

# GASB 68 Census Data for June 30, 2017 Public Agency Employers

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CalPERS is providing GASB 68 Census Data to all requesting Employers. Member census data has been placed into a CSV (Comma-Separated Value) file which can be converted to Employer's preferred file type (e.g., excel). See below for the data field names and descriptions that will be provided.

Several Data Field Names listed below have endnotes. Please scroll to the endnote section of this document and locate the corresponding table where the possible values and definitions will be listed for the Data Field Name.

Column	Data Field Name	Description of the Field Name
1	Member MyCalPERS ID	The unique value assigned to each member that participates with CalPERS.
2	Valuation Date ID	The unique, system generated ID identifying a valuation date for a particular program.
3	Contract Package ID	The unique, system generated ID assigned to a contract package which groups people with the same retirement benefits within a single rate plan.
4	Employee Category <sup>(i)</sup>	The occupational category that applies to an employee's employment classification within an organization.
5	Organization MyCalPERS ID	The unique, system generated ID assigned to an Organization interacting with CalPERS.
6	Member Type	Identifies a particular member type. Sample Valid Values: 1 – Active (member is currently receiving payroll at the rate plan being valued); 2 – Transferred (member left employment at the rate plan being valued, but left service on deposit, and is now working at another PERS rate plan or reciprocal agency); 3 – Separated (member left employment and left service on deposit at the rate plan being valued, but is no longer working at a PERS rate plan or reciprocal agency); 5 – Receiving (member is receiving benefit payments from the rate plan being valued); 6 - Not Valued (no liability exists for this member at the rate plan being valued)
7	Valuation Group Liability Status <sup>(ii)</sup>	Identifies status of valuation group.

8	Valuation Group Liability Sub Status <sup>(iii)</sup>	Further differentiates the Valuation Group Liability Status.
9	Community Property Type <sup>(iv)</sup>	Identifies whether the record is related to a community property split and the type of community property relation.
10	Recipient Type <sup>(v)</sup>	The identifier indicating the reason why the individual is receiving benefits.
11	Retirement Option <sup>(vi)</sup>	The retirement option elected by the original member. Beneficiaries are set to Option 9 (Life Only).
12	Last Name	Participant last name.
13	First Name	Participant first name.
14	Sex	The gender of the individual. Attribute Notes / Sample Valid Values: M - Male; F - Female.
15	Birth Date	The date member was born. (If our data is incorrect, please contact member services at 1-888-calpers)
16	Original Package Membership Start Date	The earliest start date into your agency for the contract package. Should match agencies records.
17	Assumption Alignment Date	The earliest start date into PERS. This date may be pushed back if the member bought back service. Can be used in running parallel valuations.
18	Normal Cost Start Date	The earliest start date into your agency for the rate plan (Miscellaneous, Safety, etc.). This date may be pushed back if the member bought back service. Can be used in running parallel valuations.
19	Membership Effective Date	The earliest start date into an agency in PERS (usually, column 17 and 19 are the same). This date may be pushed back if the member bought back service. Can be used in running parallel valuations.
20	Pay Part Time Percent	The estimated percentage of full time that the member worked in the rate plan being valued (full time = 1).
21	Service Credit Purchase	The number of years of service the member has purchased in the rate plan being valued. Due to system issues, there are some service credit purchases that will be valued as part of the member's total service, but will not specifically be listed in this field.
22	Program Eligibility Service	Reflects Service within CalPERS.

