

GASB 68 Census Data for June 30, 2018 Public Agency Employers

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 |
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| 1 | Member CalPERS 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 | Valuation Rate Plan Identifier | The unique identifier used to identify members which share a single employer contribution rate and valuation report. |
| 4 | Benefit Group Key | The unique, system generated key assigned to a benefit group which groups people with the same retirement benefits within a single rate plan. |
| 5 | Member Category Code ⁽ⁱ⁾ | The occupational category that applies to an employee's employment classification within an organization. |
| 6 | Organization CalPERS ID | The unique, system generated ID assigned to an Organization interacting with CalPERS. |
| 7 | Valuation Group Liability ID | The unique, system generated ID assigned to the employer's liability (obligation to pay promised future benefits) generated whenever an individual enters a valuation group. |
| 8 | Valuation Group Liability Status ⁽ⁱⁱ⁾ | Identifies a particular member type. Sample Valid Values: ACT – Active (member is currently receiving payroll at the valuation rate plan being valued); TRA – Transferred (member left employment at the valuation rate plan being valued, but left service on deposit, and is now working at another PERS rate plan or reciprocal agency); SEP – Separated (member left employment and left service on deposit at the valuation rate plan being valued, but is no |

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| | | longer working at a PERS valuation rate plan or reciprocal agency). |
| 9 | Valuation Group Liability Sub Status (iii) | Further differentiates the Valuation Group Liability Status. |
| 10 | Recipient Type (iv) | The identifier indicating the reason why the individual is receiving benefits. |
| 11 | Retirement Option (v) | The retirement option elected by the original member. |
| 12 | PEPRA Indicator | Indicates whether the member record is PEPRA. |
| 13 | Last Name | Participant last name. |
| 14 | First Name | Participant first name. |
| 15 | Gender | The gender of the individual. Attribute Notes / Sample Valid Values: M - Male; F - Female. |
| 16 | Birth Date | The date the member was born. (If our data is incorrect, please contact Customer Service at 1-888-CalPERS) |
| 17 | Assumption Alignment Date | The earliest start date into PERS. Can be used in running parallel valuations. |
| 18 | Normal Cost Start Date | The earliest start date into your agency for the valuation rate plan (Miscellaneous, Safety, etc.). 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). Can be used in running parallel valuations. |
| 20 | Pay Part Time Percent | The estimated percentage of the year that the member worked in the valuation rate plan being valued. |
| 21 | Service Credit Years | Reflects Service within the benefit group being valued. |
| 22 | Service Credit Purchase Years | The number of years of service the member has purchased in the benefit group being valued. Due to system limitations, 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. |
| 23 | Program Eligibility Service | Reflects Total Service within CalPERS. |

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| 24 | Balance Amount | This is the total employee contributions for the benefit group being valued. |
| 25 | Benefit Compensation Amount ^(vi) | This is the estimated full-time equivalent annual pay for the member. (For detail see endnotes) |
| 26 | Special Compensation Amount | This is a sum of all the special compensation amounts earned over the valuation year amongst all valuation rate plans. This amount may be higher than your valuation rate plan's records if the member was active at multiple valuation rate plans during the 17/18 fiscal year. |
| 27 | FAC 1 Capped | This represents the highest One-Year Final Compensation Amount based on reported payroll under Classic appointments. This incorporates any necessary caps dictated by the Internal Revenue Code. |
| 28 | FAC 3 Capped | This represents the highest Three-Year Final Compensation Amount on reported payroll under Classic appointments. This incorporates any necessary caps dictated by the Internal Revenue Code. |
| 29 | FAC 3 PEPR A Capped | This represents the highest Three-Year Final Compensation Amount on reported payroll under PEPR A appointments. This incorporates any necessary caps dictated by the Internal Revenue Code or PEPR A law. |
| 30 | 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). Optional member's compensation is stored here as well. |
| 31 | Benefit Start Date | The retirement date for the original recipient. |
| 32 | Beneficiary Start Date | The date when the beneficiary is first eligible for the benefit. |
| 33 | Temporary Annuity End Date | The temporary annuity ending date. |
| 34 | Gender Statutory Beneficiary 1 | The gender of the Statutory Beneficiary 1. |
| 35 | Birth Date Statutory Beneficiary 1 | The date the Statutory Beneficiary 1 was born. |
| 36 | Beneficiary Type Statutory Beneficiary 1 | The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary – Parent. |
| 37 | Gender Statutory Beneficiary 2 | The gender of the Statutory Beneficiary 2. |

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| 38 | Birth Date Statutory Beneficiary 2 | The date the Statutory Beneficiary 2 was born. |
| 39 | Beneficiary Type Statutory Beneficiary 2 | The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent. |
| 40 | Gender Statutory Beneficiary 3 | The gender of the Statutory Beneficiary 3. |
| 41 | Birth Date Statutory Beneficiary 3 | The date the Statutory Beneficiary 3 was born. |
| 42 | Beneficiary Type Statutory Beneficiary 3 | The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent. |
| 43 | Gender Designated Beneficiary 1 | The gender of the Designated Beneficiary 1. |
| 44 | Birth Date Designated Beneficiary 1 | The date the Designated Beneficiary 1 was born. |
| 45 | Option 4 Joint Survivor Percent Designated Beneficiary 1 | The percent of the retired member's optional benefit that will be paid to the beneficiary upon the retired member's death. |
| 46 | Gender Designated Beneficiary 2 | The gender of the Designated Beneficiary 2. |
| 47 | Birth Date Designated Beneficiary 2 | The date the Designated Beneficiary 2 was born. |
| 48 | Option 4 Joint Survivor Percent Designated Beneficiary 2 | The percent of the retired member's optional benefit that will be paid to the beneficiary upon the retired member's death. |
| 49 | Gender Designated Beneficiary 3 | The gender of the Designated Beneficiary 3. |
| 50 | Birth Date Designated Beneficiary 3 | The date the Designated Beneficiary 3 was born. |
| 51 | Option 4 Joint Survivor Percent Designated Beneficiary 3 | The percent of the retired member's optional benefit that will be paid to the beneficiary upon the retired member's death. |
| 52 | Pension Base Monthly Amount | The original monthly pension amount. |
| 53 | Pension Current Monthly Amount | The current monthly pension amount (Base + COLA). |

