paid additional contributions for Larry Singer as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	MEMBER EARNINGS (8)	PAY RATE (7)	PAY CODE (6)	SERVICE PERIOD MONTH-YEAR-TYPE (5)	COVERAGE GROUP (4)	NORMAL MEMBER CONTRIBUTION RATE (10)	NORMAL MEMBER CONTRIBUTION AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TOTAL MEMBER CONTRIBUTIONS CODE (15)	TOTAL MEMBER CONTRIBUTIONS AMOUNT (16)
	000-00-0000	Singer						09	30.00					

DISKETTE/TAPE METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	MEMBER EARNINGS (8)	PAY RATE (7)	PAY CODE (6)	SERVICE PERIOD MONTH-YEAR-TYPE (5)	COVERAGE GROUP (4)	NORMAL MEMBER CONTRIBUTION RATE (10)	NORMAL MEMBER CONTRIBUTION AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TOTAL MEMBER CONTRIBUTIONS CODE (15)	TOTAL MEMBER CONTRIBUTIONS AMOUNT (16)
	000-00-0000	Singer				07 84 0			09	30.00				

*Accounts for additional contributions, either member or employer paid, are no longer available to members unless the account was established prior to July 1, 1983. After that date, members and employers who make contributions into "additional" accounts may not change the contribution amount in any way. The only option available to them is to stop making "additional" contributions altogether.

3.32

REPORTING EMPLOYER PAID MEMBER CONTRIBUTIONS (EPMC) AND EMPLOYER PICK-UP (EPU)

Employer Paid Member Contributions converted to base salary in final compensation period (last 12 or 36 months of employment).

Mr. Jones receives \$2,000 per month and the employer pays the member contributions at seven percent of salary (EPMC) for the entire group or class of employees until their final compensation period. The employer has amended their contract with CalPERS so that the EPMC is converted to salary and member contributions are paid by all employees in a group or class in their final compensation period (Government Code Section 20615.5).

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	MEMBER NAME FIRST (4)	MEMBER NAME MIDDLE (5)	COVERED GROUP (6)	SERVICE PERIOD MONTH (7)	SERVICE PERIOD YEAR (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION AMOUNT (13)	EMPLOYER CONTRIBUTION (14)	EMPLOYER PICK-UP (15)	TOTAL CONTRIBUTIONS (16)
	00-00-0000	Jones	AB		70001	07	94	01	2140	0002140	00	07000114980		173	000

Reporting the value of Employer Paid Member Contributions as salary.

Mr. Jones receives \$2,000 per month and the employer pays the member contributions at seven percent of salary (EPMC) for the entire group or class of employees. The employer has agreed to include the value of the EPMC in salary for the entire group and has adopted a formal resolution to this effect and submitted it to CalPERS (Government Code Section 20023 (c) (4)).

Reported in pay rate

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	MEMBER NAME FIRST (4)	MEMBER NAME MIDDLE (5)	COVERED GROUP (6)	SERVICE PERIOD MONTH (7)	SERVICE PERIOD YEAR (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION AMOUNT (13)	EMPLOYER CONTRIBUTION (14)	EMPLOYER PICK-UP (15)	TOTAL CONTRIBUTIONS (16)
	00-00-0000	Jones	AB		70001	07	94	01	2140	0002140	00	0700		173	000

or Reported as special compensation

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	MEMBER NAME FIRST (4)	MEMBER NAME MIDDLE (5)	COVERED GROUP (6)	SERVICE PERIOD MONTH (7)	SERVICE PERIOD YEAR (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION AMOUNT (13)	EMPLOYER CONTRIBUTION (14)	EMPLOYER PICK-UP (15)	TOTAL CONTRIBUTIONS (16)
	00-00-0000	Jones	AB		70001	07	94	09	140	000	140	000	0700		980
	00-00-0000	Jones	AB		70001	07	94	01	2000	000	2000	000	0700		14000

9/95

Public Agency Manual

TAX DEFERRED CONTRIBUTIONS

Tax deferred contributions paid by the employee ("employer pick-up" under IRS 414 Section (h)(2)).

Mr. Jones receives \$2,000 per month and pays his own contributions at seven percent of salary. The entire group or class has elected to have the member contributions tax deferred and have adopted the IRS Section 414 (h) (2) plan ("employer pick-up" of contributions).

PREFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST, FIRST, MIDDLE INITIAL (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH, YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION CODE (10)	AMOUNT (11)	SERVICE CONTRIBUTION CODE (12)	WORK SCHEDULE CODE (13)	LIMIT CODE (14)	TAX DEFERRED CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jones	AB	07/94	01	2000	2000.00	0700				173	000	11	140.00

Tax deferred contributions paid by the employer (Employer Paid Member Contributions).

Mr. Jones receives \$2,000 per month and the employer pays the member contributions at seven percent of salary (EPMC) for the entire group or class of employees. (Government Code Section 20615).

PREFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST, FIRST, MIDDLE INITIAL (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH, YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION CODE (10)	AMOUNT (11)	SERVICE CONTRIBUTION CODE (12)	WORK SCHEDULE CODE (13)	LIMIT CODE (14)	TAX DEFERRED CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jones	AB	07/94	01	2000.00	2000.00	0700				173	000	11	140.00

3.34

BASIC CONTRIBUTION CALCULATION

This part defines the basic method of calculating member normal contributions. It does not apply to receivables or additional contributions.

The method of calculating the member's normal contributions varies depending upon the member's contribution rate, provisions of the employer contract and whether or not the member has Social Security coverage. However, the following basic instructions apply for *all* members:

Step 1: Locate in the Coverage Key the coverage group which applies to the member.

Step 2: Check Coverage Key Item 6.2, Member Contribution Rate, under the proper coverage group. One of the following will be found:

- a. (percentage rate) "ALL EARNINGS"
- b. (percentage rate) "MODIFIED EARNINGS"
- c. "VRBL—SEE RATE TABLE"

NOTE: If Item 6.2 indicates 0%, report a zero contribution amount and stop here.

Step 3: If (a) applies, multiply the member earnings reported by the percentage rate indicated in Item 6.2.

If (b) applies, modify the member **total earnings each service period (regular earnings and special compensation)** using the OASDI Modification Chart below. Multiply the modified earnings by the percentage rate indicated in Item 6.2. Note: Employees working in two or more units will have a Social Security modification factor applied *only* once for the total earnings in the service period. For example, it is the County Superintendent's responsibility to ensure that the factor is applied only once.

If (c) applies, the member earnings may or may not need to be modified. Check Coverage Key Item 6.1, Formula. Modify the **total earnings each service period (regular earnings and special compensation)** *only* when the retirement formula is followed by "M". Next, multiply the modified or unmodified earnings by the contribution rate. This rate is based upon the employee's nearest age at entry into safety service covered by this retirement formula. Contact the person responsible for completing the Member Action Request, MSD-1, to find the rate.

OASDI MODIFICATION CHART

REPORTING FREQUENCY	IF EARNINGS ARE LESS THAN	IF EARNINGS ARE MORE THAN OR EQUAL TO	MISCELLANEOUS MEMBERS REPORTED UNDER MODIFIED 2% @ 60 FORMULA AND ALL SAFETY MEMBERS
MONTHLY	\$400.00	XXXXX	EARNINGS X $\frac{1}{2}$ X RATE
	XXXXX	\$400.00	EARNINGS MINUS \$133.33 X RATE
SEMI-MONTHLY	\$200.00	XXXXX	EARNINGS X $\frac{1}{2}$ X RATE
	XXXXX	\$200.00	EARNINGS MINUS \$66.67 X RATE
BI-WEEKLY	\$184.00	XXXXX	EARNINGS X $\frac{1}{2}$ X RATE
	XXXXX	\$184.00	EARNINGS MINUS \$61.00 X RATE
QUADRI-WEEKLY	\$369.00	XXXXX	EARNINGS X $\frac{1}{2}$ X RATE
	XXXXX	\$369.00	EARNINGS MINUS \$123.00 X RATE

See examples on following pages.

NOTE: CSUC Auxiliary Organizations which contract for the same contribution rate and modification factors as State Miscellaneous members will calculate contributions according to the formula applicable (Government Code Section 20603.03). The Coverage Key will indicate this option by listing *Item 8.11*. It also provides the modification table to be used.

BASIC CONTRIBUTION CALCULATION EXAMPLES

Monthly Reporting Frequency

"F" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	1959 SURVIVORS CONTRIBUTION (11)	1959 SURVIVORS CONTRIBUTION AMOUNT (12)	1959 SURVIVORS CONTRIBUTION PERCENT (13)
	000-00-0000	Adams	BC	70001	05 91 0	01	1950.00	0700	136.50			
	000-00-0000	Adams	BC	70001	05 91 0	09	150.00	0700	10.50			

"F" (Full) and 1959 Survivors Contributions \$2.00 (If applicable see: PAYROLL REPORTING ELEMENTS; Survivor Contribution)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	1959 SURVIVORS CONTRIBUTION (11)	1959 SURVIVORS CONTRIBUTION AMOUNT (12)	1959 SURVIVORS CONTRIBUTION PERCENT (13)
	000-00-0000	ADAMS	BC	70001	05 91 0	01	1950.00	0700	136.50			
	000-00-0000	ADAMS	BC	70001	05 91 0	09	150.00	0700	10.50			

"M" (Modified) Apply the following OASDI earnings modification factor:
Total Earnings \$400.00 and over - \$133.33 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	1959 SURVIVORS CONTRIBUTION (11)	1959 SURVIVORS CONTRIBUTION AMOUNT (12)	1959 SURVIVORS CONTRIBUTION PERCENT (13)
	000-00-0000	Baker	CD	70001	05 91 0	04	1125.00	0700	129.27			
	000-00-0000	Baker	CD	70001	05 91 0	09	150.00	0700	10.50			

"M" (Modified) Apply the following OASDI earnings modification factor:
Total Earnings \$399.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	1959 SURVIVORS CONTRIBUTION (11)	1959 SURVIVORS CONTRIBUTION AMOUNT (12)	1959 SURVIVORS CONTRIBUTION PERCENT (13)
	000-00-0000	Carter	DE	70001	05 91 0	08	90.00	0700	16.80			
	000-00-0000	Carter	DE	70001	05 91 0	09	20.00	0700	9.33			

Note: Do not apply the OASDI modification factor more than once per pay period. If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart. All earnings will be modified by .66667 to calculate member contributions.

Semi-Monthly Reporting Frequency

"F" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	1959 SURVIVORS CONTRIBUTION (11)	1959 SURVIVORS CONTRIBUTION AMOUNT (12)	1959 SURVIVORS CONTRIBUTION PERCENT (13)
	000-00-0000	ADAMS	BC	70001	05 91 1	01	1950.00	0700	136.25			

"F" (Full) and 1959 Survivors Contributions \$1.00 (If applicable; refer to PAYROLL REPORTING ELEMENTS; Survivor Contribution)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	1959 SURVIVORS CONTRIBUTION (11)	1959 SURVIVORS CONTRIBUTION AMOUNT (12)	1959 SURVIVORS CONTRIBUTION PERCENT (13)
	000-00-0000	ADAMS	BC	70001	05 91 3	01	1950.00	0700	136.25			

BASIC CONTRIBUTION CALCULATION EXAMPLES

Semi-Monthly Reporting Frequency (cont.)

"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings \$200.00 and over - \$66.67 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3) LAST FIRST M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH YEAR TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	SURVIVOR CONTRIBUTION (11)	WORKER'S COMPENSATION (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS (14)
	000-00-0000	Baker	CD	70001 05 91 2 04		11 250	990.00	0700 01	64 63			400	
	000-00-0000	Baker	CD	70001 05 91 2 09		50 000	50.00	0700 06	3 50				

"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings \$199.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3) LAST FIRST M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH YEAR TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	SURVIVOR CONTRIBUTION (11)	WORKER'S COMPENSATION (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS (14)
	000-00-0000	Carter	DE	70001 05 91 5 08		90 000	180.00	0700 01	8 40		250		
	000-00-0000	Carter	DE	70001 05 91 5 09		10 000	10.00	0700 06	47				

Note: Do not apply the OASDI modification factor more than once per pay period. If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart. All earnings will be modified by .66667 to calculate member contributions.

Bi-Weekly Reporting Frequency

"Full" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3) LAST FIRST M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH YEAR TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	SURVIVOR CONTRIBUTION (11)	WORKER'S COMPENSATION (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS (14)
	000-00-0000	ADAMS	B/C	70001 05 91 3 01		1950 000	900.00	0700			173	11	63.00

"F" (Full) and 1959 Survivors Contributions \$0.93 If applicable.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3) LAST FIRST M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH YEAR TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	SURVIVOR CONTRIBUTION (11)	WORKER'S COMPENSATION (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS (14)
	000-00-0000	ADAMS	B/C	70001 05 91 3 01		1950 000	900.00	0700		93 173		11	63.00

"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings \$184.00 and over - \$61.00 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3) LAST FIRST M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH YEAR TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	SURVIVOR CONTRIBUTION (11)	WORKER'S COMPENSATION (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS (14)
	000-00-0000	Baker	CD	70001 05 91 4 04		11 250	900.00	0700 01	58 73		400		
	000-00-0000	Baker	CD	70001 05 91 4 09		50 000	50.00	0700 06	3 50				

"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings \$183.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3) LAST FIRST M	COVERAGE GROUP (4)	SERVICE PERIOD (5) MONTH YEAR TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	MEMBER CONTRIBUTION (10)	SURVIVOR CONTRIBUTION (11)	WORKER'S COMPENSATION (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS (14)
	000-00-0000	Carter	DE	70001 05 91 1 08		90 000	150.00	0700 01	7 00		050		
	000-00-0000	Carter	DE	70001 05 91 1 09		30 000	30.00	0700 06	1 40				

NOTE: Do not apply the OASDI modification factor more than once per period. If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart, all earnings will be modified by .66667 to calculate member contributions.

BASIC CONTRIBUTION CALCULATION EXAMPLES con't.

Quadri-Weekly Reporting Frequency

"F" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION CODE (13)	CONTRIBUTION AMOUNT (14)	SURVIVOR CONTRIBUTION (15)	WORK SCHEDULE CODE (16)	UNIT CODE (17)	TOTAL DEFERRED MEMBER CONTRIBUTIONS CODE (18)	AMOUNT (19)
	000-00-0000	ADAMS	B	C	70001	05	91	6	01	1950.000	1800.00	0700			173		11	1236.00

"F" (Full) and 1959 Survivors Contributions \$1.86 (If applicable; see: PAYROLL REPORTING ELEMENTS; Survivor Contribution)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION CODE (13)	CONTRIBUTION AMOUNT (14)	SURVIVOR CONTRIBUTION (15)	WORK SCHEDULE CODE (16)	UNIT CODE (17)	TOTAL DEFERRED MEMBER CONTRIBUTIONS CODE (18)	AMOUNT (19)
	000-00-0000	ADAMS	B	C	70001	05	91	7	01	1950.000	1800.00	0700		1.86	173		11	1236.00

"M" (Modified) Apply the following OASDI earnings modification factors:
Total Earnings \$369.00 and over - \$123.00 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION CODE (13)	CONTRIBUTION AMOUNT (14)	SURVIVOR CONTRIBUTION (15)	WORK SCHEDULE CODE (16)	UNIT CODE (17)	TOTAL DEFERRED MEMBER CONTRIBUTIONS CODE (18)	AMOUNT (19)
	000-00-0000	Baker	C	D	70001	05	91	7	04	11.250	1800.00	0700	01	117.39		400		
	000-00-0000	Baker	C	D	70001	05	91	7	09	50.000	50.00	0700	06	3.50				

"M" (Modified) Apply the following OASDI earnings modification factors:
Earnings \$368.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION CODE (13)	CONTRIBUTION AMOUNT (14)	SURVIVOR CONTRIBUTION (15)	WORK SCHEDULE CODE (16)	UNIT CODE (17)	TOTAL DEFERRED MEMBER CONTRIBUTIONS CODE (18)	AMOUNT (19)
	000-00-0000	Carter	D	E	70001	05	91	6	08	90.000	270.00	0700	01	12.60		050		
	000-00-0000	Carter	D	E	70001	05	91	6	09	50.000	50.00	0700	06	2.33				

NOTE: Do not apply the full OASDI modification factor more than once per period. If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart, all earnings will be modified by .66667 to calculate member contributions.

3.38

NOTE: CSUC Auxiliary Organizations which contract for the same contribution rate and modification factors as State Miscellaneous members will calculate contributions according to the formula applicable (Government Code Section 20603.03). The Coverage Key will indicate this option by listing Item 8.11. It also provides the modification table to be used.

Employees working in two or more units will have a Social Security modification factor applied only once for the total earnings in the service period. For example, it is the County Superintendent's responsibility to ensure that the factor is applied only once.

PAY RATE/EARNINGS RELATIONSHIP

Pay rate indicates that amount of compensation a member is paid for a unit of time (i.e., hour, day or month). The pay rate should remain stable throughout a fiscal year except for pay raises, changes of position, etc. If a member works in more than one position, has a raise in the middle of a pay period, or has a variable pay rate, report amounts earned under each pay rate separately.

An *hourly* pay rate is that rate of compensation to which an employee is entitled under an employment agreement which provides for compensation for each hour of regular time worked by the employee.

A *daily* pay rate for both a full-time and a part-time employee is that amount of compensation to which a full-time employee is entitled when the employee's services are performed under an employment agreement which provides for a daily rate of compensation.

A *monthly* pay rate for both a full-time and a part-time employee is that amount of compensation to which a

full-time employee is entitled, when the employee's services are performed under an employment agreement which provides for a monthly rate of compensation.

IMPACT ON FINAL BENEFITS

Reporting correct pay rates for your active members is essential in calculating correct member benefits at retirement. The three critical elements used in calculating retirement benefits are:

- 1) service credit
- 2) final compensation
- 3) age at retirement

Service credit and final compensation are directly related to the pay rate and earnings reported for the member.

Service Credit is derived from the pay rate and earnings reported. It is based on the way a member is paid.

EARNINGS DIVIDED BY PAY RATE EQUALS SERVICE CREDIT.

Example:	1.	$\frac{\text{Member Earnings}}{\text{Monthly Pay Rate}}$	=	$\frac{\$1,200.00}{\$1,200.00}$	=	1.000 month of service credit
	2.	$\frac{\text{Member Earnings}}{\text{Monthly Pay Rate}}$	=	$\frac{\$ 600.00}{\$1,200.00}$	=	.500 month of service credit
	3.	$\frac{\text{Member Earnings}}{\text{Hourly Pay Rate}}$	=	$\frac{\$ 600.00}{\$ 7.500}$	=	80 hours of service credit
	4.	$\frac{\text{Member Earnings}}{\text{Daily Pay Rate}}$	=	$\frac{\$ 600.00}{\$ 30.000}$	=	20 days of service credit

A member in full-time employment will be credited with one year of service for any of the following:

- a. 10 months for those paid on a monthly basis;
- b. 215 days for those paid on a daily basis; or
- c. 1,720 hours for those paid on an hourly basis.

Partial credit will be given for those working less than the full amount of a, b, or c above. Service credited in hours, days or months is converted to a percentage of a year at the end of each fiscal year.

Service credit for each fiscal year is combined to arrive at total service credit.

Final compensation is the average monthly full time *pay rate* reported for the three consecutive years of employment immediately preceding the last day on the payroll, unless the member designates another three year period in which the pay rate was higher. (Some agencies contract with CalPERS for a one year average instead of the three year average.)

3.39

PAY RATE/EARNINGS RELATIONSHIP CON'T.

FULL TIME SERVICE CREDIT

As one of the major factors used in the retirement calculation, service credit is checked carefully for each payroll entry. CalPERS limits the amount of service credit for each entry to full time; if you report excess service credit on a payroll entry, CalPERS will send a service credit discrepancy notice. The following table provides the maximum full time service credit for each type of pay rate (monthly, hourly, daily) and each reporting frequency (monthly, semi-monthly, bi-weekly, and quadri-weekly).

MAXIMUM SERVICE CREDIT AMOUNT

REPORTING FREQUENCY

Monthly Pay Rate*	Hourly Pay Rate*	Daily Pay Rate*	
1.000 month	160 to 184 hours**	20 to 23 days**	MONTHLY (12 pay periods per year)
.500 month	80 to 96 hours**	10 to 12 days**	SEMI-MONTHLY (24 pay periods per year)
.462 month	80 hours	10 days	BI-WEEKLY (26 pay periods per year)
.923 month	160 hours	20 days	QUADRI-WEEKLY (13 pay periods per year)

* Pay rate *should not* fluctuate, unless the member receives a pay raise or is demoted.

** Since monthly and semi-monthly service periods vary, the maximum hours and days will fluctuate. The hours and days shown here represent the highest amounts which could ever be reported for that frequency.

FULL TIME SERVICE CREDIT EXAMPLES/PER PAY PERIOD

MONTHLY SERVICE CREDIT (EARNINGS ÷ PAYRATE = SERVICE CREDIT)

Pay rate*	Maximum Creditable Service
Monthly	= 1.000 month
Hourly	= 184 hours
Daily	= 23 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (6)	PAY CODE (7)	PAY RATE (8)	MEMBER EARNINGS (9)	CONTRIBUTION RATE (10)	CONTRIBUTION AMOUNT (11)	NET PAY (12)	UNIT CODE (13)	TOTAL SERVICE CREDIT (14)	TOTAL SERVICE CREDIT AMOUNT (15)
	000-00-0000	ADAMS B.C.	70001	05	91	01	1950.000	1950.00	0700	01	136.50	173		
	000-00-0000	BAKER C.D.	70002	05	91	04	11.250	2070.00	0700			400	11	135.57
	000-00-0000	CARTER D.E.	70002	05	91	08	90.000	2070.00	0700	01	135.57	050		

= 1.000 month
= 184 hours
= 23 days

3.40

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (6)	PAY CODE (7)	PAY RATE (8)	MEMBER EARNINGS (9)	CONTRIBUTION RATE (10)	CONTRIBUTION AMOUNT (11)	NET PAY (12)	UNIT CODE (13)	TOTAL SERVICE CREDIT (14)	TOTAL SERVICE CREDIT AMOUNT (15)
	000-00-0000	BAKER C.D.	70002	05	91	04	11.250	990.00	0700			400	11	59.97
	000-00-0000	BAKER C.D.	70002	05	91	04	12.000	1152.00	0700			400	11	80.64

= 88 hours
= 96 hours
= 184 hours

***ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

PAY RATE/EARNINGS RELATIONSHIP CON'T.

FULL TIME SERVICE CREDIT EXAMPLES/PER PAY PERIOD

Semi-Monthly Service Credit (Earnings ÷ Payrate = Service Credit)

Pay rate* Maximum Creditable Service

Monthly = .500 month

Hourly = 96 hours

Daily = 12 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (6)	PAY CODE (7)	PAY RATE (8)	MEMBER EARNINGS (9)	CONTRIBUTION RATE (10)	NORMAL MEMBER CONTRIBUTION (11)	MEMBER CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TOTAL DEFERRED MEMBER CONTRIBUTIONS (15)
	000-00-0000	ADAMS B.C.	70001	05	91	2 01	1950.00	915.00	0700	01	68.25	173		= .500 month
	000-00-0000	BAKER C.D.	70002	05	91	2 04	11 250	1080.00	0700			400	11	70.93 = 96 hours
	000-00-0000	CARTER D.E.	70002	05	91	2 08	90.00	1080.00	0700	01	70.93	050		= 12 days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (6)	PAY CODE (7)	PAY RATE (8)	MEMBER EARNINGS (9)	CONTRIBUTION RATE (10)	NORMAL MEMBER CONTRIBUTION (11)	MEMBER CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TOTAL DEFERRED MEMBER CONTRIBUTIONS (15)
	000-00-0000	BAKER C.D.	70002	05	91	2 04	11 250	630.00	0700			400	11	39.43 = 56 hours
	000-00-0000	BAKER C.D.	70002	05	91	2 04	12 000	480.00	0700			400	11	33.60 = 40 hours
	000-00-0000	BAKER C.D.	70002	05	91	2 04	12 000	480.00	0700			400	11	33.60 = 96 hours

Note: These examples are based upon a 40-hour work week.

A separate unit code and work schedule code should be used to report earnings for employees whose duties are based upon less than 40 hours per week.

Separate unit codes and work schedule codes should also be used to report employee earnings whose normal duties are in excess of 40 hours per week. (Refer to **Reporting "Premium Pay"** under the Fair Labor Standards Act).

***ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

3.41

PAY RATE/EARNINGS RELATIONSHIP CON'T.

FULL TIME SERVICE CREDIT EXAMPLES/PER PAY PERIOD

BI-WEEKLY SERVICE CREDIT (EARNINGS ÷ PAY RATE = SERVICE CREDIT)

Pay rate* Maximum Creditable Service

Monthly = .462 month
Hourly = 80 hours
Daily = 10 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	TYPE (9)	PAY CODE (10)	PAY RATE (11)	MEMBER EARNINGS (12)	CONTRIBUTION RATE (13)	NORMAL MEMBER CONTRIBUTIONS (14)	ADJUTANT (15)	SUBSIDY CONTRIBUTION (16)	WORK SCHEDULE (17)	UNIT CODE (18)	TAX DEFERRED MEMBER CONTRIBUTIONS (19)	TAX DEFERRED CONTRIBUTIONS (20)
	000-00-0000	ADAMS	D	C	70001	05	91	3	01	1950.000	900.00	0700	01	63.00		173			
	000-00-0000	BAKER	C	D	70002	05	91	3	04	11.250	900.00	0700				400		11	58.73
	000-00-0000	CARTER	D	E	70002	05	91	3	08	45.000	900.00	0700	01	58.73		050			

= .462 month
= 80 hours
= 10 days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	TYPE (9)	PAY CODE (10)	PAY RATE (11)	MEMBER EARNINGS (12)	CONTRIBUTION RATE (13)	NORMAL MEMBER CONTRIBUTIONS (14)	ADJUTANT (15)	SUBSIDY CONTRIBUTION (16)	WORK SCHEDULE (17)	UNIT CODE (18)	TAX DEFERRED MEMBER CONTRIBUTIONS (19)	TAX DEFERRED CONTRIBUTIONS (20)
	000-00-0000	BAKER	C	D	70002	05	91	4	04	11.350	540.00	0700				400		11	33.53
	000-00-0000	BAKER	C	D	70002	05	91	4	04	12.000	384.00	0700				400		11	26.88

= 48 hours
= 32 hours
= 80 hours

QUADRI-WEEKLY SERVICE CREDIT (EARNINGS ÷ PAY RATE = SERVICE CREDIT)

Pay rate* Maximum Creditable Service

Monthly = .923 month
Hourly = 160 hours
Daily = 20 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	TYPE (9)	PAY CODE (10)	PAY RATE (11)	MEMBER EARNINGS (12)	CONTRIBUTION RATE (13)	NORMAL MEMBER CONTRIBUTIONS (14)	ADJUTANT (15)	SUBSIDY CONTRIBUTION (16)	WORK SCHEDULE (17)	UNIT CODE (18)	TAX DEFERRED MEMBER CONTRIBUTIONS (19)	TAX DEFERRED CONTRIBUTIONS (20)
	000-00-0000	ADAMS	D	C	70001	05	91	6	01	1950.000	1800.00	0700	01	126.00		173			
	000-00-0000	BAKER	C	D	70002	05	91	6	04	11.350	1800.00	0700				400		11	117.39
	000-00-0000	CARTER	D	E	70002	05	91	6	08	90.000	1800.00	0700	01	117.39		050			

= .923 month
= 160 hours
= 20 days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

3.42

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	TYPE (9)	PAY CODE (10)	PAY RATE (11)	MEMBER EARNINGS (12)	CONTRIBUTION RATE (13)	NORMAL MEMBER CONTRIBUTIONS (14)	ADJUTANT (15)	SUBSIDY CONTRIBUTION (16)	WORK SCHEDULE (17)	UNIT CODE (18)	TAX DEFERRED MEMBER CONTRIBUTIONS (19)	TAX DEFERRED CONTRIBUTIONS (20)
	000-00-0000	BAKER	C	D	70002	05	91	7	04	11.350	1350.00	0700				400		11	85.89
	000-00-0000	BAKER	C	D	70002	05	91	7	04	12.000	480.00	0700				400		11	33.60

= 120 hours
= 40 hours
= 160 hours

*ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.

PAY RATE/EARNINGS RELATIONSHIP CON'T.

Note: These examples are based upon a 40-hour work week.

A separate unit code and work schedule code should be used to report earnings for employees whose duties are based upon less than 40 hours per week.

Separate unit codes and work schedule codes should also be used to report employee earnings whose normal duties are in excess of 40 hours per week. (Refer to FLSA "overtime" earnings)

ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.

3.4

PAY RATE/EARNINGS RELATIONSHIP con't.

FULL-TIME SERVICE CREDIT—ELECTED OFFICIALS

Elected/appointed officials who elect to be covered by CalPERS must receive full time service credit during their term of office, as provided by Government Code Section 20814. Compensation must be reported on a monthly basis in all cases. If the official receives a monthly amount of compensation but the reporting frequency is other than monthly, use the following guidelines to report the individual on your payroll:

- 1) list the person on only one report each month;
- 2) use contribution code 03 or 13; and
- 3) use service period type "0" for that entry.
- 4) Report in a separate unit code from regular employees.

OR: Submit a separate monthly payroll report for elected officials.

FULL TIME SERVICE CREDIT—ELECTED OFFICIAL (MONTHLY REPORTING)

STATE OF CALIFORNIA

EMPLOYER	SERVICE PERIOD
0000	05 91 0
CODE	MONTH YEAR TYPE

OFFICE	BATCH
CODE	NUMBER

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES	CODE
MONTHLY	0
SEMI-MONTHLY — 1ST HALF	1
SEMI-MONTHLY — 2ND HALF	2
QUARTERLY — 1ST PAYROLL	3
QUARTERLY — 2ND PAYROLL	4
QUARTERLY — 3RD PAYROLL	5
QUARTERLY — 4TH PAYROLL	6
QUARTERLY — 5TH PAYROLL	7

PAY CODES	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	08
WAGE PAY RATE	09
(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	

CONTRIBUTION CODES	NORMAL COL. 12B	PAY DEFERRED COL. 12B
ITEM		
NORMAL CURRENT CONTRIBUTION	01	11
FROM PRIOR CONTRIBUTION ADJUST	02	12
FROM PRIOR EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	14
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	17
ADDITIONAL CONTRIBUTIONS	08	18
EMPLOYEE PAID	09	19
EMPLOYEE PAID	10	20

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PAYROLL LISTING FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)	SURVIVOR CONTRIBUTION (11)	ADDITIONAL CONTRIBUTIONS (12)	UNIT CODE (13)	MEMBER CONTRIBUTIONS (14)	PAY DEFERRED (15)
	000-00-0000	EVANS	FG	70002	01	250.000	250.00	0700				173	001	11 67

FULL TIME SERVICE CREDIT—ELECTED OFFICIAL (OTHER THAN MONTHLY REPORTING)

STATE OF CALIFORNIA

EMPLOYER	SERVICE PERIOD
0000	05 91 4
CODE	MONTH YEAR TYPE

OFFICE	BATCH
CODE	NUMBER

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES	CODE
MONTHLY	0
SEMI-MONTHLY — 1ST HALF	1
SEMI-MONTHLY — 2ND HALF	2
QUARTERLY — 1ST PAYROLL	3
QUARTERLY — 2ND PAYROLL	4
QUARTERLY — 3RD PAYROLL	5
QUARTERLY — 4TH PAYROLL	6
QUARTERLY — 5TH PAYROLL	7

PAY CODES	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	08
WAGE PAY RATE	09
(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	

CONTRIBUTION CODES	NORMAL COL. 12B	PAY DEFERRED COL. 12B
ITEM		
NORMAL CURRENT CONTRIBUTION	01	11
FROM PRIOR CONTRIBUTION ADJUST	02	12
FROM PRIOR EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	14
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	17
ADDITIONAL CONTRIBUTIONS	08	18
EMPLOYEE PAID	09	19
EMPLOYEE PAID	10	20

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PAYROLL LISTING FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)	SURVIVOR CONTRIBUTION (11)	ADDITIONAL CONTRIBUTIONS (12)	UNIT CODE (13)	MEMBER CONTRIBUTIONS (14)	PAY DEFERRED (15)
	000-00-0000	DAVIS	EF	70001	05 91 0	01	250.000	250.00	0700	03	17.50	2.00	173	001

*12 ENTRIES PER YEAR ARE REPORTED EVEN THOUGH YOUR PAY PERIODS MAY BE BI-WEEKLY OR SEMI-MONTHLY.

PAY RATE/EARNINGS RELATIONSHIP CON'T.

SCHOOL MEMBER PAY RATES

Report school members to CalPERS using the actual rate of pay at which they are hired, i.e., hourly, daily, monthly. *Do not* convert an hourly or daily pay rate to a monthly equivalent, as this could result in incorrect final benefits for the member.

SCHOOL MEMBERS—REPORTING EQUAL PAYMENTS

Some districts make equal salary payments to their employees throughout the school year. The district may report member earnings as equal payments to CalPERS *providing the member actually works during the month being reported*. Salary withheld during the school year to pay members during the time they are off should be reported when earned. Do not report the reduced earnings during the school year and the payments made when the members are off.

The following method is suggested for reporting equal payments for hourly paid employees to CalPERS:

1. Determine the total hours the employee will work during the school year.
2. Add vacation and holiday hours.
3. Multiply the total of No. 1 and No. 2 by the hourly pay rate found in the employment agreement between the employee and the district. This determines annual salary.
4. Divide the annual salary by the number of months the member will actually render service during the school year. Count a whole month even if the member only works a partial month.
5. Report the amount calculated in No. 4 in the "Member Earnings" column of the payroll listing. Docks, terminations prior to the end of the school year, etc., would alter earnings accordingly.

