School Employer Advisory Committee

August 7, 2019

CalPERS

Legislative Update

Andrew White
Legislative Affairs Division

Membership Determinations Arrears Process

Veronica Coria

Employer Account Management Division

Topics

- What Can Lead to an Arrears Review
- School Employer Responsibilities
- Criteria for Membership Eligibility
- Required Documentation
- Notification of Late Appointment
- Teacher Assistants (TA)
- Completing Payroll Detail Requests
- Resources

What Can Lead to an Arrears Review (1 of 2)

- Membership date issues
- 90-day violation
- Missing payroll
- Updating an appointment
- Service Prior to Membership (SPM) Request
- Retirement, Death, and/or Disability

What Can Lead to an Arrears Review (2 of 2)

- Business partner/member call into CalPERS Contact Center
- Member refunds or re-deposit
- System triggers, audits, errors, etc.
- Other exceptions

School Employer Responsibilities

- Verify employees' CalPERS status
- Enroll and report each member timely
- Notify CalPERS of changes in employment/enrollment
- Update and maintain appointments in my|CalPERS
- Report payroll timely and correctly
- Apply membership eligibility rules (Gov. Code section 20305)
- Provide all required documentation (Gov. Code section 20221)

Criteria for Membership Eligibility (1 of 2)

- Gov. Code 20305
  - Already a CalPERS member with funds on deposit (once a member rule)
  - Permanent full-time
  - Permanent part-time (working 20 hours a week or more)

Criteria for Membership Eligibility (2 of 2)

- Completed 1,000 work hours within a fiscal year
  - Temporary
  - Indeterminate
  - Limited term
  - Irregular positions (i.e., on call, seasonal, substitutes, intermittent, extra help, etc.)

Required Documentation

- Hiring documents
- MEM-1344
- Time base and tenure
- Teacher’s Assistant questionnaire and certificate
- ACC-167

Notification of Late Appointment

- When an appointment is entered more than 90 days after the eligibility date my|CalPERS creates a notification to review for arrears
- Late enrollments are considered employer-paid arrears
  - Gov. Code section 20283: Employer pays member and employer arrears cost, plus a $500 admin fee
  - An explanation may be required for arrears review

Teacher Assistants (TA)

- Gov. Code 20300 (d)
  - CalPERS requires the TA certificate and duty statement for classified employees
- CalPERS' Membership Review Team (MRT) recommends submitting the TA certificate and duty statement with SPM request
  - If not, CalPERS allows 30-days to provide certificate
  - After 30 days Membership will continue to process as arrears

Completing Payroll Detail Requests (1 of 4)

- Payroll records are maintained by agencies contracting with CalPERS
- Payroll detail requests (i.e., MEM-1344, SPM request, or MRT request)
  - Complete form timely
  - Break into fiscal years (July 1 to June 30)
  - Do NOT overlap pay periods
  - Provide overtime and regular hours separately
  - Working multiple positions at multiple districts

Completing Payroll Detail (2 of 4)

MEM 1344 Form – Top Portion

- Dates of employment
- Provide hire date
- Time base and tenure

Completing Payroll Detail (3 of 4)

MEM 1344 Form – Continued

- Start and end dates
- Positions
- Pay rate
- Hours
- Earnings
- Signature of authorized personnel

Completing Payroll Detail (4 of 4)

MEM 1344 – Helpful Tips

- Provide any documentation to assist in arrears determination
- Unavailable payroll records
  - Work with member to provide an estimate based off W-2's
  - Certified estimate (MEM-1344) accepted based on valid documentation and authorized certification
- Exception to completing
  - Spreadsheet with payroll detail replicating all columns on the MEM-1344
  - Accepted with authorized signature certifying information is valid

Resources

- Public Agency and Schools Reference Guide
- Membership_Reporting@calpers.ca.gov
- CalPERS Customer Contact Center
  - **888 CalPERS** (or **888**-225-7377)
- Circular Letter 200-060-18