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| 54 | Annuity Base Monthly Amount | The monthly annuity amount. |
| 55 | Continuance Base Monthly Amount | The original monthly continuance amount. |
| 56 | Continuance Current Monthly Amount | The current monthly continuance amount (Base + COLA). |
| 57 | Temporary Annuity Base Monthly Amount | The original monthly temporary annuity amount. |
| 58 | Temporary Annuity Current Monthly Amount | The current monthly temporary annuity amount (Base + COLA). |
| 59 | Additional Annuity Monthly Amount | The monthly additional annuity amount. |
| 60 | PPPA Monthly Amount | The monthly PPPA (Purchasing Power Protection Allowance) amount. |

ENDNOTES:

ⁱ Data Field Name – Member Category Code:

| MEMBER_CAT_CD | MEMBER_CAT_NAME |
|----------------------|--------------------------------|
| ASE | Assembly |
| CFT | California Highway Patrol |
| CNO | Constitutional Officer |
| JR1 | Judges 1 |
| JR2 | Judges 2 |
| MIS | Miscellaneous |
| NGU | National Guard |
| PFT | Peace Officers - Fire Fighters |
| SCP | Safety - County Peace Officer |
| SEA | Senate |
| SFI | Safety - Fire |
| SIF | State Industrial |
| SMF | State Miscellaneous |
| SOS | Safety - Other Safety |
| SPO | Safety - Police |
| SPR | Safety - Prosecutor |
| SSF | State Safety |
| SSH | Safety - Sheriff |
| SSP | Safety – School Police |
| STO | Statutory Officer |

ⁱⁱ Data Field Name – Valuation Group Liability Status:

| STATUS_TYPE_CD | STATUS_TYPE_NAME |
|-----------------------|--------------------------------|
| ACT | Active |
| CLS | Closed |
| IDR | Duty Disability Retirement |
| IDT | Duty Death |
| ODR | Non-Duty Disability Retirement |
| ODT | Non-Duty Death |
| SEP | Separated |
| SER | Service Retirement |
| TRA | Transferred |
| PSR | Partial Service Retirement |

iii Data Field Name – Valuation Group Liability Sub Status:

| SUB_STATUS_TYPE_CD | SUB_STATUS_NAME |
|---------------------------|------------------------|
| REF | Refunded |
| RCS | Related CP Separated |
| RCR | Related CP Receiving |
| BNR | Beneficiary Receiving |
| MBR | Member Receiving |
| INP | In-Program |
| RCP | Outgoing Reciprocity |

iv Data Field Name – Recipient Type Code:

| RECIPIENT_TYPE_CD | RECIPIENT_TYPE_DESC |
|--------------------------|---|
| MEM | Member with no Community Property split of account. |
| MCP | Member with a Community Property split of account. |
| CPS | The non member account of a Community Property split occurring before member retirement. |
| CPP | The non member account of a Community Property split occurring after member retirement. |
| SUR | Either a beneficiary receiving benefits resulting from either a member's pre-retirement death or one receiving only a post-retirement survivor allowance. |
| BCS | Beneficiary receiving benefits from a retired non members death where a Community Property split occurred before member retirement. |
| BCP | Beneficiary receiving benefits from a retired non members death where a Community Property split occurred after member retirement. |
| BEN | Beneficiary receiving benefits from a retired members death with no Community Property split of account. |
| BMC | Beneficiary receiving benefits from a retired members death where a Community Property split of account occurred. |

^v Data Field Name – Retirement Option:

| RET_OPTION_TYPE_CD | RET_OPTION_TYPE_NAME |
|--------------------|---|
| UMA | Unmodified Allowance |
| O1 | Option 1 |
| O2 | Option 2 - 100% w/ Pop-up |
| O2W | Option 2w - 100% w/o Pop-up |
| O3 | Option 3 - 50% w/ Pop-up |
| O3W | Option 3w - 50% w/o Pop-up |
| O42 | Option 4 - 2w & 1 |
| O43 | Option 4 - 3w & 1 |
| O4A | Option 4 - Reduced Allowance for a Fixed Period of Time |
| O4B | Option 4 - Individual Lifetime Beneficiary |
| O4D | Option 4 - Specific Dollar to Beneficiary |
| O4M | Option 4 - Multiple Lifetime Beneficiaries |
| O4P | Option 4 - Specific Percent to Beneficiary |
| O4R | Option 4 - Reduction on Death of Retiree or Named Beneficiary |
| CO1 | Court Ordered Option 4/1 |
| CO2 | Court Ordered Option 4/2W |
| CO3 | Court Ordered Option 4/3W |
| COD | CO CP Specific Dollar |
| COP | CO CP Specific Percentage |
| COU | Court Ordered Option 4/UA |

^{vi} Data Field Name – Benefit Compensation Amount:

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

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

Transfer with reciprocity (Valuation Group Liability Status: TRA, Valuation Group Liability Sub-Status: RCP): Benefit Compensation Amount is based on their highest one-year or three-year final compensation during PERS employment, based on provisions from all employers. The amount changes over time using our payroll growth assumption.

Note: These input values are not capped. The valuation system applies the applicable caps as dictated by Internal Revenue Code or PEPRALaw.