REDUCED WORKTIME PROGRAM FOR CLASSIFIED SCHOOL MEMBERS

Certain classified school district members may enter a reduced worktime program without loss of retirement credit, if the governing board of a school district or community college district elects to establish regulations to implement such a program (Sections 45139 and 88038 of the Education Code and Section 20819 of the Government Code).

The minimum requirements for such a program are:

1. Eligible employees must be at least 55 years old;
2. The employee must have 10 years full-time classified service and the immediately preceding five years must be without a break;
3. Transfer to reduced worktime is optional to the employee and termination requires employee and employer consent;
4. Salary shall be a pro-rata share of the active salary and no benefit entitlements shall be lost, including health, survivor and disability benefits, and retirement;
5. The minimum part-time employment level must be 50% of the employee's previous full-time employment;
6. The part-time program shall not exceed five years nor extend beyond the end of the school year during which the employee reaches age 70.

The employer, not CalPERS, is required to verify the eligibility of the employee and to maintain the necessary records to identify the employees involved in the program.

No notice is required to be sent to CalPERS. The employer should report employees under the reduced worktime program as if they had worked full time; i.e., report the pay rate and earnings the employee would receive if she/he works full-time. The employee will also pay member contributions based on the full-time earnings reported. This will result in full service credit and benefits based on full salary levels. The employer contributions on the full-time pay will automatically pay for the cost of the program.

3.45

PAY RATE/EARNINGS RELATIONSHIP CON'T.

REPORTING "PREMIUM PAY" UNDER THE FAIR LABOR STANDARDS ACT (FLSA)

The FLSA determines at what point premium pay must be paid to employees. However, "premium pay" time under the FLSA is not the same as overtime as defined by the Retirement Law. California Government Code Section 20025.2 defines overtime for retirement purposes as "... the aggregate service performed by an employee ... in excess of the hours of work considered normal for employees on a full-time basis ...".

For reporting to CalPERS, keep in mind you need to report all compensation that is paid for normal full-time service. When reporting "premium pay" (as defined by FLSA) care must be taken not to disturb the pay rate/earnings relationship so the member will receive the correct service credit.

If the member is being reported with a monthly pay rate, the member should continue to be reported with the regular monthly pay rate and earnings. The additional earnings the member receives (the "premium pay") should be reported as special compensation.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	TITLE (9)	PAY CODE (10)	PAY RATE (11)	MEMBER EARNINGS (12)	CONTRIBUTION RATE (13)	CONTRIBUTION CODE (14)	CONTRIBUTION AMOUNT (15)	SURVIVOR CONTRIBUTION (16)	UNIFORM CODE (17)	UNIT CODE (18)	MEMBER CONTRIBUTIONS CODE (19)	PAY DIFFERENTIAL AMOUNT (20)
	000-00-0000	Golden	A	B	7400	05	86	01	01	2650	000	2650	00	0900	01	238	50		243
	000-00-0000	Golden	A	B	7400	05	86	01	09	98	100	98	10	0900	06	8	82		

If the member is being reported with an hourly pay rate, the member can be reported in one of two ways:

Report the regular hourly pay rate for all hours worked and the corresponding earnings in one entry and the additional earnings (the "premium pay") in another entry as special compensation.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	TITLE (9)	PAY CODE (10)	PAY RATE (11)	MEMBER EARNINGS (12)	CONTRIBUTION RATE (13)	CONTRIBUTION CODE (14)	CONTRIBUTION AMOUNT (15)	SURVIVOR CONTRIBUTION (16)	UNIFORM CODE (17)	UNIT CODE (18)	MEMBER CONTRIBUTIONS CODE (19)	PAY DIFFERENTIAL AMOUNT (20)
	000-00-0000	Cook	B	C	7400	05	86	04	04	9	140	1023	68	0900	01	92	13		560
	000-00-0000	Cook	B	C	7400	05	86	04	09	27	420	27	42	0900	06	2	47		

Report the regular hourly pay rate and the corresponding earnings in one entry. Report the "premium pay" hourly pay rate and the corresponding earnings in another entry.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTH (7)	YEAR (8)	TITLE (9)	PAY CODE (10)	PAY RATE (11)	MEMBER EARNINGS (12)	CONTRIBUTION RATE (13)	CONTRIBUTION CODE (14)	CONTRIBUTION AMOUNT (15)	SURVIVOR CONTRIBUTION (16)	UNIFORM CODE (17)	UNIT CODE (18)	MEMBER CONTRIBUTIONS CODE (19)	PAY DIFFERENTIAL AMOUNT (20)
	000-00-0000	Cook	B	C	7400	05	86	04	04	9	140	968	84	0900	01	87	20		560
	000-00-0000	Cook	B	C	7400	05	86	04	04	13	710	82	26	0900	01	7	40		560

3.46

PAYROLL REPORTING METHODS AND FORMS

This Section describes the four basic methods of reporting payroll to PERS—*pre-list, Payroll Reporting System (Personal Computer), diskette (format 1 only), and magnetic tape*—and explains how to complete the various forms involved in the reporting process.

CHANGING REPORTING METHOD

Should you wish to change your reporting method, provide written notice for approval to the Information Processing Unit (863) at least 30 days prior to the change. Study the method and specifications carefully to be sure that your employer can comply with the standards.

When your agency converts to the IBM Diskette, or magnetic tape reporting method, parallel reports are required until you are notified that the computer generated reports are correct and compatible with CalPERS equipment. The first report using the new method should have a note enclosed indicating "first run".

AGENCIES REPORTING VIA COMPUTER METHODS MUST HAVE THE CAPACITY TO RETAIN A BACK-UP FILE OF EACH PAYROLL FOR AT LEAST 3 MONTHS AFTER THE PAYROLL IS SUBMITTED TO CalPERS.

Frequency of reporting to CalPERS should always coincide with your payroll periods. If you wish to change your frequency, please provide written notice to the Information Processing Unit (863) at least 30 days prior to the change.

SUBMITTING MULTIPLE REPORTS

Should you wish to begin submitting multiple payrolls for the same service period (same employer code and service period type code), or if you wish to increase the number of multiple payrolls to be submitted each period, contact the Information Processing Unit (863) *prior to* sending the first reports. CalPERS will assign a 3-digit office code to *each report*. Office codes must be used on all subsequent payrolls so that CalPERS may separately identify them each service period.

CHANGING REPORTS TO INCLUDE EMPLOYER PAID MEMBER CONTRIBUTIONS OR TAX DEFERRED MEMBER CONTRIBUTIONS

Effective July 1983 it became mandatory for agencies who pay any portion of member contributions under Government Code Section 20615 to designate those contributions separately on CalPERS reports. This way of reporting is also to be used by those employers who implement a program of deferring taxes on employee contributions to CalPERS.

Agencies who report via pre-list method will see two columns on the Payroll Listing (MEM-625A) to be used for this purpose. Agencies who report via computerized methods will see the fields in the record formats, and columns on the hardcopy payroll listing to be used for this purpose.

3.47

PRE-LIST METHOD

The pre-list method is a manual method of reporting payroll to CalPERS for employers who do not have access to data processing equipment. With this method, CalPERS stores the latest payroll transactions received from an employer and prepares a detailed list of the information on a Payroll Listing, form PERS-MEM-625A. This pre-list is mailed to the employer for use in preparing the payroll for the next service period.

The updated pre-list is combined with a completed Summary Report, Member and Employer Contributions (ACC-626), the remittance, and mailed to CalPERS (P.O. BOX 1982).

The components of the pre-list method are:

1. Payroll Listing—PERS-MEM-625A (pre-list).
2. Summary Report, Member and Employer Contributions—PERS-ACC-626.
3. Remittance payable to CalPERS.

REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

Pre-list payroll reports must be *received* in the CalPERS Sacramento office within 30 calendar days after the close of a service period, or 20 calendar days after CalPERS mails the pre-list for that service period, whichever is later. If an employer fails to file a payroll report on time, CalPERS will assess a minimum “administrative” charge of \$200 for every report that is late. This charge will cover the added costs of follow-up and special handling.

CalPERS will only consider a payroll report “received” if the report is *complete* and *correct* according to the requirements set forth in this manual. Payroll reports that cannot be processed routinely will be returned to the employer for correction. These payrolls shall be resubmitted within 20 calendar days or a minimum administrative charge will be levied.

Member and employer contributions must be *received* in the CalPERS Sacramento office within 15 calendar days after the close of a service period, regardless of when CalPERS mails the pre-list to the agency. If an employer fails to pay at least 90% of the contributions on time, CalPERS will assess a “delinquency” charge (interest on late monies) on the amount outstanding from the date the contributions were due to the date they were actually received. The interest rate used will be the rate CalPERS earns on short term investments.

To avoid being delinquent, an employer may need to submit the contributions in advance of the pre-list. This “advance payment” is explained and illustrated in Section 3. The amount of the advance payment may be based on either the current payroll due or the last payroll submitted to CalPERS. Making an advance payment will enable the agency to avoid delinquency (interest) charges, but administrative charges may still be levied.

IF THE LAST PAYROLL WAS SUBMITTED LATE AND THE AGENCY DOES NOT HAVE A PRE-LIST TO SEND, IT IS THE AGENCY'S RESPONSIBILITY TO REQUEST A PRE-LIST SO THAT THE CURRENT PAYROLL MAY BE FILED.

NOTE: CalPERS may grant time extensions and/or waive delinquency or administrative charges under certain conditions. See: ALL REPORTING METHODS; Time Extensions and Waiver.

3.48

PAYROLL LISTING—PRE-LIST (PERS-MEM-625A)

PURPOSE:

The Payroll Listing (PERS-MEM-625A) provides employers who report by the pre-list method with the latest payroll information in CalPERS files. The employer manually updates the data on the listing and returns it to CalPERS as the payroll report for the current service period.

WHEN TO COMPLETE:

Update and return the pre-list Payroll Listing to CalPERS each service period. Failure to comply within the specified time period will result in administrative and/or delinquency charges.

SPECIAL INSTRUCTIONS:

1. Return the original MEM-625A, including the Summary Worksheet page, and keep the yellow copy for your records.
2. The office code and batch number in the upper left hand corner of the Payroll Listing are assigned by CalPERS for identification purposes. Please do not change either of these items or combine pages of listings with different batch numbers or office codes in a single report.
3. The reference number which appears in the first column of the Payroll Listing is assigned by CalPERS as an aid in referencing the record. *Do not* change or add a reference number for any transaction.
4. Use the Summary Worksheet page of the Payroll Listing as a tool for completing the Summary Report (ACC-626) by transferring Summary Worksheet totals directly onto the Summary Report.
5. If payroll reporting is not current, request one or more duplicate copies of the Payroll Listing so that your payroll reporting will once again be current. Since the duplicate Payroll Listings were developed from the same service period, any additions, deletions or changes must be carried forward to each report until the data is submitted and CalPERS updates the files. *Request duplicate copies by phoning or writing to our Delinquency Control Unit, Section 863.* Photocopies of previous listings will be accepted *only under unusual circumstances with prior approval.*
6. CalPERS prints the Payroll Listing for each employer in sequence by unit code (if applicable) and surname (alphabetically).
7. For basic information on each item used in a payroll entry, see: "PAYROLL REPORTING ELEMENTS" in this manual.
8. BURST THE PAYROLL REPORT, AND SUBMIT THE PAGES IN NUMERICAL ORDER WITH THE SUMMARY WORKSHEET PAGE LAST. The Summary Report (ACC-626) is attached to the front of the entire payroll.

3.49

PRE-LIST PERS-ACC 625-A

STATE OF CALIFORNIA																													
EMPLOYER		SERVICE PERIOD			PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM										FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PERIOD LISTING FOUND IN THE PERIOD LISTING SECTION OF THE PROCEDURE MANUAL (PERS-ADM-50-42)														
EMPLOYER CODE	SERVICE PERIOD MONTH	YEAR	TYPE	SERVICE PERIOD TYPE CODES					PAY CODES					CONTRIBUTION CODES															
OFFICE CODE	BATCH NUMBER	ITEM					ITEM					ITEM																	
000	14939	ITEM					ITEM					ITEM																	
0001	000-00-0000	ANDERSON	V A	70001	01	1250.000	1250.00	0700	01	43.75	2.00	173	100	11	43.75														
0002	000-00-0000	BATLEY	C B	70001	04	6.500	1144.00	0700	01	40.04	2.00	100	100	11	40.04														
0003	000-00-0000	BATLEY	C B	70001				04	40.00			100																	
0004	000-00-0000	MC CULLEY	M M	70001	01	1482.000	1482.00	0700	01	51.87	2.00	173	100	11	51.87														
0005	000-00-0000	O'CONNOR	P A	70001	01	2100.000	2100.00	0700	01	73.50	2.00	173	100	11	73.50														
0006	000-00-0000	OWEN	T	70001	01	1950.000	1950.00	0700	01	68.25	2.00	173	100	11	68.25														
0007	000-00-0000	RICHARDSON	D	70001	01	875.000	875.00	0700	01	30.62	2.00	173	100	11	30.63														
0008	000-00-0000	RICHARDSON	D	70001	09	25.000	25.00	0700	06	87		100	16		88														
0009	000-00-0000	RICHARDSON	D					08	20.00			100																	
					MEMBER NORMAL					ADDITIONAL					SURVIVOR					TAX DEF MEM									
UNIT 100 TOTAL					EARNINGS					CONTRIBUTIONS					CONTRIBUTIONS					CONTRIBUTIONS					CONTRIBUTIONS				
					8826.00					348.90					21.00					12.00					308.92				
0010	000-00-0000	ACKERMAN	T C	75001	01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10														
0011	000-00-0000	ESTES	R P	75001	01	1310.000	1310.00	0900	01	58.95	2.00	173	200	11	58.95														
0012	000-00-0000	SEIZER	A T	75001	01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10														
					MEMBER NORMAL					ADDITIONAL					SURVIVOR					TAX DEF MEM									
UNIT 200 TOTAL					EARNINGS					CONTRIBUTIONS					CONTRIBUTIONS					CONTRIBUTIONS					CONTRIBUTIONS				
					4070.00					183.15					6.00					183.15									
PAGE TOTALS																													
12896.00					532.05					20.00					18.00					492.07									
MEMBER EARNINGS					NORMAL MEMBER CONTRIBUTIONS					ADDITIONAL CONTRIBUTIONS					SURVIVOR CONTRIBUTIONS					TAX DEFERRED MEM. CONTR.									

PRE-LIST—SUMMARY WORKSHEET PERS-ACC-625A

[illegible]

PRE-LIST—PERS-ACC-625A

PAYROLL LISTING—PRE-LIST

Instructions for Completion

1. Enter the current service period on every page in the "Service Period" block, upper left-hand corner.

EMPLOYER	SERVICE PERIOD
0000	08 94 0
CODE	MONTH YEAR TYPE

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY - 1ST HALF	1
SEMI-MONTHLY - 2ND HALF	2
BI-WEEKLY - 1ST PAYROLL	3
BI-WEEKLY - 2ND PAYROLL	4
QUAD-WEEKLY - 1ST PAYROLL	5
QUAD-WEEKLY - 2ND PAYROLL	6

2. Add those payroll entries which apply to the current service period being reported and are not included on the Payroll Listing supplied by CalPERS. Make an addition by entering all the necessary data on the line following the last payroll entry on the Payroll Listing, or on a blank MEM-625A. DO NOT enter additions BETWEEN lines of the pre-printed data. Do not make additions on the Summary Worksheet (final page) of the Payroll Listing. Arrange the additions in member surname alphabetical sequence, or, if unit codes are used, arrange the additions alphabetically within unit groupings.

Do not assign a reference number; CalPERS assigns.

EXAMPLE — ADDITION:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)	SURVIVOR CONTRIBUTION (10)	UNIT CODE (11)	TEST OFFERED (12)
	000-00-0000	Griswold M J	70001		01	1350.000	1350.00	0700 01	47 25 2.00	173	100 11 47 25

3. Change any information (such as earnings, contributions, Social Security number, etc.) that is shown incorrectly on the Payroll Listing. Make a change by drawing a single line through the incorrect information (the entire field, not just the incorrect digit or letter), entering the new data immediately above, and circling the reference number on the line being changed. Do not line out too heavily as the data must be visible for modification by CalPERS.

EXAMPLE — CHANGE:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)	SURVIVOR CONTRIBUTION (10)	UNIT CODE (11)	TEST OFFERED (12)
0010	000-00-0000	ACKERMAN T C	75001		01	1380.000	1380.00	0900 01	62 10 2.00	173	200 11 62 10
0011	000-00-0000	ESTES R P	75001		01	1380.000 1310.000	1380.00 1310.00	0900 01 58 35	62 10 58 35	2.00	173 200 11 58 35
0012	000-00-0000	SETZER A T	75001		01	1380.000	1380.00	0900 01	62 10 2.00	173	200 11 62 10

PRE-LIST—PERS-ACC-625A CON'T.

4. *Delete* payroll entries which do not apply to the current service period. Make a deletion by drawing a single line through all the printed data. Do not line out too heavily as the data must be visible for deletion by CalPERS.

EXAMPLE — DELETION:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	F (4)	M (5)	COVERAGE GROUP (6)	SERVICE PERIOD MONTHS START-STOP (7)	PAY CODE (8)	PAY RATE (9)	MEMBER EARNINGS (10)	NORMAL MEMBER CONTRIBUTION		NORMAL CONTRIBUTION (13)	OTHER CONTRIBUTION (14)	TOTAL CONTRIBUTION (15)	FAS FORTIFIED MEMBER CONTRIBUTIONS (16)							
										PERIOD (11)	CODE (12)											
0004	000-00-0000	MC CULLEY	M	M	70001	01	1482	000	1482	00	0700	01	51	87	2	00	173	100	11	51	87	
0005	000-00-0000	OCONNOR	P	A	70001		2100	000	2100	00	0700	01	73	50	2	00	173	100	11	73	50	
0006	000-00-0000	OWEN	T		70001		01	1950	000	1950	00	0700	01	68	25	2	00	173	100	11	68	25

5. If additions, changes, or deletions occur on the Payroll Listing, new totals will need to be calculated. If unit codes are used, recalculate unit totals and enter the new amounts at each unit break. Recalculate page totals and enter the new amounts at the bottom of each page.

EXAMPLE:

					MEMBER NORMAL	ADDITIONAL	SURVIVOR	TAX DEFERRE
					CONTRIBUTIONS	CONTRIBUTIONS	CONTRIBUTIONS	CONTRIBUTION
			EARNINGS		187.30			187.30
			4160.00		187.15		6.00	187.15
			4070.00					
			UNIT 200 TOTAL					

NOTE: "Earnings" is the total of column 8 (by unit or page).

"Normal Member Contributions" is the total of column 11 entries that use contribution codes 01, 02, 03, 04, 05, and 06.

"Additional Contributions" is the total of column 11 entries that use contribution codes 08 and 09.

"Survivor Contributions" is the total of column 12.

"Tax Deferred Member Contributions" is the total of all column 16 entries.

6. When totals are changed on the Payroll Listing, totals on the Summary Worksheet page of the listing must also be adjusted. Using page totals, recalculate Member Normal, Additional, Survivor and Total Member Contributions. Enter the new totals. Recalculate Total Earnings by coverage group, multiply by the appropriate employer rate to arrive at employer contributions for each coverage group. Recalculate Total Earnings, Total Employer Contributions and Total Employer and Member Contributions. Enter the new amounts.

EXAMPLE:

[illegible]

PRE-LIST—PERS-ACC-625A CON'T.

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CONTRIBUTION CODES		
ITEM	NORMAL CON. PCT	THE EMPLOYER'S CON. PCT
NORMAL MONTHLY CONTRIBUTION	21	12
PROVIDE MONTHLY CONTRIBUTION ADJUST	22	12
PROVIDE MONTHLY CONTRIBUTION ADJUST	23	12
CONTRIBUTION INDEBTED	24	12
RETROACTIVE SALARY ADJUST	25	12
SPECIAL CONTRIBUTION	26	12
EMPLOYER CONTRIBUTION	27	12
ADDITIONAL CONTRIBUTIONS	28	12
EMPLOYER PROVIDED	29	12
EMPLOYER PROVIDED	30	12

[illegible]

PRE-LIST ADDITION

See: **SELECTING AND REPORTING CONTRIBUTION CODES** to determine the Contribution Code (Item No. 10 or 15) before making the pre-list addition.

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Reference Number	Leave this item blank. CalPERS will assign a reference number to this entry.
2	Social Security Number	Enter the member's 9-digit Social Security number. Verify the number with the Member Action Request (MSD-1) when reporting a member for the first time.
3	Member Name	Enter the member's last name, up to 10 characters, and first initial. Enter the middle initial when applicable.
4	Coverage Group	Enter the member's 5-digit coverage group. If it is not known, see your Coverage Key, Item 3.0. Coverage group is not used with Contribution Codes 08 and 09.
5	Service Period	Enter this item only when reporting a <i>non-current entry</i> . When applicable, enter the 5-digit service period for which the entry is being reported— 2-digit month, last 2 digits of year, and 1-digit type code.

SERVICE PERIOD TYPE CODES		
ITEM		CODE
MONTHLY		0
SEMI-MONTHLY -- 1ST HALF		1
SEMI-MONTHLY -- 2ND HALF		2
QUARTLY		3
QUARTLY -- 1ST QUARTER		4
QUARTLY -- 2ND QUARTER		5
QUARTLY -- 3RD QUARTER		6
QUARTLY -- 4TH QUARTER		7

PAY CODES	
ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	00
WEEK. PAY RATE	03
(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	

CONTRIBUTION CODES		
ITEM	NORMAL COL. (N)	DIFF. COL. (D)
NORMAL CURRENT CONTR.	91	17
PREN PERIOD CONTR ADJUST	92	18
PREN PERIOD EARNINGS ADJ	93	19
CONTRIBUTION RECEIVABLES	94	20
RETROACTIVE SALARY ADJ	95	21
SEMIANAL COMPENSATION	96	22
UNUSUAL CONTRIBUTION	97	23
ADDITIONAL CONTRIBUTIONS	98	24
EMPLOYEE PAID	99	25
EMPLOYER PAID	99	26

[illegible]

ITEM	BLOCK TITLE	INSTRUCTIONS
------	-------------	--------------

No. 6 Pay Code
No. 7 Pay Rate
No. 8 Member Earnings
No. 9 Contribution Rate
No. 12 Survivor Contribution

Enter the 2-digit pay code from the list at the top of the form.

Enter the pay rate corresponding to the pay code shown in Item No. 6.

ENTER:

5	7 0 5
---	-------

6	5	0	0
---	---	---	---

3.55

ENTER:

6	0	0	0	0	0
---	---	---	---	---	---

ENTER:

4	5	0	0	0
---	---	---	---	---

ENTER:

7	9	2	7	0
---	---	---	---	---

SERVICE PERIOD TYPE CODES			PAY CODES			CONTRIBUTION CODES		
ITEM	CODE		ITEM	CODE		ITEM	NORMAL COL OR	TAX DEFERRED COL OR
NORMAL	1		NORMAL PAY RATE	01		NORMAL CURRENT CONTR	01	11
REARERGENCY - SET PAID	2		NORMAL PAY RATE	02		PREN PERIOD CONTR ADJUST	02	12
REARERGENCY - SET PAID	3		ONLY PAY RATE	03		PREN PERIOD EARNINGS ADJ	03	13
REARERGENCY - SET PERIOD	4		MISC PAY RATE	04		CONTRIBUTION DEFERRAL	04	14
REARERGENCY - SET PERIOD	5					RETROACTIVE SALARY ADJ	05	15
REARERGENCY - SET PERIOD	6					SPICAL CONTRIB	06	16
REARERGENCY - SET PERIOD	7					REARERGENCY CONTRIB	07	17
REARERGENCY - SET PERIOD	8					ADDITIONAL CONTRIBUTION	08	18
REARERGENCY - SET PERIOD	9					EMPLOYEE PND	09	19
REARERGENCY - SET PERIOD	10					EMPLOYEE PND	10	20

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (5)	SERVICE PERIOD			PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (6)	CONTRIBUTION RATE (9)	CONTRIBUTION CODE (10)	CONTRIBUTION AMOUNT (11)	CONTRIBUTION DEFERRAL (12)	CONTRIBUTION DEFERRAL (13)	CONTRIBUTION DEFERRAL (14)	UNIT CODE (15)	TAX DEFERRED (16)	TAX DEFERRED (17)	TAX DEFERRED (18)	TAX DEFERRED (19)	TAX DEFERRED (20)
		LAST	F	M		MONTH	YEAR	TYPE															

ITEM	BLOCK TITLE	INSTRUCTIONS
------	-------------	--------------

8	Member Earnings	Enter the member's earnings for this entry. To report a <i>negative</i> amount, enter a minus sign (-) to the left of the earnings or brackets ([]) around the earnings.
---	------------------------	---

Example:

—	1	3	5	0	0	0	or	[1	3	5	0	0	0]
---	---	---	---	---	---	---	----	---	---	---	---	---	---	----

9	Contribution Rate	Enter the member's contribution rate. This is the rate found it Item 6.4 of the Coverage Key, under the member's coverage group. Enter 4 digits as shown:
---	--------------------------	---

ENTER:

Contribution rate = 7%

0	7	0	0
---	---	---	---

10	Normal Member Contribution Code	Enter the appropriate 2-digit code for the entry if the <i>employee</i> is paying any portion of the contributions and the contributions are not tax-deferred. The contribution codes are shown on the top of the form.
----	--	---

11	Normal Member Contribution Amount	Enter the amount of member contributions for this entry which the employee is paying and the contributions are not tax deferred. Refer to BASIC CONTRIBUTION CALCULATION, in this manual, for instructions on how to calculate contribution amount.
----	--	---

To report a negative amount, enter the minus sign (-) to the left of contribution amount or brackets ([]) around contribution amount.

3.56

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES	
ITEM	CODE	ITEM	CODE	ITEM	CODE
WORKING	1	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR	01
RETIRED - RET. PLAN	2	MONTHLY PAY RATE	02	WORK PERIOD CONTR ADJUST	02
RETIRED - RET. PLAN	3	MONTHLY PAY RATE	03	WORK PERIOD CONTR ADJUST	03
RETIRED - RET. PLAN	4	MONTHLY PAY RATE	04	CONTRIBUTION ADJUSTABLE	04
RETIRED - RET. PLAN	5	MONTHLY PAY RATE	05	RETROACTIVE EMPLOY ADJ	05
RETIRED - RET. PLAN	6	MONTHLY PAY RATE	06	SPECIAL CONTRIBUTION	06
RETIRED - RET. PLAN	7	MONTHLY PAY RATE	07	SURVIVOR CONTRIBUTION	07
RETIRED - RET. PLAN	8	MONTHLY PAY RATE	08	ADDITIONAL CONTRIBUTIONS	08
RETIRED - RET. PLAN	9	MONTHLY PAY RATE	09	EMPLOYER PAID	09

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD		PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTOR RATE (9)	CONTRIBUTION CODE (10)	CONTRIBUTION AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	RECEIVABLE CODE (13)	UNIT CODE (14)	MEMBER CONTRIBUTIONS AMOUNT (15)
		LAST ST	F M		MONTH	YEAR										

ITEM	BLOCK TITLE	INSTRUCTIONS
------	-------------	--------------

12	Survivor Contribution	<p>Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Reporting Frequency</td> <td style="width: 40%; text-align: right;">Contribution Each Service Period</td> </tr> <tr> <td>Monthly</td> <td style="text-align: right;">\$2.00</td> </tr> <tr> <td>Semi-monthly</td> <td style="text-align: right;">1.00</td> </tr> <tr> <td>Bi-monthly</td> <td style="text-align: right;">.93</td> </tr> <tr> <td>Quadri-weekly</td> <td style="text-align: right;">1.86</td> </tr> </table>	Reporting Frequency	Contribution Each Service Period	Monthly	\$2.00	Semi-monthly	1.00	Bi-monthly93	Quadri-weekly	1.86
Reporting Frequency	Contribution Each Service Period											
Monthly	\$2.00											
Semi-monthly	1.00											
Bi-monthly93											
Quadri-weekly	1.86											

To report a *negative* amount, enter a minus sign (-) to the left of survivor contribution or brackets ([]) around survivor contribution.

NOTE: When using Contribution Codes 02, 12, 04, 05, 15, 06, 16, 08, and 09, the survivor contribution must be blank or zero.

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM									
SERVICE PERIOD TYPE CODES					PAY CODES				
ITEM	CODE	ITEM	CODE	ITEM	CODE	ITEM	CODE	ITEM	CODE
RETIRED	1	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR.	01	NORMAL	01	DETERMINED	01
RETIRED - RET. HALF	2	MONTHLY PAY RATE	02	PRE-RET. CONTR. ADJUST.	02	PRE-RET.	02	PRE-RET.	02
RETIRED - RET. HALF	3	MONTHLY PAY RATE	03	PRE-RET. CONTR. ADJUST.	03	PRE-RET.	03	PRE-RET.	03
RETIRED - RET. HALF	4	MONTHLY PAY RATE	04	PRE-RET. CONTR. ADJUST.	04	PRE-RET.	04	PRE-RET.	04
RETIRED - RET. HALF	5	MONTHLY PAY RATE	05	PRE-RET. CONTR. ADJUST.	05	PRE-RET.	05	PRE-RET.	05
RETIRED - RET. HALF	6	MONTHLY PAY RATE	06	PRE-RET. CONTR. ADJUST.	06	PRE-RET.	06	PRE-RET.	06
RETIRED - RET. HALF	7	MONTHLY PAY RATE	07	PRE-RET. CONTR. ADJUST.	07	PRE-RET.	07	PRE-RET.	07
RETIRED - RET. HALF	8	MONTHLY PAY RATE	08	PRE-RET. CONTR. ADJUST.	08	PRE-RET.	08	PRE-RET.	08
RETIRED - RET. HALF	9	MONTHLY PAY RATE	09	PRE-RET. CONTR. ADJUST.	09	PRE-RET.	09	PRE-RET.	09

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	LAST (4)	F (5)	M (6)	COVERAGE GROUP (7)	SERVICE PERIOD (8)	PAY CODE (9)	PAY RATE (10)	MEMBER EARNINGS (11)	CONTRIBUTION RATE (12)	CONTRIBUTION CODE (13)	CONTRIBUTION AMOUNT (14)	SUBSIDY CONTR. (15)	WORK SCHEDULE CODE (16)	LIMIT CODE (17)	TAX DEFERRED MEMBER CONTRIBUTIONS (18)

ITEM	BLOCK TITLE	INSTRUCTIONS
------	-------------	--------------

13 Work Schedule Code

Enter the 3-digit code which identifies the work base the employer considers to be average full-time employment for employees in the same group.

When the pay code is 01, report the number of hours per month.

Example:

173 hours per month—

ENTER:

1	7	3
---	---	---

When the pay code is 04, report the number of hours per week.

Example:

37.5 hours per week—

ENTER:

3	7	5
---	---	---

When the pay code is 08, report the number of days per week.

Example:

4.5 days per week—

ENTER:

0	4	5
---	---	---

Work schedule code should only be present with Contribution Codes 01, 11, 03, or 13.

For further information on work schedule code see: PAYROLL REPORTING ELEMENTS; Work Schedule Code, in this manual.

14 Unit Code

Unit codes are used by the employer to identify employees within payroll units or employee groups. This 3-digit code is optional for all employers except county schools. *County schools must use the 3-digit code found in the Coverage Key.*

3.58

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY - BY HALF	1
SEMI-MONTHLY - BY HALF	2
SEMI-MONTHLY - BY PERIOD	3
SEMI-MONTHLY - BY PERIOD	4
SEMI-MONTHLY - BY PERIOD	5
QUARTERLY - BY PERIOD	6
QUARTERLY - BY PERIOD	7

PAY CODES	
ITEM	CODE
MONTHLY PAY RATE	00
HOURLY PAY RATE	01
DAILY PAY RATE	02
SPEC PAY RATE	03
FOR SPECIAL COMPENSATION	
REPRESENTING NO ADDITIONAL	
SERVICE	

CONTRIBUTION CODES		
ITEM	NORMAL COL. 10	TAX DEFERRED COL. 11
NORMAL CURRENT CONTR.	01	10
PRIOR PERIOD CONTR. ADJ.	02	11
PRIOR PERIOD CONTR. ADJ.	03	12
CONTRIBUTION RECEIVABLE	04	13
CONTRIBUTION RECEIVABLE	05	14
SPECIAL CONTRIBUTION	06	15
SPECIAL CONTRIBUTION	07	16
ADDITIONAL CONTRIBUTIONS	08	17
EMPLOYEE PAID	09	18
EMPLOYER PAID	10	19

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			GOVERNMENT EMPLOY (3)	SERVICE PERIOD		PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (6)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SPECIAL CONTRIBUTION (10)	TAX DEFERRED CONTRIBUTION (11)	UNIT CODE (12)	TAX DEFERRED CONTRIBUTIONS	
		LAST (4)	F (5)	M (5)		MONTH (5)	YEAR (5)					CODE (13)	AMOUNT (14)				CODE (15)	AMOUNT (16)

ITEM	BLOCK TITLE	INSTRUCTIONS
15	Tax Deferred Member Contributions Code	Enter the appropriate 2-digit code for the entry if the member's contributions are being paid by the employer or if the contributions are tax-deferred (employer pick-up). The contribution codes are shown at the top of the form.
16	Tax Deferred Member Contributions Amount	<p>Enter the amount of employer paid member contributions or tax-deferred member contributions for this entry. Refer to: BASIC CONTRIBUTION CALCULATION for instructions on how to calculate contribution amount.</p> <p>To report a <i>negative</i> amount, enter a minus sign (-) to the left of contribution amount or brackets ([]) around the amount.</p>

3.59

PAYROLL LISTING—MODIFIED PRE-LIST (PERS-MEM-625A)

PURPOSE:

A modified pre-list should be requested anytime 75% or more of the member earnings, contribution amounts and/or pay rate entries will be changed for a service period. The modified pre-list is a Payroll Listing (MEM-625A) with certain columns left blank to accommodate those changes.