Questions

Schools Pool Actuarial Update Employer Contribution Projections

Kurt Schneider

Actuarial Office

CalPERS

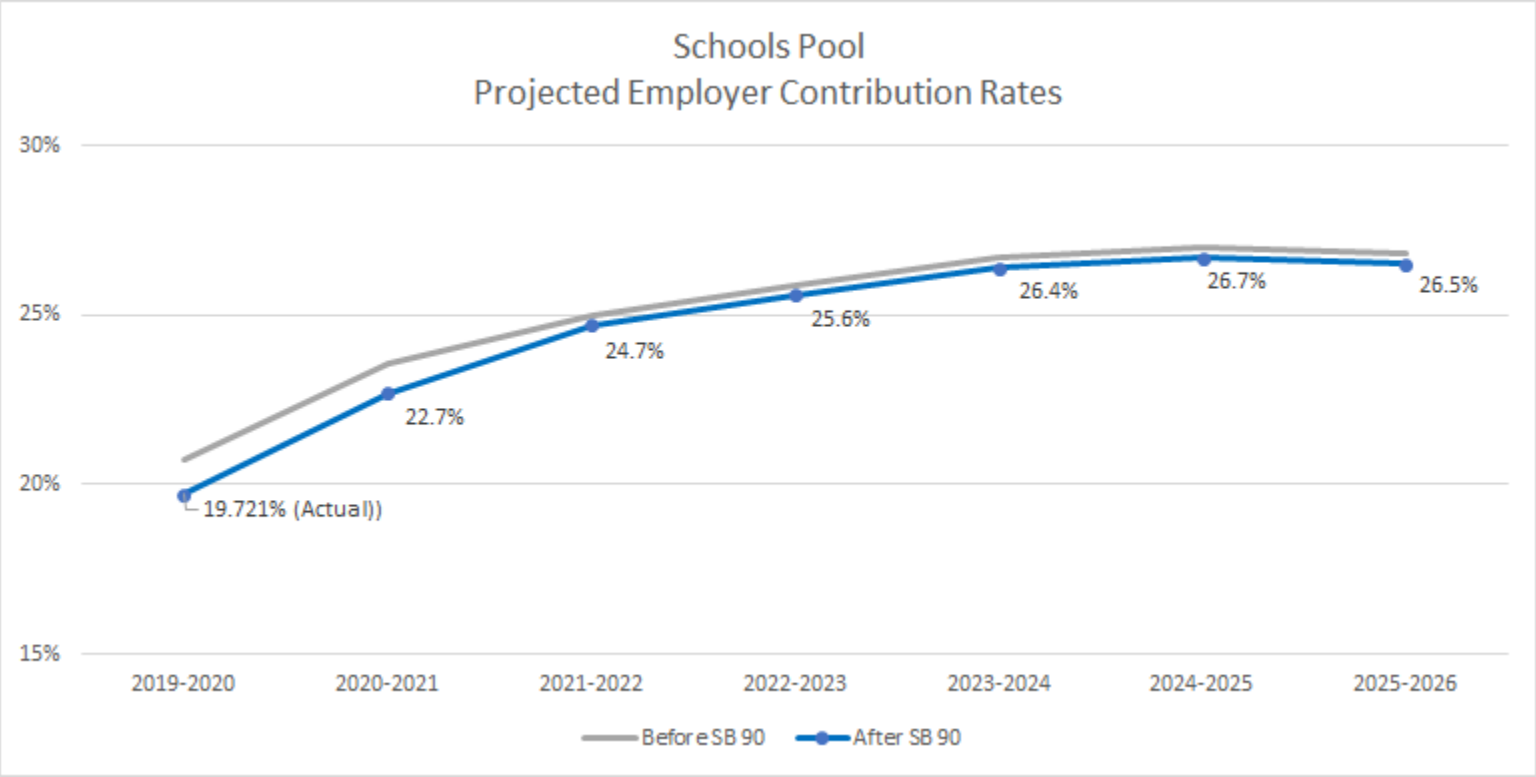
General Fund Contributions to Schools Pool

- Senate Bill 90 (SB90) signed by the Governor June 27, 2019
- Appropriates $904 million to the Schools Pool
- Schools Pool UAL is about $31.1 billion as of June 30, 2019
- Additional contribution will improve funded status and alleviate employer contribution rate increases

Current and Projected Employer Contribution Rate

Net of SB 90 contributions from General Fund

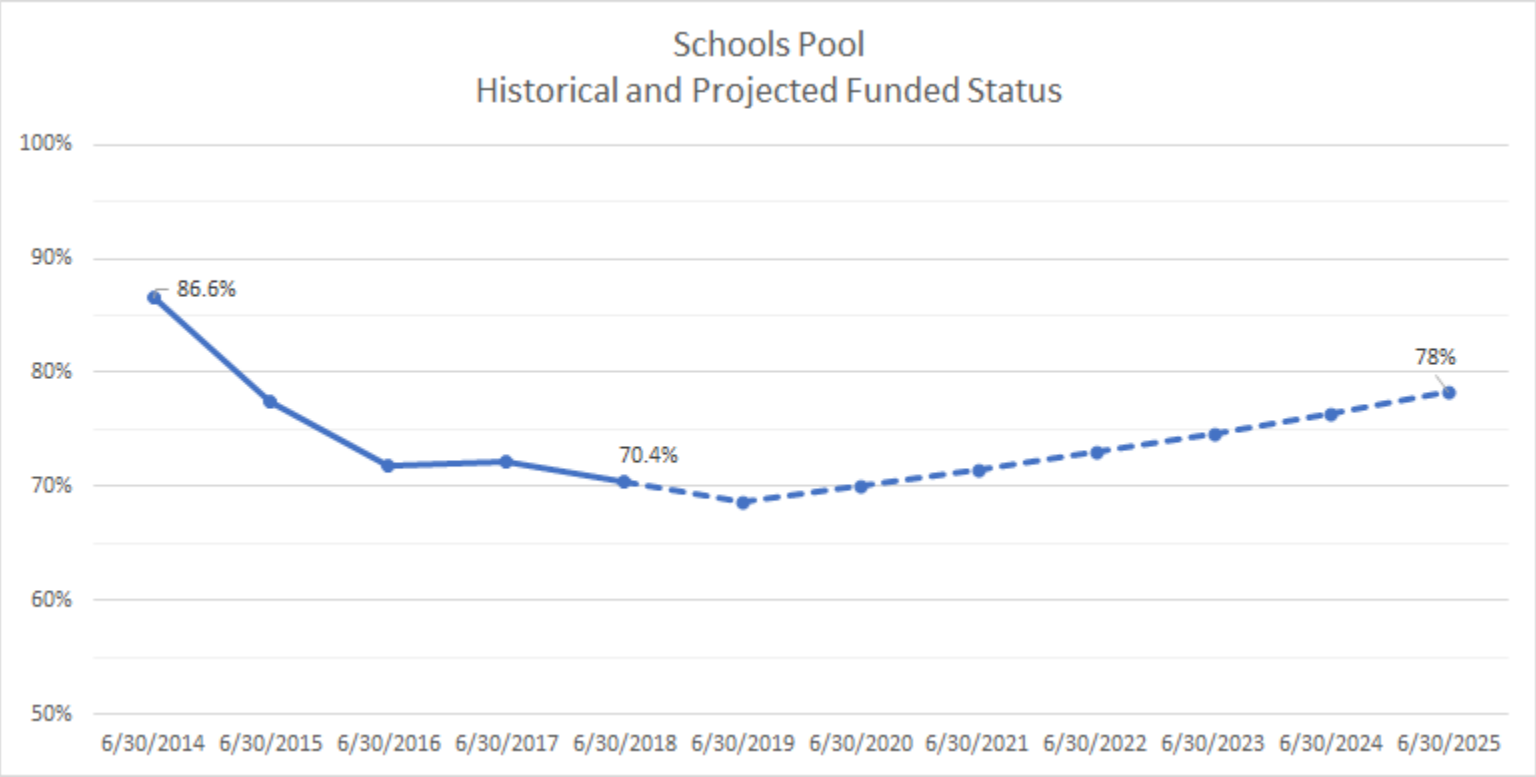
Projected rates reflect 6.7% return for 2018-19 and 7.00% thereafter



