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Resolution No. 1999-235

RESOLUTION OF THE CITY OF SAN BERNARDINO IMPLEMENTING THE PROVISIONS OF SECTION 414(H) (2) OF THE INTERNAL REVENUE CODE FOR LOCAL FIRE AND POLICE MEMBERS

WHEREAS, the City of San Bernardino has the authority to implement Government Code Section 20636(c) (4) pursuant to Government Code Section 20691;

WHEREAS, the City of San Bernardino has a written labor policy or agreement which specifically provides for the inclusion of normal member contributions paid by the employer on behalf of the members as additional compensation.

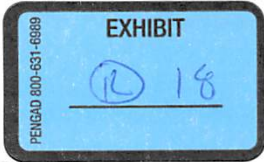
WHEREAS, one of the steps in the procedures to implement this section is the adoption by the governing body of the City of San Bernardino of a Resolution giving notice of its intention to commence reporting the value of employer paid member contributions (EPMC) as compensation for all members of local fire and police safety members;

WHEREAS, the following is a statement of the proposed change in reporting compensation to PERS:

The City of San Bernardino elects to pay nine percent (9%) of employees' compensation earnable as Employer Paid Member Contributions and report the same percent (value) of compensation earnable {excluding Government Code Section 20636(c) (4)} as additional compensation.

This benefit shall apply to all employees of local fire and police safety classes.

The effective date of this Resolution shall be January 1, 2000.



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RESOLUTION OF THE CITY OF SAN BERNARDINO IMPLEMENTING THE PROVISIONS OF SECTION 414(H) (2) OF THE INTERNAL REVENUE CODE FOR LOCAL FIRE AND POLICE MEMBERS

NOW, THEREFORE, BE IT RESOLVED that the governing body of the City of San Bernardino shall implement Government Code Section 20636(c)(4) pursuant to Section 20691 by paying and reporting the value of Employer Paid Member Contributions for all employees of the local fire and police safety classes as indicated above.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the Common Council of the City of San Bernardino at a joint regular meeting thereof, held on the 20th day of September, 1999, by the following vote,

to wit:

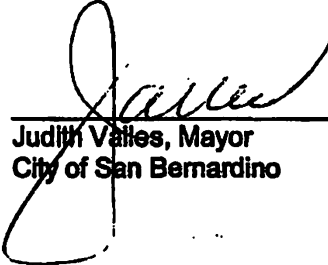
COUNCILMEMBERS:	AYES	NAYES	ABSTAIN	ABSENT
ESTRADA	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
LIEN	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
MCGINNIS	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
SCHNETZ	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
VACANT - 5th Ward	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ANDERSON	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
MILLER	<u> x </u>	<u> </u>	<u> </u>	<u> </u>

Rachel G. Clark
Rachel G. Clark, City Clerk

1999-235

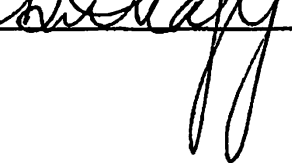
1 RESOLUTION OF THE CITY OF SAN BERNARDINO IMPLEMENTING THE
2 PROVISIONS OF SECTION 414(H) (2) OF THE INTERNAL REVENUE CODE FOR
3 LOCAL FIRE AND POLICE MEMBERS

4 The foregoing resolution is hereby approved this 22nd of
5 September, 1999.

6
7 
8 Judith Valles, Mayor
9 City of San Bernardino

10 Approved as to form and
11 Legal content:

12 JAMES F. PENMAN,
13 City Attorney

14 By: 
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2000, Section H of this article will replace this section.

H. The City will increase the base salary of all employees covered by this agreement by converting the nine percent (%) Employer-Paid Member Contribution (EPMC) to base salary. This base salary is "compensation earnable" as defined in Section 20636 (c) of the California Government Code and shall be reported to the Public Employees' Retirement System (hereinafter "PERS"). Employees will then assume responsibility for payment of the nine percent (9%) employee retirement contribution to PERS and all associated costs for the conversion of the EPMC to base salary. The City shall designate such payment as an Employer Pick-Up as defined under the provisions of Section 414(h)(2) of the Internal Revenue Code (26 USC & 414(h)(2)). The employee contribution to PERS shall be made through automatic payroll deductions from the base salary in accordance with PERS regulations.

For purposes of determining overtime compensation and other salary payments, including but not limited to, payoffs of sick leave, vacation accruals, holiday accruals and comp time balances, the aforementioned nine percent (9%) base salary increase shall not be considered.

I. The City shall provide written notification to representatives of the union prior to the end of each fiscal year, which identifies the applicable rate for the next fiscal year.

Section 7 - On-Call/Call-Back/Standby

Any employee on "on-call" status will receive a minimum of two- (2) hours' pay at time-and-a-half for all or any portion of a 24-hour day. If called back any time within the first two (2) hours of on-call, the time worked will be deducted from the two (2) hours on-call. If the call-back occurs after two (2) hours expire, call-back time will be clocked from the time the employee receives the call to report. Compensation for that time is in addition to the on-call status.