WHEN TO COMPLETE:

The "Modified A" should be used only when 75% or more of the pay rate, earnings, and contributions will change. The "Modified B" should be used only when 75% or more of the earnings and contributions will change.

SPECIAL INSTRUCTIONS:

1. Request the appropriate version by telephoning or writing to the Information Processing Unit, Section 863.
2. The pay rate (Modified A only), earnings and contributions must be entered for every transaction being reported even if there was no change from the previous service period.
3. The instructions which apply to *adding, changing, or deleting* a payroll transaction and *accumulating totals* for the regular Payroll Listing apply to the modified listings as well. However, when changing an entry it is not necessary to circle the reference number.
4. Return the original MEM-625A, including the Summary Worksheet page, and keep the yellow copy for your records.
5. Burst the payroll report and submit the pages in numerical order with the summary worksheet page last. The Summary Report (ACC-626) is attached to the front of the entire payroll.

3.60

PRE-LIST—MODIFIED TYPE A

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PAYROLL LISTING FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-000-003)

EMPLOYER	SERVICE PERIOD
0000	01 95 0
CODE	MONTHS YEAR TYPE

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY - SET SALV	0
SEMI-MONTHLY - END HALF	1
MONTHLY - SET PAYROLL	2
MONTHLY - END PAYROLL	3
QUARTERLY - SET PAYROLL	4
QUARTERLY - END PAYROLL	5

PAY CODES	
ITEM	CODE
MONTHLY SET RATE	01
MONTHLY SET RATE	02
MONTHLY SET RATE	03
MONTHLY SET RATE	04
MONTHLY SET RATE	05
MONTHLY SET RATE	06
MONTHLY SET RATE	07
MONTHLY SET RATE	08
MONTHLY SET RATE	09
MONTHLY SET RATE	10
MONTHLY SET RATE	11
MONTHLY SET RATE	12
MONTHLY SET RATE	13
MONTHLY SET RATE	14
MONTHLY SET RATE	15
MONTHLY SET RATE	16
MONTHLY SET RATE	17
MONTHLY SET RATE	18
MONTHLY SET RATE	19
MONTHLY SET RATE	20
MONTHLY SET RATE	21
MONTHLY SET RATE	22
MONTHLY SET RATE	23
MONTHLY SET RATE	24
MONTHLY SET RATE	25
MONTHLY SET RATE	26
MONTHLY SET RATE	27
MONTHLY SET RATE	28
MONTHLY SET RATE	29
MONTHLY SET RATE	30
MONTHLY SET RATE	31
MONTHLY SET RATE	32
MONTHLY SET RATE	33
MONTHLY SET RATE	34
MONTHLY SET RATE	35
MONTHLY SET RATE	36
MONTHLY SET RATE	37
MONTHLY SET RATE	38
MONTHLY SET RATE	39
MONTHLY SET RATE	40
MONTHLY SET RATE	41
MONTHLY SET RATE	42
MONTHLY SET RATE	43
MONTHLY SET RATE	44
MONTHLY SET RATE	45
MONTHLY SET RATE	46
MONTHLY SET RATE	47
MONTHLY SET RATE	48
MONTHLY SET RATE	49
MONTHLY SET RATE	50
MONTHLY SET RATE	51
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MONTHLY SET RATE	71
MONTHLY SET RATE	72
MONTHLY SET RATE	73
MONTHLY SET RATE	74
MONTHLY SET RATE	75
MONTHLY SET RATE	76
MONTHLY SET RATE	77
MONTHLY SET RATE	78
MONTHLY SET RATE	79
MONTHLY SET RATE	80
MONTHLY SET RATE	81
MONTHLY SET RATE	82
MONTHLY SET RATE	83
MONTHLY SET RATE	84
MONTHLY SET RATE	85
MONTHLY SET RATE	86
MONTHLY SET RATE	87
MONTHLY SET RATE	88
MONTHLY SET RATE	89
MONTHLY SET RATE	90
MONTHLY SET RATE	91
MONTHLY SET RATE	92
MONTHLY SET RATE	93
MONTHLY SET RATE	94
MONTHLY SET RATE	95
MONTHLY SET RATE	96
MONTHLY SET RATE	97
MONTHLY SET RATE	98
MONTHLY SET RATE	99
MONTHLY SET RATE	00

OFFICE	BATCH
000	14919
CODE	NUMBER

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	LAST (4)	F (5)	M (6)	COVERED GROUP (7)	SERVICE PERIOD (8)	MONTHS (9)	YEAR (10)	TYPE (11)	PAY CODE (12)	PAY RATE (13)	MEMBER EARNINGS (14)	CONTRIBUTION RATE (15)	CONTRIBUTION CODE (16)	NORMAL CONTRIBUTION (17)	ADDITIONAL CONTRIBUTION (18)	SURVIVOR CONTRIBUTION (19)	TAX DEF MEM CONTRIBUTION (20)	TAX DEF NEW CONTRIBUTION (21)	
																					UNIT 100 TOTAL
0001	000-00-0000	ANDERSON	V	A		70001					01				0700	01		2.00	173	100	11
0002	000-00-0000	BAILEY	C	B		70001					04				0700	01		2.00	400	100	11
0003	000-00-0000	BAILEY	C	B		70001										04				100	
0004	000-00-0000	MC GILLEY	M	M		70001					01				0700	01		2.00	173	100	11
0005	000-00-0000	OCCANOR	P	A		70001					01				0700	01		2.00	173	100	11
0006	000-00-0000	OWEN	T			70001					01				0700	01		2.00	173	10	

EMPLOYER	SERVICE PERIOD		
0000	01	95	0
CODE	MONTH	YEAR	TYPE

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		
ITEM		CODE
MONTHLY		0
SEMI-MONTHLY -- 1ST HALF		1
SEMI-MONTHLY -- 2ND HALF		2
BI-WEEKLY -- 1ST PAYROLL		3
BI-WEEKLY -- 2ND PAYROLL		4
BI-WEEKLY -- 3RD PAYROLL		5
QUAD-WEEKLY -- 1ST PAYROLL		6
QUAD-WEEKLY -- 2ND PAYROLL		7

PAY CODES	
ITEM	CODE
MONTHLY PAY RISE	81
MONTHLY PAY FLAT	84
DAILY PAY RISE	88
WAGE PAY FLAT	89
NON SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE	

CONTRIBUTION CODES		
ITEM	NORMAL COL (46)	COL (47) (AFFIRMATIVE ACTION)
NORMAL CURRENT CONTR	01	11
PROG PERIOD CONTR ADJUST	02	12
PROG PERIOD CONTR ADJUST	03	13
CONTRIBUTION PERCEIVABLE	04	--
NETROACTIVE SALARY ADJ	05	14
SPECIAL COMPENSATION	06	15
SUPPLEMENT CONTRIBUTION	07	--
ADDITIONAL CONTRIBUTIONS	08	--
UNCLASSIFIED	99	--

OFFICE	BATCH
000	14919
CODE	NUMBER

[illegible]

PAGE	EMPLOYER	EMPLOYER
1	0000	CITY OF SAN RAUL
NUMBER	CODE	NAME

PAGE TOTALS				
MEMBER EARNINGS	REGULAR MEMBER CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED MEM. CONTR.

3.63

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD

The CalPERS Payroll Reporting System is a software package developed by CalPERS designed to replace the Pre-list reporting method. The same restrictions apply concerning what data must be given and what must be left blank for the different contribution codes. The only difference is that you will now be entering the data on your PC instead of paper, allowing certain error checks to be done at the time the data is entered. Information on installing this system on your PC is available from CalPERS. Contact the Information Processing Unit by telephone or mail. You will be sent a more comprehensive package explaining the system in greater detail.

INSTRUCTIONS FOR COMPLETION

Each time you access the Payroll Reporting System, you will be prompted as follows:

Are you beginning a new payroll? (Y/N)

(If so, all one-time records will now be deleted;
all other records will be given the current period.)

If you are continuing work on a payroll report that was begun earlier, respond with a "N" for "No". All records will be kept intact and you will then be taken straight to the Payroll Reporting System menu.

However, if you are about to begin a new payroll report, answer the prompt:

Is this a Special Payroll?

with a "Y" for "Yes" if it is a special payroll report or a "N" for "No" if it is a regular payroll report.

The following will then appear on your screen:

Please enter the
new service period - Month: Year: Type:

The system will check for a valid month and period type. It will then compare the data you have entered for the new payroll report against the report already on file to make sure that you have entered a new service period. If your new entry matches the period already on file and neither report is a special payroll, a message will inform you of this and you will again be prompted as to whether you are beginning a new payroll report. If your entry does not match the period on file or one of the reports is a special payroll, the data will be accepted; all one time records will then be deleted and all remaining records will receive the new service period. The date that you begin the new payroll report will also be entered into the control record.

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

YOUR FIRST TIME THROUGH

Your first time into the system you will respond that you are beginning a new payroll by pressing "Y"; answer the special payroll prompt by pressing either "Y" or "N". Enter the service period month, year and type for the payroll you are about to prepare.

The service period type must be between 0 and 7 inclusive.

The system menu will now appear on your screen.

CalPERS Payroll Reporting System Release 2.0
Control Information Add Edit/Delete Mass Update Pack File Output Listing Diskette for CalPERS Quit
Edit the first control record

You can select items from this menu in two ways. You can either press the first letter of the task you wish to perform or you can use the up/down arrow keys to highlight the option and press "Enter". As you highlight each option, the bottom line of the menu gives you a brief description of that task.

Your first time into the system you must enter the control data before you can add any records to the payroll file, so choose the first item either by pressing "C" or by highlighting it and pressing "Enter".

3.65

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CONT

EDITING THE CONTROL RECORD

The control record appears in two screens. The first screen contains the employer name and code, unit code, current service period, file creation date, and office code.

<u>F I R S T C O N T R O L R E C O R D</u>
Employer Name:
Employer Code:
Unit Code: 000
Current Service Period - Month: 12 Year: 87 Type: 1
Creation Date (MMDDY): 01158
Office Code: 000

Notice that the service period and file creation date have already been entered; they were stored here when you answered that you were beginning a new payroll. The employer name and code must be filled in before you can enter any employee records. If you do not use unit codes, enter 000 in that field. If you do use unit codes, enter the first unit code only.

When you press "Enter" on the last field or press "PgDn" from any field, the second screen of the control record will appear as shown on the following page.

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

Coverage Groups:	Employer Rates:
1.	1. 0.00000
2.	2. 0.00000
3.	3. 0.00000
4.	4. 0.00000
5.	5. 0.00000
6.	6. 0.00000
7.	7. 0.00000
8.	8. 0.00000
9.	9. 0.00000
10.	10. 0.00000

Here you enter the applicable coverage groups and the employer rate for each (See your Coverage Key). You can enter as many as ten coverage groups. Employer rates must be converted from percentage to decimal form before they are entered; for example, 7.5% would be entered as 0.07500. When you have finished with this screen press "PgDn".

You will then be asked to verify that all the data in the control record is correct. If it is, press "Y"; the data will be stored in the file and the system menu will return. If you press "N" the first control screen will appear again and you will be allowed to change anything on it or the second screen. If you want to clear the data you just entered and quit back to the menu, press "Q".

Hereafter, you will probably only need to edit the control record when the coverage groups and/or employer rates change.

3.67

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CONT

ADDING RECORDS—CREATING A PAYROLL

To build your data file choose item "Add" from the system menu; a blank record will appear on the screen for you to fill in. At the top you will see the number of the record you are adding.

Adding Record No. 1

Employer Code: 1450	Social Security #:	-	-
Last Name:	First Init.:	Middle Init.:	
Coverage Group:	Service Period - Month: 12	Yr.: 87	Type: 1
Pay Code:	Pay Rate: 0.000	Member Earnings:	0.00
Member Contribution - Code:	Rate: .	Amount:	0.00
Survivor Contribution: 0.00			
Work Schedule Code:	Unit Code: 000		
Tax-Deferred Member Contributions - Code:	Amount:	0.00	

The same reporting requirements and relationships apply here as for a Pre-list.

After you have entered the data it will be put through a series of error checks to make sure it meets reporting requirements. If there is an error, a message will display telling you what it is, along with a prompt to "Press Q to quit or any other letter to continue. . .". If you press "Q" the data will be cleared and you will return to the payroll system menu; any other letter or number will hold the data and let you go back and change the field in question.

When the data passes the error checks, you will be asked to verify that the record is correct. If you respond with a "N" (No), the cursor will move to the beginning of the record and you will be allowed to change any of the fields; if you respond with "Q" (Quit) the data will be cleared and you will return to the menu.

If you press "Y" (Yes), you will be asked whether this is a one time record. Most of your records will probably be for normal current contributions (codes 01 and 11 or 06 and 16) which will be used every period; these would not be one time records. All other codes will probably be one time records; i.e., you will not need them the next payroll period. These one time records will be deleted when you begin a payroll report for a new service period.

After you answer this prompt, the record will be written to the file and you will be asked whether you want to add another record. If you press "Y" another blank record will be displayed. If you press "N" you will return to the menu.

3.68

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CONT

UPDATING THE FILE

Once you have done the initial building of your file, most of your use of this system will probably be with the editing functions. There are now two ways to edit the payroll file.

EDITING SPECIFIC MEMBERS

From the main menu select the "Edit/Delete" function. You will then be prompted for the last name and then the social security number of the member whose records you want to edit.

The system will search through the index for the first record for that member. If it does not find one it will tell you that no such record exists, and to press any key to continue. You will then be given the choice of whether to edit another member's record(s) or return to the main menu.

When the system does find the member you specify, it will display the first record for that person. At the bottom of the screen will be displayed the options of "Editing", "Deleting", "Undeleting" or "Skipping" this record, or "Quitting" back to the menu. Select by pressing the first letter of the option you want or by using the arrow keys to highlight the option and pressing Enter.

EDIT: This will display the record on the screen and allow you to change any of the fields. All of the data will then be run through the error checks. After you verify that the data is correct, the next record for this member (if there is another one) will be displayed, giving you the same options.

DELETE: Choosing this option will mark the record for deletion, and an indicator will appear at the top of the screen.

UNDELETE: This lets you unmark a record that may have been incorrectly marked for deletion. This can only be used before the file is packed and the records are permanently removed.

SKIP: This will bring up the next record for this same member, if another record exists. Otherwise, you will be asked if you would like to edit another member's records. If so, you will be prompted for

another last name and social security number. Otherwise, you will return to the main menu.

PERFORMING A MASS UPDATE ON THE FILE

The "Mass Update" option on the main menu allows you to scroll through the entire file and make any desired changes as you go. This is for those times, for example, when you might need to change everyone's pay rate. After choosing this option, the first record in the index is displayed on the screen. At the bottom you are given the options of "Adding", "Editing", "Deleting", "Undeleting" or "Skipping" a record, or "Quitting" the update function and returning to the main menu.

The "Add" function works the same as explained above, except that the new record will pull in the name, social security number, and coverage group of the last record displayed on the screen, along with the current service period.

In addition to using "Skip" to scroll through the file, your "PgUp" and "PgDn" keys will allow you to move backward and forward through the records.

All of the other options work the same here as explained above. The only difference is that there you can quickly scroll through the entire file, without having to perform a search for each member's records.

PACKING THE FILE

When you delete records through the "Edit" and "Mass Update" functions, those records are only **marked** for deletion. They do not actually get deleted until you pack the file. This gives you the chance to go back in and undelete records you realize later were mistakenly marked. Be sure to perform this function before you prepare the final output for CalPERS.

3.69

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CONT

PRINTING A LISTING

When you think you have the file updated and you want a listing to proofread or you are ready to print a final listing to be sent to CalPERS, select the "Output Listing" option from the main menu. You will be prompted to put wide paper in your printer and set it to top of form, then press a key when you are ready to print. If you have a narrow carriage printer, you can set it to condensed print before printing and the report will then fit on 8.5" paper. This is all you have to do; the report will be printed with a summary page at the end. You will then be returned to the menu.

If any records on the listing are preceded by "<D> ", this means that the record is marked for deletion and the file should be packed before preparing the final listing and diskette for CalPERS.

PREPARING THE FINAL LISTING AND DISKETTE FOR PERS

When you have proofread the draft listing and made any final changes to the payroll file, you will be ready to submit the file and listing to CalPERS. If you made any changes to the file since the last printing, be sure to print an updated listing for us to accompany the diskette. To prepare the diskette, select the "Diskette for PERS" option from the main menu. The file will be checked to make sure there are no records that are marked for deletion.

If there are, the following message will appear:

File contains records marked for deletion.

These records will now be deleted.

Press Enter to continue or Esc to quit.

If you press Esc you will be returned to the main menu without deleting the marked records. If you press Enter, the marked records will be deleted and you will continue with the process of creating the PERS file.

You will be prompted to insert a blank formatted diskette in drive A (or drive B if you are running the floppy disk version) and press a key to continue. The diskette will be checked to verify that it is blank. If a PERS file already exists on the diskette, you will be prompted as to whether you want to overwrite it or not. If you say "No" or if the diskette contains any other type of file, you will be prompted to replace the diskette in drive A (or drive B for floppy versions) with another one and press any key to continue. The file will then be copied onto the diskette in the format needed by the CalPERS system. When this is complete you will be returned to the main menu.

The totals on the summary page of the final listing can be copied onto your summary form. The diskette should be labeled with the employer name and code, the service period, and the file creation date. This data can be obtained by selecting the "Control Information" option from the menu. The diskette, final listing, summary form and check should then be sent to CalPERS. Be sure to use a proper mailer for the diskette so it does not get folded or destroyed in the mail.

QUITTING THE PAYROLL REPORTING SYSTEM

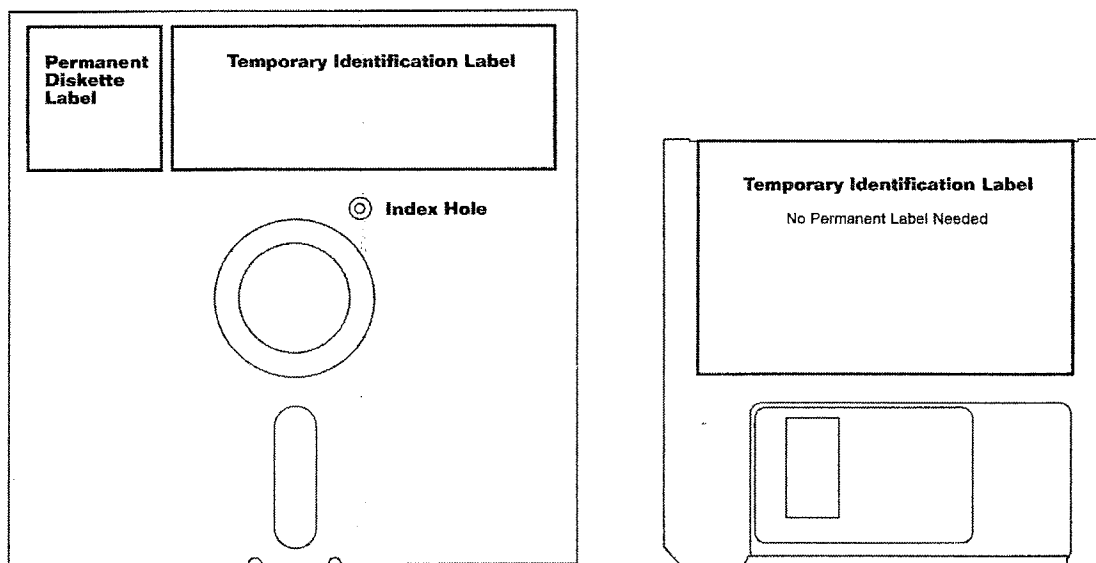
When you select "Quit" from the main menu, you will be asked whether you want to back up the payroll database before you exit the system. If you do (and it is strongly recommended that you do so), insert a blank formatted diskette in drive A (or drive B for the floppy disk version) and press any key to begin. The system will copy the payroll file and the index onto the diskette, then quit to DOS.

3.70

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

EXTERNAL DISKETTE LABEL

An external diskette label is required so that CalPERS can identify and properly handle your agency's diskette. For external labeling use the temporary identification labels that are designed for diskettes. The external label may be placed either on the diskette or on the protective envelope. If you choose to put the external label on the diskette, please affix it *next to the permanent label* as shown below, being careful not to cover the index hole.



If you use the protective envelope for external labeling, *be sure the permanent label on the diskette has identification* (i.e., employer code) so that the diskette will be placed in the proper envelope and returned to your agency.

3.71

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

EXTERNAL DISKETTE LABEL

EMPLOYER CODE	<u> A </u>	OFFICE CODE	<u> B </u>
SERVICE PERIOD	<u> C </u>		
FILE CREATION DATE	<u> D </u>		
PREPARED BY	<u> E </u>		

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	<p>Enter the 4-digit employer code that CalPERS has assigned to your agency.</p> <p>If reporting multiple agencies on one diskette, enter each employer code.</p>
B	Office Code	<p>Enter the 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by CalPERS to differentiate these multiple reports.</p>
C	Service Period (MMYYT)	<p>Enter the 5-digit service period for which the diskette is being submitted: 2-digit month, last 2 digits of year, and 1-digit type code.</p> <p>Example: Bi-weekly report, service period ends August 1, 1990. Enter "08903".</p>
D	File Creation Date	<p>Enter the date the file was created (the date is on the control record).</p>
E	Prepared By	<p>Enter the initials of the person responsible for external labeling.</p>

3.72

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS

Diskette (format 1 only) and magnetic tape methods are the preferred way of reporting payroll to CalPERS. Employers using these methods submit their own diskette or magnetic tape each service period with payroll data written in the prescribed format. CalPERS will return the diskette or tape to the employer after the information is processed.

A hard copy list (printed payroll listing) of the diskette or tape report is also required. This list must reflect the *same* data that is reported on the diskette or magnetic tape. When last minute changes to the payroll report must be made that cannot be included on the diskette or tape, they are shown on a Supplemental Payroll Reporting Form (MEM-624), not on the hard copy payroll list.

The diskette or magnetic tape, hard copy list and Supplemental Forms are combined with a Summary Report, Member and Employer Contributions (ACC-626) and the remittance, and mailed to CalPERS, P.O. BOX 1982, Sacramento, CA 95809-1982. If the diskette or magnetic tape is packaged and mailed separately from the remittance, use P.O. BOX 942703.

NOTE: To ensure the readability of data on diskettes, follow your diskette handling instructions including use of the recommended protective shipping carton. Diskettes that are damaged or unreadable because of improper handling or mailing by the agency may not be accepted and will need to be resubmitted.

The components of the diskette and magnetic tape methods are:

1. Diskette or magnetic tape
2. Hard copy list of diskette or tape report
3. Supplemental Payroll Reporting Form—PERS-MEM-624 (when necessary)
4. Summary Report, Member and Employer Contributions—PERS-ACC-626
5. Remittance made payable to CalPERS

REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

Payroll reports must be *received* in the CalPERS Sacramento office within 30 calendar days after the close of a service period. If an employer fails to file a payroll report on time, CalPERS will assess a minimum administrative charge of \$200 for each report that is late. This charge will cover the added costs of follow-up and special handling.

CalPERS will only consider a payroll report received if the report is *complete* and *correct* according to the requirements set forth in this manual. Payroll reports that cannot be processed routinely will be returned to the employer for correction. These payrolls shall be resubmitted within 20 calendar days or a minimum administrative charge will be levied.

Sometimes correcting a returned payroll requires the agency to make program changes. When this happens, CalPERS will retain the hard copy payroll list. If a corrected tape or diskette is not returned within the allotted time, CalPERS will key enter the information from the payroll hard copy and charge \$.60 per line. Timely processing will help ensure that members receive proper service credit and interest at the time it is earned.

373

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

Member and employer contributions must be *received* in the CalPERS Sacramento office within 15 calendar days after the close of a service period. If an employer fails to pay at least 90 percent of the contributions within the prescribed time frame, a delinquency charge (interest on late monies) will be assessed on the amount outstanding from the date the contributions were due to the date they were actually received. The interest rate used will be the rate CalPERS earns on short term investments.

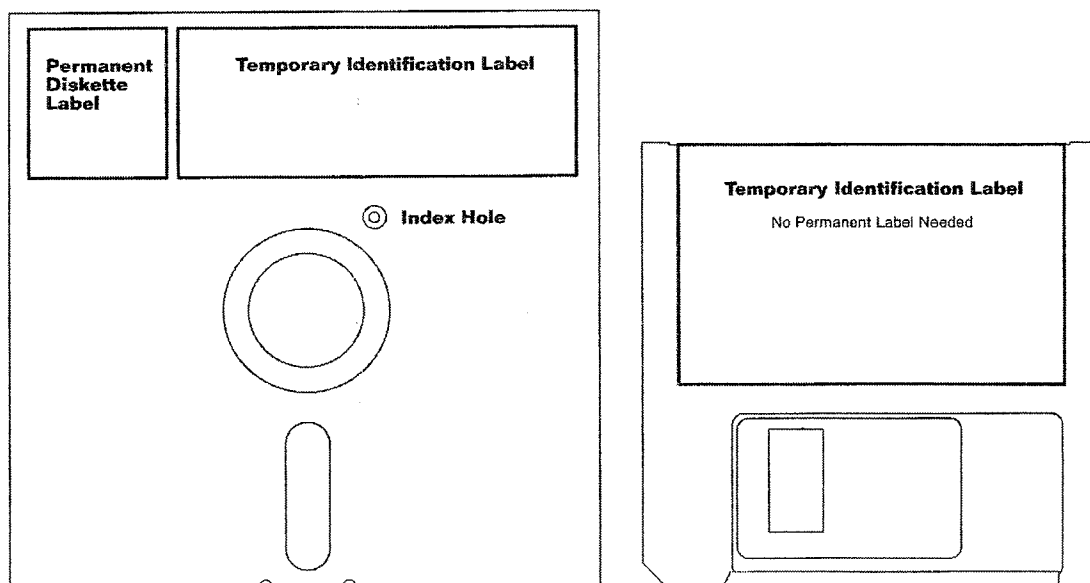
To avoid being delinquent, an employer may find it necessary to submit the contributions in advance of the payroll. This is called "advance payment." Making an advance payment will enable the agency to avoid delinquency charges, but administrative charges may still be levied.

NOTE: CalPERS may grant time extensions and/or waive delinquency charges under certain conditions.

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CONT.

DATA PROCESSING SPECIFICATIONS—DISKETTE 5¼" AND 3½"

- Diskettes must be in ASCII format.
- Files must be named "PERSFILE.TXT".
- Record length must be 96 characters, with a carriage return and line feed at the end of each record.
- A control record is required at the beginning of the detail and at the end.
- The Record Formats are shown in this section of the manual, along with the print layout for the payroll listing.



3.75

If you use the protective envelope for external labeling, *be sure the permanent label on the diskette has identification* (i.e., employer code) so that the diskette will be placed in the proper envelope and returned to your agency.

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS con't.

DATA PROCESSING SPECIFICATIONS-DISKETTE (CONTINUED)

The external diskette label should appear as follows:

EXTERNAL DISKETTE LABEL

EMPLOYER CODE	<u> A </u>	OFFICE CODE	<u> B </u>
SERVICE PERIOD	<u> C </u>		
RECORD COUNT	<u> D </u>		
PREPARED BY	<u> E </u>		

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	<p>Enter the 4-digit employer code that CalPERS has assigned to your agency.</p> <p>If reporting multiple agencies on one diskette, enter each employer code.</p>
B	Office Code	<p>Enter the 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by CalPERS to differentiate these multiple reports.</p>
C	Service Period (MMYYT)	<p>Enter the 5-digit service period for which the diskette is being submitted: 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code.</p> <p><i>Example:</i> Bi-weekly report, service period ends August 1, 1990; enter "08903".</p>
D	Record Count	<p>Enter the total count of records on the diskette. This count should equal the total record count on your final control record (trailer record). This count enables CalPERS to verify that all records have been read.</p>
E	Prepared By	<p>Enter the initials of the person responsible for external labeling.</p>

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

DATA PROCESSING SPECIFICATIONS—MAGNETIC TAPE

- Submit nine-track tape or 3480 cartridge.
- Preferred tape density is 6250 BPI.
- EBCDIC must be the recording mode.
- Record length must be 96 characters.
- Block size is 10 records per block. Other block sizes are acceptable, provided the block size information is on file with CalPERS. (CalPERS will not attempt to process tapes with unknown block sizes.)
- The tape should contain no internal label.
- A control record is required at the beginning of the contribution detail and at the end.
- If the final control record does not fill the block, complete the block with records containing all 'nines' (9).
- A terminating tape mark (TM) is required as the final item on the tape.
- The record formats for the tape are shown in this section of the manual, along with the print layout for the payroll listing.

3.77

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

EXTERNAL TAPE LABEL

An external tape label is required so that CalPERS can identify and properly process your agency's magnetic tape. The external label should appear as follows:

EXTERNAL TAPE LABEL			
	EMPLOYER CODE	<u> A </u>	
	OFFICE CODE	<u> B </u>	
DEN	<u> C </u>	BLOCKSIZE	<u> D </u>
	RECORD COUNT	<u> E </u>	
	SERVICE PERIOD	<u> F </u>	
CREATION DATE	<u> G </u>	PREPARED BY	<u> H </u>
	COMMENTS	<u> I </u>	

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	Enter the 4-digit employer code that CalPERS has assigned to your agency.
B	Office Code	Enter a 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by CalPERS to differentiate these multiple reports.
C	Density	Enter the appropriate density.
D	Block Size	Block size is 10 records per block. Enter "10". Exceptions to 10 records per block are only acceptable after written approval from CalPERS. (CalPERS will not attempt to process tapes with unknown block sizes.)
E	Record Count	Enter the total count of records on the tape. This count should equal the total record count on your final control record (trailer record). This count enables CalPERS to verify that all records have been read.
F	Service Period (MMYYT)	Enter the 5-digit service period for which the tape is being submitted: 2-digit month, last 2 digits of year, and 1-digit type code. <i>Example:</i> Bi-weekly report, service period ends August 1, 1990; enter "08903".
G	Creation Date (MMDDY)	Enter the date the tape was created: 2-digit month, 2-digit day, last digit of the year. <i>Example:</i> Tape was created on August 6, 1990; enter "08060".
H	Prepared By	Enter the initials of the person responsible for external labeling.
I	Comments	Left blank for your use.

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

DATA PROCESSING SPECIFICATIONS—DISKETTE AND TAPE METHODS

All monetary fields except pay rate may be reported as negative values. The values for minus zero through nine in the right-most (low-order) position of the negative field are shown in the table below:

NEGATIVE VALUES FOR DISKETTE OR MAGNETIC TAPE

VALUE	EBCDIC CHARACTER	DISKETTE OR 9-TRACK TAPE	
		BINARY	HEX
—0	}	1101 0000	D0
—1	J	1101 0001	D1
—2	K	1101 0010	D2
—3	L	1101 0011	D3
—4	M	1101 0100	D4
—5	N	1101 0101	D5
—6	O	1101 0110	D6
—7	P	1101 0111	D7
—8	Q	1101 1000	D8
—9	R	1101 1001	D9

All monetary fields in the report must be zero-filled. For example, to report member earnings (positions 50-56) of \$1,250.00, position 50 must contain a zero to fill the entire field:

0	1	2	5	0	0	0
50	51	52	53	54	55	56

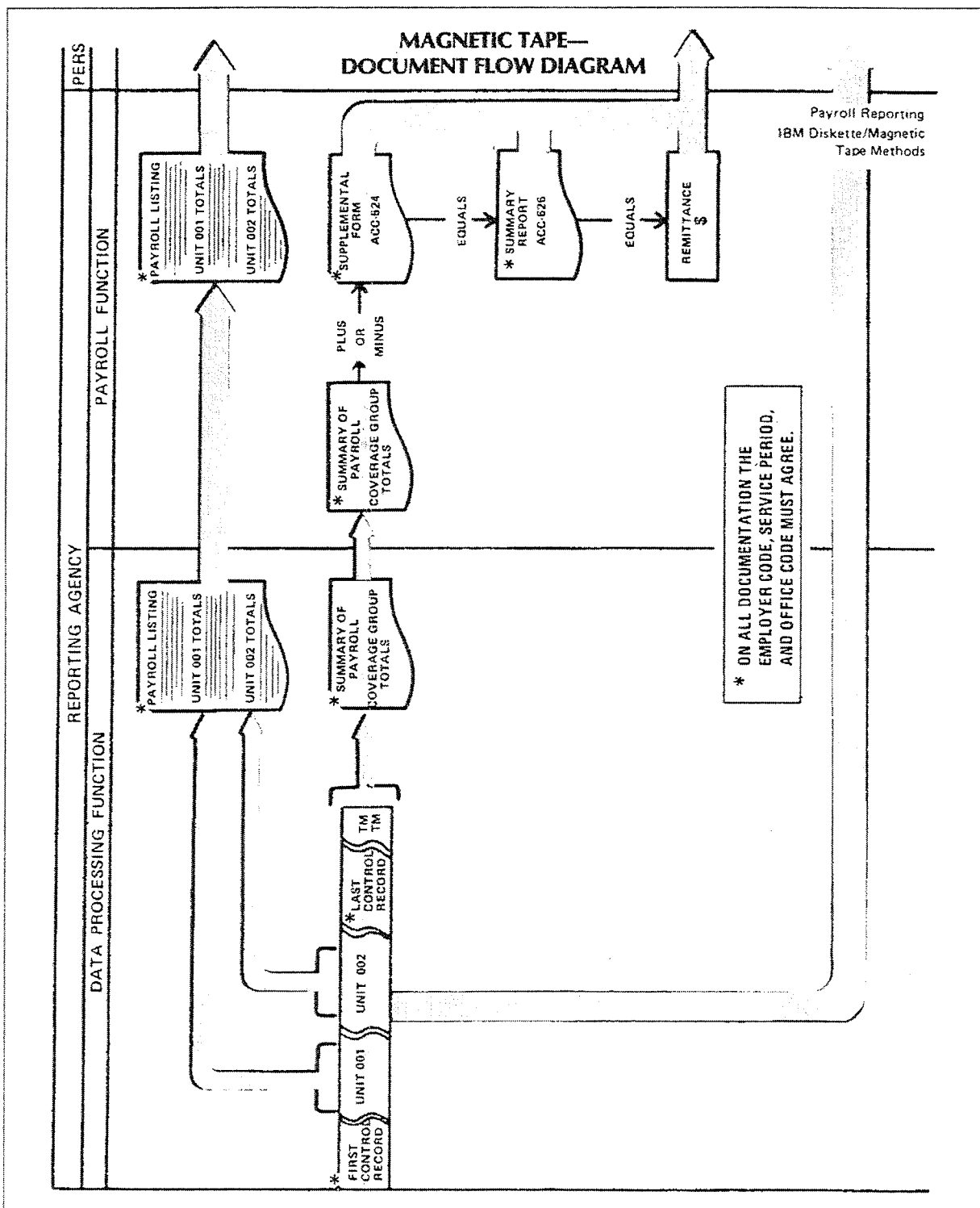
Monetary fields are:

Field	Position
Pay Rate	42-49
Member Earnings	50-56
Member Normal Contribution Amount	57-62
Survivor Contribution	69-71
Tax Deferred Member Contribution	75-80

**DISKETTE—
DOCUMENT FLOW DIAGRAM**



PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.