Historical and Projected Funded Status

Reflecting impact of SB 90 contributions from General Fund

Projected ratios reflect 6.7% return for 2018-19 and 7.00% thereafter

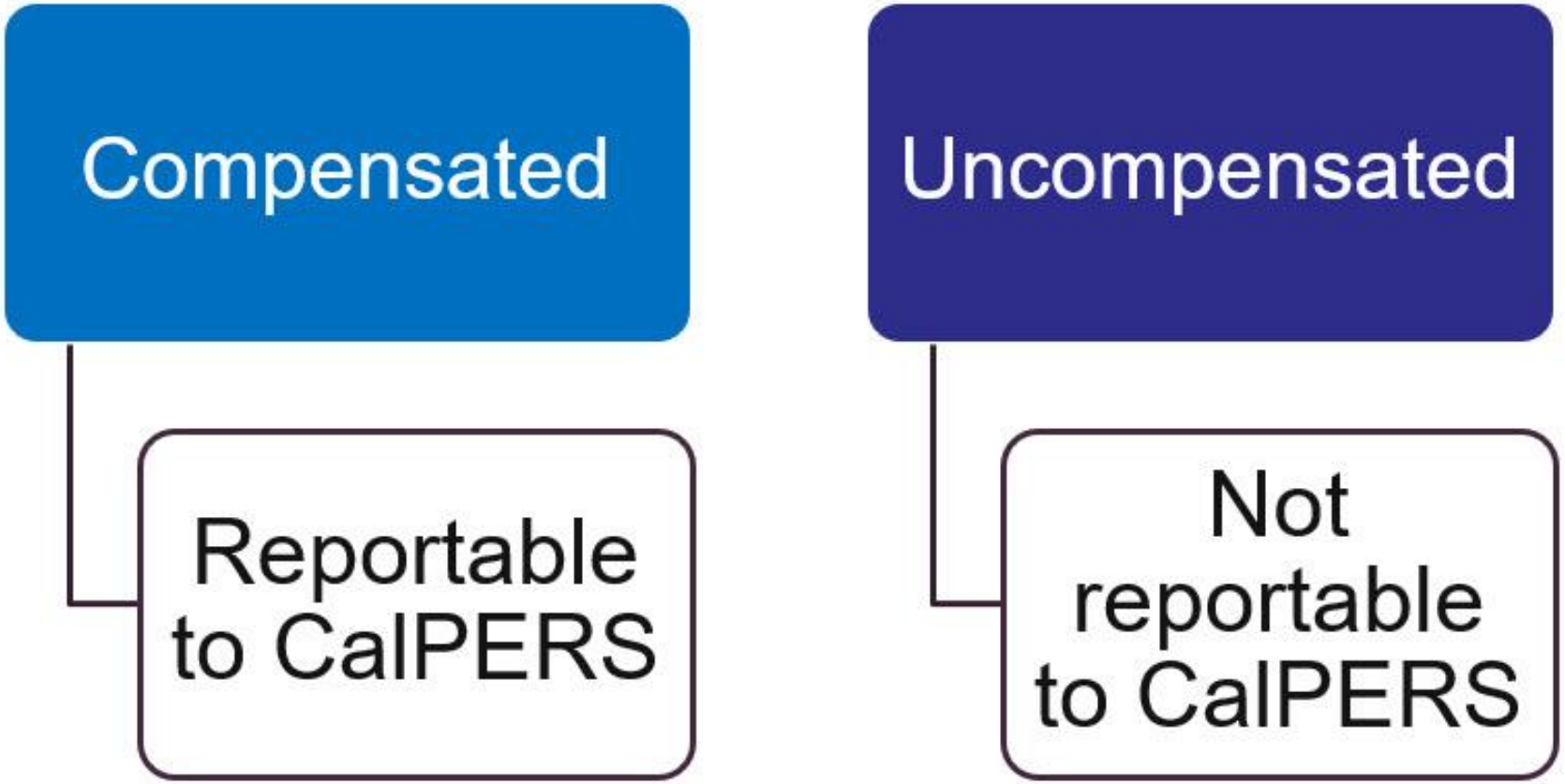


Coaching Stipends

Brad Hanson

Employer Account Management Division

Is the stipend reportable?



Note

- Generally, stipends are not reportable to CalPERS outside of special compensation items listed in California Code of Regulations (CCR) 571(a).
  - If a part-time employee performs services as a coach, the hours worked may be considered for membership.
  - If deemed to be membership eligible, a full-time pay rate must be established and listed on a publicly available pay schedule (pursuant to CCR 570.5) to be reported.
  - If no pay rate is listed on a salary schedule it cannot be reported to CalPERS.

Example Scenarios

Scenario 1 (1 of 2)

- CalPERS member
- Working in a full-time position
- Also employed as walk-on coach
- Position listed on publicly available pay schedule

Reportable to CalPERS?

Scenario 1 (2 of 2)

No, the compensation is not reportable to CalPERS.

The participant is working in a full-time position, so the walk-on coach position and compensation would be considered overtime for CalPERS, therefore not reportable.