In the event an employee is placed on "standby" for court subpoena, the employee will receive two (2) hours standby pay at time-and-a-half. If the employee is called to court and does not go beyond 12:00 hours on that day, it will be considered part of the two (2) hours standby. If the employee has to appear after the noon recess, any additional time will be added to the two (2) hours standby, plus one-half hour travel time. In cases where the subpoena is for 13:30 hours, or another time, the standby will start with time stated on the subpoena. In those cases where the subpoena is for 13:30 or later, the employee's time will be computed at the amount of time between the time of subpoena and 17:00, plus 30 minutes travel time. In the event the employee is required to pay parking fees, the employee will be reimbursed. If the employee is required to stay through noon recess, he

Fire Safety MOU

1999-235

EXCERPT FROM POLICE SAFETY MOU
CONTRACT EFFECTIVE 1/1/99 TO 12/31/01
ARTICLE III, SECTION 2

Section 2 - PERS/Retirement Plan

A. The City will continue to participate in an employees' retirement plan for members by contract with the California Public Employees' Retirement System (PERS), under the current "2% at age 50" formula.

B. The City will continue to contract with PERS to provide the "highest 12 month" retirement formula.

C. The City will pay nine percent (9%) of the members' contribution to PERS through December 31, 1999. Effective January 1, 2000, Section E below will supercede this section.

D. The City will provide Post Survivors' Retirement benefit.

E. **PERS Salary Conversion:** The City will increase the base salary of all employees covered by this agreement by converting the nine percent (9%) Employer Paid Member Contribution (EPMC) to base salary. This base salary is "compensation earnable" as defined in Section 20636 (c) of the California Government Code and shall be reported to the Public Employees' Retirement System (hereinafter "PERS"). Employees will then assume responsibility for payment of the nine percent (9%) employee retirement contribution to PERS and all associated costs for the conversion of the EPMC to base salary. The City shall designate such payment as an Employer Pick-Up as defined under the provisions of Section 414(h)(2) of the Internal Revenue Code (26 USC & 414(h)(s)). The employee contribution to PERS shall be made through automatic payroll deductions from the base salary in accordance with PERS regulations.

For purposes of determining overtime compensation and other salary payments, including but not limited to, payoffs of sick leave, vacation accruals, holiday accruals and comp time balances, the aforementioned nine percent (9%) base salary increase shall not be considered.

F. The City shall provide written notification to representatives of the union prior to the end of each fiscal year, which identifies the applicable rate for the next fiscal year.

Section 3 - Overtime

A. **Policy:** It is the policy of the City to discourage overtime, except when necessitated by abnormal or unanticipated workload situations. The City has the right to require overtime to be worked as necessary. Consistent with this policy, the Chief will make every effort to assign overtime evenly among the employees with similar skills or assignments.

1999-235

**EXCERPT FROM FIRE SAFETY MOU
CONTRACT EFFECTIVE 1/1/99 TO 12/31/02
ARTICLE III, SECTION 6**

A. **Policy:** It is the policy of the City to discourage overtime except when necessitated by abnormal or unanticipated workload situations. The City has the right to require overtime to be worked as necessary. Consistent with this policy, the Fire Chief, Deputy Chief and Battalion Chiefs, will make every effort to assign overtime evenly among the employees with similar skills or assignments.

B. **Definition:** Overtime is defined as all hours worked in excess of the regularly scheduled workweek. All overtime shall be reported in increments of six (6) minutes and is non-accumulative and non-payable when incurred in units of less than six (6) minutes. Holiday leave, sick leave, vacation leave and court time shall be considered as time worked for purposes of computing overtime compensation.

C. **Compensation:** Payment for overtime shall be made on the first regular payday following the pay period in which overtime is worked, unless overtime compensation cannot be computed until some later date, in which case overtime will be paid on the next regular payday after such computation can be made.

Section 6 - Retirement Plan

A. The City shall continue to participate in an employees' retirement plan for Public Safety Officers, by contract with the California Public Employees' Retirement System (PERS) under the current "2% at age 50" formula.

B. The City shall continue to provide the "highest 12 month" retirement formula and Military Service Credit.

C. The City shall contract with PERS to provide the Fourth Level 1959 Survivor Benefit. All costs will be borne by the employee.

D. The City shall continue to provide the Post-Survivors' Retirement Benefit.

E. The City shall continue to provide the Post-Retirement Survivor Allowance to Continue After Remarriage benefit.

F. The City shall continue to pay through December 31, 1999, nine percent (9%) of the members' contribution to PERS credited to the employee's account as a fringe benefit, for current, active employees hired prior to July 1, 1997. Effective January 1, 2000, Section H of this article will replace this section.

G. For any employee hired on or after July 1, 1997, the City will pay five percent (5%) of the members' contribution to PERS credited to the employee's account as a fringe benefit. Upon said employees completing five (5) years of service the City will pay nine percent (9%) of the members' contribution to PERS credited to the employee's account as a fringe benefit on the first pay period of the sixth year of service. Effective January 1,

Fire Safety MOU