3.81

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS con't.

REPORTING ADDRESSES BY MAGNETIC TAPE FOR ANNUAL STATEMENTS

Agencies with electronic data processing equipment with a tape installation can have their members' annual statements addressed with individual member addresses by sending an address tape to the System.

In order to have the addresses printed on statements, the address tape should reach the System prior to **August 1st**. The tape label should state that it is an address tape. Mail the tape to Information Processing Unit, P.O. Box 942704, Sacramento, CA 94229-2704.

Address Record

1	-	9	Social Security Number
10	-	13	Employer Code
14	-	19	Employee Number
20	-	31	Name (optional)
32	-	61	Address—line 1
62	-	91	Address—line 2
92	-	121	Address—line 3
122	-	150	Address—line 4
151	-	152	152nd position of record must be blank

Address records must be blocked twenty (20) records per block (3,040 characters). The last block of address records may be less than twenty (20) records, or the balance of the block must be padded with 9's. The last address block should be followed by an inter-record gap, followed by a tape mark.

NOTE: This tape must not have a tape header label nor a tape trailer label.
Tape density should be 6250 BPI.

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

RECORD FORMATS

FIRST CONTROL RECORD

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"0"
2 - 5	4	Employer Code	N	9(4)	
6 - 8	3	Unit Code	N	9(3)	
9 - 17	9	Filler	N	9(9)	All Zeros
*18 - 19	2	Service Period Month	N	99	
*20 - 21	2	Service Period Year	N	99	
*22	1	Service Period Type Code	N	9	
23 - 34	12	Identifier	AN	X(12)	"CONT. PAYROLL"
35 - 39	5	Creation Date (MMDDYY)	N	9(5)	
40 - 42	3	Office Code	N	9(3)	
**43	1	Special Indicator	N	9	
44 - 96	53	Unused	AN	X(53)	All Spaces

RECORD DESCRIPTION

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"1"
2-5	4	Employer Code	N	9(4)	
6-8	3	Unit Code	N	9(3)	
9-17	9	Social Security Number	N	9(9)	
18-19	2	Service Period Month	N	99	
20-21	2	Service Period Year	N	99	
22	1	Service Period Type Code	N	9	
23-32	10	Last Name	AN	X(10)	
33	1	First Initial	AN	X	
34	1	Middle Initial	AN	X	
35-39	5	Coverage Group	N	9(5)	
40-41	2	Pay Code	N	99	
42-49	8	Pay Rate	N	S9(5)V999	
50-56	7	Member Earnings	N	S9(5)V99	
57-62	6	Member Normal Contribution Amount	N	S9(4)V99	
63-64	2	Member Normal Contribution Code	N	99	
65-68	4	Contribution Rate	N	V9999	
69-71	3	Survivor Contribution	N	S9V99	
72-74	3	Work Schedule Code	N	9(3)	
75-80	6	Tax Deferred Member Contribution Amount	N	S9(4)V99	
81-82	2	Tax Deferred Member Contribution Code	N	99	
83-96	14	Unused			

* Service period on first control record must be the current period being reported.

** Special indicator is used to indicate "this payroll is a special payroll" constant value = 0 for normal payroll or 1 for special payroll.

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

RECORD FORMATS—CONTINUED

LAST CONTROL RECORD

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"9"
2-5	4	Employer Code	N	9(4)	
6-8	3	Unit Code	N	9(3)	
9-17	9	Filler	N	9(9)	All Nines
*18-19	2	Service Period Month	N	99	
*20-21	2	Service Period Year	N	99	
*22	1	Service Period Type Code	N	9	
23-34	12	Filler	AN	X(12)	"TRAIL RECORD"
35-39	5	Total Record Count	N	9(5)	†
40-96	57	Unused	AN	X(57)	All Spaces

* Service period on last control record must be the current period being reported.

† Total Count of Contribution Detail Records.

3.84

PAYROLL LISTING—ALL COMPUTERIZED REPORTING METHODS

PURPOSE:

The payroll listing is a hard copy print-out of the transactions reported on the diskette or magnetic tape. It is used along with the diskette or tape to process the payroll for a particular service period.

WHEN TO COMPLETE:

Print the payroll listing each time a diskette or magnetic tape is prepared for submitting payroll transactions to CalPERS.

SPECIAL INSTRUCTIONS:

1. The information shown on the payroll listing must agree with the information on the diskette or magnetic tape. *Do not* make manual changes to the payroll listing; use a Supplemental Payroll Reporting Form (MEM-624) for this purpose.
2. Arrange the names on the listing in alphabetical order by surname and unit code or by Social Security number in ascending order by unit code. For balancing purposes, coverage group codes should be reported separately by unit.
3. The payroll listing should be printed on standard stock computer paper 14" to 14 $\frac{7}{8}$ " by 11". The listing may be printed with the paper turned vertically or horizontally. The paper may range in weight from 14 to 20 pounds. The payroll listing may be printed on 8 $\frac{1}{2}$ " X 11" paper subject to prior approval by CalPERS. The listing should be printed on one side only. Front to back copies will be returned and may be subject to administrative charges.
4. Include the headings shown on page 3.81 on every page of the payroll listing.
5. Allow one inch margins at the top and bottom of each page.
6. When unit codes are used, include totals by unit as well as by page.
7. The final page must have overall totals. The totals **MUST** agree with those on the Summary Report, Member and Employer Contributions (ACC-626) **UNLESS** a Supplemental Payroll Reporting Form (MEM-624) is used. In the latter case, these totals should be carried to the Supplemental Form where they would be adjusted.
8. **BURST THE PAYROLL LISTING BEFORE SUBMITTING IT TO CalPERS.**

3.81

PAYROLL LISTING—ALL COMPUTERIZED REPORTING METHODS CONT.

STATE OF CALIFORNIA														
PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM														
EMPLOYER CODE 0000 OFFICE CODE 010 CURRENT SERVICE PERIOD 08-85-0										DATE PRINTED 08/31/83				
SOCIAL SECURITY NUMBER	MEMBER NAME LAST F M	COVER GROUP	SERVICE PERIOD MO YR T	P / C	PAY RATE	MEMBER EARNING	MEMBER NORMAL CONTRIBUTIONS RATE CC	AMOUNT	SURV CNTB AMT.	WORK SCHD CODE	UNIT CCODE	TAX DEF MEM* CONTRIBUTIONS CC AMOUNT		
000-00-0000	AYALA	C G	70001	08 85 0	01	1232.000	1232.00	0700 01	43.12	2.00	173 100	11	43.12	
000-00-0000	DNALDSON	H R	70001	08 85 0	01	1025.000	1025.00	0700 01	35.87	2.00	173 100	11	35.88	
000-00-0000	JENSON	P F	70001	08 85 0	01	1550.000	1550.00	0700 01	54.25	2.00	173 100	11	54.25	
000-00-0000	JENSON	P F	70001	07 85 0				02	3.27		100 100	12	3.28	
000-00-0000	OWEN	T A	70001	08 85 0	04	5.500	960.00	0700 01	33.88	2.00	400 100	11	33.88	
000-00-0000	PELTIER	E R	70001	08 85 0	01	850.000	850.00	0700 01	29.75	2.00	173 100	11	29.75	
000-00-0000	PELTIER	E R	70001	08 85 0				04	15.00		100 100			
000-00-0000	RAMOS	D	70001	08 85 0	01	1550.000	1516.00	0700 01	53.06	2.00	173 100	11	53.06	
000-00-0000	SHIMADA	P B	70001	08 85 0	01	1890.000	1890.00	0700 01	66.15	2.00	173 100	11	66.15	
000-00-0000	STOFFLE	T L	70001	08 85 0	01	1450.000	1450.00	0700 01	50.75	2.00	173 100	11	50.75	
000-00-0000	TYSON	C L	70001	08 85 0	01	1232.000	875.00	0700 01	30.62	2.00	173 100	11	30.63	
000-00-0000	UMEDA	C	70001	08 85 0	01	950.000	950.00	0700 01	33.25	2.00	173 100	11	33.25	
000-00-0000	UMEDA	C	70001	07 85 0	01	950.000	125.00	0700 03	4.37		173 100	13	4.38	
000-00-0000	YOUNG	J C	70001	08 85 0	04	4.850	853.60	0700 01	29.87	2.00	400 100	11	29.88	
000-00-0000	YUEN	P T	70001	08 85 0	01	1284.000	1284.00	0700 01	44.94	2.00	173 100	11	44.94	
UNIT 100 TOTAL						EARNINGS 14568.60	MEMBER NORMAL CONTRIBUTIONS 528.15		ADDITIONAL CONTRIBUTION		SURVIVOR CONTRIBUTION 24.00		TAX DEF MEM CONTRIBUTIONS 513.20	
000-00-0000	AKERMAN	T C	75001	08 85 0	01	1380.000	1380.00	0900 01	62.10	2.00	173 200	11	62.10	
000-00-0000	BEEMAN	J	75001	08 85 0	01	1460.000	1460.00	0900 01	65.70	2.00	173 200	11	65.70	
000-00-0000	BRADSHAW	R A	75001	08 85 0	01	1650.000	1650.00	0900 01	74.25	2.00	173 200	11	74.25	
000-00-0000	COTTON	T L	75001	08 85 0	01	2185.000	2185.00	0900 01	98.32	2.00	173 200	11	98.33	
000-00-0000	ESTES	R P	75001	08 85 0	01	1310.000	1310.00	0900 01	58.95	2.00	173 200	11	58.95	
000-00-0000	HART	S R	75001	08 85 0	01	1895.000	1895.00	0900 01	85.27	2.00	173 200	11	85.28	
000-00-0000	HART	S R	75001	07 85 0	01	1895.000	600.00	0900 05	27.00		200 15	15	27.00	
000-00-0000	KOVEN	D L	75001	08 85 0	01	1380.000	1380.00	0900 01	62.10	2.00	173 200	11	62.10	
000-00-0000	LEE	J L	75001	08 85 0	01	1310.000	1310.00	0900 01	58.95	2.00	173 200	11	58.95	
000-00-0000	MUSCHETTO	P R	75001	08 85 0	01	1580.000	1580.00	0900 01	71.10	2.00	173 200	11	71.10	
000-00-0000	RICE	S T	75001	08 85 0	01	1460.000	1460.00	0900 01	65.70	2.00	173 200	11	65.70	
000-00-0000	SETZER	A T	75001	08 85 0	01	1380.000	1380.00	0900 01	62.10	2.00	173 200	11	62.10	
000-00-0000	SETZER	A T		08 85 0				08	25.00		200			
000-00-0000	ZIMMERMAN	H J	75001	08 85 0	01	1460.000	1460.00	0900 01	65.70	2.00	173 200	11	65.70	
UNIT 200 TOTAL						EARNINGS 19056.00	MEMBER NORMAL CONTRIBUTIONS 857.24		ADDITIONAL CONTRIBUTION 25.00		SURVIVOR CONTRIBUTION 24.00		TAX DEF MEM CONTRIBUTIONS 857.26	
000-00-0000	DANFORTH	J J	74001	08 85 0	01	1265.000	1265.00	0900 01	56.92	2.00	173 300	11	56.93	
000-00-0000	DANFORTH	J J	74001	08 85 0	09	45.000	45.00	0900 06	2.02		300 16	16	2.03	
000-00-0000	NAVA	S R	74001	08 85 0	01	1550.000	1550.00	0900 01	69.75	2.00	173 300	11	69.75	
000-00-0000	SACKETT	H B	74001	08 85 0	01	1450.00	1450.00	0900 01	65.25	2.00	173 300	11	65.25	
000-00-0000	TAPT	R E	74001	08 85 0	04	6.850	1205.60	0900 01	54.25	2.00	400 300	11	54.25	
000-00-0000	WARE	G H	74001	08 85 0	01	1380.000	890.00	0900 01	40.05	2.00	173 300	11	40.05	
UNIT 300 TOTAL						EARNINGS 6405.60	MEMBER NORMAL CONTRIBUTIONS 288.24		ADDITIONAL CONTRIBUTION		SURVIVOR CONTRIBUTION 10.00		TAX DEF MEM CONTRIBUTIONS 288.26	
EMPLOYER CODE/NAME 0000 CITY OF WAGONTRACK PAGE 001 PAGE TOTAL						EARNINGS 40024.20	MEMBER NORMAL CONTRIBUTIONS 1673.63		ADDITIONAL CONTRIBUTION 25.00		SURVIVOR CONTRIBUTION 58.00		TAX DEF MEM CONTRIBUTIONS 1658.72	
*These columns are needed only if the employer pays any of the member's contribution, or if the member's contributions are tax-deferred.														

PAYROLL LISTING—ALL COMPUTERIZED REPORTING METHODS CON'T.

STATE OF CALIFORNIA
PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM
EMPLOYER CODE 0000 OFFICE CODE 010 SUMMARY OF PAYROLL
CURRENT SERVICE PERIOD 08-85-0

COVERAGE GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS		MEMBER CONTRIBUTIONS
70001	13.008	14,568.60	1,895.08	NORMAL	1,673.63
74001	28.824	19,050.00	5,490.97	TDMC	1,658.72
75001	28.824	6,405.60	1,846.35	ADDITIONAL	25.00
				SUB-TOTAL	3,357.35
				SURVIVOR	58.00
	TOTALS	40,024.20	9,232.40		3,415.35

TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS 12,647.75

3.87

3.88

SUPPLEMENTAL PAYROLL REPORTING FORM ALL COMPUTERIZED REPORTING METHODS (PERS-MEM-624)

PURPOSE:

The Supplemental Payroll Reporting Form (PERS-MEM-624) is used by employers reporting via diskette or magnetic tape to manually include last minute changes or corrections to the reports being submitted for a service period. The data on the hard copy payroll listing must agree with the diskette or magnetic tape. *DO NOT* make manual changes to the payroll listing. Use the MEM-624 for this purpose.

WHEN TO COMPLETE:

Complete the Supplemental Payroll Reporting Form only when last minute changes to the report are necessary.

SPECIAL INSTRUCTIONS:

1. The Supplemental Form is to be used only for last minute changes when the payroll cannot be re-run. Since your computer system should be designed to handle the reporting requirements outlined in this manual, the Supplemental Form is not to be used to handle computer system problems.

A maximum of five completed pages of forms will be accepted for any one payroll. If more than five are submitted, CalPERS will charge the agency key entry costs of \$.60 a line with a \$25.00 minimum. An alternative is to submit an additional diskette or magnetic tape with a hard copy and Summary Report (ACC-626) all labeled as a "Special" report.

2. Complete the MEM-624 in duplicate; send the original copy to CalPERS along with the Payroll Listing, tape or diskette and the Summary Report, Member and Employer Contributions (ACC-626). Keep the duplicate for your files.
3. For basic information on each item used to complete this form, see "Payroll Reporting Elements". The chart on the page entitled "Payroll Reporting Element Relationships" shows how the elements relate to each other based on the contribution code.

3.89

PERS-MEM-624

9/95

CalPERS PRA #1577 001818

HHHH-1818

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.

STATE OF CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM SUPPLEMENTAL PAYROLL REPORTING FORM FOR MEMBERS ONLY		SERVICE PERIOD TYPE CODES ITEM CODE MONTHLY 1ST HALF 0 SEMI-MONTHLY 1ST HALF 1 SEMI-MONTHLY 2ND HALF 2 QUARTERLY 1ST PAYROLL 3 QUARTERLY 2ND PAYROLL 4 QUARTERLY 3RD PAYROLL 5 QUARTERLY 4TH PAYROLL 6	PAY CODES ITEM CODE MONTHLY PAY RATE 01 QUARTERLY PAY RATE 02 DAILY PAY RATE 03 WEEKLY PAY RATE 04 FOR SPECIAL CONTRIBUTION WITHDRAWING NO ADDITIONAL SERVICE 05	CONTRIBUTION CODES ITEM NORMAL TAX DEFERRED NORMAL CURRENT CONTR 01 11 PRIOR PERIOD CONTR ADJUST 02 12 PRIOR PERIOD EARNINGS ADJ 03 13 CONTRIBUTION RECEIVABLE 04 14 RETROACTIVE SALARY ADJ 05 15 SPECIAL CONTRIBUTION 06 16 SURVIVOR CONTRIBUTION 07 17 ADDITIONAL CONTRIBUTIONS 08 18 EMPLOYEE FUND 09 19	FOR PERS USE ONLY											
EMPLOYER NAME OFFICE CODE		FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCES- SURES MANUAL (PERS-ADM-CC-420)														
SERVICE PERIOD SPECIAL PAYROLL		ENTER THE TOTALS FROM THE PAYROLL LISTING														
		TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS										
11	SOCIAL SECURITY NUMBER	12	MEMBER NAME	13	COVERAGE GROUP	14	SERVICE PERIOD	15	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	TOTAL MEMBER CONTRIBUTIONS

ITEM BLOCK TITLE INSTRUCTIONS

- 10 Total Survivor Contributions**
Enter the total of survivor contributions from the diskette or tape before changes from the Supplemental Form are applied. Leave blank when no survivor contributions are reported.
- 11 Social Security Number**
Enter the member's 9-digit Social Security number. This number **MUST** be entered correctly as it is the main source for identifying the member.
- 12 Member Name**
Enter the member's last name, up to 10 characters, and first initial. Enter the middle initial when applicable.
- 13 Coverage Group**
Enter the member's 5-digit coverage group. If it is not known, see your Coverage Key, Item 3.0.

Coverage group is not used with contribution codes 08 and 09.
- 14 Service Period**
Enter the 5-digit service period for which the transaction is being reported; 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code.

NOTE: Determine the contribution code (Item No. 18) before making any individual entry for your members.

3.92

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTAL PAYROLL REPORTING FORM
PERS MEM 624 (Rev. 3/88)

EMPLOYER CODE: OFFICE CODE:

EMPLOYER NAME:

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY 1ST PAY	0
SEMI-MONTHLY 1ST PAY	1
SEMI-MONTHLY 2ND PAY	2
BI-WEEKLY 1ST PAYROLL	3
BI-WEEKLY 2ND PAYROLL	4
QUARTERLY 1ST PAYROLL	5
QUARTERLY 2ND PAYROLL	6

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	08
WEEKLY PAY RATE	09
IF SPECIAL CONTRIBUTION REPRESENTING AN ADDITIONAL SERVICE	

CONTRIBUTION CODES

ITEM	NORMAL	TAX DEFERRED
NORMAL CURRENT CONTR	01	11
HEAVY WORK CONTR ADJUST	02	12
PROG PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	
RETIRING TIME SALARY ADJ	05	14
SPECIAL CONTRIBUTION	06	15
SURVIVOR CONTRIBUTION	07	16
ADDITIONAL CONTRIBUTIONS	08	17
EMPLOYEE PAID	09	18
EMPLOYER PAID	10	19

FOR PERS USE ONLY

FOR INSTRUCTIONS ON COMPLETING THIS FORM REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURE MANUAL (PERS-ADM-60-430)

SERVICE PERIOD: SPECIAL PAYROLL: ☐

ENTER THE TOTALS FROM THE PAYROLL LISTING

TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS

SOCIAL SECURITY NUMBER	MEMBER NAME	COVERAGE GROUP	SERVICE PERIOD	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	CONTRIBUTION AMOUNT	HEAVY WORK CONTR	HEAVY WORK CONTR AMOUNT	UNIT CODE	TAX DEFERRED CONTRIBUTIONS	TAX DEFERRED CONTRIBUTION AMOUNT
	LAST			15	16									

ITEM BLOCK TITLE INSTRUCTIONS

NOTE: When using Contribution Codes 02, 12, 04, 08, or 09 the following items must be blank or zero:

- No. 15 Pay Code
- No. 16 Pay Rate
- No. 17 Member Earnings
- No. 18 Contribution Rate
- No. 21 Survivor Contribution

15 Pay Code

Enter the appropriate 2-digit pay code from the list at the top of the form.

16 Pay Rate

Enter the pay rate corresponding to the pay code shown in item No. 15.

Show the pay rate with three digits after the decimal.

Example:

Hourly pay rate = \$5.70 1/2

ENTER:

5	7	0	5
---	---	---	---

ENTER:

6	5	0	0
---	---	---	---

Hourly pay rate = \$6.50

ENTER:

6	0	0	0	0	0
---	---	---	---	---	---

Monthly pay rate = \$600.00

3.93

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		SUPPLEMENTAL PAYROLL REPORTING FORM		FOR PERS USE ONLY	
<div style="display: flex; justify-content: space-between;"> <div>EMPLOYER LOCAL _____</div> <div>OFFICE CODE _____-_____-_____-_____-_____-_____-</div> </div>		<div style="display: flex; justify-content: space-between;"> <div> SERVICE PERIOD TYPE CODES ITEM CODE MONTHLY 0 SEMI-MONTHLY 1 BOTH MONTHLY 2 BOTH MONTHLY 3 BOTH MONTHLY 4 BOTH MONTHLY 5 BOTH MONTHLY 6 BOTH MONTHLY 7 BOTH MONTHLY 8 BOTH MONTHLY 9 </div> <div> PAY CODES ITEM CODE MONTHLY PAY RATE 01 SEMI-MONTHLY PAY RATE 02 DAILY PAY RATE 03 HOURLY PAY RATE 04 BY THE HOUR 05 BY THE MINUTE 06 BY THE SECOND 07 BY THE Tenth 08 BY THE HUNDREDTH 09 BY THE THOUSANDTH 10 BY THE TENTH 11 BY THE HUNDREDTH 12 BY THE THOUSANDTH 13 BY THE TENTH 14 BY THE HUNDREDTH 15 BY THE THOUSANDTH 16 BY THE TENTH 17 BY THE HUNDREDTH 18 BY THE THOUSANDTH 19 BY THE TENTH 20 BY THE HUNDREDTH 21 BY THE THOUSANDTH 22 BY THE TENTH 23 BY THE HUNDREDTH 24 BY THE THOUSANDTH 25 BY THE TENTH 26 BY THE HUNDREDTH 27 BY THE THOUSANDTH 28 BY THE TENTH 29 BY THE HUNDREDTH 30 BY THE THOUSANDTH 31 BY THE TENTH 32 BY THE HUNDREDTH 33 BY THE THOUSANDTH 34 BY THE TENTH 35 BY THE HUNDREDTH 36 BY THE THOUSANDTH 37 BY THE TENTH 38 BY THE HUNDREDTH 39 BY THE THOUSANDTH 40 BY THE TENTH 41 BY THE HUNDREDTH 42 BY THE THOUSANDTH 43 BY THE TENTH 44 BY THE HUNDREDTH 45 BY THE THOUSANDTH 46 BY THE TENTH 47 BY THE HUNDREDTH 48 BY THE THOUSANDTH 49 BY THE TENTH 50 BY THE HUNDREDTH 51 BY THE THOUSANDTH 52 BY THE TENTH 53 BY THE HUNDREDTH 54 BY THE THOUSANDTH 55 BY THE TENTH 56 BY THE HUNDREDTH 57 BY THE THOUSANDTH 58 BY THE TENTH 59 BY THE HUNDREDTH 60 BY THE THOUSANDTH 61 BY THE TENTH 62 BY THE HUNDREDTH 63 BY THE THOUSANDTH 64 BY THE TENTH 65 BY THE HUNDREDTH 66 BY THE THOUSANDTH 67 BY THE TENTH 68 BY THE HUNDREDTH 69 BY THE THOUSANDTH 70 BY THE TENTH 71 BY THE HUNDREDTH 72 BY THE THOUSANDTH 73 BY THE TENTH 74 BY THE HUNDREDTH 75 BY THE THOUSANDTH 76 BY THE TENTH 77 BY THE HUNDREDTH 78 BY THE THOUSANDTH 79 BY THE TENTH 80 BY THE HUNDREDTH 81 BY THE THOUSANDTH 82 BY THE TENTH 83 BY THE HUNDREDTH 84 BY THE THOUSANDTH 85 BY THE TENTH 86 BY THE HUNDREDTH 87 BY THE THOUSANDTH 88 BY THE TENTH 89 BY THE HUNDREDTH 90 BY THE THOUSANDTH 91 BY THE TENTH 92 BY THE HUNDREDTH 93 BY THE THOUSANDTH 94 BY THE TENTH 95 BY THE HUNDREDTH 96 BY THE THOUSANDTH 97 BY THE TENTH 98 BY THE HUNDREDTH 99 BY THE THOUSANDTH 00 </div> </div>		<div style="display: flex; justify-content: space-between;"> <div> CONTRIBUTION CODES ITEM CODE NORMAL 01 DEFERRED 02 DEFERRED 03 DEFERRED 04 DEFERRED 05 DEFERRED 06 DEFERRED 07 DEFERRED 08 DEFERRED 09 DEFERRED 10 DEFERRED 11 DEFERRED 12 DEFERRED 13 DEFERRED 14 DEFERRED 15 DEFERRED 16 DEFERRED 17 DEFERRED 18 DEFERRED 19 DEFERRED 20 DEFERRED 21 DEFERRED 22 DEFERRED 23 DEFERRED 24 DEFERRED 25 DEFERRED 26 DEFERRED 27 DEFERRED 28 DEFERRED 29 DEFERRED 30 DEFERRED 31 DEFERRED 32 DEFERRED 33 DEFERRED 34 DEFERRED 35 DEFERRED 36 DEFERRED 37 DEFERRED 38 DEFERRED 39 DEFERRED 40 DEFERRED 41 DEFERRED 42 DEFERRED 43 DEFERRED 44 DEFERRED 45 DEFERRED 46 DEFERRED 47 DEFERRED 48 DEFERRED 49 DEFERRED 50 DEFERRED 51 DEFERRED 52 DEFERRED 53 DEFERRED 54 DEFERRED 55 DEFERRED 56 DEFERRED 57 DEFERRED 58 DEFERRED 59 DEFERRED 60 DEFERRED 61 DEFERRED 62 DEFERRED 63 DEFERRED 64 DEFERRED 65 DEFERRED 66 DEFERRED 67 DEFERRED 68 DEFERRED 69 DEFERRED 70 DEFERRED 71 DEFERRED 72 DEFERRED 73 DEFERRED 74 DEFERRED 75 DEFERRED 76 DEFERRED 77 DEFERRED 78 DEFERRED 79 DEFERRED 80 DEFERRED 81 DEFERRED 82 DEFERRED 83 DEFERRED 84 DEFERRED 85 DEFERRED 86 DEFERRED 87 DEFERRED 88 DEFERRED 89 DEFERRED 90 DEFERRED 91 DEFERRED 92 DEFERRED 93 DEFERRED 94 DEFERRED 95 DEFERRED 96 DEFERRED 97 DEFERRED 98 DEFERRED 99 DEFERRED 00 </div> <div> TAX DEFERRED ITEM CODE NORMAL 01 DEFERRED 02 DEFERRED 03 DEFERRED 04 DEFERRED 05 DEFERRED 06 DEFERRED 07 DEFERRED 08 DEFERRED 09 DEFERRED 10 DEFERRED 11 DEFERRED 12 DEFERRED 13 DEFERRED 14 DEFERRED 15 DEFERRED 16 DEFERRED 17 DEFERRED 18 DEFERRED 19 DEFERRED 20 DEFERRED 21 DEFERRED 22 DEFERRED 23 DEFERRED 24 DEFERRED 25 DEFERRED 26 DEFERRED 27 DEFERRED 28 DEFERRED 29 DEFERRED 30 DEFERRED 31 DEFERRED 32 DEFERRED 33 DEFERRED 34 DEFERRED 35 DEFERRED 36 DEFERRED 37 DEFERRED 38 DEFERRED 39 DEFERRED 40 DEFERRED 41 DEFERRED 42 DEFERRED 43 DEFERRED 44 DEFERRED 45 DEFERRED 46 DEFERRED 47 DEFERRED 48 DEFERRED 49 DEFERRED 50 DEFERRED 51 DEFERRED 52 DEFERRED 53 DEFERRED 54 DEFERRED 55 DEFERRED 56 DEFERRED 57 DEFERRED 58 DEFERRED 59 DEFERRED 60 DEFERRED 61 DEFERRED 62 DEFERRED 63 DEFERRED 64 DEFERRED 65 DEFERRED 66 DEFERRED 67 DEFERRED 68 DEFERRED 69 DEFERRED 70 DEFERRED 71 DEFERRED 72 DEFERRED 73 DEFERRED 74 DEFERRED 75 DEFERRED</div></div>	

ITEM	BLOCK TITLE	INSTRUCTIONS
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17 Member Earnings

Enter the member's earnings for this transaction. To report a *negative* amount, enter a minus sign (-) to the left of the earnings or brackets ([]) around the earnings.

Example:

—	1	3	5	0	0	0
---	---	---	---	---	---	---

or

$$[\quad 1 \quad 3 \quad 5 \quad 0 \quad | \quad 0 \quad 0 \quad]$$

18 Contribution Rate

Enter the member's contribution rate. This is the rate found in Item 6.4 of the Coverage Key, under the member's coverage group. Enter 4 digits as shown:

Contribution Rate = 7%

ENTER:

0 7 0 0

**19 Normal Member
Contribution Code**

Enter the appropriate 2-digit code for the transaction for any contributions paid by the member. The contribution codes are shown on the top of the form.

20 Normal Member Contribution Amount

Enter the amount of member contributions paid by the member for this transaction.

To report a *negative* amount, enter a minus sign (-) to the left of contribution amount or brackets ([]) around the contribution amount.

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON't.

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM		SUPPLEMENTAL PAYROLL REPORTING FORM		FOR PERS USE ONLY	
EMPLOYER NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		OFFICE CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
EMPLOYER NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		OFFICE CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
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EMPLOYER NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		OFFICE CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
EMPLOYER NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		OFFICE CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
EMPLOYER NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		OFFICE CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
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EMPLOYER NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		OFFICE CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
EMPLOYER NAME 					

ITEM	BLOCK TITLE	INSTRUCTIONS
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21 Survivor Contribution

Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.

Reporting Frequency

Contribution Each Service Period

Monthly	\$2.00
Semi-monthly	1.00
Bi-weekly93
Quadri-weekly	1.86

To report a *negative* amount, enter a minus sign (-) to the left of survivor contribution or brackets ([]) around survivor contribution.

NOTE: When using contribution codes 02, 12, 04, 05, 15, 06, 16, 08 and 09, the survivor contribution must be blank or zero.

3.96

[illegible]

SPECIAL PAYROLL: <input type="checkbox"/>		ENTER THE TOTALS FROM THE PAYROLL LISTING	TOTAL MEMBER EARNINGS (27)	TOTAL NORMAL CONTRIBUTIONS (28)	TOTAL TAX DEFERRED CONTRIBUTIONS (29)	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTION
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3.97

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	5
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12-31-22 PERIOD MONTH YEAR YEAR		SPECIAL PAYROLL <input type="checkbox"/>	ENTER THE TOTALS FROM THE PAYROLL LISTING	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS (30)	TOTAL SURVIVOR CONTRIBUTIONS (31)

ITEM	BLOCK TITLE	INSTRUCTIONS
30	Total Additional Contributions	<p>Calculate the sum of Item No. 9 (Total Additional Contributions) and amounts reported as contribution codes 08 and 09 in Item No. 20 (Normal Member Contributions Amount) and enter the new total. If more than one page is being used, enter the total on the final page only.</p> <p>NOTE: This new Total Additional Contributions sum must also be entered in Item No. 9 on the Summary Report (ACC-626).</p>
31	Total Survivor Contributions	<p>Calculate the sum of Item No. 10 (Total Survivor Contributions) and Item No. 21 (Survivor Contribution column) and enter the new total. If more than one page is being used, enter the total on the final page only.</p> <p>NOTE: This new Total Survivor Contributions sum must also be entered in Item No. 11 on the Summary Report (ACC-626).</p>

NOTE: In addition to adjusting the Total Member Earnings, Total Tax Deferred Contributions, Total Normal Contributions, Total Additional Contributions and Total Survivor Contributions, be sure to adjust the total earnings by coverage group before entering on the Summary Report (ACC-626).

3.98

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 con't.