Scenario 2 (1 of 2)

- CalPERS member
- Working in a part-time position
- Also employed as walk-on coach
- Position listed on publicly available pay schedule

Reportable to CalPERS?

Scenario 2 (2 of 2)

Yes, the compensation is reportable to CalPERS, but only until the participant reaches full-time service credit each service period.

Scenario 3 (1 of 2)

- Non-CalPERS member
- Working in a part-time position
- Also employed as walk-on coach
- Position listed on publicly available pay schedule

Reportable to CalPERS?

Scenario 3 (2 of 2)

No, the compensation is not reportable to CalPERS until the employee establishes membership in CalPERS.

Scenario 4 (1 of 2)

- Non-CalPERS member
- Only employed as walk-on coach
- Position <u>not</u> listed on publicly available pay schedule

Reportable to CalPERS?

Scenario 4 (2 of 2)

No, the compensation is not reportable to CalPERS. The coaching position is considered a stipend.

Beneficiary Designation and CalPERS Power of Attorney

Angelica Colin, Staff Services Analyst

Disability and Survivor Benefits Division

CalPERS

Statutory Order

Absence of valid beneficiary designation

- Gov. Code section 21493
  - Spouse or registered domestic partner
  - Biological and adopted children
  - Biological or adoptive parents
  - Biological and adopted siblings
  - Member’s probated estate
  - Member’s trust

Beneficiary Designations

Naming a beneficiary

- Can be any person, organization, estate, or trust
- Pre-retirement monthly allowance cannot be designated
- Spouse/partner must sign
  - If spouse/partner unable to sign, Justification for Absence of Spouse or Registered Domestic Partner Signature form required

Pre-Retirement Lump Sum Beneficiary Designation, section 1

Section 1 **Information About You**

Please provide your name as it appears on your Social Security card.

Deborah A Gibson
Your Name (First Name, Middle Initial, Last Name)

1234567891
Social Security Number or CalPERS ID

(323) 933-3370
Daytime Phone

( )
Alternate Phone

PO BOX 1154
Address

Katy
City

TX
State

77492
ZIP

Pre-Retirement Lump Sum Beneficiary Designation, section 2

Section 2 **Your Primary Beneficiary Information**

Please see the last page of this form for information on your pre-retirement benefits and instructions on how to name more than four primary beneficiaries

Diane Gibson	02/04/1949
Name of Primary Beneficiary (First Name, Middle Initial, Last Name)	Birth Date (mm/dd/yyyy)

Mother	% 100	987-65-4321
Relationship to You	Percentage of Benefit	Social Security Number or CalPERS ID

123 Bird Song Way
Address

Katy	TX	77492
City	State	ZIP

Pre-Retirement Lump Sum Beneficiary Designation, section 3

Section 3 **Your Secondary Beneficiary Information**

Please see the last page of this form for instructions on how to name more than three secondary beneficiaries.

Joseph Gibson
Name of Secondary Beneficiary (First Name, Middle Initial, Last Name)

01/04/1950
Birth Date (mm/dd/yyyy)

Father
Relationship to You

%100
Percentage of Benefit

123-45-6789
Social Security Number or CalPERS ID

123 Bird Song Way
Address

Katy
City

TX
State

77492
ZIP

Pre-Retirement Lump Sum Beneficiary Designation, section 4

Section 4 **Spousal Consent to Beneficiary Designation**

You must review and sign this acknowledgment if you are married or in a registered domestic partnership and you name someone other than your spouse or domestic partner as a beneficiary to receive any lump sum benefits which may be payable upon your death.

Member Acknowledgment

I understand that if I am married or in a registered domestic partnership, my spouse or domestic partner may have community property rights in the following benefit (if applicable):

- The Group Term Life Insurance benefit.
- The employer share benefit.
- The return of any remaining member contributions.

If I name someone other than my spouse or domestic partner as my beneficiary for some or all of these benefits and I die before my spouse or domestic partner, he or she may still be entitled to receive his or her community property share of the benefit(s). If I name one or more other individuals as my beneficiary(ies) to receive a benefit listed above, and my spouse or domestic partner does not consent at this time by signing below, CalPERS will award fifty-percent (50%) of the community property share of such benefit to my spouse or domestic partner in the event of my death unless he or she waives his or her community property interest in such benefit at the time the benefit becomes payable, and CalPERS will award the remaining fifty-percent (50%) of the community property share, plus any separate property share, of such benefit to the named beneficiary(ies).

Deborah A Gibson — Your Signature

09/02/2019 — Date (mm/dd/yyyy)

Pre-Retirement Lump Sum Beneficiary Designation, section 4 (continued)

Spouse's or Registered Domestic Partner's Consent

I hereby voluntarily and irrevocably consent to each of the beneficiary designation(s) by my spouse/registered domestic partner on this form. I acknowledge and understand that I am not obligated to consent and, if I do consent, and my spouse or registered domestic partner dies before me and has named a beneficiary other than me, some or all the following benefit will be paid to a beneficiary other than me in accordance with the beneficiary designation(s):

- The Group Term Life Insurance benefit.
- The employer share benefit.
- The return of any remaining member contributions.

I understand that I may have community property or other rights in these benefits and I hereby voluntarily waive and release any rights I may have to these benefits. I understand that I do not have to sign this consent and that if I do sign my consent is irrevocable. I acknowledge that I have received a complete explanation of each benefit listed above (if applicable) and I have had the opportunity to consult with an attorney or other professional concerning this waiver.

Your spouse or registered domestic partner should sign this consent if he or she consents to each of your beneficiary designations after reviewing this section.

Jordan Knight — Your Spouse's or Domestic Partner's Signature

09/02/2019 — Date (mm/dd/yyyy)

Pre-Retirement Lump Sum Beneficiary Designation, section 5

Section 5

Before submitting your completed form, be sure to make a copy to keep with your important retirement information.