23	Total Service on Valuation Date	Reflects Service within the contract package being valued.
24	Annual Benefit Compensation Amount <sup>(vii)</sup>	This is the estimated full-time equivalent annual pay for the member. (For detail see endnotes)
25	Annual Special Compensation Amount	This is a sum of all the special compensation amounts earned over the valuation year amongst all rate plans. This amount may be higher than your rate plan's records if the member was active at multiple rate plans during the 16/17 fiscal year.
26	Annual Benefit Compensation Capped (ABC Capped)	The Capped Annual Benefit Compensation Amount used in the valuation. This incorporates any necessary caps dictated by the Internal Revenue Code or PEPR law.
27	Annual Frozen Compensation Amount	The frozen compensation amount for benefit processing. (for example: member's compensation is frozen at the date of a community property split and stored here on the ex-spouse's record)
28	To-date Total Balance Amount	This is the total to-date employee contributions for the contract package being valued.
29	Member Benefit Start Date	The date benefit payment eligibility began for the original recipient. (blank for non-retired members)
30	First Payment Date	For members, this will match member benefit start date, for beneficiaries it will be when they first are eligible for the benefit.
31	Temporary Annuity End Date	The temporary annuity ending date.
32	Sex Statutory Beneficiary 1	The gender of the Statutory Beneficiary 1. (Blank for non-retired members)
33	Birth Date Statutory Beneficiary 1	The date the Statutory Beneficiary 1 was born. (Blank for non-retired members)
34	Beneficiary Type Statutory Beneficiary 1	The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent, Designated Beneficiary.
35	Sex Statutory Beneficiary 2	The gender of the Statutory Beneficiary 2.
36	Birth Date Statutory Beneficiary 2	The date the Statutory Beneficiary 2 was born.
37	Beneficiary Type Statutory Beneficiary 2	The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent, Designated Beneficiary.

38	Sex Statutory Beneficiary 3	The gender of the Statutory Beneficiary 3.
39	Birth Date Statutory Beneficiary 3	The date the Statutory Beneficiary 3 was born.
40	Beneficiary Type Statutory Beneficiary 3	The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent, Designated Beneficiary.
41	Sex Designated Beneficiary 1	The gender of the Designated Beneficiary 1.
42	Birth Date Designated Beneficiary 1	The date the Designated Beneficiary 1 was born.
43	Option 4 Joint Survivor Percent Designated Beneficiary 1	The percent of the retired member's benefit that will be paid to the beneficiary upon the retired member's death.
44	Sex Designated Beneficiary 2	The gender of the Designated Beneficiary 2.
45	Birth Date Designated Beneficiary 2	The date the Designated Beneficiary 2 was born.
46	Option 4 Joint Survivor Percent Designated Beneficiary 2	The percent of the retired member's benefit that will be paid to the beneficiary upon the retired member's death.
47	Sex Designated Beneficiary 3	The gender of the Designated Beneficiary 3.
48	Birth Date Designated Beneficiary 3	The date the Designated Beneficiary 3 was born.
49	Option 4 Joint Survivor Percent Designated Beneficiary 3	The percent of the retired member's benefit that will be paid to the beneficiary upon the retired member's death.
50	Pension Current Monthly Amount (Non Pre-Retirement Death)	Current monthly pension amount for Non Pre-Retirement Death.
51	Annuity Current Monthly Amount (Non Pre-Retirement Death)	Current monthly service annuity amount for Non Pre-Retirement Death.
52	Continuance Current Monthly Amount (Non Pre-Retirement Death)	Current monthly continuance amount for Non Pre-Retirement Death.
53	Temporary Annuity Current Monthly Amount (Non Pre-Retirement Death)	Current monthly temporary annuity amount for Non Pre-Retirement Death.