SUPPLEMENTAL PAYROLL REPORTING FORM— MEM-624

Examples (Sample entries follow):

1. A new CalPERS member, Frank P. Howard, came to work near the end of the current service period. The payroll office was notified after the payroll was run but before submitting it to CalPERS. You need to add this member on the MEM-624.
2. One of your members, Donald Ramos, separated from employment with your agency at the end of the last reported service period. The payroll office was notified after the payroll was run but before submitting it to CalPERS. To delete this member from the payroll, enter the transaction exactly as it appears on the diskette or tape and enter a minus (-) before the Member Earnings (Item No. 17), Normal Member Contribution Amount (Item No. 20), Survivor Contribution (Item No. 21), and Tax Deferred Member Contribution Amount (Item No. 25).
3. One of your members, Pamela T. Yuen, did not work a full pay period last month. Her earnings were less than that reported on the payroll. Since the payroll has not yet been submitted to CalPERS, you may make the adjustment on the MEM-624. Do this by making two payroll entries: (a) one reversing out the entry exactly as it shows on the diskette or tape, but with negative money amounts in Items No. 17, 20, 21, and 25, and (b) the other entry showing the correct amounts.

3.99

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T

3.100

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTAL PAYROLL REPORTING FORM
THIS WILL BE YOUR 3-101

EMPLOYER CODE	0,000,0
DEVICE CODE	0,1,0

KINDLY COPY TO:

City of Wagontrack

0.8	8.9	0
TOTAL		

**SPECIAL
PAYROLL**

ENTER THE TOTALS FROM
THE PAYROLL LISTING

ITEM	SERVICE PERIOD	TYPE CODE
1	QUARTERLY	2ND PAYROLL
2	QUARTERLY	2ND PAYROLL
3	QUARTERLY	2ND PAYROLL
4	QUARTERLY	2ND PAYROLL
5	QUARTERLY	2ND PAYROLL
6	QUARTERLY	2ND PAYROLL
7	QUARTERLY	2ND PAYROLL
8	QUARTERLY	2ND PAYROLL
9	QUARTERLY	2ND PAYROLL
10	QUARTERLY	2ND PAYROLL
11	QUARTERLY	2ND PAYROLL
12	QUARTERLY	2ND PAYROLL
13	QUARTERLY	2ND PAYROLL
14	QUARTERLY	2ND PAYROLL
15	QUARTERLY	2ND PAYROLL
16	QUARTERLY	2ND PAYROLL
17	QUARTERLY	2ND PAYROLL
18	QUARTERLY	2ND PAYROLL
19	QUARTERLY	2ND PAYROLL
20	QUARTERLY	2ND PAYROLL
21	QUARTERLY	2ND PAYROLL
22	QUARTERLY	2ND PAYROLL
23	QUARTERLY	2ND PAYROLL
24	QUARTERLY	2ND PAYROLL
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94	QUARTERLY	2ND PAYROLL
95	QUARTERLY	2ND PAYROLL
96	QUARTERLY	2ND PAYROLL
97	QUARTERLY	2ND PAYROLL
98	QUARTERLY	2ND PAYROLL
99	QUARTERLY	2ND PAYROLL
100	QUARTERLY	2ND PAYROLL

ITEM	PAY CODES	CODE
MONTHLY PAY RATE		01
WEEKLY PAY RATE		04
DAILY PAY RATE		08
HOURLY PAY RATE		09

(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)

ITEM	CONTRIBUTION CODES	TAX QUERIED
NORMAL CURRENT CONTRIBUTION	01	11
WOMAN'S CURRENT CONTRIBUTION	02	12
PROF. PRISONER'S CONTRIBUTION	03	13
CONTRIBUTION RETIREMENT	04	14
REDUCTIVE SALARY ADJ.	05	15
SPECIAL COMPENSATION	06	16
SUBSIDY CONTRIBUTION	07	17
ADDITIONAL CONTRIBUTIONS	08	18

OR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCESURES MANUAL (PHS-AOM-90-430)

[illegible]

PAYROLL REPORTING-ALL METHODS

TIME EXTENSIONS AND WAIVERS

CalPERS may, for good cause, grant an extension of time for the payment of contributions and/or the filing of payroll reports, provided a written request for such extension is received in the CalPERS Sacramento office at least 10 days before it becomes delinquent. The extension can be for a single service period or it can cover up to one fiscal year. In the latter case, the circumstances surrounding the need for an extension would need to be re-evaluated each fiscal year.

CalPERS may waive delinquent charges upon satisfactory proof of conditions existing beyond the employer's control. Normally, CalPERS does not consider internal procedures or payment processes utilized by an employer as acceptable justification for late reporting and contribution payments. Requests for waivers should be submitted in writing to the CalPERS Sacramento office on or immediately after the date the payroll reports and/or contributions are due.

Mail requests for extensions or waivers to the following address:

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

**Attention: Member Services Division
Information Processing Unit**

NOTE: Member accounts will not receive full interest credit for the fiscal year if the payroll reports for the May and prior service periods are not received by June 30. The June payroll period report must be received on or before July 31.

3.10

3.102

SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS (PERS-ACC-626) ALL REPORTING METHODS

PURPOSE:

The Summary Report (PERS-ACC-626) is used by employers to summarize member and employer contributions being reported each service period. It is also used to identify contributions being submitted in advance of the payroll detail.

WHEN TO COMPLETE:

Complete the Summary Report any time contributions are submitted to CalPERS. [Exception: Adjustment payments may be submitted separately with a Notice of Adjustment (ACC-1520) or a Notice of Adjustment, Employer Contributions (ACC-344).]

SPECIAL INSTRUCTIONS:

1. Prepare the Summary Report in triplicate; submit the original and first copy to CalPERS. Retain the second copy for your records.
2. Make the remittance payable to the Public Employees' Retirement System. Include in the remittance any adjustments that are required; attach the ACC-1520 or ACC-344 to support any adjustments made. The CalPERS Board of Administration has approved the use of Employer Surplus Asset Accounts to offset employer and/or member contributions due CalPERS for service periods ending on or after July 1, 1988, for agencies identified as having a surplus asset account. Each surplus asset account is identified by category of members (miscellaneous or safety) and can only be used to offset employer and/or member contributions for coverage groups contained in that specific category. For additional information, refer to CalPERS Circular Letter No. 100-615.

DO NOT include as part of the remittance any payments for Social Security, Health Benefits, Contingency Reserve Fund, administrative charges or delinquency charges.

3. Employers may avoid delinquency charges by submitting at least 90% of the contributions due for a service period within the prescribed time frame (see "Deadlines and Delinquency Charges" under the specific method). In this case, submit a partially completed Summary Report for advance payments. See "Advance Payment Sample" for an example of how to complete the Summary Report for advance payments.
4. Employers reporting by the pre-list method should use the Summary Worksheet of the Payroll Listing (MEM-625A) to prepare the Summary Report.

Employers reporting via diskette or tape methods should use the adjusted totals on the Supplemental Form (MEM-624), if used, or the final totals on the last page of the hard copy payroll listing if a Supplemental Form is not used.

3.10

3.104

SUMMARY REPORT-ACC-626 con't.

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95806-1982

SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON
THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE
PROCEDURES MANUAL (PERS-ADM-DO-430)



FOR PERS USE ONLY

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY-1ST HALF	1
SEMI-MONTHLY-2ND HALF	2
BI-WEEKLY-1ST PAYROLL	3
BI-WEEKLY-2ND PAYROLL	4
BI-WEEKLY-3RD PAYROLL	5
QUADRIWEEKLY-1ST PAYROLL	6
QUADRIWEEKLY-2ND PAYROLL	7

EMPLOYER CODE:	EMPLOYER NAME:	OFFICE CODE:	SERVICE PERIOD		
			MONTH	YEAR	TYPE
CERTIFICATION					
(HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.)			<input type="checkbox"/> SPECIAL PAYROLL		
SIGNATURE			DATE		
NAME AND TITLE (PRINT OR TYPE)			PHONE NO.:		
			<input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM ATTACHED		
			PERS-ACC-624		

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS	
1. COVERAGE GPP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
	%	\$			7. NORMAL:
	%	\$			\$
	%	\$			8. TAX DEFERRED:
	%	\$			\$
	%	\$			9. ADDITIONAL:
	%	\$			\$
	%	\$			10. SUB-TOTAL (ITEM 7+(ITEM 8+ITEM 9):
	%	\$			\$
	%	\$			11. SURVIVOR BENEFIT:
	%	\$			\$
	%	\$			12. TOTAL MEMBER CONTRIBUTIONS:
	%	\$			\$
	%	\$			
	%	\$			
	%	\$			

5. TOTAL MEMBER EARNINGS:	\$	6. TOTAL EMPLOYER CONTRIBUTIONS:	\$
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)			
\$			
ADJUSTMENTS:			
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY		\$	
14.B SURPLUS ASSET: SAFETY CATEGORY		\$	
14.C ACC-344/ACC-1520		ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.	
15. ADVANCE PAYMENT		\$	
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)		PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	
		\$	

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17.
			Date Paid
			18.
			Previous Document Number

PERS-ACC-626 (7/88)

WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

89 05472

SUMMARY REPORT-ACC-626 CON'T.

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

SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON
THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE
PROCEDURES MANUAL (PERS-ADM-DO-430)



FOR PERS USE ONLY

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY--1ST HALF	1
SEMI-MONTHLY--2ND HALF	2
BI-WEEKLY--1ST PAYROLL	3
BI-WEEKLY--2ND PAYROLL	4
BI-WEEKLY--3RD PAYROLL	5
QUADRIWEEKLY--1ST PAYROLL	6
QUADRIWEEKLY--2ND PAYROLL	7

EMPLOYER CODE: (A)	EMPLOYER NAME: (B)	OFFICE CODE (C)	<table border="1"> <tr> <th colspan="3">SERVICE PERIOD</th> </tr> <tr> <th>MONTH</th> <th>YEAR</th> <th>TYPE</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>			SERVICE PERIOD			MONTH	YEAR	TYPE			
SERVICE PERIOD														
MONTH	YEAR	TYPE												
CERTIFICATION I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.		<input type="checkbox"/> SPECIAL PAYROLL	<table border="1"> <tr> <th colspan="3">BEGINNING DATE</th> </tr> <tr> <th>MONTH</th> <th>DAY</th> <th>YEAR</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>			BEGINNING DATE			MONTH	DAY	YEAR			
BEGINNING DATE														
MONTH	DAY	YEAR												
SIGNATURE (E)	DATE: (F)	<input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED	<table border="1"> <tr> <th colspan="3">ENDING DATE</th> </tr> <tr> <th>MONTH</th> <th>DAY</th> <th>YEAR</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>			ENDING DATE			MONTH	DAY	YEAR			
ENDING DATE														
MONTH	DAY	YEAR												
NAME AND TITLE (PRINT OR TYPE) (G)	PHONE NO.: (H)													

ITEM BLOCK TITLE INSTRUCTIONS

- | | | |
|----------|---|---|
| A | Employer Code | Enter the 4 digit employer code assigned by CalPERS. It is found in the Coverage Key, Item 1. |
| B | Employer Name | Enter the full name of your agency. |
| C | Office Code | This CalPERS assigned code is required only for agencies who regularly submit more than one payroll for the service period (using the same employer code and service period type code).

Enter the 3 digit code assigned to this payroll. Leave blank if your agency does not use office codes. |
| D | Special Payroll | Check this block only when you are submitting an entire payroll that is reporting a special situation such as a retro-active raise or mass correction. Leave blank if it does not apply. |
| E | Signature | Have the person responsible for the accuracy of the entire payroll sign here after the form has been completed. |
| F | Date | Enter the date the Summary Report is signed. |
| G | Name and Title | Print or type the name and title of the person who signed in Item E. |
| H | Telephone Number | Enter the area code and telephone number of the person signing the Summary Report. |
| I | Supplemental Payroll Reporting Form Attached | Check this block when a Supplemental Form (MEM-624) is attached.
(This form is for diskette and tape methods only.) |

3.106

SUMMARY REPORT-ACC-626 CON'T.

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

SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON
THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE
PROCEDURES MANUAL (PERS-ADM-DO-430)



FOR PERS USE ONLY

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE:	EMPLOYER NAME:	OFFICE CODE:	SERVICE PERIOD		
			MONTH	YEAR	TYPE
CERTIFICATION I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			<input type="checkbox"/> SPECIAL PAYROLL		
			<input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED		
SIGNATURE	DATE		BEGINNING DATE MONTH DAY YEAR		
NAME AND TITLE (PRINT OR TYPE)	PHONE NO.:		ENDING DATE MONTH DAY YEAR		

ITEM BLOCK TITLE INSTRUCTIONS

J Service Period

Enter the 5 digit service period for which the Summary Report is being submitted; 2 digit month, last 2 digits of year, and 1 digit type code.

The service period shown here must agree with that shown on the Payroll Listing (all reporting methods) and Supplemental Form (MEM-624), if used (diskette and tape methods only).

Whenever a special payroll is submitted to report entries relating to a prior service period(s), the service period shown here should be a current service period with the corresponding beginning and ending dates for that service period.

K Beginning Date

Enter the 6 digit date on which the service period being reported began. Example: 06 15 87

L Ending Date

Enter the 6 digit date on which the service period being reported ended. Example: 06 28 87

3.10

SUMMARY REPORT-ACC-626 CON'T.

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS =	
	%	\$	\$	7. NORMAL: \$
	%	\$	\$	8. TAX DEFERRED: \$
	%	\$	\$	9. ADDITIONAL: \$
	%	\$	\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): \$
	%	\$	\$	11. SURVIVOR BENEFIT: \$
	%	\$	\$	12. TOTAL MEMBER CONTRIBUTIONS: \$
	%	\$	\$	
	%	\$	\$	
	%	\$	\$	
5. TOTAL MEMBER EARNINGS:		\$	6. TOTAL EMPLOYER CONTRIBUTIONS:	\$

ITEM BLOCK TITLE INSTRUCTIONS

EMPLOYER CONTRIBUTIONS

- | | | |
|----------|-------------------------------------|--|
| 1 | Coverage Group | Enter each of the coverage groups shown on the payroll, one per line. |
| 2 | Employer Rate | Enter the current employer contribution rate that applies to each coverage group (Coverage Key, Item 7.0). Only one employer rate may be used for each coverage group on the Summary Report. Even if adjustments must be made to a previous service period which had a different employer rate, you must use the current rate. |
| 3 | Member Earnings | Enter the total member earnings for each coverage group. |
| 4 | Employer Contributions | Multiply the member earnings by the corresponding employer rate for each coverage group and enter the resulting employer contributions. |
| 5 | Total Member Earnings | Enter the sum of the Member Earnings column.

For the <i>pre-list</i> method, this total must agree with that shown on the Summary Worksheet. For <i>diskette</i> and <i>tape</i> methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624). |
| 6 | Total Employer Contributions | Enter the total of the Employer Contributions column. |

3.108

SUMMARY REPORT-ACC-626 CON'T.

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS
1. COVERAGE GRP.	2. EMPLOYER RATE	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:
	%	\$	\$	\$
	%	\$	\$	8. TAX DEFERRED:
	%	\$	\$	\$
	%	\$	\$	9. ADDITIONAL:
	%	\$	\$	\$
	%	\$	\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):
	%	\$	\$	\$
	%	\$	\$	11. SURVIVOR BENEFIT:
	%	\$	\$	\$
	%	\$	\$	12. TOTAL MEMBER CONTRIBUTIONS:
	%	\$	\$	\$
	%	\$	\$	
	%	\$	\$	
	%	\$	\$	

ITEM BLOCK TITLE INSTRUCTIONS

MEMBER CONTRIBUTIONS

7 Normal Enter the total member contributions due as shown on the payroll. This total does not include contributions reported under Contribution Codes 08 or 09.

For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if a Supplemental Form (MEM-624) is used, the normal and tax deferred contributions shown on the Summary Report must agree with the total normal contributions shown on the Supplemental Form.

8 Tax Deferred Enter the total tax deferred member contributions due as shown on the payroll. This total does not include contributions reported under Contribution Codes 08 or 09.

For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if a Supplemental Form (MEM-624) is used, the normal and tax deferred contributions shown on the Summary Report must agree with the total normal contributions shown on the Supplemental Form.

9 Additional Enter the total of employee and employer paid additional contributions due as shown on the payroll (Contribution Codes 08 and 09 *only*).

For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).

SUMMARY REPORT—ACC-626

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS
1. COVERAGE GRP.	2. EMPLOYER RATE	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS	
	%	\$	\$	7. NORMAL:
	%	\$	\$	8. TAX DEFERRED:
	%	\$	\$	9. ADDITIONAL:
	%	\$	\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):
	%	\$	\$	11. SURVIVOR BENEFIT:
	%	\$	\$	12. TOTAL MEMBER CONTRIBUTIONS:
	%	\$	\$	
	%	\$	\$	
	%	\$	\$	

ITEM	BLOCK TITLE	INSTRUCTIONS
10	Sub-Total	Enter the total of Items 7, 8, and 9.
11	Survivor Benefit	Enter the total survivor contributions as shown on the payroll. For the <i>pre-list</i> method, this total must agree with that shown on the Summary Worksheet. For <i>diskette</i> and <i>tape</i> methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).
12	Total Member Contributions	Enter the total of Items 10 and 11.

3.110

SUMMARY REPORT-ACC-626 CON'T.

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)		\$
ADJUSTMENTS:		
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY		\$
14.B SURPLUS ASSET: SAFETY CATEGORY		\$
14.C ACC-344/ACC-1520	ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and member contributions made on Payroll Listing.	\$
15. ADVANCE PAYMENT		\$
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, ACC-344/ACC-1520)		\$
FOR PERS USE ONLY		
Control No. and Business Month	100% Change	Audit
		Residence Account \$
		17. Date Paid
		18. Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. (P 8842)

ITEM BLOCK TITLE INSTRUCTIONS

BALANCE DUE

- | | | |
|------------|--|---|
| 13 | Total Member and Employer Contributions | Enter the total of Items 6 and 12. |
| 14A | Surplus Asset: Miscellaneous Category | Only to be used by agencies with a miscellaneous surplus asset account. Enter the amount of miscellaneous contributions to be deducted from your miscellaneous surplus asset account. The amount should always be negative to indicate credits from your surplus asset account. |
| 14B | Surplus Asset: Safety Category | Only to be used by agencies with a safety surplus asset account. Enter the amount of safety contributions to be deducted from your safety surplus asset account. The amount should always be negative to indicate credits from your surplus asset account. |
| 14C | Adjustments: ACC-344/ACC-1520 | Enter only the amount of adjustments shown by either the "Notice of Adjustment, Employer Contributions", ACC-344, or the "Notice of Adjustment", ACC-1520. Do not enter corrections of member earnings and member contributions made on the payroll listing. If more than one adjustment is being reported, enter the net amount to be adjusted.

Attach the adjustment notice(s) to support the amount entered on this line. |
| 15 | Advance Payment | This item is used in two ways:

1) When submitting an advance payment, enter the amount being submitted. See "Advance Payment Sample" for an example of how to complete the Summary Report for submitting an advance payment.

2) When an advance payment has previously been submitted and this Summary Report contains the final payment and the payroll detail, enter the amount(s) submitted as an advance payment as a <i>deduction</i> to determine the balance due. Complete the Summary Report as you would for a regular payroll. See "Summary Submitted After Advance Payment" sample for an example.

If your check or warrant is more than the amount shown in block 16, "Balance Due", do not insert the difference (overpayment) here. CalPERS will send your agency an overpayment notice after the Summary Report has been processed. |

3.11

SUMMARY REPORT-ACC-626 CON'T.

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)		\$
ADJUSTMENTS:		
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY		\$
14.B SURPLUS ASSET: SAFETY CATEGORY		\$
14.C ACC-344/ACC-1526		\$
ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.		
15. ADVANCE PAYMENT		\$
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEMS 14A, 14B, 14C OR 15)		\$
PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.		
FOR PERS USE ONLY		
Control No. and Business Month	100% Change	Amount
		17. Retirement Amount \$
		18. Date Paid
		19. Payroll Document Number

PERS-ACC-626 (7/95) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. BY 86-02

ITEM	BLOCK TITLE	INSTRUCTIONS
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16	Balance Due	Enter the total of Items 13, 14A, 14B, 14C, and 15. Prepare one check or warrant payable to the Public Employees' Retirement System for the amount entered on this line.
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NOTE: A separate Summary Report must be submitted each service period for each employer code and office code.

3.112

EXAMPLE: REGULAR SUMMARY-ACC-626

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982				PERS		FOR PERS USE ONLY		
SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS				SERVICE PERIOD TYPE CODES				
				ITEM	CODE			
				MONTHLY	0			
				SEMI-MONTHLY-1ST HALF	1			
				SEMI-MONTHLY-2ND HALF	2			
				9-WEEKLY-1ST PAYROLL	3			
				9-WEEKLY-2ND PAYROLL	4			
				9-WEEKLY-3RD PAYROLL	5			
				QUADRIWEEKLY-1ST PAYROLL	6			
				QUADRIWEEKLY-2ND PAYROLL	7			
EMPLOYER CODE 0000		EMPLOYER NAME: CITY OF SAN RAUL		OFFICE CODE		SERVICE PERIOD		
						MONTH	YEAR	TYPE
						01	89	0
CERTIFICATION				<input type="checkbox"/> SPECIAL PAYROLL		BEGINNING DATE		
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.						MONTH	DAY	YEAR
						01	01	89
SIGNATURE <i>Juanita Moreno</i>				DATE 2-1-89		ENDING DATE		
NAME AND TITLE (PRINT OR TYPE) Juanita Moreno, Acct. Officer				PHONE NO. (209) 422-5533		MONTH	DAY	YEAR
						01	31	89
EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS				
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:		
70001	13.583 %		\$ 6,876.00		\$ 934.17	\$ 467.85		
75001	26.826 %		\$ 4,160.00		\$ 1,115.96	8. TAX DEFERRED:		
						\$ 427.87		
						9. ADDITIONAL:		
						\$ 20.00		
						10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):		
						\$ 915.72		
						11. SURVIVOR BENEFIT:		
						\$ 18.00		
						12. TOTAL MEMBER CONTRIBUTIONS:		
						\$ 933.72		
5. TOTAL MEMBER EARNINGS: \$11,036.00				6. TOTAL EMPLOYER CONTRIBUTIONS: \$ 2,050.13				
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12)						\$ 2,983.85		
ADJUSTMENTS:				14. A SURPLUS ASSET: MISCELLANEOUS CATEGORY		\$		
				14. B SURPLUS ASSET: SAFETY CATEGORY		\$		
				14. C ACC-344/ACC-1520		ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.		
				15. ADVANCE PAYMENT		\$		
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)				PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.		\$ 2,983.85		
FOR PERS USE ONLY								
Control No. and Business Month			100% Change		Audited		Remittance Amount \$	
							17.	
							Date Paid	
							18.	
							Previous Document Number	

PERS-ACC-526 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

9/95

Public Agency Manual

PERS-ACC-626

CalPERS PRA #1577 001841

HHHH-1840

EXAMPLE: ADVANCE PAYMENT-ACC-626

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982				CALIFORNIA PERS		FOR PERS USE ONLY		
SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS				SERVICE PERIOD TYPE CODES				
				ITEM	CODE			
				MONTHLY	0			
				SEMI-MONTHLY--1ST HALF	1			
				SEMI-MONTHLY--2ND HALF	2			
				BI-WEEKLY--1ST PAYROLL	3			
				BI-WEEKLY--2ND PAYROLL	4			
				BI-WEEKLY--3RD PAYROLL	5			
				QUADRIWEEKLY--1ST PAYROLL	6			
				QUADRIWEEKLY--2ND PAYROLL	7			
EMPLOYER CODE: 0000		EMPLOYER NAME: City of San Raul		OFFICE CODE				
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.				<input type="checkbox"/> SPECIAL PAYROLL		SERVICE PERIOD		
						MONTH	YEAR	TYPE
SIGNATURE <i>Juanita Moreno</i>				DATE: 2/1/89		01 89 0		
NAME AND TITLE (PRINT OR TYPE) Juanita Moreno, Acctg. Officer				PHONE NO.: (209) 422-5533		BEGINNING DATE		
						MONTH	DAY	YEAR
						01 01 89		
						ENDING DATE		
						MONTH	DAY	YEAR
						01 31 89		
EMPLOYER CONTRIBUTIONS						MEMBER CONTRIBUTIONS		
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:		
	%	\$			\$	\$		
	%	\$			\$	8. TAX DEFERRED:		
	%	\$			\$	\$		
	%	\$			\$	9. ADDITIONAL:		
	%	\$			\$	\$		
	%	\$			\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):		
	%	\$			\$	\$		
	%	\$			\$	11. SURVIVOR BENEFIT:		
	%	\$			\$	\$		
	%	\$			\$	12. TOTAL MEMBER CONTRIBUTIONS:		
	%	\$			\$	\$		
	%	\$			\$			
	%	\$			\$			
	%	\$			\$			
5. TOTAL MEMBER EARNINGS:		\$	6. TOTAL EMPLOYER CONTRIBUTIONS:		\$			
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)						\$		
ADJUSTMENTS:						14. A SURPLUS ASSET: MISCELLANEOUS CATEGORY		
						\$		
						14. B SURPLUS ASSET: SAFETY CATEGORY		
						\$		
						14. C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.		
						\$		
15. ADVANCE PAYMENT						\$ 2,685.00		
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)						PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.		
						\$		
FOR PERS USE ONLY								
Control No. and Business Month		100% Change		Audited		Remittance Amount \$		
						17. Date Paid		
						18. Previous Document Number		

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

EXAMPLE: SUMMARY SUBMITTED AFTER AN ADVANCE PAYMENT-ACC-626

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95609-1982				FOR PERS USE ONLY																			
SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS				PERPERS																			
FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)				SERVICE PERIOD TYPE CODES																			
				<table border="1"><thead><tr><th>ITEM</th><th>CODE</th></tr></thead><tbody><tr><td>MONTHLY</td><td>0</td></tr><tr><td>SEMI-MONTHLY—1ST HALF</td><td>1</td></tr><tr><td>SEMI-MONTHLY—2ND HALF</td><td>2</td></tr><tr><td>BI-WEEKLY—1ST PAYROLL</td><td>3</td></tr><tr><td>BI-WEEKLY—2ND PAYROLL</td><td>4</td></tr><tr><td>BI-WEEKLY—3RD PAYROLL</td><td>5</td></tr><tr><td>QUADRIWEEKLY—1ST PAYROLL</td><td>6</td></tr><tr><td>QUADRIWEEKLY—2ND PAYROLL</td><td>7</td></tr></tbody></table>		ITEM	CODE	MONTHLY	0	SEMI-MONTHLY—1ST HALF	1	SEMI-MONTHLY—2ND HALF	2	BI-WEEKLY—1ST PAYROLL	3	BI-WEEKLY—2ND PAYROLL	4	BI-WEEKLY—3RD PAYROLL	5	QUADRIWEEKLY—1ST PAYROLL	6	QUADRIWEEKLY—2ND PAYROLL	7
ITEM	CODE																						
MONTHLY	0																						
SEMI-MONTHLY—1ST HALF	1																						
SEMI-MONTHLY—2ND HALF	2																						
BI-WEEKLY—1ST PAYROLL	3																						
BI-WEEKLY—2ND PAYROLL	4																						
BI-WEEKLY—3RD PAYROLL	5																						
QUADRIWEEKLY—1ST PAYROLL	6																						
QUADRIWEEKLY—2ND PAYROLL	7																						
EMPLOYER CODE: 0000	EMPLOYER NAME: CITY OF SAN RAUL	OFFICE CODE	SERVICE PERIOD																				
			MONTH	YEAR	TYPE																		
			01	89	0																		
CERTIFICATION			BEGINNING DATE																				
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			MONTH	DAY	YEAR																		
			01	01	89																		
SIGNATURE <i>Juanita Moreno</i>			ENDING DATE																				
DATE: 2-1-89			MONTH	DAY	YEAR																		
NAME AND TITLE (PRINT OR TYPE) Juanita Moreno, Acctg. Officer			01	31	89																		
PHONE NO.: (209) 422-5533																							
<input type="checkbox"/> SPECIAL PAYROLL			<input type="checkbox"/> SUPPLEMENTAL PAYROLL																				
<input type="checkbox"/> SUPPLEMENTAL REPORTING FORM			<input checked="" type="checkbox"/> ATTACHED																				
(PERS-ACC-624)																							
EMPLOYER CONTRIBUTIONS																							
1. COVERAGE GRP	2. EMPLOYER RATE	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:																			
70001	13.583 %	\$ 6,876.00	\$ 934.17	\$ 467.85																			
75001	26.826 %	\$ 4,160.00	\$ 1,115.96	8. TAX DEFERRED:																			
				\$ 427.87																			
				9. ADDITIONAL:																			
				\$ 20.00																			
				10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):																			
				\$ 915.72																			
				11. SURVIVOR BENEFIT:																			
				\$ 18.00																			
				12. TOTAL MEMBER CONTRIBUTIONS:																			
				\$ 933.72																			
5. TOTAL MEMBER EARNINGS: \$ 11,036.00			6. TOTAL EMPLOYER CONTRIBUTIONS: \$ 2,050.13																				
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12)			\$ 2,983.85																				
ADJUSTMENTS:			14. A SURPLUS ASSET: MISCELLANEOUS CATEGORY \$																				
			14. B SURPLUS ASSET: SAFETY CATEGORY \$																				
14. C ACC-344/ACC-1520			ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing. \$																				
15. ADVANCE PAYMENT			\$ -2,685.00																				
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)			PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. \$ 298.85																				
FOR PERS USE ONLY																							
Control No. and Business Month		100% Change	Audited	Remittance Amount \$																			
				17. Date Paid																			
				18. Previous Document Number																			
PERS-ACC-626 (7/88)																							
WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.																							