Your Signature

I certify, under the penalty of perjury, that the information submitted hereon is true and correct to the best of my knowledge.

By this beneficiary designation, I hereby revoke any previous designation I have filed. I understand that my marriage or domestic partnership, final dissolution or annulment of my marriage or the termination of my domestic partnership, or the birth or adoption of a child subsequent to the date this form is filed with CalPERS will automatically void this designation. I understand that a designation filed **after** the initiation of dissolution or annulment of marriage or domestic partnership or legal termination of domestic partnership will **not** be revoked when the legal process is finalized.

Are you legally married or in a registered domestic partnership? ☐ Yes ☐ No

If no, please indicate: ☐ Never Married or in Domestic Partnership
☐ Divorced, Annulled, or Domestic Partnership Terminated
☐ Widowed

If you answered yes above, your spouse or registered domestic partner must sign this beneficiary designation unless you have designated him or her as the sole primary beneficiary of any lump sum benefits. Otherwise, you must complete and submit the ***Justification for Absence of Spouse's or Registered Domestic Partner's Signature*** form.

Deborah A Gibson — Your Signature

09/02/2019 — Date (mm/dd/yyyy)

Pre-Retirement Lump Sum Beneficiary Designation, section 6

Section 6

Your Spouse's or Registered Domestic Partner's Signature

Per Government Code section 21261, I acknowledge that I am aware of the designation made by my spouse or registered domestic partner. I also hereby state that I am the current spouse or registered domestic partner.

Jordan Knight
Signature of Spouse or Registered Domestic Partner

09/02/2019
Date (mm/dd/yyyy)

02/14/2000
Date of Marriage or Registered Domestic Partnership (mm/dd/yyyy)

Life Events

What revokes a designation?

- Marriage/registration of domestic partnership
- Divorce/revocation of domestic partnership
- Birth or adoption of a child
- Refund of your CalPERS account

Benefits of a Designation

- Ensures payment per member’s last wishes
- Assists to identify and locate beneficiary(ies)
- Ensures timely and accurate processing of benefit payments

Submitting a Designation

- Submit forms to CalPERS
  - Immediately
  - Review for accuracy to ensure the form is accepted
- Members can submit a designation online through my|CalPERS self-service account. Beneficiary(ies):
  - Social Security number
  - Birthdate
  - Address

CalPERS Power of Attorney

Angelica Colin, Staff Services Analyst
Disability and Survivor Benefits Division

Benefits

- Specifically designed for CalPERS
- Conduct business with us on your behalf
- Form cannot be used to:
  - Make medical decisions
  - Provide authority over real or personal property

Authorized Transactions

- Change your address
- Submit a retirement application
- Select a retirement option
- Designate beneficiaries
- Request benefit payment information
- Add or change direct deposit
- Change tax withholding

Special Power of Attorney, section 1

CalPERS

Special Power of Attorney

888 CalPERS (or 888-225-7377) • TTY: (877) 249-7442

Section 1

When completing this form, please be sure to print the requested information.

For the purpose of this form, a "principal" is defined as a person who empowers another to act as a representative on his or her behalf.

The "agent" is the attorney-in-fact.

Creation of Durable Power of Attorney for Retirement-Related Business

Deborah A Gibson
Name of Principal (First Name, Middle Initial, Last Name)

12345678910
Social Security Number or CalPERS ID

PO Box 1154
Address

County

Katy
City

TX
State

77492
ZIP

(323) 933-3370
Daytime Phone

By this document I intend to create a power of attorney by appointing the person(s) named below to make retirement-related decisions for me as allowed by the California Probate Code. The authority granted pursuant to this power of attorney is expressly limited to decisions relating to my financial and health benefits under the California Public Employees' Retirement System, the Judges' Retirement System I or the Judges' Retirement System II, and the Legislators' Retirement System, hereinafter CalPERS, JRS I, JRS II, and LRS, respectively. I give my agent, also called an attorney-in-fact, the powers specified herein with the understanding that these powers will be used for my benefit and will be exercised only in a fiduciary capacity. This power does not authorize the appointed agent to make any medical decisions for me.

Special Power of Attorney, section 2

Section 2

Designation of Attorney-in-Fact (Agent)

If you appoint more than one attorney-in-fact and do not check a box, all of your attorneys-in-fact must act or sign together (jointly).

You have the option to designate one attorney-in-fact.

If you appoint more than one attorney-in-fact, choose the jointly, separately, or alternately check box below:

☐ **Jointly** – All designated attorneys-in-fact must sign for any action. Granting joint authority to two or more attorneys-in-fact means that the agents' authority is exercisable only by their unanimous action. If one is unavailable because of absence, illness, or other temporary incapacity, the other attorneys-in-fact may exercise their authority under the power of attorney.

☐ **Separately** – Any one designated attorney-in-fact may act without the other(s).

☒ **Alternately** – Your attorney-in-fact will act in the numerical order you assign in the boxes below.* The successor attorney-in-fact will act if the person you originally appointed is unavailable because of absence, illness, or other temporary incapacity. Delegation of powers to any third party who is not named as an alternate attorney-in-fact is not permitted under this document.

*If you choose "Alternately," identify the order of your attorneys-in-fact in the boxes below.