54	Additional Annuity Monthly Amount (Non Pre-Retirement Death)	Monthly additional annuity amount for Non Pre-Retirement Death.
55	PPPA Monthly Amount (Non Pre-Retirement Death)	Current monthly PPPA (Purchasing Power Protection Allowance) amount for Non Pre-Retirement Death.
56	Pension Current Monthly Amount (Industrial Pre-Retirement Death)	Current monthly pension amount for Industrial Pre-Retirement Death.
57	Annuity Current Monthly Amount (Industrial Pre-Retirement Death)	Current monthly service annuity amount for Industrial Pre-Retirement Death.
58	Continuance Current Monthly Amount (Industrial Pre-Retirement Death)	Current monthly continuance amount for Industrial Pre-Retirement Death.
59	Temporary Annuity Current Monthly Amount (Industrial Pre-Retirement Death)	Current monthly temporary annuity amount for Industrial Pre-Retirement Death.
60	Additional Annuity Monthly Amount (Industrial Pre-Retirement Death)	Monthly additional annuity amount for Industrial Pre-Retirement Death.
61	PPPA Monthly Amount (Industrial Pre-Retirement Death)	Current monthly PPPA (Purchasing Power Protection Allowance) amount for Industrial Pre-Retirement Death.
62	Pension Current Monthly Amount (Ordinary Pre-Retirement Death)	Current monthly pension amount for Ordinary Pre-Retirement Death.
63	Annuity Current Monthly Amount (Ordinary Pre-Retirement Death)	Current monthly service annuity amount for Ordinary Pre-Retirement Death.
64	Continuance Current Monthly Amount (Ordinary Pre-Retirement Death)	Current monthly continuance amount for Ordinary Pre-Retirement Death.
65	Additional Annuity Monthly Amount (Ordinary Pre-Retirement Death)	Monthly additional annuity amount for Ordinary Pre-Retirement Death.
66	PPPA Monthly Amount (Ordinary Pre-Retirement Death)	Current monthly PPPA (Purchasing Power Protection Allowance) amount for Ordinary Pre-Retirement Death.

**ENDNOTES:**

i Data Field Name – Employee Category:

<b>Employee Category Values</b>	<b>Employee Category Definitions</b>
1	Miscellaneous
10	Volunteer Firefighter
11	Judge/Justice
12	Legislator
13	Constitutional Officer
14	Statutory Officer
19	Local Sheriff
2	Industrial
20	Local Prosecutors
3	Firefighter
4	Police Officer
5	Other Safety
6	County Peace Officer
7	Patrol Officer
8	Peace Officer/Firefighter
9	School Police

ii Data Field Name – Valuation Group Liability Status:

<b>Valuation Group Liability Status Values</b>	<b>Valuation Group Liability Status Definitions</b>
1	Active
10	Closed
12	Not Valued
2	Transferred
3	Separated
4	Non-Industrial Death in Service
5	Industrial Death in Service
6	Non-Industrial Disability Retirement
7	Industrial Disability Retirement
8	Service Retirement

iii Data Field Name – Valuation Group Liability Sub Status:

Valuation Group Liability Sub Status Values	Valuation Group Liability Sub Status Definitions
1	Working Within Program
2	Full Reciprocity
3	Beneficiary Receiving
6	No Further Payments
7	Member Receiving
8	Refunded

iv Data Field Name – Community Property Type:

Community Property Type Value	Community Property Type Definitions
AP1	Alternate Payee 1 (Community Property relation, former spouse's record)
N	None (NO former spouse Relation)

v Data Field Name – Recipient Type:

Recipient Type Values	Recipient Type Definitions
AP1	Alternate Payee 1
B	Beneficiary
M	Member

vi Data Field Name – Retirement Option:

Retirement Option Values	Retirement Option Definitions
1	Return Employee Contribution
2	100% with Pop Up
3	50% with Pop Up
4	Option 4
5	100% with no Pop Up
6	50% with no Pop Up
9	Life Only

vii Data Field Name – Annual Benefit Compensation:

Active: We evaluate each month's payroll during the fiscal year by pulling the highest pay rate of the month and calculating a monthly equivalent. All 12 monthly equivalents are summed together to get Annual Benefit Compensation. There are special calculations for part time payroll.

Transfer to another PERS rate plan (Valuation Group Liability Status: 2, Valuation Group Liability Sub-Status: 1): Same as active, but Annual Benefit Compensation is based on earnings at the other PERS rate plan.

Transfer with reciprocity (Valuation Group Liability Status: 2, Valuation Group Liability Sub-Status: 2): Annual Benefit Compensation is based on their highest one year final compensation during PERS employment, based on provisions from all employers. The percent changes over time using our salary growth assumption.

Separated that left money on deposit at your rate plan (Valuation Group Liability Status: 3): Annual Benefit Compensation is based on their highest one year final compensation during PERS employment, based on provisions from all employers.