3.115

EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS-ACC-626

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982				CALIFORNIA PERS		FOR PERS USE ONLY																				
SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS				SERVICE PERIOD TYPE CODES																						
FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)				<table border="1"><tr><th>ITEM</th><th>CODE</th></tr><tr><td>MONTHLY</td><td>0</td></tr><tr><td>SEMI-MONTHLY—1ST HALF</td><td>1</td></tr><tr><td>SEMI-MONTHLY—2ND HALF</td><td>2</td></tr><tr><td>BI-WEEKLY—1ST PAYROLL</td><td>3</td></tr><tr><td>BI-WEEKLY—2ND PAYROLL</td><td>4</td></tr><tr><td>BI-WEEKLY—3RD PAYROLL</td><td>5</td></tr><tr><td>QUADRI-WEEKLY—1ST PAYROLL</td><td>6</td></tr><tr><td>QUADRI-WEEKLY—2ND PAYROLL</td><td>7</td></tr></table>		ITEM	CODE	MONTHLY	0	SEMI-MONTHLY—1ST HALF	1	SEMI-MONTHLY—2ND HALF	2	BI-WEEKLY—1ST PAYROLL	3	BI-WEEKLY—2ND PAYROLL	4	BI-WEEKLY—3RD PAYROLL	5	QUADRI-WEEKLY—1ST PAYROLL	6	QUADRI-WEEKLY—2ND PAYROLL	7			
ITEM	CODE																									
MONTHLY	0																									
SEMI-MONTHLY—1ST HALF	1																									
SEMI-MONTHLY—2ND HALF	2																									
BI-WEEKLY—1ST PAYROLL	3																									
BI-WEEKLY—2ND PAYROLL	4																									
BI-WEEKLY—3RD PAYROLL	5																									
QUADRI-WEEKLY—1ST PAYROLL	6																									
QUADRI-WEEKLY—2ND PAYROLL	7																									
EMPLOYER CODE 1800	EMPLOYER NAME BARRON COUNTY		OFFICE CODE	SERVICE PERIOD																						
CERTIFICATION			<input type="checkbox"/> SPECIAL PAYROLL	MONTH	YEAR	TYPE																				
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.				07	88	3																				
SIGNATURE <i>Taron Morris</i>		DATE 7-20-88	<input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-424) ATTACHED	BEGINNING DATE																						
NAME AND TITLE (PRINT OR TYPE) TARON MORRIS, ACCT. CLERK		PHONE NO. (916) 824-6666		MONTH	DAY	YEAR																				
				06	27	88																				
				ENDING DATE																						
				MONTH	DAY	YEAR																				
				07	08	88																				
EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS																						
1. COVERAGE GRP 70001	2. EMPLOYER RATE 5.539 %	3. MEMBER EARNINGS \$ 74,342.66	4. EMPLOYER CONTRIBUTIONS \$ 4,117.84	7. NORMAL: \$ 5250.51																						
	%	\$	\$	8. TAX DEFERRED: \$																						
	%	\$	\$	9. ADDITIONAL: \$																						
	%	\$	\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): \$ 5250.51																						
	%	\$	\$	11. SURVIVOR BENEFIT: \$																						
	%	\$	\$	12. TOTAL MEMBER CONTRIBUTIONS: \$ 5250.51																						
5. TOTAL MEMBER EARNINGS: \$ 74,342.66			6. TOTAL EMPLOYER CONTRIBUTIONS: \$ 4117.84																							
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12) \$ 9368.35																										
ADJUSTMENTS:																										
14. A SURPLUS ASSET: MISCELLANEOUS CATEGORY \$ -9368.35																										
14. B SURPLUS ASSET: SAFETY CATEGORY \$																										
14. C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing. \$																										
15. ADVANCE PAYMENT \$																										
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. \$ - 0 -																										
FOR PERS USE ONLY																										
Control No. and Business Month	100% Change	Audited	Remittance Amount \$																							
			17. Date Paid																							
			18. Previous Document Number																							

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

PERS-ACC-626

Public Agency Manual

9/95

CalPERS PRA #1577 001844

HHHH-1843

EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS & SAFETY-ACC-626

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982				CALIFORNIA PERS		FOR PERS USE ONLY		
SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS								
FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)								
EMPLOYER CODE 1801		EMPLOYER NAME CITY OF CANTON		OFFICE CODE		SERVICE PERIOD		
		CERTIFICATION				MONTH	YEAR	TYPE
(I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT)				<input type="checkbox"/> SPECIAL PAYROLL		07	88	3
						BEGINNING DATE		
SIGNATURE <i>Mirada Stone</i> NAME AND TITLE (PRINT OR TYPE) Mirada Stone - Accountant				DATE 7-18-88		MONTH DAY YEAR		
						06 27 88		
PHONE NO. (714) 667-8888				<input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED		ENDING DATE		
						MONTH DAY YEAR		
						07	08	88
EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS				
1. COVERAGE GRP	2. EMPLOYER RATE	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS					
70001	11.038 %	\$ 1,094,467.88	\$ 120,807.36	7. NORMAL	\$ 1,693.55			
74001	27.634 %	\$ 194,232.50	\$ 53,674.21	8. TAX DEFERRED:	\$ 116,520.44			
75001	27.634 %	\$ 259,757.35	\$ 71,781.35	9. ADDITIONAL:	\$			
	%	\$	\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	\$ 118,213.99			
	%	\$	\$	11. SURVIVOR BENEFIT:	\$ 1,218.35			
	%	\$	\$	12. TOTAL MEMBER CONTRIBUTIONS:	\$ 119,432.34			
	%	\$	\$					
	%	\$	\$					
	%	\$	\$					
	%	\$	\$					
	%	\$	\$					
5. TOTAL MEMBER EARNINGS:			\$ 1,548,457.73	6. TOTAL EMPLOYER CONTRIBUTIONS:		\$ 246,262.92		
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12)				\$ 365,695.26				
ADJUSTMENTS:				14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY \$ -197,699.67				
				14.B SURPLUS ASSET: SAFETY CATEGORY \$ -166,777.24				
				14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing. \$				
15. ADVANCE PAYMENT				\$				
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)				PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. \$ 1,218.35				
FOR PERS USE ONLY								
Control No. and Business Month			100% Change	Audited	Remittance Amount \$			
					17. Date Paid			
					18. Previous Document Number			

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

EXAMPLE: ADVANCE PAYMENT USING SURPLUS ACCOUNT-ACC-626

Payroll Reporting

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

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

FOR PERS USE ONLY

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY--1ST HALF	1
SEMI-MONTHLY--2ND HALF	2
BI-WEEKLY--1ST PAYROLL	3
BI-WEEKLY--2ND PAYROLL	4
BI-WEEKLY--3RD PAYROLL	5
QUADRIWEEKLY--1ST PAYROLL	6
QUADRIWEEKLY--2ND PAYROLL	7

EMPLOYER CODE: 1802 EMPLOYER NAME: CENTER CITY OFFICE CODE:

CERTIFICATION

I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

SIGNATURE: *Raymond Day* DATE: 8-17-88

NAME AND TITLE (PRINT OR TYPE): Raymond Day - Account Clerk PHONE NO.: (213) 888-6666

☐ SPECIAL PAYROLL ☐ SUPPLEMENTAL PAYROLL

REPORTING FORM ATTACHED (PERS-ACC-624)

SERVICE PERIOD

MONTH	YEAR	TYPE
07	88	0

BEGINNING DATE

MONTH	DAY	YEAR
07	01	88

ENDING DATE

MONTH	DAY	YEAR
07	31	88

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP	2. EMPLOYER RATE	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS
	% \$		\$
	% \$		\$
	% \$		\$
	% \$		\$
	% \$		\$
	% \$		\$
	% \$		\$
	% \$		\$
	% \$		\$
	% \$		\$

MEMBER CONTRIBUTIONS

7. NORMAL:	\$
8. TAX DEFERRED:	\$
9. ADDITIONAL:	\$
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	\$
11. SURVIVOR BENEFIT:	\$
12. TOTAL MEMBER CONTRIBUTIONS:	\$

5. TOTAL MEMBER EARNINGS: \$ 6. TOTAL EMPLOYER CONTRIBUTIONS: \$

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12) \$

ADJUSTMENTS:

14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY \$ - 1836.66

14.B SURPLUS ASSET: SAFETY CATEGORY \$ - 1498.12

14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing. \$

15. ADVANCE PAYMENT \$ - 3334.78

16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. \$ 0

FOR PERS USE ONLY

Control No. and Business Month	100% Change	Audited	Remittance Amount
			\$

17. Date Paid

18. Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

3.118

HOW TO CALCULATE MISCELLANEOUS AND SAFETY CONTRIBUTIONS TO OFFSET FROM SURPLUS ACCOUNT

COVERAGE GROUP	EMPLOYER CONTRIBUTIONS NORMAL	MEMBER ADDITIONAL MISCELLANEOUS CATEGORY		TAX DEFERRED	TOTAL
70001	\$120,807.36	\$991.97	—	\$75,900.34	\$197,699.67
		Safety Category			
74001	\$53,674.21	\$411.77	—	\$17,444.73	\$71,530.71
75001	71,781.35	298.81	—	23,175.37	95,246.5
					\$166,777.24**

NOTE: Survivor Benefit Contributions **cannot** be offset from Surplus Asset Accounts.


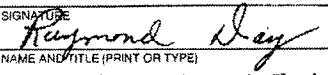
* A portion, or this total miscellaneous amount, can be entered on 14A to be offset against the miscellaneous surplus account.

** A portion, or this total safety amount, can be entered on line 14B to be offset against the safety surplus account.

3.11

3.120

EXAMPLE: AFTER ADVANCE PAYMENT USING SURPLUS ACCOUNT-ACC-626

STATE OF CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982						FOR PERS USE ONLY		
SUMMARY REPORT MEMBER AND EMPLOYER CONTRIBUTIONS								
FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)								
EMPLOYER CODE 1802		EMPLOYER NAME CENTER CITY		OFFICE CODE		SERVICE PERIOD		
						MONTH	YEAR	TYPE
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.				<input type="checkbox"/> SPECIAL PAYROLL		07	88	0
SIGNATURE 				DATE 8-25-88		BEGINNING DATE		
NAME AND TITLE (PRINT OR TYPE) Raymond Day - Account Clerk				PHONE NO. (213) 888-6666		MONTH	DAY	YEAR
						07	01	88
						ENDING DATE		
						MONTH	DAY	YEAR
						07	31	88
EMPLOYER CONTRIBUTIONS					MEMBER CONTRIBUTIONS			
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:		
70001	13.583 %		\$ 8,826.00		\$ 1,198.84	\$ 1,024.12		
75001	26.826 %		\$ 4,070.00		\$ 1,091.82	8. TAX DEFERRED:		
						\$		
						9. ADDITIONAL:		
						\$ 20.00		
						10. SUB-TOTAL (ITEM 7 + ITEM 8 + ITEM 9):		
						\$ 1,044.12		
						11. SURVIVOR BENEFIT:		
						\$		
						12. TOTAL MEMBER CONTRIBUTIONS:		
						\$ 1,044.12		
5. TOTAL MEMBER EARNINGS:				\$ 12,896.00	6. TOTAL EMPLOYER CONTRIBUTIONS:			
					\$ 2,290.66			
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12)					\$ 3,334.78			
ADJUSTMENTS:				14. A SURPLUS ASSET: MISCELLANEOUS CATEGORY				
				\$ -1,836.66				
				14. B SURPLUS ASSET: SAFETY CATEGORY				
				\$ -1,498.12				
14. C ACC-344/ACC-1520				ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.				
				\$				
15. ADVANCE PAYMENT				\$				
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)				PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.				
				\$ 0				
FOR PERS USE ONLY								
Control No. and Business Month			100% Change		Audited	Remittance Amount \$		
						17. Date Paid		
						18. Previous Document Number		

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

3.12

3.122

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

PURPOSE:

The Notice of Adjustment, Employer Contributions (ACC-344) is generated by CalPERS 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. 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.

3.12

3.124

PERS-ACC-344

STATE OF CALIFORNIA, BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1902, SACRAMENTO, CA 95809-1992
**NOTICE OF ADJUSTMENT
EMPLOYER CONTRIBUTIONS**
PERS-ACC-344 (6/86)



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-DO-430)

SECTION 830
MEMBERSHIP DIVISION
TELEPHONE (916)

Nº PA 39571

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

DETAIL OF ADJUSTMENT

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

88 96552

3.12

3.126

NOTICE OF ADJUSTMENT (PERS-ACC-1520) CalPERS 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. 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.

3.12

3.128

PERS-ACC-1520

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 (6/96)

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-DO-430).

DATE
9/10/88
EMPLOYER CODE:
0000

EMPLOYER NAME:
CITY OF SAN RAUL

CASHIER UNIT-120
ACCOUNTING DIVISION
TELEPHONE (916) 326-3448

☒ 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.

3.130

PAYROLL DISCREPANCIES

Payroll Unknown Discrepancies — CalPERS 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-MSD-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 3.34. 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, CalPERS 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 CalPERS actuaries to determine the employer's contribution rate. Inaccurate or incomplete data may have an adverse affect on this rate.

3.13

3.132

BENEFITS PROCEDURES TABLE OF CONTENTS

Telephone and Section Directory	4.3
Beneficiary Designation (Prior to Retirement) STD-241	4.5
State Form-241	4.5
Justification For Non Signature of Spouse .. PERS-BAS-800	4.16
Reporting of an Imminent Death or Terminal Illness	4.17
Special Power of Attorney Form .. PERS-OSS-138	4.18
Death of Active Member	4.23
Employer Notification to System	4.23
Instructions for Completion .. PERS-BAS-738	4.23
Employer Notification to System	4.24
Notification by Other Than Employer	4.24
Information for Family of Deceased	4.27
Retirement — General	4.29
Request for Estimates or Counseling .. PERS-BAS-1	4.29
When to Apply	4.29
Who May Apply	4.30
Requesting Additional Service Credit	4.30
Cancellation of Retirement Application	4.30
Service Retirement	4.33
Minimum Requirements for Service Retirement	4.33
Service Retirement Processing—Document Sequence	4.33
Conversion of Sick Credits	4.33
Application for Retirement .. PERS-BAS-369S	4.35
Acknowledgment Letter	4.39
Election of Optional Settlement .. PERS-BAS-898	4.40
Required Documents for Optional Settlements PERS-BAS-453B.	4.44
Election Form Checklist .. PERS-BAS-453.	4.46
Income Tax Withholding .. PERS-BAS-W4P/DE-4P.	4.48
Justification/Non Signature of Spouse ... PERS-BAS-800.	4.50
Direct Deposit Authorization .. PERS-BEN-1199P	4.51
Request for Final Payroll .. PERS-PRS-200	4.54
Notice of Benefit Approval .. PERS-BAS-11	4.55
Notice of Placement on the Roll .. PERS-BAS-62	4.57
Deductions After Retirement	4.59
Health Insurance	4.59
General Procedures for Direct Authorization	4.59
Income Tax Withholdings	4.59
Payments for Purchasing Service Credit	4.59
Social Security	4.60
Temporary Annuity Payments	4.60

BENEFITS PROCEDURES TABLE OF CONTENTS CON'T.

Disability Retirement or Industrial Disability Retirement	4.61
General Information and Requirements	4.61
Miscellaneous Member—Disability Retirement	4.61
Safety Member—Disability Retirement	4.62
Local Agency Determination Procedures	4.62
Advanced Disability Pension Payments (ADPP)	4.63
Transmittal of the Agency's Determination	4.64
Sample Resolutions	4.65
Member Alternatives Following Approval of Disability	4.75
Instructions For Completion	PERS-BAS-194 4.76
Employment of a Retiree	4.79
General Rule	4.79
Exceptions to the General Rule	4.79
Employment of Retired School Teachers by School Districts	4.80
Employment by a Non-Public Employees' Retirement System Employer	4.80
Employment of Disability Retiree in Different Classification	4.81
Reinstatement from Retirement	4.82
Service Retirement	4.82
Disability Retirement	4.82
Beneficiary Designation (After Retirement)	4.84
Notification of Change in Beneficiary's Status	
PERS-PRS-509 & PERS-PRS-509B	4.84
Qualifying for Pop-Up Benefits	4.84
Changing Optional Settlements and Beneficiary Designation	4.85
Designating Beneficiary After Retirement	PERS-PRS-509 4.86
Designation For Beneficiary Allowance	PERS-PRS-509B 4.90
Death of Retiree	4.93
Information for Family of Deceased	4.93
Health Insurance	4.93
Warrants Issued After Retiree's Death	4.93
Claimant Statement and Survivor Information	PERS-PRS-97 4.94
Withholding Tax Election—Death Benefits	PERS-PRS-281 4.98

BENEFIT APPLICATION SERVICES DIVISION AND POST-RETIREMENT SERVICES DIVISION

Benefit Application Services Division

For services prior to retirement

	Telephone Number	Section Code*
Telephone Information Center	(916) 326-3232	421
Retirement Application Processing	326-3232	415, 414, 419
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	405
FAX	326-3934	

The above numbers are available 24 hours a day, 7 days a week. You may leave a message after working hours or on the weekend; calls will be returned within 48 hours. Include the member's Social Security Number and daytime telephone number on all verbal and written inquiries.

Post-Retirement Services Division

For services after retirement

Telephone Information Center	326-3848	451
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	474
SSA # 5000 - 9999	326-3848	479

* Please use the applicable section number on all correspondence to CalPERS.

See Appendix for the system's mailing addresses.

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

4.4

BENEFICIARY DESIGNATION

(PRIOR TO RETIREMENT) STATE

STD-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 CalPERS.
5. After CalPERS reviews the designation, a copy will be returned to the member.

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

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

4.6

STATE OF CALIFORNIA

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 9-86) (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. 9-89)

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.
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)		SIGNATURE OF SPOUSE <i>(IMPORTANT - If no signature, the attached SAS-900 must be completed)</i>
		WITNESS <i>(Cannot be a beneficiary)</i>
		SIGNATURE OF WITNESS

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.
- 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 I 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.

4.9

4.10

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		
	<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
PRIMARY BENEFICIARIES			

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

4.11

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

4.12

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. It is suggested that the following wording be used to name a trust as beneficiary: "The trustee of the _____ Trust." This suggestion must not be construed as legal advice.

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.

4.13

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)	DATE	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE.
ADDRESS (Number and Street)		
(City)	(State)	(Zip Code)
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)		SIGNATURE OF SPOUSE (IMPORTANT - If no signature, the attached BAS-800 must be completed)
		WITNESS (Cannot be a beneficiary)
		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.

4.14

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		<i>(This Space for PERS Use Only)</i>	
	FROM			
MEMBER'S FULL NAME (Please print)		CURRENT EMPLOYER		
James Sinclair		City of San Luis Obispo		
SOCIAL SECURITY NUMBER		BIRTHDATE	TELEPHONE NUMBER	
000-00-0000		9/1/50	321-1234	

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 Trustee of the James Sinclair Trust dated 1/1/90" or				
ADDRESS (Number and Street) (City) (State) (Zip Code)				
file with John C. Smith 3456 Main Street 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

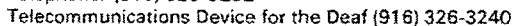
In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

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)	DATE	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE.	
James Sinclair	10/21/90	SIGNATURE OF SPOUSE (IMPORTANT - if no signature, the attached BAS-800 must be complete)	
ADDRESS (Number and Street) (City) (State) (Zip Code)		WITNESS (Cannot be a beneficiary)	
1111 21st Ave		SIGNATURE OF WITNESS	
San Luis Obispo CA 95613		Harvey Smith	
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)			



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 405 by calling (916) 326-3212.**

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 CalPERS 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 CalPERS, 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 CalPERS 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 CalPERS *prior to the date of death*. Member must also be off the payroll prior to the effective date of retirement.

4.17



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)

4.18

**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)

4.19



Public Employees' Retirement System

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, _____, <small>(member or beneficiary)</small>	of _____, <small>(street address)</small>
City of _____, County of _____, State	
of _____ do hereby appoint: _____ <small>(attorney-in-fact)</small>	
of _____, <small>(street address)</small>	
City of _____,	
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-128 128 (REV. 1/91)

4.20

4. Duration

My attorney-in-fact is hereby instructed to notify PERS in writing of my disability or incapacity or of my death immediately upon its occurrence. This power of attorney shall not be affected by my subsequent disability or incapacity unless I so indicate below:

_____ I wish this special power of attorney to terminate in its entirety
_____ after I become mentally disabled or incapacitated.

(Specify timeframe e.g., immediately, one year, etc.)

Warning to Person Executing This Document

This is an important legal document. It creates a durable power of attorney. Before executing this document, you should know these important facts:

This document may provide the person you designate as your attorney-in-fact with broad powers to manage, dispose, sell, and convey your real and personal property and to borrow money using your property as security for the loan.

These powers will exist for indefinite period of time unless you limit their duration in this document. These powers will continue notwithstanding your subsequent disability or incapacity.

You have the right to revoke or terminate this power of attorney.

If there is anything in this document that you do not understand, you should ask a lawyer to explain it to you.

DATE AND SIGNATURE OF PRINCIPAL

EXECUTED THIS ____ DAY OF _____, 19____, AT _____

state city

SIGNATURE _____

TYPED OR PRINTED NAME _____

SOCIAL SECURITY NUMBER _____

ACKNOWLEDGEMENT OF NOTARY PUBLIC

STATE OF _____ COUNTY OF _____

ON _____, BEFORE ME, _____

PERSONALLY APPEARED _____, PERSONALLY
KNOWN TO ME (OR PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE) TO BE THE PERSON(S)
WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT
HE/SHE/THEY EXECUTED THE SAME IN HIS/HER AUTHORIZED CAPACITY(IES), AND THAT BY
HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENTS THE PERSON(S), OR THE ENTITY UPON BEHALF
OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

WITNESS MY HAND AND OFFICIAL SEAL.

SIGNATURE OF NOTARY PUBLIC

(Seal)



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)

4.22

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

CalPERS will send a partially completed PERS-BAS-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-BAS-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.

4.23

DEATH OF ACTIVE MEMBER CON'T.

EMPLOYER NOTIFICATION TO SYSTEM

- 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".

NOTIFICATION BY OTHER THAN EMPLOYER

When CalPERS is informed of an employee's death by someone other than the employer, the System will also initiate the form PERS-BAS-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".

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-BAS-738 to CalPERS immediately.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Telephone (916) 324-3232
TDD Only (916) 324-3240

REPORT OF SEPARATION FOR DEATH - REQUEST FOR PAYROLL INFORMATION
PERS-BAS 738 (1/91)

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 employee's 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 Payroll Officer (916) 322-3212
Signature of Payroll Officer Title Telephone
02/15/89
Date

4.26

INFORMATION FOR FAMILY OF DECEASED

When CalPERS 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 CalPERS before a beneficiary determination and calculation of death benefits can be made.

To determine the beneficiary(ies), CalPERS will check the file for a valid** Beneficiary Designation (STD 241) (see Beneficiary Designation - Prior to Retirement). If a STD 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 STD 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 CalPERS (i.e., 1959 Survivor Benefit coverage), and other factors. Please refer to the applicable CalPERS 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.

4.28

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 request a retirement estimate from CalPERS by completing and submitting a Retirement Allowance Estimate Request (PERS-BAS-1) or by contacting Benefit Application Services Division at (916) 326-3232. 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 CalPERS member booklet. Our CalPERS 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. An Application For Service Retirement (PERS-BAS-369S), or Application For Disability Retirement (PERS-BAS-369D) must be submitted to apply for retirement. An Application For Retirement 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 by CalPERS.

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 CalPERS 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: CalPERS Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711 for Service Retirement, and P.O. Box 2796, Sacramento, CA 95812-2796 for Disability Retirement.

The Public Employees 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 CalPERS 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 CalPERS 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 CalPERS Area or Field Office.

4.29

RETIREMENT—GENERAL CON'T.

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.**

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 CalPERS. 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 CalPERS 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.

A Service Credit Brochure (PERS-PUB-12) can be requested by employers from the CalPERS Central Supply Section. Service credit and questions should be directed to CalPERS Member Services Division, P.O. Box 942704, Sacramento, CA 94229-2704 or (916) 326-3141.

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.

4.30



(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 1st 2nd			8. TYPE OF ESTIMATE <input type="checkbox"/> SERVICE RETIREMENT <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: _____ AMOUNT: \$ _____ .00 59½ OR WHOLE AGE 60 - 68				
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)

4.32

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 most public agency and school members. Local members under the second-tier retirement plan must be at least 55 years old.

SERVICE RETIREMENT PROCESSING— DOCUMENT SEQUENCE (EXAMPLES FOLLOW)

1. **PERS-BAS-369S—"Application for Retirement"** is received in System from member. (See copy on pages that follow.)
2. **Acknowledgment letter** is sent to the member to acknowledge receipt of PERS-BAS-369S. This letter will inform the member that if the application was submitted to CalPERS at least 90 days in advance, the "Election of Optional Settlement . . ." (PERS-BAS-898) will be mailed approximately 30 days prior to the retirement date. (See copy on pages that follow.)

NOTE: If the member does not receive this acknowledgment letter, within 15 days after submission of the "Application for Retirement" (PERS-BAS-369S), 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 is crucial in assuring that the member's desires will be met and that no delay occurs in the payment of their retirement benefits. An Election Form Checklist (PERS-BAS-453) and a copy of the 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 read ALL of the information contained 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 who has no spouse or whose spouse has not signed the election form. (See copy on pages that follow.)

Information regarding required marriage and birthdate evidence (PERS-BAS-453B) is sent with the PERS-BAS-898. (See copy on pages that follow.) Tax Withholding form (PERS-BAS-W-4P/DE-4P) and Direct Deposit Authorization enrollment form (PERS-BEN-1199P) are also enclosed for completion and return. (See copy on pages that follow.)

4. **PERS-PRS-200—"Request for Final Payroll Information"** is sent to the agency about one month prior to the member's effective retirement date. (See copy of PERS-PRS-200 on following pages.) This information provided by the agency is used to adjust the member's file to reflect the correct allowance.
 - a. Final payroll information is to be completed **after** the member leaves employment status.
 - b. The agency should complete all items on the PERS-PRS-200 as directed and indicate "N/A", for those not applicable.
 - c. The agency must certify the exact number of unused sick leave days credit, if applicable. *Accumulated hours must be converted to days by the employer, and partial days should be carried out 3 decimal places (i.e., 56.000 days). Refer to your Coverage Key, Item 8 to determine if you have this benefit.*

CONVERSION OF SICK LEAVE CREDITS FOR EMPLOYEES WORKING FULL TIME, BUT LESS THAN 8 HOURS PER DAY

- a. If an employee is working seven hours per day, receives full service credit, and accrues seven hours of sick leave per month, then the accumulated unused sick leave hours should be divided by seven to determine the number of days to report to CalPERS for purposes of enhancing the retirement benefit.

4.33

SERVICE RETIREMENT CON'T.

CONVERSION OF SICK LEAVE CREDITS FOR EMPLOYEES WORKING 8 HOURS PER DAY, AND SHIFT EMPLOYEES

- a. The eight-hour employee who receives full service credit for the normal work day would have any accumulated unused hours of sick leave service credit divided by eight to determine the number of days to report to CalPERS for purposes of enhancing the retirement benefit.
- b. Individuals who work the 9/8/80 or 10/4/40 schedule and accrue eight hours of sick leave per month would likewise have the accumulated unused sick leave divided by eight, irrespective of the number of hours they are charged for a day of absence.
- c. The shift employee whose work day consists of 24 hours would receive the equivalent of three days of service credit. Assuming the accrual of 24 hours per month of sick leave credit, this individual's hours of accumulated unused sick leave would also be divided by eight to determine the number of days to report to CalPERS.
- d. Payroll information is required for the last month of employment. If changes are made to payroll or sick leave figures already sent to CalPERS, notify the System of corrections by letter.

The accrual of sick leave credits must be consistent for members of the same group or class who work like or similar hours. Service credit which was not earned through the "accrual of sick leave" policy may not be credited on an individual basis for the purposes of enhancing the retirement benefit. Unused sick leave for which a member receives compensation, (sick leave cash out), should not be reported to CalPERS for purposes of enhancing the retirement benefit.

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.

INSTRUCTIONS FOR COMPLETING YOUR APPLICATION FOR SERVICE RETIREMENT

California Public Employees' Retirement System
Benefit Application Services Division
P.O. Box 942711 (400 P Street, Sacramento, CA 95814)
Sacramento, CA 94229-2711
(916) 326-3232 (8:00AM to 5:00PM Weekdays, Voice Mail 24 Hours A Day)
Telecommunications Device for the Deaf - (916) 326-3240
FAX (916) 326-3934

This package includes an application for service retirement. If you feel you may be disabled, you may wish to obtain PERS-PUB-35 which provides information on, and an application for, disability retirement. CalPERS also provides Emergency Retirement processing for members who are terminally ill and facing imminent death and wish to provide a continuing allowance to a beneficiary. Contact CalPERS at the above address or phone number, if you feel this applies to you. More detailed information concerning the retirement process may be found in the "Planning Your Retirement" Booklet (PERS-PUB-1).

THE RETIREMENT PROCESS

To apply for service retirement, please complete the information on the attached application and mail it directly to CalPERS at least 90 days in advance of your planned retirement date. Shortly after you apply, you should receive a letter from CalPERS acknowledging your application.

The next document you receive from CalPERS will be your Election of Optional Settlement and Beneficiary Designation form (PERS-BAS-898) which will provide you with your allowance amounts for each retirement option. Instructions will be provided with this form. You must choose a retirement option and you, and your spouse if you are married, must sign the election form in the presence of a notary (or CalPERS employee) and return it to CalPERS before payment can be made.

If you need to contact us during the retirement process, you may do so by phone, FAX or letter at the address and numbers above. To allow us to serve you better, written correspondence should include your name, social security number, address and telephone number.

If you move during the retirement process, please notify CalPERS of the change to your mailing address.

INSTRUCTIONS FOR COMPLETING YOUR SERVICE RETIREMENT APPLICATION

- Boxes 1 - 6: Complete the personal information requested on the form. If you are unsure of your retirement effective date, refer to the information on choosing a date, on the reverse side of this page.
- Box 7: Enter the last day for which you received pay from your employer. This date must be at least one day prior to your retirement effective date (i.e., Last Day of Pay Status = December 30; Retirement Effective Date = December 31).
- Boxes 8 - 9: Enter the name of your agency and your position title.
- Box 10: Temporary Annuity is an additional monthly income you may receive from CalPERS which is funded through a lifetime reduction to your retirement allowance. For more information, refer to our Temporary Annuity brochure. Please indicate in box 10 if you wish to have your allowance calculated with Temporary Annuity. If you check, Yes, complete the lines for the age at which the Temporary Annuity will cease and the dollar amount requested.
- Box 11: Enter the name (and other information) of the person you wish CalPERS to use for the calculation of your retirement benefit options (refer to your CalPERS member booklet). If you do not enter information in this box, your Election of Optional Settlement and Beneficiary Designation form (PERS-BAS-898) will include allowance amounts for the Unmodified and Option 1 allowances only. NOTE: By entering a name in this box, you are not making a valid beneficiary designation. You will be able to make a designation on the BAS-898.
- Box 12 - 15: The information in these boxes is necessary to ensure that your retirement allowance calculation correctly reflects any survivor benefits that may be payable upon your death. Please answer Yes or No to each question and complete the required information for each box that is answered Yes.

4.35

Box 16: Complete this box if you are a member of any other public funded retirement system based in California, other than Social Security, military or railroad retirement (refer to brochure PERS-PUB-16, "When You Change Retirement Systems"). This will allow CalPERS to determine if your benefits are payable under the provisions of reciprocity.

Box 17: Complete this box if you wish CalPERS to base your final compensation on a period other than your last 36 (or 12) months prior to your separation from employment.

Box 18: Sign and date your application.

Option 4 Calculations - Retirement Option 4 (refer to PERS-PUB-18) allows you to design the type of benefit you wish to provide your beneficiary as long as the amount to your beneficiary is not more than under Option 2W. If you wish to have CalPERS calculate this option for you, please attach a letter to your application describing the Option 4 benefit you would like to have calculated.

Cancelling Your Application or Changing Your Retirement Date - You may cancel your service retirement application or change your retirement effective date any time prior to the mailing of your first retirement warrant. If you wish to cancel or change your date, please notify CalPERS in writing at the above address.

Community Property Claims - If a community property claim has been made on your CalPERS account, this must be resolved before you can begin receiving your retirement allowance.

CHOOSING A RETIREMENT DATE

Your retirement date can be any date you choose; however, your earliest permissible retirement date is the day following your last day of work, vacation, or authorized paid leave of absence, and your retirement date cannot be earlier than the first of the month in which your application is received by CalPERS. You may retire effective any day of the week; if your last day at work is on a Friday, you may retire effective the next day, on a Saturday. Your retirement date can also affect the amount of your monthly allowance. You should consider the following:

- Your age determines the benefit factor used in your retirement formula. You may decide to retire on your birthday or after completing another quarter year of age to increase your benefit factor. If your age already provides the maximum benefit factor (see member booklet), completing a quarter will not make a difference.

- If you are planning to retire at the end of a calendar year, your retirement date may affect how soon you begin to receive cost-of-living increases. The cost-of-living increase applied to your retirement allowance begins on May 1 of the second calendar year following your retirement. Example: If you retire on December 31, 1994, you will receive the first increase on May 1, 1996. But, if you retire on January 1, 1995, your first increase will be paid on May 1, 1997.

- If you are also a member of another public retirement system in California, your retirement benefits could be based on your highest average compensation earned under either system. You must meet certain conditions, and you must retire on the same day from both systems.

RETIREMENT AGE

The minimum retirement age for most CalPERS members is 50 with five years of CalPERS service credit. State and local members under the second-tier retirement plan must be 55 years old with 10 years of service credit. There are some exceptions to these requirements, so if you are 50 or older, contact an Area or Field Office to find out if an exception will apply to you.

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 or within 120 days of separation from employment into retirement. University of California employees must sign an "Authorization to Deduct Premiums", which will be provided by the University. If you are enrolled in the health and/or dental plan and your spouse is also covered by this insurance, your spouse is eligible to continue the insurance(s) after your death, provided that your spouse is entitled to receive a continuing benefit such as survivor continuance or optional settlement 2, 2W, 3, 3W, or 4.

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 allowance deductions are allowed.

APPLICATION FOR SERVICE RETIREMENT

PERS-BAS-369S (9/94)

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Benefit Application Services Division
P.O. Box 942711 (400 P Street, Sacramento, CA 95814)
Sacramento, CA 94229-2711
(916) 326-3232 (8:00AM to 5:00PM Weekdays, Voice Mail 24 Hours A Day)
Telecommunications Device for the Deaf - (916) 326-3240
FAX (916) 326-3934

IMPORTANT: This application should be mailed directly to CalPERS 90 days in advance of your planned retirement date. Your retirement date cannot be earlier than the first of the month in which your application is received by CalPERS.

PLEASE PRINT OR TYPE		1. Social Security Number 540 - 32 - 9876	
2. Name (First Name, Middle Initial, Last Name) John Booth		3. Birthdate 06 / 03 / 29	4. Retirement Effective Date 12 / 31 / 94
5. Mailing Address (Street, Avenue, Road, P.O. Box, etc.) 1991 Sacramento Lane City Sacramento		6. Telephone Number Home: (916) 555 - 3233 Work: (916) 555 - 3232 State CA ZIP 98765	
7. Last Day on Pay Status 12 / 30 / 94	8. Employer Sacramento County Schools	9. Position Title (Do Not Abbreviate) Custodian	
10. TEMPORARY ANNUITY - I desire to have my monthly allowance further modified for life to provide for additional temporary annuity allowance. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", age desired (59 1/2 or whole age 60 to 68) 63 Amount \$ 300 .00			
Please calculate my options with the following beneficiary information: (Note: This is not a beneficiary designation.)			
11. BENEFICIARY NAME Mary Booth		Birthdate 10 / 15 / 30	Sex <input type="checkbox"/> M <input checked="" type="checkbox"/> F Relationship spouse
The following information is necessary to ensure that your retirement allowance calculation correctly reflects any survivor benefits that may be payable 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".			
12. Are you currently married?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Spouse's Full Name Mary Booth		Social Security Number 567 - 48 - 9123	Birthdate 10 / 15 / 30 Date of Marriage 4 / 15 / 61
13. Do you have any natural or adopted unmarried children under 18?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Child's Full Name		Social Security Number	Birthdate
		- -	/ /
		- -	/ /
		- -	/ /
14. Do you have any unmarried children who were disabled prior to their 18th birthday and who have remained disabled until the present time?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Child's Full Name		Social Security Number	Birthdate
		- -	/ /
15. Are your parents dependent upon you for at least one-half of their support?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Parent's Full Name		Social Security Number	Birthdate
		- -	/ /
Parent's Full Name		Social Security Number	Birthdate
		- -	/ /

THE REVERSE SIDE OF THIS FORM MUST BE COMPLETED WITH YOUR SIGNATURE TO BE VALID.

16. **OTHER RETIREMENT SYSTEMS:** Are you a member of another public funded retirement system based in California, other than Social Security, military or railroad retirement?

☐ Yes ☐ No If "Yes", please complete the section below.

Name of System:	Dates of Service Credited:	Date of Retirement
	/ / - / /	/ /

17. **FINAL COMPENSATION TO BE USED:** "Final Compensation" is the highest average compensation earnable by you during a one year or three consecutive year period of employment, whichever your agency has contracted for, immediately preceding the effective date of your retirement, or the date of your last separation from employment, if earlier, or during any other period specified by you on this application. Unless a different period is specified by you, your final compensation will be calculated based upon the one year or three consecutive year period immediately preceding your retirement or separation date.

OTHER PERIOD TO BE USED: FROM _____ TO _____

18. 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 the mailing of my first retirement warrant. I further understand that the beneficiary named above is not an official designation of my beneficiary. This will be done on the Election of Optional Settlement and Beneficiary Designation form (PERS-BAS-898) which will be provided at a later date.

Member's Signature <i>John Booth</i>	Date Signed 11-10-94
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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, CA 94229-2702.