1

Joseph Gibson — Name of Attorney-in-Fact (First Name, Middle Initial, Last Name)
01/04/1950 — Birth Date (mm/dd/yyyy)
Relationship
123 Bird Song Way — Address
123-45-6789 — Social Security Number or CalPERS ID
Katy — City
TX — State
77492 — ZIP
( ) Daytime Phone

2

Diane Gibson — Name of Attorney-in-Fact (First Name, Middle Initial, Last Name)
02/04/1949 — Birth Date (mm/dd/yyyy)
Relationship
123 Bird Song Way — Address
987-65-4321 — Social Security Number or CalPERS ID
Katy — City
TX — State
77492 — ZIP
( ) Daytime Phone

#

Name of Attorney-in-Fact (First Name, Middle Initial, Last Name)
Birth Date (mm/dd/yyyy)
Relationship
Address
Social Security Number or CalPERS ID
City
State
ZIP
( ) Daytime Phone

Special Power of Attorney, section 3

Section 3

You must check a box to indicate whether you are granting the specific authority to your attorney(s)-in-fact. If you do not check a box, your attorney(s)-in-fact will not be granted this specific authority.

See ***A Guide to the CalPERS Special Power of Attorney*** (PUB 30) for a detailed explanation of the authority you are granting.

General Statement of Authority Granted

I hereby grant to my attorney-in-fact full power and authority to transact matters on my behalf relating to CalPERS, JRS I, JRS II, or LRS. I understand that I am granting authority to the attorney-in-fact regardless of whether that person is related to me by blood, marriage, or legal domestic partnership. By signing this ***Special Power of Attorney*** form I intend that:

- My attorney-in-fact (☒ is; ☐ is not) authorized to select any retirement payment option available under the retirement plan other than the Unmodified Allowance.
  Note: Allowing your attorney-in-fact to choose any retirement payment option available under the retirement plan other than the Unmodified Allowance may reduce the monthly allowance that would otherwise be paid to you during your lifetime.
- My attorney-in-fact (☐ is; ☒ is not) authorized to designate or change my beneficiary.
  - My attorney-in-fact (☐ is; ☒ is not) authorized to designate him or herself as my beneficiary.

On the following lines you may give special instructions limiting the powers granted to your attorney(s)-in-fact.

_____

_____

Special Power of Attorney, section 4

Section 4

Duration of Power of Attorney

Please be careful in choosing when you want your power of attorney to commence and/or terminate.

Check **one** box to indicate your choice. Checking multiple boxes may invalidate this form.

The person that you authorize to make the determination of incapacity must be at least 18 years old at the time of designation. This person may be, but is not required to be, a licensed physician or attorney.

Unless I indicate otherwise, this power of attorney shall be considered effective immediately and will continue for the duration specified below or, if no duration is specified, until my death. My attorney-in-fact is hereby instructed to notify CalPERS in writing of my disability, incapacity, or death immediately upon its occurrence. I understand that I may revoke this power of attorney at any time by providing CalPERS with a written statement of my intent to do so.

☒ This **durable** power of attorney is to commence immediately and to remain in effect for my lifetime, even if I become incapacitated, or until I specifically revoke it.

☐ This **limited** power of attorney is to commence on _____ and terminate on
Date (mm/dd/yyyy) or Event

_____.
Date (mm/dd/yyyy) or Event

☐ This **contingent/springing** power of attorney is to commence only upon a determination that I am incapacitated and/or unable to handle my own affairs. The determination of whether I am incapacitated and/or unable to handle my own affairs for the purpose of this instrument shall be made in a written statement signed by

_____.
Name and Relationship or Title of Person Authorized to Make the Determination

☐ This **general (non-durable)** power of attorney is to terminate in its entirety if I become incapacitated. The determination that I am incapacitated and/or unable to handle my own affairs for the purpose of this instrument shall be made in a written statement signed by

_____.
Name and Relationship or Title of Person Authorized to Make the Determination

Special Power of Attorney, section 5

Section 5, continued

Warning Statements, Continued

(Warning): Notice to Person Accepting the Appointment as Attorney-in-Fact

By acting or agreeing to act as the agent (attorney-in-fact) under this power of attorney you assume the fiduciary and other legal responsibilities of an agent. These responsibilities include:

- The legal duty to act solely in the interest of the principal and to avoid conflicts of interest.
- The legal duty to keep the principal's property separate and distinct from any other property owned or controlled by you.

You may not transfer the principal's property to yourself without full and adequate consideration or accept a gift of the principal's property unless this power of attorney specifically authorized you to transfer property to yourself or accept a gift of the principal's property. If you transfer the principal's property to yourself without specific authorization in the power of attorney, you may be prosecuted for fraud and/or embezzlement. If the principal is 65 years of age or older at the time the property is transferred to you without authority, you may also be prosecuted for elder abuse under Penal Code section 368. In addition to criminal prosecution, you may also be sued in civil court.

I have read the foregoing notice and I understand the legal and fiduciary duties that I assume by acting or agreeing to act as the agent (attorney-in-fact) under the terms of this power of attorney. Lastly, the principal's benefit shall not be subject to execution, process, or assignment under California Public Employees' Retirement Law section 21255.

Signature of the agent (attorney-in-fact) is optional.

Joseph Gibson
Print Name of Agent (First Name, Middle Initial, Last Name)

Joseph Gibson
Signature of Agent

06/01/2018
Date (mm/dd/yyyy)

Special Power of Attorney, section 6

Section 6

Principal's Acknowledgement and Execution

To be completed and signed by the principal.

I am of sound mind and have consulted with an attorney or otherwise understand my elections. I am executing this legal document under my own free will. I agree that any third party who receives a copy of this document may act under it. Revocation of the power of attorney is not effective as to a third party until the third party has actual knowledge of the revocation.

06/01/2018	Katy	TX
Date Executed (mm/dd/yyyy)	City	State
Deborah A Gibson		
Signature of Principal		County
Deborah A Gibson		12345678910
Print Name of Principal (First Name, Middle Initial, Last Name)		Social Security Number or CalPERS ID

Special Power of Attorney, section 7

Section 7

Must be completed by two individuals who are at least 18 years of age and are not named as attorney-in-fact or successor attorney-in-fact.

Alternately, Section 8 below must be completed by a notary public.

Witness Information

I have witnessed the principal's signature or the principal's acknowledgment of his or her signature designating power of attorney. I am of sound mind, I am an adult at least 18 years old, and I am not the attorney-in-fact or successor attorney-in-fact. My signature certifies that the principal is known to me and is the same person who signed and dated this *Special Power of Attorney* form.

Jonathan Kanterman
Signature of Witness 1

Jonathan Kanterman
Print Name of Witness 1 (First Name, Middle Initial, Last Name)

123 Bird Song Way
Address

06/01/2018
Date (mm/dd/yyyy)

Katy
City

TX
State

77492
ZIP

Rutledge Taylor
Signature of Witness 2

Rutledge Taylor
Print Name of Witness 2 (First Name, Middle Initial, Last Name)

Address

06/01/2018
Date (mm/dd/yyyy)

City

State

ZIP

Special Power of Attorney, section 8

Section 8

Must be completed by a notary public if Section 7 is not completed.

CalPERS images these documents. Please be advised embossed seals may not appear when this document is reviewed. An inked stamp is preferred.

Notary Public Acknowledgement

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

Notary

Texas (State) Katy (County)

On 06/01/2018 (Date (mm/dd/yyyy)) before me Michael Anderson (Printed Name of Notary Public), personally appeared Deborah Gibson (Name of Principal), who 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. I certify under *Penalty of Perjury* under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

Michael Anderson
Signature of Notary Public

Notary Seal

Michael Anderson
Print Name

Changing or Terminating

- Changing your power of attorney
  - Complete a new form
  - Inform others of changes
  - Provide form to your attorney-in-fact
- Terminating your power of attorney-in-fact
  - Submit a request in writing

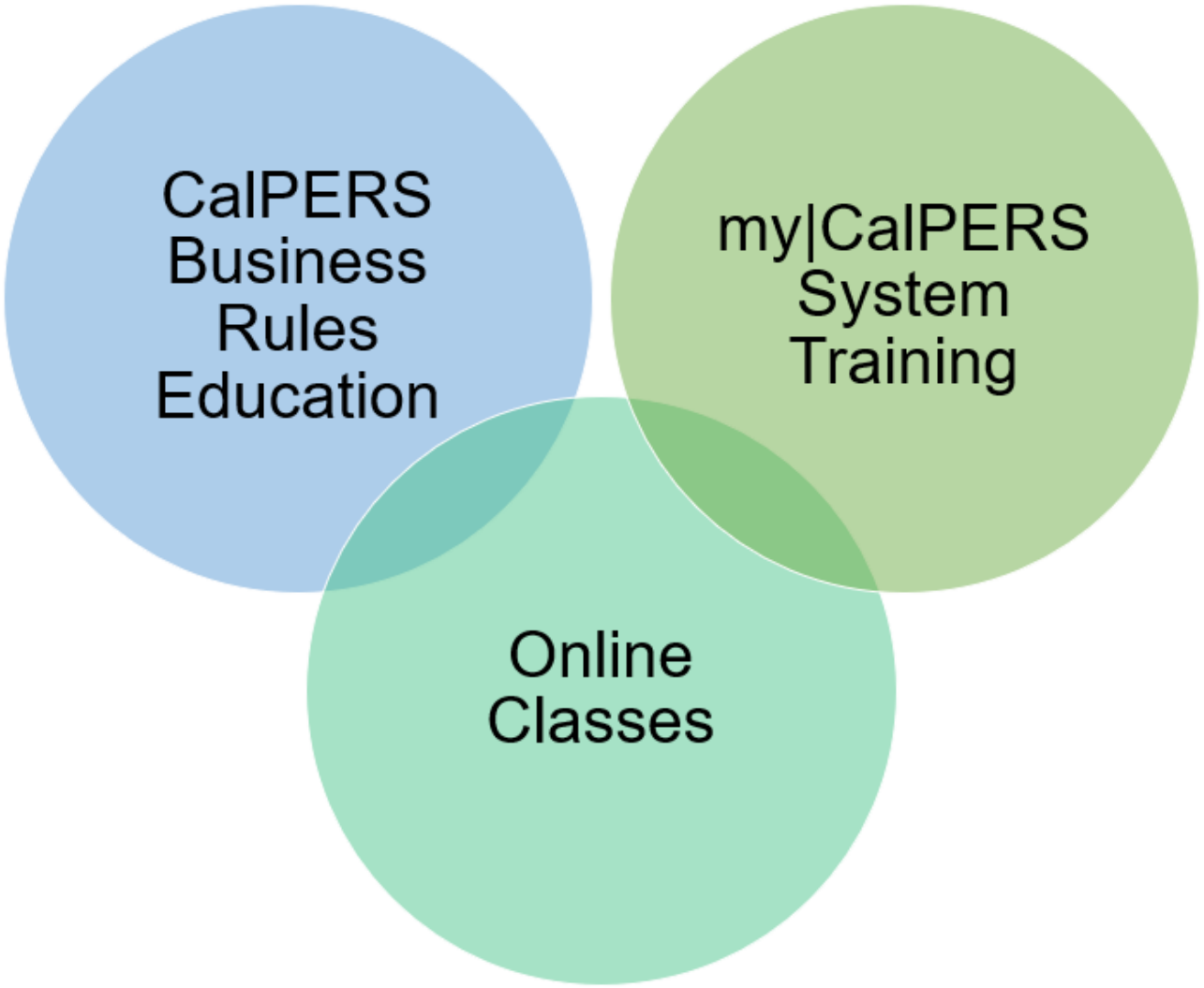
Questions

Employer Education Program

Annette C. Ponce
Customer Education and Outreach Division

Agenda

- Employer Education Program
- CalPERS Business Rules Education
- my|CalPERS System Training
- Online Classes
- Resources