4.38



Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
Telecommunications Device for the Deaf - (916) 326-3240
(916) 326-3232; FAX (916) 326-3934

REPLY TO: SECTION 419
REFER TO: 540-32-9876
November 15, 1994

John Booth
1991 Sacramento Lane
Sacramento, CA 98765

Dear John Booth:

Congratulations on your decision to retire! This letter is to acknowledge receipt of your application for service retirement effective December 31, 1994. If you submitted your application to PERS at least 90 days in advance, you should receive an election document providing the allowances payable under the various retirement options approximately 30 days prior to your retirement date. If you submitted your application less than 90 days prior to your effective date, we will make every attempt to mail this document within 60 days of receipt of your application.

If you are currently enrolled in a PERS basic health plan you may continue your health insurance into retirement. Please contact your personnel office to ensure your health benefit coverage is active until your retirement processing is completed.

To assist you during the retirement process, we have enclosed our brochure, "Planning Your Service Retirement". Please read it carefully as it is designed to help ensure you take advantage of all the benefits you are entitled to receive. Please direct any questions about your retirement to the above address or phone numbers. These numbers are available 24 hours a day, 7 days a week. You may leave a message after working hours or on the weekend, and your call will be returned within 48 hours. Be sure to include your Social Security Number and daytime telephone number on all written inquiries.

If you are unable to work because of an illness or injury, you may be entitled to receive a disability retirement. If at any time you wish to request service pending disability retirement or make any changes to your original application (i.e. retirement date change, cancellation of your application) please submit a written request to this office. The request must be received before your first warrant is issued. Please note that your retirement date cannot be earlier than the day following your last day on pay status or the first of the month in which your application is received by this System.

Quality service is a high priority at PERS. We look forward to assisting you and making your transition into retirement a smooth and pleasant experience.

Supervisor
Retirement Eligibility and Payment Section

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

4.39

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

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	\$ per month for life	Retired Death Benefit	\$ per month for life
OPTION 1	\$ per month for life	Your remaining contributions*	\$ per month for life
OPTION 2	\$ per month for life	\$ per month for life	\$ per month for life
OPTION 2W	\$ per month for life	\$ per month for life	\$ per month for life
OPTION 3	\$ per month for life	\$ per month for life	\$ per month for life
OPTION 3W	\$ per month for life	\$ per month for life	\$ per month for life
OPTION 4			

RETAIN THIS COPY FOR YOUR RECORDS

4.40

ELECTION OF OPTIONAL SETTLEMENT AND BENEFICIARY DESIGNATION

PERS-BAS-898 (Rev. 10/94)

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 CalPERS. Important: Your election 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.

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

<input type="checkbox"/>	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 benefits payable upon my death except when the survivor continuance benefit is applicable. There is no return of contributions.
<input type="checkbox"/>	I elect to receive OPTION NUMBER _____ and I expect to receive \$_____ 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 BASED ON THE CONDITIONS DESCRIBED ON THE REVERSE SIDE OF THIS PAGE. MY SIGNATURE BELOW ACKNOWLEDGES MY WAIVER OF THIS INCREASE. My beneficiary is: _____ Social Security No. _____ Relationship _____ Address _____ City/State _____ ZIP _____

B. PLEASE ENTER YOUR CURRENT MAILING ADDRESS—Your monthly warrant will be mailed to this address until Direct Deposit service is established. This address will also be used to mail your annual tax statement. To select Direct Deposit, please complete the enclosed "Direct Deposit Authorization" form.

Address _____			
City _____	State _____	ZIP _____	Country _____

C. RETIRED DEATH BENEFIT: I hereby designate _____ (Social Security No.) _____

who is my _____, and whose address is _____, 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 and that any change in my marital status or the birth/adoption of a child revokes this designation.

D. SIGNATURES/NOTARIZATION

Member's Signature _____ Spouse's Signature _____

State of _____ County of _____

On _____ before me, _____, ☐ personally known to me - **OR** -
☐ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

RETAIN THIS COPY FOR YOUR RECORDS

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 CalPERS.

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 (for members who retire for disability, the one year prior to retirement requirement is waived, but the marriage must have taken place prior to retirement); or, if you have no surviving spouse, 2) Your unmarried children under age 18 (for purposes of eligibility, an unmarried child who become 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 CalPERS membership. Payments to a spouse terminate upon death. Payments to a spouse of a local safety or miscellaneous member 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—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.

UNMODIFIED—The Unmodified Allowance provides the highest monthly amount payable to you with no benefits payable upon your death except when survivor continuance is applicable. THERE IS NO RETURN OF CONTRIBUTIONS.

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 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 allowance you receive will be paid to your designated beneficiary for life. But, if survivor continuance applies and your beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to the survivor. If your beneficiary (spouse or non-spouse) dies before you, your allowance will return to the higher Unmodified Allowance. Your allowance will also return to the higher Unmodified Allowance if: 1) your non-spouse beneficiary waives entitlement to the Option 2 benefit; or, 2) your beneficiary is your spouse and CalPERS is provided with a judgment of marriage dissolution, annulment or legal separation that awards you the entire interest in the retirement system.

OPTION 2W—As an alternative to Option 2, you may elect to receive the 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, or receipt of either the waiver of the allowance entitlement or the judgment of marriage dissolution, annulment, or legal separation.

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 the survivor. Your allowance will also return to the higher Unmodified Allowance under the same conditions described above under Option 2.

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 or receipt of either the waiver of the allowance entitlement or the judgment of marriage dissolution, annulment, or legal separation.

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 CalPERS. 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 CalPERS 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 CalPERS. 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.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

P.O. Box 942711 (400 P Street, Sacramento, CA 95814)

Sacramento, CA 94229-2711

(916) 326-3232 (8:00 AM to 5:00 PM Weekdays, Voice Mail 24 Hours A Day)

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

FAX (916) 326-3934

Dear Member:

On behalf of the CalPERS 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 may be adjusted **after you retire** to reflect any sick leave service credit, Golden Handshake service credit, final payroll figures from your employer or other information not available at the time of your retirement. Your retirement allowance is payable from the retirement date stated on this form. Any modifications of optional settlement or final adjustments to the specified amounts will also apply from that date.

You have the right to elect to receive the Unmodified Allowance, or an Optional Allowance, as explained on the back of the form. Option 2 or 3 allows you to have your allowance return to the higher Unmodified Allowance if: 1) your beneficiary (spouse or non-spouse) predeceases you; or, 2) upon receipt of a waiver of allowance entitlement by a non-spouse beneficiary; or, 3) if your beneficiary is your spouse, a judgment of marriage dissolution, annulment or legal separation in which you are awarded the entire interest in CalPERS. Options 2W or 3W provide no increase to your allowance. **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.

Please keep us informed of any changes to your home address or your warrant mailing address so that your 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. You may change your address by writing us or by telephone - with proper identification.

You may choose to have your monthly warrants mailed to your home or you may have them sent "Direct Deposit" into your account at your financial institution. With Direct Deposit, your money is transferred electronically into your account on the first of every month. It takes 4 to 6 weeks to establish Direct Deposit. During this interim period, your warrants will be mailed to your home. We think you will appreciate the security and convenience of Direct Deposit.

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,

4.43

IMPORTANT INFORMATION ABOUT YOUR RETIREMENT

The enclosed document (**Election of Optional Settlement and Beneficiary Designation-BAS 898**) has been prepared based on the information that was provided to us upon your request to retire (retirement application BAS-369). Please read it carefully, provide the information requested and return the completed **BAS-898 (Golden Copy)** promptly. Please keep the carbon copy for your records.

REQUIRED DOCUMENTATION BASED ON OPTION SELECTED

This will be our only request for the needed documentation listed below. If the documents are not in your file at the time of your death, it may be necessary to delay payment of death benefits until the documents are received. This could impose a hardship on your beneficiary. Also, if we discover that you were overpaid because your benefits were calculated using the incorrect beneficiary birthdate or marriage date, your beneficiary may be responsible for reimbursing PERS.

Please send photocopies of the required documents. Be sure to place your social security number on any documents you send to PERS. Important documents submitted to us without proper identification may not reach your file.

REQUIRED DOCUMENTS

OPTION SELECTED WITH SURVIVOR CONTINUANCE	OPTION SELECTED WITHOUT SURVIVOR CONTINUANCE
Option 1 or Unmodified 1. Marriage Certificate. 2. Birth Certificate for children under age 18 and/or a disabled child (disabled prior to age 18) when there is no eligible spouse for the survivor benefit.	Option 1 or Unmodified None Required
Option 2, 2W, 3, 3W, or 4 1. Birth Certificate of Beneficiary. 2. Marriage Certificate(s) * 3. Birth Certificate for children under age 18 and/or a disabled child (disabled prior to age 18) when there is no eligible spouse for the survivor benefit.	Option 2, 2W, 3, 3W, or 4 1. Birth Certificate of Beneficiary. 2. Marriage Certificate(s) *

- * Current and prior marriage certificates of your beneficiary (female) may be required to establish name continuity from birth to present.

**SEE REVERSE SIDE FOR ACCEPTABLE DOCUMENTATION AND INFORMATION ON
SURVIVOR CONTINUANCE**

PERS-BAS-453B (2-94)

4.44

ACCEPTABLE DOCUMENTATION IN ORDER OF PREFERENCE

Birthdate Evidence: (Send photocopy, not original document)

- Birth Certificate
- Valid Drivers License or Identification Card
- Baptismal record showing birth date (if baptism occurred at early age)
- Early school record showing birth date or age at a certain year
- Naturalization or Immigration Certificate
- Insurance policy, if issued before age 21
- Delayed birth certificate, if based on acceptable evidence (not affidavits)
- Early Census Record
- Family Bible with entry made shortly after birth, showing complete date

Marriage Certificate(s): (Send photocopy, not original document)

Marriage certificates are needed to show name changes for a female option (2, 2W, 3, 3W, or 4) beneficiary (i.e. Mary Jones on the birth certificate is the Mary Brown named as your beneficiary). If your beneficiary has been married more than once, a marriage certificate for each marriage will be needed. If your beneficiary has naturalization papers or a passport issued in her married name, this may be submitted in lieu of a marriage certificate. If a certificate for a prior marriage is not available, your spouse's sworn statement of the name change may be acceptable to establish name continuity. A marriage certificate will also verify survivor continuance eligibility.

SURVIVOR CONTINUANCE

What is Survivor Continuance? Survivor Continuance is an employer-paid benefit provided by the State of California, University of California, California State University and school employers. Public agencies have the option of contracting with PERS to provide this benefit. For persons without Social Security coverage with the providing employer, survivor continuance is 50% of the Unmodified Allowance payable because of service with that employer. For persons with Social Security coverage, the survivor continuance is 25% of the Unmodified Allowance. Survivor continuance is payable to an eligible survivor following the death of the retired member.

Who is eligible to receive Survivor Continuance? Since this is a benefit provided by statute, at no cost to you, the eligible survivors provided by law are: 1) Your spouse, if you were married at least one year prior to retirement and remain married continuously until your death. For State safety and Local members whose public agencies contract for this benefit, and who retire on Disability Retirement, the one year prior to retirement requirement is waived, but the marriage must have taken place prior to retirement. 2) Your unmarried child under the age of 18, or your disabled child if the disabling condition occurred prior to the age of 18 and has been continuous. A disabled child cannot have been married and must be incapable of substantial gainful employment.

Does Survivor Continuance Affect My Benefit Calculation? YES, if you elect an Option 2, 2W, 3, 3W or 4. If your retirement election document does not show survivor continuance, it *probably does not apply*. However, if you feel survivor continuance should be included in your calculation, please contact us immediately.

If your benefit was calculated with survivor continuance and your spouse does not meet the appropriate marriage prior to retirement requirement, your benefit is incorrect. You should contact us immediately to receive a corrected benefit calculation.

4.45

ELECTION FORM CHECKLIST

*Please complete this checklist to ensure that your Election of Optional Settlement and Beneficiary Designation form (BAS-898) is properly completed. **AN INCOMPLETE FORM CANNOT BE PROCESSED AND WILL RESULT IN A DELAY IN THE PAYMENT OF YOUR RETIREMENT BENEFITS.***

- ☐ Have you carefully read ALL the information contained on your Election of Optional Settlement and Beneficiary form (BAS 898)? **SEE REVERSE FOR QUESTIONS ABOUT YOUR ELECTION FORM.**
- ☐ Does the dollar amount of the benefit entered EXACTLY match the amount indicated under the optional settlement information - "Your Monthly Allowance"? (i.e. If your calculation includes Temporary Annuity this amount SHOULD NOT be included in the dollar amount entered).
- ☐ If you elected Option 2, 2W, 3 or 3W did you complete the beneficiary information requested? The beneficiary MUST be the same person listed on the front page of your election form.
- ☐ If you are eligible for PERS administered health benefits at the time of your death, your spouse is eligible for continued coverage if he/she receives a death benefit that provides a continuing monthly allowance. Did you keep this fact in mind in selecting your Optional Settlement?
- ☐ Did you designate a beneficiary for the lump sum death benefit (Part C in the election form)?
- ☐ If your calculation includes Temporary Annuity, did you complete the PRS-509, Beneficiary Designation form, for any balance of Temporary Annuity payments?
- ☐ If your election form does not contain a spousal signature, did you complete the BAS-800? This form MUST be completed and returned.
- ☐ Have you carefully read the BAS-453B, Required Marriage and Birth Documentation, and included photocopies of the documents with your election form?
- ☐ Is your signature (and spouse if applicable) notarized by a Notary Public or witnessed by a PERS representative?
NOTE: If you reside in a foreign country your form may be witnessed by the Consulate.

Prompt completion and return of your BAS-898, election form, will ensure timely payment of your retirement benefits (Please keep white copy for your records). If your retirement date is prior to the month in which you are returning the document, you will be placed on our bi-weekly roll and can expect payment for your retroactive allowance within approximately two weeks. If your retirement date is in the current month, we must receive the election document by the tenth of that month in order to process payment on the first of the next month.

NOTE: Your service retirement application may be cancelled ONLY if a written request is received in this System prior to the issuance of ANY payment. An approved disability application MAY NOT be cancelled. Please refer to your disability approval letter.

PERS-BAS-453 (2/94)

4.46

QUESTIONS ABOUT YOUR ELECTION FORM?

***THEN YOU AND YOUR INTERESTED FAMILY MEMBERS SHOULD ATTEND
OUR INFORMATION SESSION HELD EVERY THURSDAY AT 10:00 A.M. AT THE
FOLLOWING LOCATIONS:***

Sacramento Area Office
Lincoln Plaza, Room 2180
400 P Street
Sacramento, CA
(916) 326-3630

San Francisco Area Office
301 Howard Street, Suite 2020
San Francisco, CA
(415) 396-9700

Los Angeles Area Office
11766 Wilshire Blvd., Suite 1600
Los Angeles, CA 90025
(310) 231-3464

After a brief presentation, staff will be available to answer questions, witness your election document and provide information on PERS benefits and Post Retirement issues.

In addition, our Area and Field Offices are open Monday through Friday from 8:00 a.m. to 5:00 p.m. to assist you in completing and witnessing your election document. No appointment is necessary and all offices are accessible to persons with disabilities.

Sacramento Area Office
Lincoln Plaza, Room 1490
400 P Street
Sacramento, CA 95814
(916) 326-3630

Orange County Field Office
Koll Center Orange, Suite 730
500 North State College Blvd.
Orange, CA 92668
(714) 935-2625

San Diego Field Office
7676 Hazard Center Dr., Suite 350
San Diego, CA 92108
(619) 220-5454

Santa Clara County Field Office
650 Castro Street, Suite 240
Mountain View, CA 94041
(415) 428-0112

* San Bernardino Field Office
242 East Airport Drive, Suite 105
San Bernardino, CA 92408
(909) 383-4431

San Francisco Area Office
301 Howard St., Suite 2020
San Francisco, CA 94105
(415) 396-9700

Los Angeles Area Office
11766 Wilshire Blvd., Suite 1600
Los Angeles, CA 90025
(310) 231-3464

Fresno County Field Office
10 River Park Place East, Suite 230
Fresno, CA 93720
(209) 433-0164

* After November 1, 1995:
650 Hospitality Lane, Suite #330
San Bernardino, CA 92408

4.47

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**

MEMBER SS#:

PAYEE SS#:

ACCOUNT #:

MAKE ONLY ONE ELECTION, SIGN AND

☐ 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** _____

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.

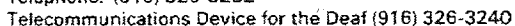
CALIFORNIA STATE TAX WITHHOLDING INFORMATION

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

451

INFORMATION AND INSTRUCTIONS

PLEASE READ THIS CAREFULLY

WHEN TO USE THE PERS-BEN-1199P

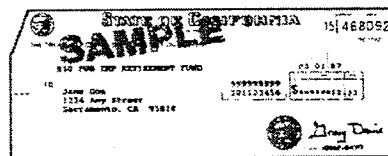
The EFT Enrollment Form, PERS-BEN-1199P, should be filled out in full and signed by both the annuitant and an authorized official of the financial institution for the following purposes:

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.

4.52



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.

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

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.

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	
ANNUITANT CERTIFICATION		JOINT ACCOUNT HOLDER'S 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.		I certify that I have read and understood the information and instructions on this form, including the SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS .	
Signature of Annuitant		Name and Address of Joint Account Holder	
Date		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 12/31/94 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)
12/1/91-12/30/91	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 12/7/94

Title Payroll Officer Phone (916) 922-6433

PERS-PRS-200

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

P.A. MANUAL 3-55

10/92

4.54



Benefit Application Services Division

P.O. Box 942711

Sacramento, CA 94229-2711

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

(916) 326-3232; FAX (916) 326-3934

REPLY TO: SECTION 419

REFER TO: 540-32-9876

December 19, 1994

John Booth
1991 Sacramento Lane
Sacramento, CA 98765

CONGRATULATIONS ON YOUR RETIREMENT!

PLEASE RETAIN BENEFIT APPROVAL LETTER FOR INCOME TAX PURPOSES

YOUR SERVICE RETIREMENT ALLOWANCE:

Your election to receive the Option 2 Allowance has been processed. Your monthly retirement benefit is \$973.76 based on your retirement date of 12/19/94. This amount does not include any deduction you have authorized this system to make. Your first regular warrant will arrive on or shortly after 12/19/95 and will cover the period of 01/01/95 through 1/31/95. Your retroactive warrant will be issued on 01/01/95, and will cover the period of 12/01/94 through 12/31/94. Your future retirement warrants will be mailed to arrive on or shortly after the first of the month following the month to which they apply.

Please endorse and cash or deposit each warrant promptly. Unless direct bank mailings are authorized, your personal endorsement is required.

Your retirement allowance shown above is an approximation of the amount you are eligible to receive. An adjustment to your account, if needed, to reflect an increase in service (i.e. sick leave service credit, Golden Handshake service credit), a change in retirement date, or increase in salary will be completed after final payroll information has been received. Any questions concerning an adjustment or pertaining to your future retirement benefits should be directed to the Post Retirement Services Division, P.O. Box 942716, Sacramento, CA 94229-2716 or by telephoning (916) 326-3848 or (800) 352-2238.

BENEFICIARY/SURVIVOR ALLOWANCE:

Upon your death, benefits will be paid to your beneficiary in accordance with the designation indicated on your retirement election document. If you elected a benefit which requires marriage and/or birth documentation and you have not submitted these documents, please send them immediately to the Post Retirement Services Division. If the documents are not in file at the time of your death, it may be necessary to delay payment of benefits to your beneficiary.

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

INCOME TAX INFORMATION:

The following information regarding your contributions will assist you in the determination of the taxability of your benefit. Please refer to the enclosed booklet PUB-12 "Taxes and Your Retirement" or contact your local IRS office or the State Franchise Tax Board for more information on taxes.

CONTRIBUTIONS:	Total Contributions and Interest	Interest	Taxed Contributions	Non-taxed Contributions
Normal	\$ \$58,676.63	\$22,667.73	\$14,506.44	\$21,520.69

Based on our taxed contributions, your monthly tax free amount is \$60.44.

The staff of the Public Employees' Retirement System hope that your transition into retirement has been a pleasant experience. We look forward to assisting you in the future.

, Supervisor
Retirement Eligibility and Payment Section

Enclosure

PERS-BAS-11

4.56



Benefit Application Services Division
P.O. Box 942711
Sacramento, CA 94229-2711
Telecommunications Device for the Deaf - (916) 326-3240
(916) 326-3232; FAX (916) 326-3934

REPLY TO: Section 419
REFER TO: No. 540-32-9876
December 19, 1994

To: 0249 Sacramento County 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 2/95 Service Retirement Roll with an effective date of 12/31/94. 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 CalPERS 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

4.57

4.58

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 CalPERS 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 CalPERS. This form must be signed by the member.
2. The carrier must then authorize the deductions by sending CalPERS a special deduction authorization form. **Premiums will be deducted only as authorized by the carrier.** Any additions, changes, or cancellations must be submitted to CalPERS by the carrier.
3. Normally, the carrier will require two (2) months premiums in advance to provide CalPERS 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 CalPERS 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 CalPERS; 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 CalPERS, 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.

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.

4.59

DEDUCTIONS AFTER RETIREMENT CON'T.

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 CalPERS. 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 CalPERS lifetime allowance is reduced to pay for the temporary annuity.

The Temporary Annuity brochure (PERS-PUB-13) can be requested by employers from the CalPERS supply section. Member questions on the program can be directed to either CalPERS Benefits Application Services Division, P.O. Box 942711, Sacramento, California 94229-2711, (916) 326-3232 or any of the CalPERS area and field offices listed in this manual on page 9-1.

DISABILITY RETIREMENT OR INDUSTRIAL DISABILITY RETIREMENT

You should maintain a supply of "Your Application For Disability Retirement (PERS-PUB-35)", which includes the disability application, forms to be completed and important information regarding disability retirement. You should familiarize yourselves with the information in the publication to provide assistance to your employees.

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 21022.1 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 CalPERS 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 The Application for Disability Retirement (PERS-BAS-369D). The form is included in the brochure "Your Application For Disability Retirement" (PERS-PUB-35).

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 are also included. In the event that the medical information supplied to CalPERS is inadequate, CalPERS may arrange an independent medical examination.

At the same time the member will provide the employer with a PERS-BAS-64 requesting a copy of the member's job description. CalPERS will provide a PERS-BAS-194 requesting advance payroll

4.61

DISABILITY RETIREMENT OR INDUSTRIAL DISABILITY RETIREMENT CON'T.

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 CalPERS 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.

SAFETY MEMBER—DISABILITY RETIREMENT

Safety members submit applications for disability retirement on form, Application for Disability Retirement (PERS-BAS-369D). Local safety members do not complete items 14, 16, 17 and 18 on the application. 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 CalPERS 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 CalPERS 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. CalPERS will assume that the findings are not disputed, and will proceed accordingly, unless the agency notifies CalPERS that a Petition for Reconsideration has been filed.

4.62

DISABILITY RETIREMENT OR INDUSTRIAL DISABILITY RETIREMENT CON'T.

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:
- a. 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
 - b. when disability is found to be permanent and stationary by the Workers' Compensation Appeals Board; or
 - c. 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.

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

4. 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.
5. In order to comply with an annual report requirement, CalPERS must be informed of the member's primary disabling condition using the following categories; orthopedic, psychological, cardio-vascular, internal, neurological, or "other".

6. Did the member come into safety membership with the agency later than January 1, 1980? If so, CalPERS 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.
7. 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 CalPERS. When a safety member begins receiving these advanced disability pension payments, any payments being made under Labor Code Section 4850 are discontinued. CalPERS will notify the employer when the member has been placed on the retirement roll. The advanced disability pension payments are then stopped.

When CalPERS 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, CalPERS will reduce the member's monthly allowance by as much as 10% until the balance has been deducted (Government Code Section 21293.1). CalPERS 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).

4.63

DISABILITY RETIREMENT OR INDUSTRIAL DISABILITY RETIREMENT CON'T.

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 CalPERS account, you should also reduce the advanced disability pension payment to avoid a long delay in receiving total reimbursement by CalPERS 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 pay rate for the last three years prior to retirement. If CalPERS 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, CalPERS 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 CalPERS 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.

4.64

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).

4.65

4.66

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's 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)

RESOLUTION NO. 1 CON'T.

(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 Local Agency Determination, 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
(did) / (did not)
hazardous 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).

4.69

RESOLUTION NO. 2 CON'T.

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)

4.70

RESOLUTION NO. 2 CON'T.

(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

(will)/(will not)

and 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 Local Agency Determination 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

(did)/(did not)

particularly hazardous and dangerous.

(name)

(office or position)

(agency)

4.72

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 delegat
(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 all employees and to initiate requests for reinstatement of such employees who are retired for disability.

4.73

4.74

MEMBER ALTERNATIVES FOLLOWING APPROVAL OF DISABILITY

When 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 CalPERS for miscellaneous members.

4.75

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 CalPERS 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.

4.76



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

4.78

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 CalPERS employer unless he/she has first been reinstated from retirement. Any person employed in violation of this Section shall be reinstated to CalPERS membership as of the date the unlawful employment occurred. The person will be required to:

1. Reimburse CalPERS for any retirement allowance received during the period of employment in violation.
2. Pay CalPERS employee contributions that should have been paid during the period of unlawful employment, plus interest.
3. Pay toward reimbursement to CalPERS 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 CalPERS employer contributions which should have been paid during the period of unlawful employment, plus interest.
2. Pay toward reimbursement to CalPERS 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 CalPERS. 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).

EMPLOYMENT OF A RETIREE CON'T.

- 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. 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 CalPERS 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 CalPERS any salary earned with a non-CalPERS employer.

4.80

EMPLOYMENT OF A RETIREE CON'T

EMPLOYMENT OF A DISABILITY RETIREE IN A DIFFERENT MEMBER CLASSIFICATION

The Board may approve CalPERS 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 retiree 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 substantially perform the tasks of the position.

Upon approval of the reemployment, the retiree will be required to report monthly earnings to CalPERS, 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.

4.81

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. CalPERS' 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 returned to employment status for the period specified by the judgement. The requirements of Section 21101 shall not apply in this case (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 CalPERS 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).

REINSTATEMENT FROM RETIREMENT CON'T

3. A member retired for **industrial disability** may request approval from CalPERS 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 and 21102).
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.
5. If the member whose disability retirement has been cancelled does not re-enter CalPERS 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 CalPERS to cancel the retirement, and CalPERS 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".

The local agency must notify CalPERS to cancel the retirement, and CalPERS 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".

4.83

BENEFICIARY DESIGNATION (AFTER RETIREMENT)

NOTIFICATION OF CHANGE IN BENEFICIARY STATUS

It is important for a retired annuitant to notify CalPERS when any one of the following qualifying events occurs because his or her designated beneficiary's entitlement to certain CalPERS benefits could be affected:

- Marriage of the retired annuitant.
- Legal separation, dissolution or annulment of the retired annuitant's marriage.
- Birth or adoption of a child.

Should any one of these events occur, a retired annuitant's existing beneficiary designation for the balance of Option 1 contributions, the lump sum death benefit, or the balance of Temporary Annuity payments are automatically revoked. Once the designation is revoked, benefits will be paid to the statutory beneficiaries in the following sequence:

1. To the annuitant's spouse, or if none
2. To the annuitant's natural or adopted children, share and share alike, or if none
3. To the annuitant's parents, share and share alike, or if none
4. To the annuitant's brothers and sisters, share and share alike, or if none
5. To the annuitant's estate, if probated. If the estate does not require probate, benefits will be paid to the annuitant's surviving next of kin in the order prescribed by law.

A retired member may designate a new beneficiary by contacting CalPERS' Post Retirement Services Division to obtain a Beneficiary Designation (PERS-PRS-509) form, and by returning the completed form to CalPERS. **If the retired member wants his or her statutory beneficiary(ies) to receive the benefits payable, there is no need to file a PERS-PRS-509. However, filing PERS-PRS-509 may help us locate the person(s) upon the member's death.** For an explanation of the limited situations under which members may change their optional settlement of beneficiary designation after retirement, please see the

section entitled "Changing Optional Settlements and Beneficiary Designations".

A survivor or beneficiary who is receiving an allowance following the death of the retired member may designate a beneficiary to receive any unpaid allowance by requesting and filing a Designation for Beneficiary's or Survivor's Prorated Allowance (PERS-PRS-509B) form with CalPERS' Post Retirement Services Division. **Please reference the sample PERS-PRS-509 and PERS-PRS-509B forms on the following pages.**

QUALIFYING FOR POP-UP BENEFITS

Some retired members who elected the Option 2 or 3 allowance prior to January 1, 1990 may be entitled to an allowance increase if one of the following conditions occurs:

- (1) the Option 2 or 3 beneficiary spouse died on or after 1/1/90, and a copy of the death certificate was submitted to verify the event;
- (2) the Option 2 or 3 non-spouse beneficiary waives entitlement to the continuing monthly allowance on or after 1/1/93; or
- (3) the retired member files with the Board, on or after 1/1/94, a copy of his or her judgement regarding marriage dissolution or annulment or legal separation, whereby the member is awarded his or her total interest in CalPERS. (A Release BAS-343 may be used in lieu of a judgement.)

For individuals who retired prior to 1/1/90, the effective date and amount of the "pop-up" increase depend upon the following:

- (1) the member's retirement date and the date of the spouse's death,
- (2) the date CalPERS received the waiver from the non-spouse beneficiary, or
- (3) the date a judgement was filed awarding the member entire interest in his/her retirement benefits.

If the member was retired for 120 months or more prior to these events, no increase is payable.

4.84

BENEFICIARY DESIGNATION (AFTER RETIREMENT) CON'T.

When the retirement date is on or after 1/1/90, the member may be eligible for pop-up

- (1) if the Option 2 or 3 beneficiary (spouse or non spouse) died on or after 1/1/90 and a copy of the death certificate was submitted to verify the event;
- (2) if the Option 2 or 3 non-spouse beneficiary signed a waiver on or after 1/1/93; or
- (3) if the retired member selected Option 2 or 3 for his/her beneficiary spouse, was subsequently awarded the entire interest in his/her CalPERS benefits, and a judgement was filed on or after 1/1/94.

A member who retired on or after January 1, 1990 and who elected Option 2W or 3W is not entitled to any type of pop-up increase.

CHANGING OPTIONAL SETTLEMENTS AND BENEFICIARY DESIGNATIONS

1. A retired member who elected the Unmodified Allowance or Option 1:
 - a. May change the beneficiary for the retired member lump sum death benefit at any time.
 - b. May change the beneficiary for the balance of Option 1 or balance of Temporary Annuity at any time.
 - c. May name a spouse as beneficiary to receive an Option 2,3 or 4. However, if an election is not filed with CalPERS within 12 months of the date of marriage, the election will not be effective until 12 months after it is received by CalPERS. If either the member or the new beneficiary dies prior to the effective date of the election, the election will not be effective.
2. A retired member who elected Option 2, 3, or 4:
 - a. May change the beneficiary for the retired member lump sum death benefit at any time.
 - b. May change the beneficiary for the balance of temporary annuity at any time.
 - c. May change the optional beneficiary designation upon the optional beneficiary's

death. However, if an election is not filed with CalPERS within 12 months of the date of death, the election will not be effective until 12 months after it is received by CalPERS. If either the retired member or the new beneficiary dies prior to the effective date of the election, the election will not be effective.

- d. May choose a new optional beneficiary if the member marries and his or her former spouse was not named as beneficiary. This election must be filed with CalPERS within 12 months following marriage. The election's effective date will be the day following receipt of the election.

If an election is not made within 12 months of the qualifying event, the election will not be effective until 12 months after it is received by CalPERS.

- e. May change the optional beneficiary where the retired member, as part of a judgement of marriage dissolution or annulment or legal separation, was awarded total interest in the retirement system. However, if an election is not made within 12 months of the date of entry of the judgement, the election will not be effective until 12 months after it is received by CalPERS. If either the retired member or the new beneficiary dies prior to the effective date of the election, the election will not be effective.
- f. May revoke his or her beneficiary designation for a lifetime optional benefit in the event of a marriage annulment or dissolution, or a judgment awarding the entire community property interest in CalPERS benefits to the member. If the retired member's accumulated contributions exceed the total payments made to him or her to the date of death, the remaining balance of the accumulated contributions shall be paid to the member's estate or newly designated beneficiary. It is probable if more than 4 years have passed since the member's retirement date, no balance of contributions will be payable.

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

4.85



**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)

4.86

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.

4.87



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

Signature (Member's Full Name)	Date
Address	
City	State ZIP Code

SPOUSE'S ACKNOWLEDGMENT *

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.	
Signature of Spouse	Date
Date of Marriage	

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

4.88



STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
P.O. BOX 942718
SACRAMENTO, CA 94229-2718

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

Member's Full Name (Please Print)

FOR PERS USE ONLY

Retirement Roll and Account Number

Social Security Number

Birthdate

Telephone Number

()

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

4.89



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

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.

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.

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 |

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.

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

4.90

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:

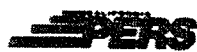
The Beneficiary Designation may be invalid if the form contains erasures, if corrections are not initialed, or if the form is not dated. The effective date of the Beneficiary Designation is the date the completed form is received by the Retirement System.

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.

4.91



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 942718
Sacramento, CA 94229-2718

FOR PERS USE ONLY

FROM:

Name

Deceased Member's Name

Social Security Number

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

PERS-PRS-509B (3/89)

BENEFICIARY'S PRORATA DESIGNATION

4.92

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-BAS-738 SHOULD NOT be submitted for a retired person's death.**

INFORMATION FOR FAMILY OF DECEASED

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

The first step is to notify CalPERS, Post-Retirement Services' Telephone Information Center, by telephone at (916) 326-3848 or by letter. We will need the following information:

1. Name, Social Security number, and CalPERS 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

CalPERS (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 CalPERS. 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 CalPERS 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 CalPERS, the coverage will be continued automatically. A "Health Benefits Plan Enrollment Form" (HBD-12) is completed by CalPERS 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.