CalPERS Business Rules Education
my|CalPERS System Training
Online Classes

CalPERS Business Rules

- Business Rules
  - Membership
  - Payroll reporting
  - Retirement contracts

- Health Business Rules
  - Health plan options
  - Eligibility and enrollment requirements
  - Health benefits into retirement
  - Health benefits officer (HBO) reporting responsibilities

Outreach Efforts

- **2018**
  - Kern County Superintendent of Schools -76
  - Modoc County Office of Education - 6

- **2019**
  - Solano County Office of Education - 33
  - San Benito County Office of Education - 21
  - Kern County Superintendent of Schools - 38
  - Santa Clara County Office of Education - 67
  - Orange County Office of Education - 74
  - Los Angeles County Office of Education -110

my|CalPERS System Training

- Student Guides
  - Provides step actions on how to process transactions and view information

- Instructor-led offerings
  - Retirement Enrollment
  - Health Enrollment
  - Payroll Reporting
  - Payroll Adjustments
  - Cognos Reports

Online Classes

- 24-hour availability
- Convenient access
- Sixty-seven online training classes

- New online classes
  - my|CalPERS Projected Contributions
  - my|CalPERS Out-of-Class Reporting

Resources

- Employer Education Schedule (PDF)
- Employer Education Resources (PDF)
- CalPERS Employer Bulletins
- Circular Letter
- Employer News

For training requests, please contact the employer education teams at CalPERS_Employer_Communications@calpers.ca.gov

See you in class!

State Social Security Administrator

Jennifer Rocco, SSSA
Cheryl Borella, IRS
Paul Sachelari, SSA

Agenda

- Social Security Coverage
- Corrections
- State Social Security Administrator (SSSA) Funding

Social Security Coverage

Social Security Coverage

- Section 218 Agreements cover positions not individuals
- Modification 315 covers all school districts
- Classified positions are covered
- Modification 315 does not exclude any positions
- County Offices of Education may have Section 218 Agreement

Section 218 Agreement Coverage

Who is Covered

- If an individual is hired into a position that is covered under the agency's Section 218 Agreement, then the individual is covered for Social Security
- If an individual is hired into a position that is excluded under the agency's Section 218 Agreement, then we need to look at mandatory law for Social Security coverage

S.L. 50001.501

Retirement System Members

- Employee actively contributing to the retirement system
- Retired from the retirement system
- Receives a pension or annuity from the retirement system

26 CFR Section 31.3121(b)(7)-2(d)4(ii)

Corrections

Social Security Administration (SSA)

- SSA's Business Services Online
  - Free, fast, secure
  - Create and submit a W-2/W-2C online
  - Upload W-2/W-2Cs back to 1978
  - Print W-2 and save PDF copies
- Business Services Online Tutorial
- Employer W-2 Filing Instructions & Information
- Employer Reconciliation Process

Social Security Administration (SSA) Contact

- For further assistance, contact SSA's Employer Services
  - Mon-Fri: 7:00 a.m. – 7:00 p.m. EST
  - Phone: (800) 772-6270
  - Email: employerinfo@ssa.gov

Internal Revenue Service (IRS)

- Government Entities Customer Account Services
  - Phone: (877) 829-5500
- Filing Requirements/Procedures – Tax Forms (941-X, W-2s, 1099)
  - Phone: (866) 455-7438
  - Completing the 941-X
    - IRS Instructions (Video with written instructions)
    - Must be filed by mail
- Corrections need to made for opened tax years (2016)
- IRS for Local and State Governments

State Social Security Administrator (SSSA) Program Funding

SSSA Program Funding

- Social Security Administration (SSA) regulations require an SSSA, no funding provided
- Operating funds previously came from interest earned from the Social Security and Medicare tax holding account
  - Fund can no longer pay for program operation expenses
  - CalPERS cannot use retirement funds to cover expenses, but is authorized to collect fees

Gov. Codes 20176, 22551, and 22552

SSSA Program Fee Structure

Two Types of Fees Assessed

1. Contracting Fee
   - Establish a new Section 218 Agreement
   - Amend an existing Section 218 Agreement for Social Security and/or Medicare coverage
2. Annual Maintenance Fee
   - For all employers with an existing Section 218 Agreement

Annual Maintenance Fee

- Based on the number of employees currently employed with your agency
- Invoice generated annually when SSSA AIR form is sent to your agency

Annual Maintenance Fees

Number of employees	Fee
1 – 4	$200
5 – 9	$250
10 – 19	$300
20 – 49	$400
50 – 99	$500
100 – 249	$1,000
250 - 499	$1,500
500 – 999	$2,000
1000+	$2,500

Additional Information (1 of 2)

- School Districts
  - All covered under Modification 315
  - Will receive an annual invoice – generated at district level
  - Invoice distribution will be confirmed at a later date
- County Offices of Education
  - With Social Security Section 218 Agreement – will receive invoice
  - With Medicare-only Section 218 Agreement – no invoice generated

Additional Information (2 of 2)

- Employee count
  - Based on total employee count (including classified and certificated positions)
  - Information obtained from:
    - CalPERS payroll records
    - California Department of Education
    - State Controller’s Office

Contact Information

Contact the SSSA Office

- E-mail: sssa@calpers.ca.gov
- Phone: (916) 795-0810
- Mail: CalPERS

  State Social Security Administrator

  P.O. Box 720720

  Sacramento, CA 94229

Upcoming Webinars

You Ask, We Answer

- Wednesday, Aug. 28, 10:00am-11:00am

How to Complete the AIR

- Wednesday, Sept. 25, 10:00am-11:00am

Register at www.calpers.ca.gov/sssa

Questions