4.93

PUBLIC EMPLOYEES' RETIREMENT SYSTEM
POST RETIREMENT SERVICES DIVISION
P.O. BOX 1652 (400 P STREET)
SACRAMENTO, CA 95812-1652
TELEPHONE: (800) 352-2238; FAX: (916) 326-3933
TELECOMMUNICATIONS DEVICE FOR THE DEAF: (916) 326-3240

Name of Deceased: _____

Social Security Number: _____

Date of Death: _____

CLAIMANT STATEMENT/SURVIVOR QUESTIONNAIRE - DEATH OF PERS PAYEE

- INSTRUCTIONS -

- A. Read the instructions and the questions carefully before answering. Any information you provide should be based on personal knowledge. Your signature on this document establishes a certification under penalty of perjury.
- B. If you answer "YES" to any question, please give as much information as is available to you about persons in that group of next of kin. If there is no space provided to enter the names and addresses of the members of a group of next of kin (children, brothers and sisters, etc.), use the back of the form for this information. Attach a separate sheet if you need more space to respond.
- C. Please answer questions 1 and 2 to the best of your ability. Questions 3 through 11 seek information about surviving next of kin and should be answered in order. Once you have answered "YES" to one of these questions and provided name, address and any other requested information, you do not have to answer any more of the numbered questions. You may go to the shaded box and make your certification of the correctness of the information you have provided.
- D. If questions 1 through 11 are answered "NO" please indicate who paid funeral expenses in response to question 12.

1. WILL THE ESTATE OF THE DECEASED REQUIRE PROBATE? ☐ YES ☐ NO ☐ DON'T KNOW

Did the Deceased Leave a Will? ☐ Yes ☐ No ☐ Don't Know

Executor/Administrator: _____ Phone: () _____

Address: _____

Attorney Handling Probate: _____ Phone: () _____

Address: _____

2. WAS THE DECEASED A MEMBER OF ANOTHER RETIREMENT SYSTEM IN CALIFORNIA THAT IS PUBLICLY FUNDED? ☐ YES ☐ NO ☐ DON'T KNOW

Name of System: _____

3. WAS THE DECEASED MARRIED ON THE DATE OF DEATH? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, give spouse's name, telephone number, address, date of birth and date of marriage.

Spouse's Name: _____ Telephone No. () _____

Spouse's Address: _____

Spouse's Date of Birth: _____ Date of Marriage: _____

- If NO, REASON: ☐ Never Married; ☐ Spouse Deceased _____ Date _____; ☐ Divorced/Other _____ Date _____

4. WAS THE DECEASED SURVIVED BY NATURAL OR ADOPTED CHILDREN? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, HOW MANY? _____ Give name, birthdate, address, telephone number and indicate if child was disabled prior to attaining age 18 on back of form. (NOTE: a child of the deceased adopted by another MAY be eligible for payment. Please include any such child in the list of children.)

- If NO, REASON: ☐ Never Had Children ☐ All Children Predeceased

PERS-PRS-97 (7/94)

COMPLETE AND RETURN ENTIRE FORM TO PERS

4.94

**CLAIMANT STATEMENT/SURVIVOR QUESTIONNAIRE
DEATH OF PERS PAYEE**

Name of Deceased: _____

Social Security Number: _____

5. WAS THE DECEASED SURVIVED BY A PARENT OR PARENTS? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, give name, address and telephone number.

Name: _____ Address: _____ Phone: () _____

Name: _____ Address: _____ Phone: () _____

6. WAS THE DECEASED SURVIVED BY ANY BROTHERS AND SISTERS? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, HOW MANY? _____ Give name, address and telephone number of any on back of the form.

7. WAS THE DECEASED SURVIVED BY ANY STEPCHILDREN HAVING A PARENT/CHILD RELATIONSHIP WITH THE DECEASED? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, HOW MANY? _____ Give name, address, telephone number and indicate if any are under the age of 18 on the back of the form.

8. WAS THE DECEASED SURVIVED BY ANY GRANDCHILDREN (INCLUDING STEPGRANDCHILDREN)? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, HOW MANY? _____ Give name, address, telephone number and indicate if any are under the age of 18 on the back of the form.

9. WAS THE DECEASED SURVIVED BY ANY NIECES AND NEPHEWS? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, HOW MANY? _____ Give name, address, telephone number and indicate if any are under the age of 18 on the back of the form.

10. WAS THE DECEASED SURVIVED BY ANY GREAT GRANDCHILDREN? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, HOW MANY? _____ Give name, address, telephone number and indicate if any are under the age of 18 on the back of the form.

11. WAS THE DECEASED SURVIVED BY ANY COUSINS? ☐ YES ☐ NO ☐ DON'T KNOW

- If YES, HOW MANY? _____ Give name, address, telephone number and indicate if any are under the age of 18 on the back of the form.

12. DID THE DECEASED PREPAY HIS/HER OWN FUNERAL EXPENSES? ☐ YES ☐ NO ☐ DON'T KNOW

- If NO, give name, address and phone number of person who paid funeral expenses.

Name: _____ Address: _____ Phone: () _____

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): _____ **PHONE: ()** _____

SIGNATURE: _____ **DATE:** _____

SOCIAL SECURITY NUMBER: _____ **RELATIONSHIP TO DECEASED:** _____

IF YOU ARE A STEPCHILD OF THE DECEASED, DID YOU HAVE A PARENT/CHILD RELATIONSHIP WITH THE DECEASED? ☐ YES ☐ NO

ADDRESS FOR PAYMENT: _____ **ADDRESS FOR OTHER CORRESPONDENCE:** _____

City State Zip Code City State Zip Code

PERS-PRS-97 (7/94)

COMPLETE AND RETURN ENTIRE FORM TO PERS

- 2 -

4.95

NEXT OF KIN

PLEASE LIST THE PERSONS IN THE GROUP OF NEXT OF KIN TO WHICH YOU RESPONDED THERE WERE LIVING MEMBERS. PROVIDE AS MUCH INFORMATION AS YOU KNOW. IF GIVING THE NAMES OF CHILDREN OF THE DECEASED, PLEASE ENTER THE INFORMATION IN SECTION I. INFORMATION ABOUT OTHER NEXT OF KIN SHOULD BE ENTERED IN SECTION II.

I. NATURAL OR LEGALLY ADOPTED CHILDREN:

Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip
Disabled Prior to 18? <input type="checkbox"/> YES <input type="checkbox"/> NO		Birthdate (if under 18): _____	
- If under age 18 or disabled prior to 18, who has care or custody of this child?			
Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip

Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip
Disabled Prior to 18? <input type="checkbox"/> YES <input type="checkbox"/> NO		Birthdate (if under 18): _____	
- If under age 18 or disabled prior to 18, who has care or custody of this child?			
Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip

Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip
Disabled Prior to 18? <input type="checkbox"/> YES <input type="checkbox"/> NO		Birthdate (if under 18): _____	
- If under age 18 or disabled prior to 18, who has care or custody of this child?			
Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip

Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip
Disabled Prior to 18? <input type="checkbox"/> YES <input type="checkbox"/> NO		Birthdate (if under 18): _____	
- If under age 18 or disabled prior to 18, who has care or custody of this child?			
Name _____		Phone: () _____	
Address: _____		_____	
Street	City	State	Zip

IF THERE ARE MORE THAN 4 CHILDREN, PLEASE ATTACH A SHEET OF PAPER AND LIST THE REMAINING CHILDREN. THIS SAME INFORMATION SHOULD BE PROVIDED.

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 (26200), 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 the death benefits payable. Portions of this information may be transferred to: State and public agency employers, California State Attorney General, Office of the State Controller, Trade 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.

The beneficiary has the right to review the membership file of the deceased maintained by the System. Any person determined not to be the beneficiary may review any documents he/she submitted. 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.

- 3 -

4.96

II. OTHER NEXT OF KIN: It is only necessary to enter information for the first category of next of kin in which there are persons who were living at the time of the death of the PERS benefit recipient.

Be sure to indicate the relationship of the persons you list below (Brothers/Sisters, Stepchildren, Grandchildren, Nieces/Nephews, Great Grandchildren, Cousins).

RELATIONSHIP:

Name _____	Phone: () _____
Address: _____	
Street	City State Zip
- If under age 18, enter birthdate _____ Who has care or custody of this child?	
Name _____	Phone: () _____
Address: _____	
Street	City State Zip

Name _____	Phone: () _____
Address: _____	
Street	City State Zip
- If under age 18, enter birthdate _____ Who has care or custody of this child?	
Name _____	Phone: () _____
Address: _____	
Street	City State Zip

Name _____	Phone: () _____
Address: _____	
Street	City State Zip
- If under age 18, enter birthdate _____ Who has care or custody of this child?	
Name _____	Phone: () _____
Address: _____	
Street	City State Zip

Name _____	Phone: () _____
Address: _____	
Street	City State Zip
- If under age 18, enter birthdate _____ Who has care or custody of this child?	
Name _____	Phone: () _____
Address: _____	
Street	City State Zip

Name _____	Phone: () _____
Address: _____	
Street	City State Zip
- If under age 18, enter birthdate _____ Who has care or custody of this child?	
Name _____	Phone: () _____
Address: _____	
Street	City State Zip

IF THERE ARE ADDITIONAL NEXT-OF-KIN WITH THIS SAME RELATIONSHIP, PLEASE ATTACH A SHEET OF PAPER AND LIST THE REMAINING PERSONS, PROVIDING THIS SAME INFORMATION.

DID YOU REMEMBER TO SIGN AND DATE THE FORM ON THE OTHER SIDE AND INCLUDE YOUR SOCIAL SECURITY NUMBER, PHONE NUMBER AND ADDRESS? BE SURE TO RETURN THE WITHHOLDING TAX ELECTION FORMS — IF YOU ARE A BENEFICIARY, THIS WILL ENABLE US TO WITHHOLD OR NOT WITHHOLD ACCORDING TO YOUR WISHES.

4.97

PUBLIC EMPLOYEES RETIREMENT SYSTEM
POST-RETIREMENT SERVICES DIVISION
P.O. BOX 1652 (400 F STREET)
SACRAMENTO, CA 95812-1652
TELEPHONE: (800) 323-2238; (916) 326-3648
FAX: (916) 326-3923
TELECOMMUNICATIONS DEVICE FOR THE DEAF: (916) 326-3240

Reply to Section: _____
Member SS#: _____

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> <div style="margin-top: 10px;"> <input type="checkbox"/> No, Do not withhold Federal Tax. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Yes, Withhold Federal Tax. </div>	<p>B. MONTHLY (PERIODIC PAYMENTS)</p> <div style="margin-top: 10px;"> <input type="checkbox"/> No, Do not withhold Federal Tax. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Yes, Withhold \$_____.00 monthly. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Withhold based on tax tables for: <div style="margin-left: 20px;"> <input type="checkbox"/> Married, ____ exemptions <input type="checkbox"/> Single, ____ exemptions </div> <p>In addition to the withholding based on the tax table, withhold \$_____.00 monthly.</p> </div>
<p>II. STATE OF CALIFORNIA TAX WITHHOLDING ELECTION (DE-4P)</p>	
<p>A. LUMP SUM (NON-PERIODIC PAYMENTS)</p> <div style="margin-top: 10px;"> <input type="checkbox"/> No, Do not withhold State of California income tax. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Yes, Withhold State of California income tax. </div>	<p>B. MONTHLY (PERIODIC PAYMENTS)</p> <div style="margin-top: 10px;"> <input type="checkbox"/> No, Do not withhold State of California income tax. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Yes, Withhold \$_____.00 monthly for State of California income tax. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Withhold based on tax tables for: <div style="margin-left: 20px;"> <input type="checkbox"/> Married, ____ exemptions <input type="checkbox"/> Single, ____ exemptions </div> <p>In addition to the withholding based on the tax table, withhold \$_____.00 monthly.</p> </div>
<p>I HEREBY MAKE THE ELECTIONS CHECKED ABOVE:</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>_____ <small>Signature</small></p> <p>_____ <small>Printed Name</small></p> </div> <div style="width: 45%;"> <p>_____ <small>Date</small></p> <p>_____ <small>Social Security Number or Tax Identification Number</small></p> </div> </div>	

PERS-PRS-281 (8/93)

4.98

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.

4.99

4.100

NEW CalPERS PROGRAMS TABLE OF CONTENTS

CalPERS Deferred Compensation Program.....	5.2
Long -Term Care	5.4

5.1

CALPERS DEFERRED COMPENSATION PROGRAM

Deferred compensation is an employer-sponsored benefit which allows the employees of an employer to defer a portion of pretax salary and direct how the deferral is invested. Both the deferral and the earnings on investment are shielded from income tax until the money is taken, usually in retirement.

Legislation enacted in 1991 granted the CalPERS board authority to develop a deferred compensation program for offer to public agencies and their participating employees. This authority allows CalPERS to offer any federally sanctioned retirement savings plan, including a deferred compensation plan qualified under Section 457 of the Internal Revenue Code.

After three years of research and development, CalPERS has developed a program that leverages the economies of scale inherent in the \$80 billion public retirement system. The CalPERS 457 Program provides state-of-the-art deferred compensation services at a low cost to participating public employees.

THE PROGRAM FEATURES:

- investment options designed specifically for retirement savings and managed under CalPERS supervision
- state-of-the-art customer services
- comprehensive administrative services including custody, recordkeeping, management, and marketing
- a simplified fee structure

The investment options include:

1. Money Market Fund
2. Stable Fixed Income Fund
3. Bond Fund
4. Actively Managed, Large Cap Equity Fund
5. S&P 500 Equity Index Fund

6. Actively Managed, Small Cap Equity Fund

7. International Equity Fund

8. Asset Allocation Fund

The funds are invested by a combination of in-house staff and external investment managers currently affiliated with the retirement system. This capitalizes on CalPERS' economies of scale by employing the investment management expertise of CalPERS' staff, augmented by the use of external investment managers under CalPERS' supervision. This allows the program to offer institutionally managed funds with significantly lower management fees, compared to retail mutual funds, and pass those savings along to participants. It also gives CalPERS overall control over the program and management of the funds.

State Street Bank and Trust has been retained as the program administrator to provide custody, recordkeeping and general administrative services, including marketing, communications, enrollment, and customer service. Plan services are state-of-the-art and include:

- Daily processing and daily fund transfer capabilities.
- Live customer service representatives with full access to on-line information.
- Automated Voice Response System which can be used to do all transactions 24 hours a day, including changes to investments, contributions, and enrollments.
- Educational and promotional materials for the employee and employee.
- Service representatives available to conduct meetings and enroll or counsel participants and employers at the employer's location.

CalPERS DEFERRED COMPENSATION PROGRAM

The fee structure for the program is simple with no hidden charges. There are no front or back-end sales charges, transaction charges or fixed fees. Depending on the specific investment funds selected by an individual, most participants will pay total fees of less than 1 percent.

Administration Fees:

Plan Sponsor Fee:	.05% of assets
Plan Administration Fee:	<u>.65% of assets</u>

Administration Subtotal

.70%

Investment Advisory Fees:

Stable Fixed Income Fund	.20% of assets
Money Market Fund:	.12% of assets
Bond Fund	.14% of assets
S & P 500 Equity Index Fund	.16% of assets
Large Cap Equity Fund	.17% of assets
Small Cap Equity Fund	.24% of assets
International Equity Fund	.20% of assets
Asset Allocation Fund	
Conservative Portfolio	.2395% of assets
Moderate Portfolio	.2043% of assets
Agressive Portfolio	.2296% of assets

Investment Management Subtotal

.12% to .24%

LONG-TERM CARE

As of January 1, 1995 CalPERS has been offering a self-funded long-term care program for the active members, retirees and other allowance recipients of CalPERS, STRS and 1937 Act Counties, their spouses, parents and parents-in-law. The program will be administered for CalPERS by United HealthCare.

There are three basic plans: (a) CalPERS Comprehensive; (b) CalPERS Nursing Home/Assisted Living Only; and (c) CalPERS California Partnership. The Partnership plan, which is designed for modest income retirees, offers some additional asset protection by precluding Medi-cal spenddown rules. The most prominent features of these plans are:

	Comprehensive	Nursing Home Only	Partnership
Coverage	Lifetime or \$131,400	Lifetime or \$131,400	\$36,500 or \$73,000
Nursing Home Care	\$120/day	\$120/day	\$100/day
Assisted Living	\$60/day	\$60/day	\$50/day
Home Care	\$1800/mo	N/A	\$1500/mo
Care Advisor	Available	Available	Mandatory
Inflation Protection	5% compounded optional	5% compounded optional	5% compounded mandatory
Deductible	90 day	90 day	30 day

A special feature of the program is a care advisor who will always be available to assist the participant with the planning of their care needs.

It is anticipated that 92% to 94% of all actively employed applicants will pass underwriting, i.e. medical screening, and will be approved for enrollment. In order for premium costs to remain affordable, those members whose existing medical condition indicates that it is highly probable that they will be eligible for long-term care benefits will not be approved for coverage.

Premiums are based on the enrollee's age on the day his or her application is received and are designed to stay level throughout the enrollee's participation in the program. Since these plans are not for profit, premiums will average 30% less than comparable commercially offered plans.

Premium deductions, with the employer's concurrence, for active members and spouses, will be by payroll deduction. Allowance recipients and their spouses will have premiums deducted from their benefit, where possible. The premium payment for parents and parent-in-law will be by direct billing. Should you have concerns regarding payroll deductions for long-term care premiums, please contact 1-800-982-1775.

During the initial 18 month open enrollment period (January 1995 through June 1996), prospective enrollees may contact the CalPERS Long-term Care number (1-800-338-2244) to ask questions about the program and obtain an enrollment kit.

APPENDIX TABLE OF CONTENTS

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

6.1

HEADQUARTERS 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

Mailing Addresses

Correspondence and forms:

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

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

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

DIVISION P.O. BOX AND ZIP CODE INFORMATION

Division / Function	P.O. Box No.	Zip Code
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

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

6.3

Area & Field Offices	Counties Served
Sacramento Area Office Lincoln Plaza, Room 1490 400 P Street Sacramento, CA 95814 (916) 326-3630 FAX: 326-3176 ATSS: 475-3630	Alpine Amador Butte Calaveras Colusa El Dorado Glenn Lassen Modoc Mono Nevada Placer Plumas Sacramento San Joaquin Shasta Sierra Siskiyou Stanislaus Sutter Tehama Trinity Tuolumne Yolo Yuba
San Francisco Area Office 3901 Howard St., Suite 2020 San Francisco, CA 94105 (415) 396-9700 FAX: 396-9776 CALNET: 531-9700	Alameda Contra Costa Del Norte Humboldt San Francisco Lake Marin Mendocino Napa San Mateo Santa Cruz Solano Sonoma
Los Angeles Area Office 11766 Wilshire Blvd. Los Angeles, CA 90025 (310) 231-3464 FAX: 231-3480	Kern Los Angeles San Luis Obispo Santa Barbara Ventura
*San Bernardino Field Office 242 East Airport Drive, Suite 105 San Bernardino, CA 92408 (909) 383-4431 FAX: 383-6882 ATSS: 670-4431	Inyo Riverside San Bernardino * After November 1, 1995: 650 Hospitality Lane Suite # 330 San Bernardino, CA 92408
Fresno County Field Office 10 River Park Place East Suite 230 Fresno, CA 93720 (209) 433-0196	Fresno Kings Madera Mariposa Merced Tulare
Santa Clara County Field Office 650 Castro Street, Suite 240 Mountain View, CA 94041 (415) 428-0112 FAX: 428-0279	Monterey San Benito Santa Clara
Orange County Field Office 500 North State College Blvd., Suite 730 Orange, CA 92668 (714) 935-2625 FAX: 935-2628	Orange
San Diego Field Office 7676 Hazard Center Drive Suite 350 San Diego, CA 92108 (619) 220-5454 FAX: 220-5457	Imperial San Diego

SERVICE AND SUPPLY ORDER PERS-OSS-3A

The Supply Section (360) of CalPERS will fill your orders for forms, booklets, etc. To order supplies, complete a Service and Supply Order OSS-3A. 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. CalPERS 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.

INSTRUCTIONS PERS-OSS-3A

1. Please type all entries.
2. Submit blue and yellow copies to CalPERS, 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 ADM-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).

6.5

AGENCY SUPPLY ORDER
PERS-OSS-3A (3/89)



INSTRUCTIONS ON REVERSE

TO: PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ATTENTION: CENTRAL SUPPLY UNIT
P.O. BOX 942715
SACRAMENTO, CA 94229-2715

SHIP TO:		EMPLOYER CODE NUMBER
CONTACT PERSON:		PHONE NUMBER
		()

FORM NUMBER	TITLE	NUMBER OF UNITS	UNIT OF MEASURE	REORDER DATE

PLEASE TYPE IN SHIPPING ADDRESS ON LABEL BELOW USE STREET ADDRESS ONLY F CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM R 400 P STREET O P.O. BOX 942715 M SACRAMENTO, CA 94229-2715 T O	PERS USE ONLY DATE SENT TO AGENCY : COMPLETED BY : DATE RECEIVED IN CSU :
---	---

RETAIN PINK COPY FOR YOUR RECORDS, SUBMIT BLUE AND YELLOW COPIES TO PERS

6.6

CalPERS FORMS AND PUBLICATIONS

FORM NUMBER	TITLE	UNIT OF MEASURE
PERS-MSD-1	Member Action Request	set
PERS-MEM-211	Summary Correction Form	each
PERS-MEM-624	Supplemental Payroll Reporting Form	pad (50 sheets/pad)
PERS-ACC-625A	Payroll Listing for CalPERS	set
PERS-ACC-626	Summary Report	set
PERS-ACC-1279	Summary Report of Employer Contributions Due CalPERS for Contingency Reserve Fund Health Benefit Plans	each
PERS-OSS-3A	Agency Supply Order	set
PERS-HBD-12	Health Benefits Plan Enrollment Form	set
PERS-HBD-21	Direct Payment Authorization	set
PERS-HBD-32	Health Plan Guide	each
PERS-HBD-33	Health Plan Quality Performance Guide	each
PERS-HBD-38	Health Statement Request	each

6.7

CalPERS PUBLICATIONS

Planning your Service Retirement	PERS-PUB-1
School Members - 2% at 60	PERS-PUB-2
State Member Benefits	PERS-PUB-3
State Miscellaneous - 2% at 60 - 1st Tier Benefits	PERS-PUB-3A
State Industrial - 2% at 60 - 1st Tier Benefits	PERS-PUB-3B
State Safety - 2% at 55	PERS-PUB-3C
State Patrol - 2% at 50	PERS-PUB-3D
State Peace Officer/Firefighter - 2.5% at 55	PERS-PUB-3E
State Miscellaneous - 1 1/4% at 65 - 2nd Tier Benefits	PERS-PUB-4A
State Industrial - 1 1/4% at 65 - 2nd Tier Benefits	PERS-PUB-4B
Member Benefits	PERS-PUB-5
Local Miscellaneous - 2% at 60	PERS-PUB-5A
Local Safety - 2% at 50	PERS-PUB-5B
Local Safety - 2% at 55	PERS-PUB-5C
Local Safety - 1/2 Pay at 55	PERS-PUB-5D
Local Safety - 2.5% at 55	PERS-PUB-5E
Local Miscellaneous - 2% at 55	PERS-PUB-5F
Local Safety - 2.35% at 56 (Attachment)	PERS-PUB-6
Disability Retirement	PERS-PUB-10
Industrial Disability Retirement	PERS-PUB-11
Service Credit	PERS-PUB-12
Temporary Annuity	PERS-PUB-13
Partial Service Retirement	PERS-PUB-14
CalPERS Retirement Law	PERS-PUB-15
When You Change Retirement Systems	PERS-PUB-16
Retirement Option 4 Facts	PERS-PUB-18
Do You Have the Right Number?	PERS-PUB-19
Annual Report to Governor and Legislature	PERS-PUB-20
Annual Financial Report - Operations	PERS-PUB-21
Annual Financial Report - Investments	PERS-PUB-22
Annual Report to Members	PERS-PUB-23
PERSpective Newsletter	PERS-PUB-26
The Power of Attorney	PERS-PUB-30
Retired Member Death Benefits	PERS-PUB-31
Direct Deposit of Your Monthly Benefit	PERS-PUB-32
Employment After Retirement	PERS-PUB-33
Taxes and Your Retirement	PERS-PUB-34
Your Application for Disability Retirement	PERS-PUB-35
First-Tier and Second-Tier Retirement Plans	PERS-MEM42(a,b,c)
Judges Member Benefit Booklet	JRS-JUD-1
Death Benefits for 'Active' CalPERS Members (rev. 11-93)	PERS-PUB-1000

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.

CalPERS PRA #1577 001974

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

FROM _____



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

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM
EMPLOYER SERVICES DIVISION
P.O. BOX 942708
SACRAMENTO, CA 94229-2708**

ATTN: Training and Assistance Unit



FROM _____



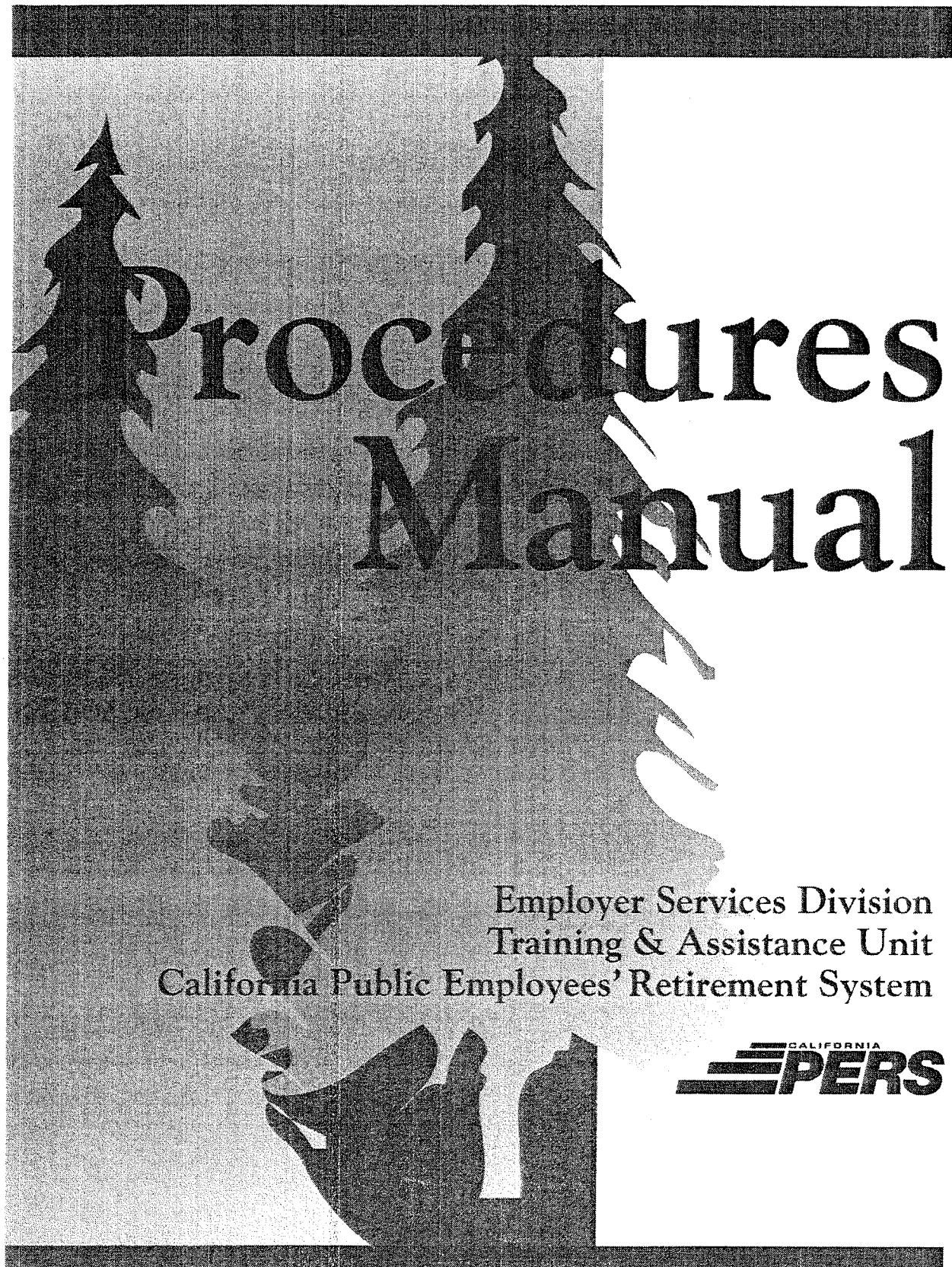
Place stamp here.
Post office will
not deliver mail
without postage.

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM
EMPLOYER SERVICES DIVISION
P.O. BOX 942708
SACRAMENTO, CA 94229-2708**

ATTN: Training and Assistance Unit



CA PERA PRA #1577 001975





Actuarial and Employer Services

INTRODUCTION

I am pleased to announce the June 1997 edition of the CalPERS Public Agency Procedures Manual. Included in the manual are the revised reference numbers reflected in the Public Employees' Retirement Law (PERL) update, plus changes in our own internal procedures.

Governmental procedures can be complex and cumbersome at times. This manual is designed to assist the employer in their interactions with CalPERS. Our Actuarial and Employer Services Division continues to edit this manual to provide a simplified guide to CalPERS procedures. As in the past, if there is a conflict between this manual and the law (PERL), the law will prevail.

I encourage you to make this manual available to all staff that have the responsibility of enrolling employees into CalPERS membership, of submitting CalPERS payroll reports, or of conveying benefit information.

Periodic updates will continue to be sent to you to keep your CalPERS Procedure Manual current. If you have any questions or suggestions regarding the manual, please contact the Actuarial and Employer Services Division at (916) 326-3420

A handwritten signature in cursive script, reading "Kenneth W. Marzion".

Kenneth W. Marzion
Chief, Actuarial and Employer Services Division
June 1997



Circular Letter

California Public Employees' Retirement System
P.O. Box 942709
Sacramento, CA 94229-2709
(916) 326-3420
Telecommunication Device for the Deaf
No Voice (916) 326-3240

Date: June 1, 1997
Reference No:

Circular Letter No: 535-15
Distribution: V, VI, XII SPECIAL

Special:

TO: ALL CONTRACTING PUBLIC AGENCIES

SUBJECT: NEW CALPERS PROCEDURES MANUAL

Please find enclosed the new CalPERS Public Agency Procedures Manual for June 1997.

Included in this revised manual: All references to the Public Employee's Retirement Law (PERL) have been changed to reflect the reorganization of the PERL and the availability of tax-deferring receivable contributions. Other changes in the areas of contracts, membership, payroll reporting, benefits and additional new programs have also been addressed.

This is a replacement manual, and supercedes your current CalPERS Public Agency Procedures Manual dated September 1995.

If you have questions, comments or suggestions, please contact the Actuarial and Employer Services Division at (916) 326-3420.

Sincerely,


Karen DeFrank, Assistant Division Chief
Actuarial and 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 Actuarial and Employer Services Division at (916) 326-3420 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
Electronic Enrollment	2-26
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 of Member Contribution	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	3-17
Payroll Reporting Element Relationships	3-23
Selecting and Reporting Contribution Codes	3-24
Reporting Employer Paid Member Contributions (EPMC) and Employer Pick-Up (EPU)	3-35
Basic Contribution Calculation	3-38
Pay Rate/Earnings Relationship	3-42
Payroll Reporting Methods and Forms	3-50
Pre-List Method	3-51
Reporting Deadlines, Administrative and Delinquency Charges	3-51
Payroll Listing Pre-List	PERS-MEM-625A 3-52
Pre-List Addition	3-57
Payroll Listing Pre-List—Modified Pre-List ..	PERS-MEM-625A 3-63
Payroll Listing—Personal Computer Method	3-67
Diskettes and Magnetic Tape Methods	3-76
Reporting Deadlines, Administrative and Delinquency Charges	3-76
Data Processing Specifications	3-85
Reporting Addresses by Tape for Annual Statements	3-86
Record Formats	3-88
Payroll Listing—All Computerized Reporting Methods	3-92
Supplemental Payroll Reporting Form	PERS-MEM-624 3-89
All Reporting Methods	3-104
Time Extensions and Waivers	3-104
Summary Report, Member and Employer	
Contributions	PERS-ACC-626 3-106
Notice of Adjustment, Employer Contributions ..	PERS-ACC-344 3-125
Notice of Adjustment	PERS-ACC-1520 3-129
Electronic Funds Transfer	3-132
Payroll Discrepancies	3-133
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
Member Home Loan Program	5-6
CalPERS Bulletin Board System	5-7
CalPERS Internet Site	5-8
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	PERS	6-1-97	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

1-2

TELEPHONE AND SECTION DIRECTORY

1-3

	Telephone Number	Section Code*
ACTUARIAL AND EMPLOYER SERVICES	(916) 326-3420	200
PUBLIC AGENCY CONTRACT SERVICES	326-3420	220
Optional Contract Provisions	326-3420	220
HEALTH BENEFIT SERVICES DIVISION	326-3970	540
Public Agency Unit	326-3970	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.

1-4

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 Training Representative for your county at (916) 326-3420.

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

1-5

T-6

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 20997)

A member may receive up to 4 years of service credit for military service prior to employment.

1959 Survivor Benefits (Government Code Sections 21571, 21572 and 21573)

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 21573 which provides an additional increase in the monthly allowance payable.

Sick Leave Credit (Government Code Section 20963)

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 21002)

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 21662)

This section provides that the death benefit paid to beneficiaries of retired members will be \$600.

Post-Retirement Survivor Allowance (Government Code Sections 21629 and 21630)

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.

1-8

OPTIONAL CONTRACT PROVISIONS FOR COUNTY SCHOOLS

1. Optional Membership for Part-Time Employees (Government Code Section 20325)

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 20305) 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 20444)

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.

1-9